City of Calhoun
2019-2020 Budget



Georgia Downtown Association

City of Excellence

National Trust for Historic Preservation

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City of Calhoun
Fiscal 2019-2020
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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

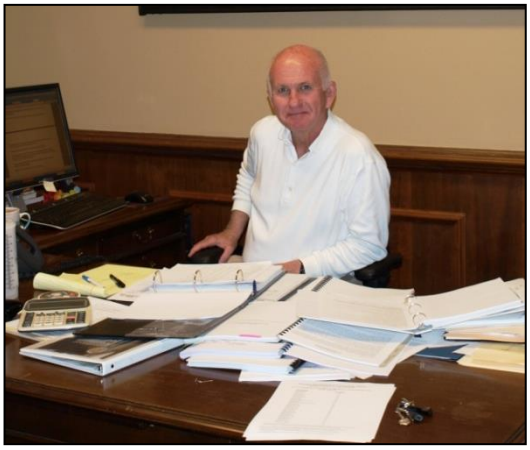
Advantageously located on both sides of Interstate 75, Calhoun has a lot to offer residents and visitors alike. Calhoun sits between Chattanooga, TN and Atlanta, GA on Interstate 75. US Highway 41 runs directly through downtown and intersects with Highway 53 running east and west. This combination of 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.







Councilman George Crowley, Councilman Ray Denmon, Mayor Jimmy Palmer, Councilman Al Edwards, Councilwoman Jackie Palazzolo



City Administrator, Eddie Peterson

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

The City Administrator, 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;** Auditorium, Depot and other welfare related items**.**

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



Utility Administrator, Larry Vickery

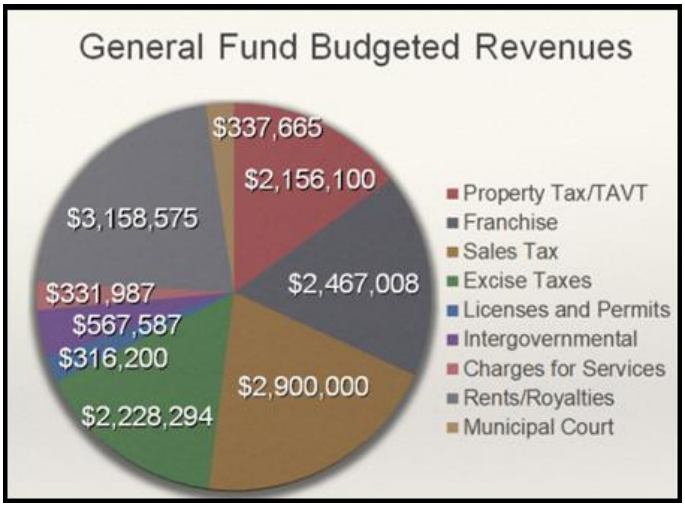


Mayor, James F. Palmer

The development of the 2019-2020 budget is based on provisions provided within the City of Calhoun Charter and the Code of Ordinances therein. The budget includes balanced separate funds as required by State Law and Generally Accepted Accounting Principles. The budget is adopted on a modified accrual basis; capital outlay and debt principal payments are budgeted, while depreciation is not. This assists in assuring that cash flow is adequate for the year.

The budget is monitored on an on-going basis by the finance department, the City Administrator and the Utility Administrator. Quarterly reports are presented to the Mayor and Council for review and to make any needed budget amendments. The legal level of budgetary control (the level at which expenditures cannot legally exceed the approved budget) is maintained at the departmental level. The objective of these budgetary controls is to ensure compliance with legal provision and with budget policies adopted by the Mayor and Council.

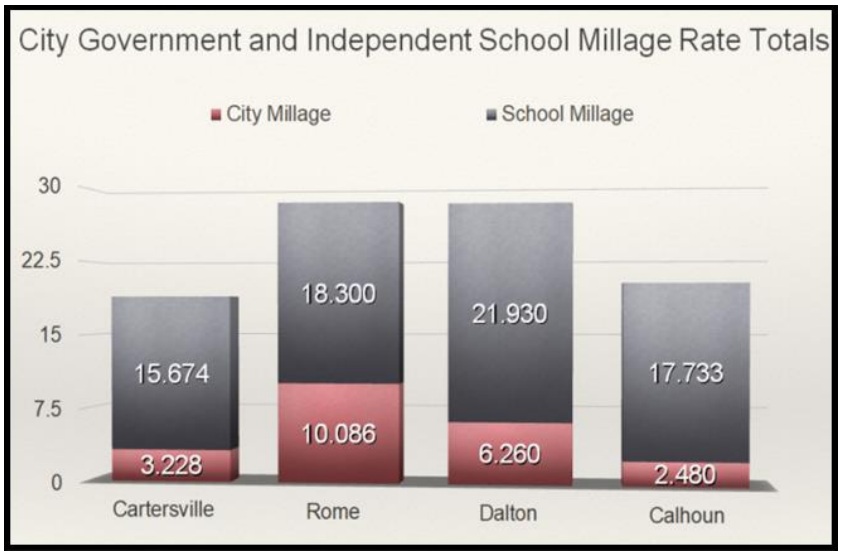
The City's accounting records are annually adjusted and reported on the full accrual basis of accounting as required by Generally Accepted Governmental Accounting Principles. Accrual statements focus on the total economic resources (current and long-term) available and obligated. Recognizing expense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



General Fund
Revenues

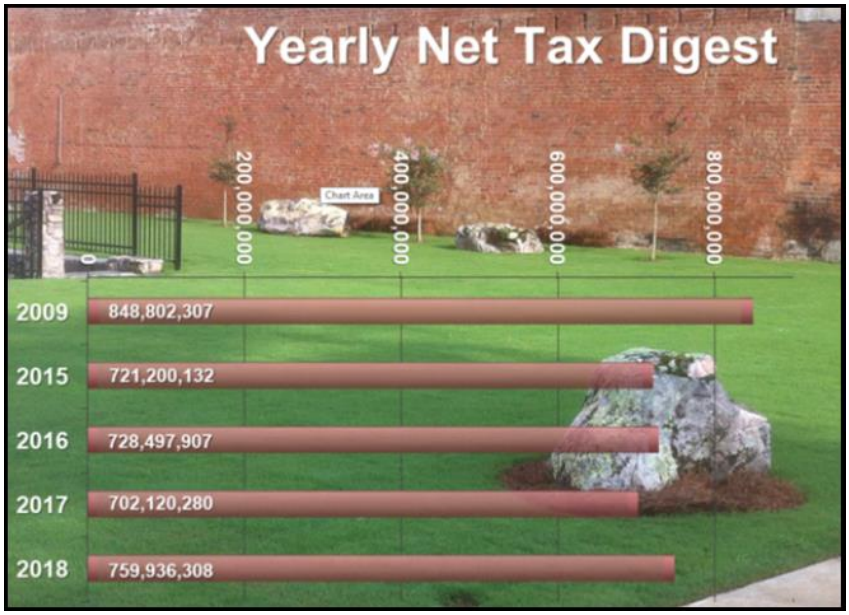
The preceding displays the City's budgeted General fund revenue sources for fiscal 2020 and precedes a short discussion of each category.

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 chart for a comparison of the millage rate to surrounding cities.



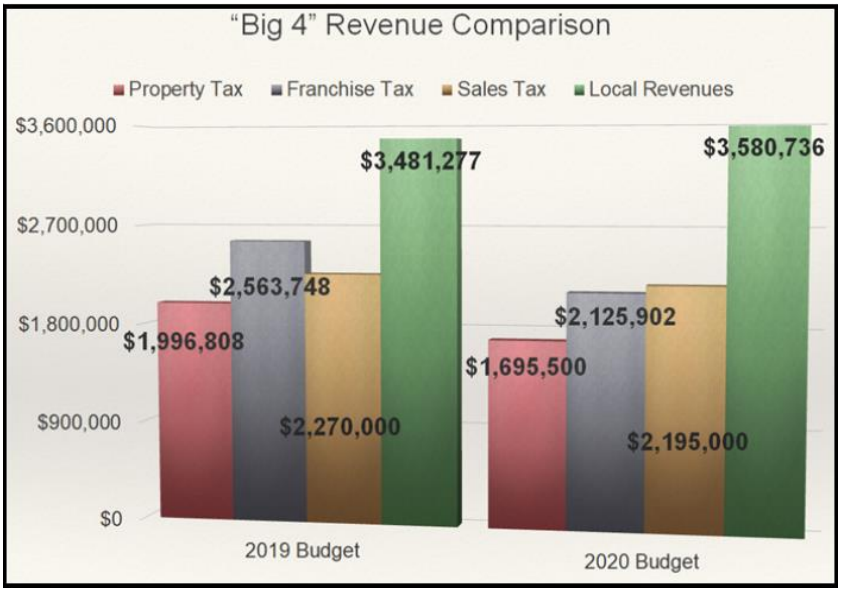
The City collects franchise taxes from private utility companies and Calhoun Utilities at a rate of 3-5% for water, sewer, electric, telecom, gas, and cable services on City right-of-ways. Local option sales taxes are used for ad valorem tax rollbacks.

We have seen the LOST collections increase somewhat in FY 18 and FY 19 as the economy has improved. In the FY 20 budget, an additional 6% was allocated to the City of Calhoun. Rents and Royalties will be collected at 6% in FY 20, rather than 6 ½% in FY 19 and 7% in FY 18.



Excise tax collections include beer, wine, and liquor pouring taxes, occupational taxes (business licenses), along with gas marketers, insurance premium, and financial institution taxes. Licenses and permit fees are collected for special licenses and permits such as taxi service, pawn shop, and grocery stores. Permit fees are also collected for building, electric, plumbing, and various other related licenses.

Intergovernmental revenues include grants and reimbursements from local, state, and federal agencies. Fiscal 2020 grants consist of a $32,000 from GSAR for fire department search and rescue training and education, and approximately $200,000 for street paving from Georgia DOT. Revenues include over $7,000 in funding from the Department of Justice for overtime reimbursement for certified federal officers employed by the City of Calhoun. Other intergovernmental agreements include approximately $103,000 in reimbursement from the County for airport wages and benefits. The City also plans to receive approximately $44,000 from the Housing Authority in lieu of taxes and $71,000 as a reimbursement from Calhoun City School for their portion of two School Resource Officers.



Charges for services consists of municipal court administration fees, service fees from other funds based upon the cost of employee services provided by general fund, cemetery lot sales, and other various service charges. Service fees are paid by all other funds with employee expenses for mayor and council, 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 include income generated through interest on reserves and other temporarily idle funds and a 6% lease of asset/royalty fee based on gross sales from Calhoun Utilities for water, sewer, and electric.

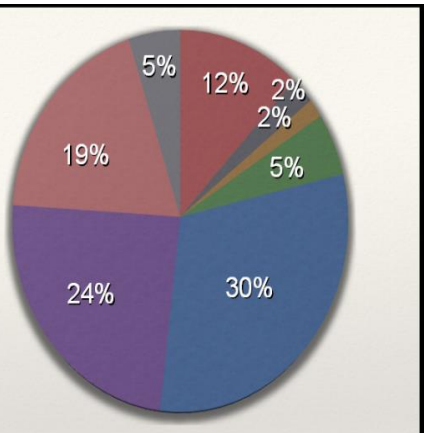
Current Year Budget Break-Down

The General fund budget expenditures for fiscal 2020 are depicted by legal level of control. The following chart displays the budgeted expenses for fiscal 2020 for the General fund. The largest portion of budgeted expenditures for the general fund is police and then the fire department. 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. The budget reflects interfund charges which are service fees paid to other funds. General fund service fees include expenses for human resources and management along with charges from Calhoun Utilities for the function of finance and GIS systems.

The Utility Internal Service fund 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 and golf.

2020 Budgeted Expenses	
General Admin	$1,824,962
Court Services	$355,011
Community Services	$244,177
Community Development	$811,432
Police	$4,613,443
Fire	$3,648,228
Public Works	$2,864,915
Transfers	$768,098
Total	$15,130,266



The Utility fund expenses are heavily weighted towards supplies and materials. The budget reflects interfund charges which are service fees paid to other funds. Utility fund service fees include expenses for human resources and management along with charges from the Internal Service Fund for administration, finance, meter reading, tellers, engineering, purchasing, customer service, billing, work order dispatch and GIS systems.

Personnel Wages and Benefits

The budget includes a minimal, 1.5% 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 all end of year salary compensation, which historically has been part of individual salaries, was removed in the current year and the past eight years to control costs during the current economy.

Debt Summary

Short-Term Debt: The City does not anticipate needing short-term debt during fiscal 2020.

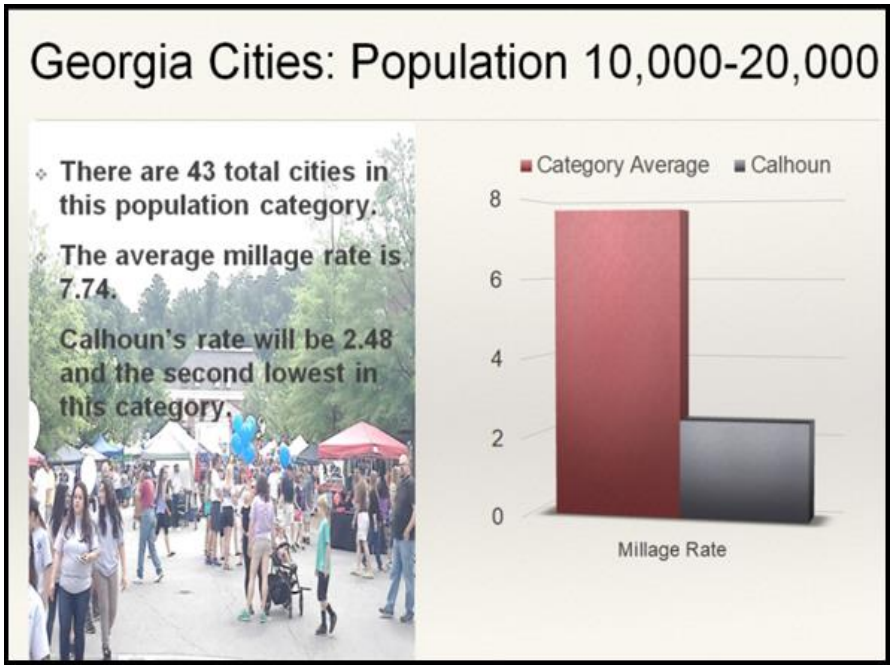
Long-Term Debt: The City has issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities, including the renovation and expansion of educational facilities within the City. General obligation bonds are direct obligations and pledge the full faith and 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.

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 were 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 is being 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 are being repaid from the special sales tax approved and beginning assessment July 2012. Annual debt service requirements to amortize the school bonds are approximately $480,000 in interest through fiscal 2026 plus principal retirement ranging from $615,000 to $2,100,000 each year starting in 2027 and continuing through fiscal 2033.

Landfill Post-closure Care - The City's industrial landfill was closed under Georgia Environmental Protection Division (EPD) guidelines in 1992. Estimated maturities of the post-closure costs are recorded as long-term debt in the solid waste enterprise fund at an estimated annual cost of $30,000. Amounts on landfill closure costs are being repaid from the solid waste fund.

Future Outlook



The entire nation has experienced unprecedented economic times in the last several 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. Growth has been seen in the last year and we are looking forward to the coming year.

The City and County updated their ten-year Comprehensive Plan in 2018, which provides for a 2018-2028 plan, and an additional 6% of local option sales tax was allocated to the City. 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 also receive a portion of the tax. Certain requirements will have to be met before restricted funds can be expended by the Recreation Authority or the City.

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

Population
2015 16,052 (+50.5% change since 2000)
2000 10,000 (from 2000 Census data)

Males 7,535 or 46.9%
Females 8,517 or 53.1%

White Non-Hispanic	57.0%
Hispanic	32.5%
Black	7.8%
Other	2.7%

Estimated Median Household Income

Calhoun	2016	$36,897
	2000	$33,618
Georgia	2015	$53,559

Estimated Per Capita Income

2016	$19,631
2000	$19,887

Median House or Condo Value in 2016
Calhoun $145,786 (Compared to 2000 - $93,400)
Georgia $166,800

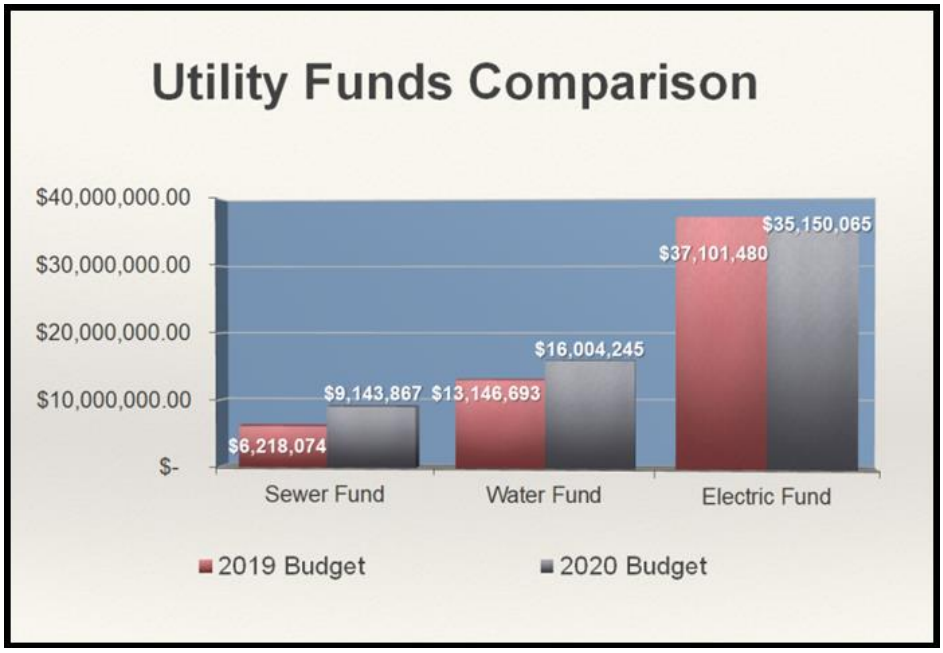
Median Resident Age	33.3
Georgia Median Age	36.5

March 2016 cost of living index in Calhoun: 82.0 (US Average is 100)

Calhoun Utilities

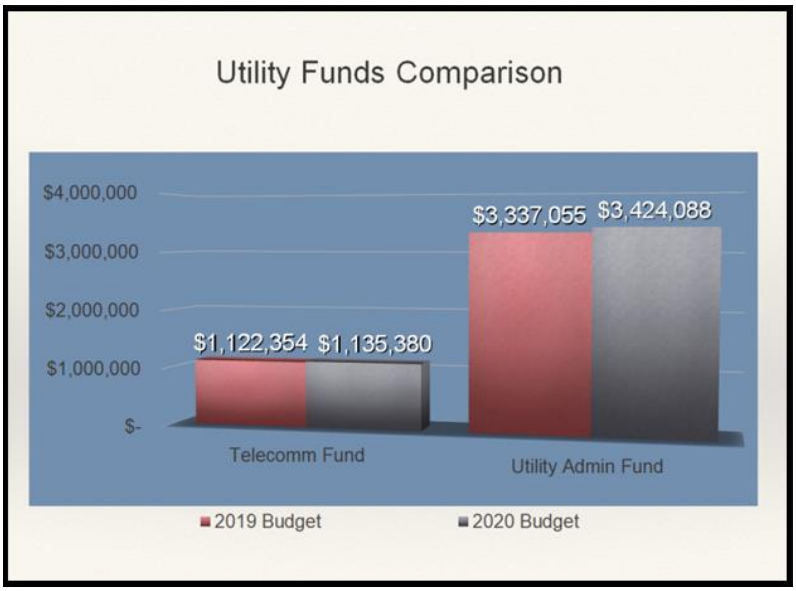
Revenues

An annual 3% water and sewer rate increase will be implemented in fiscal year 2020 for a period of five years, for operational, debt repayment and/or capital projects.



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; this was reduced from 7% to 6 ½% in fiscal 2019, and reduced down to 6% in FY 20.

Water Distribution: The Water Distribution department has budgeted $160,000 for the continuation of the 2" Galvanized Line Replacement project. They are also budgeting $366,000 for a GDOT bridge project on SR-156 in Ranger. $524,000 is budgeted for the 12" Ranger transmission which is to be funded from the 14% restricted funds. The Peter Street relocation of $564,000 will be funded by SPLOST.



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

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. This has been reduced from 7% to 6 ½% for fiscal 2019, and further reduced to 6% in fiscal 2020. The electric budget also includes continued system upgrades and funding for system expansions associated with growth, including converting overhead to underground in Garden Hills and on Nelson Street.

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 2019-2020 are $6,518,810. The five-year capital plan totals $26,373,750. It addresses improvements required due to fixed assets items that we have not been able to purchase for anticipated 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.

Capital Improvement Programs

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

- The City continues to address water quality, conservation and infrastructure issues by replacing the aged two inch galvanized water mains and by replacing old sanitary sewer mains within the water and sewer system.

Future Outlook

The City has purchased the rights to new nuclear generation as a member of the Municipal Electric Authority of Georgia. This is a 3–4 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, Utilities Administrator

City of Calhoun, Georgia
Officials, Management and Appointed Professionals
July 1, 2019

Elected Officials:

Mayor ..... James F. Palmer
Mayor Pro Tempore ..... George Crowley
Councilperson ..... Al Edwards
Councilperson ..... Ray Denmon
Councilperson ..... Jackie Palazzolo

City Officials and Management Related to General Government:

Administrator ..... F. Eddie Peterson
Assistant City Administrator ..... Paul Worley
Director of Finance ..... Andrea K. Bramlett
Police Chief ..... Tony Pyle
Fire Chief ..... Lenny Nesbitt
Superintendent of Street Department ..... Kevin McEntire
Town Marshal ..... Randy Jackson
Code Enforcement ..... Don McGinnis
Downtown Development ..... Suzanne Roberts
Recreation Director ..... Kim Townsend
Golf Professional ..... Eric Stewart
Superintendent of Golf Maintenance ..... David Locke
Human Resource ..... Linda Brookshire
City Clerk ..... Sharon Nelson

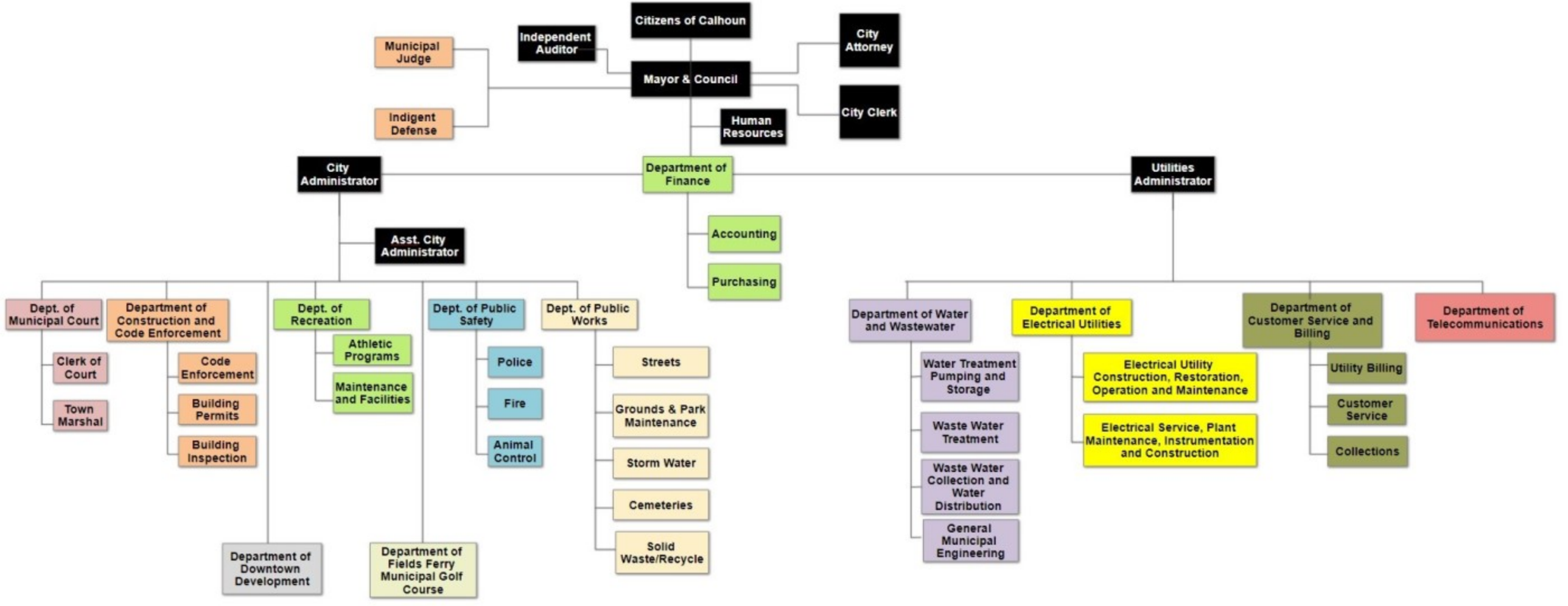
Officials and Management Related to Calhoun Utilities:

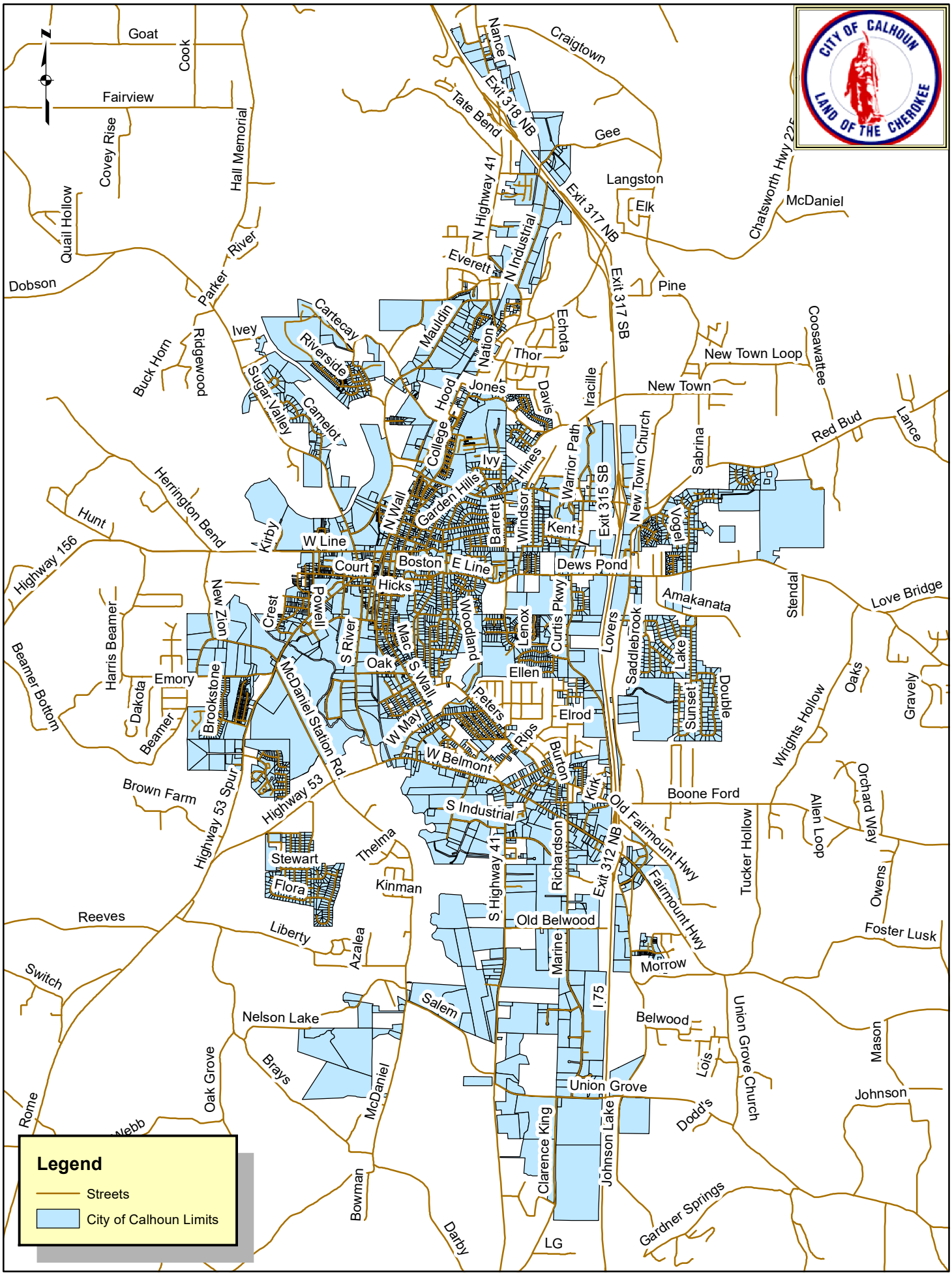
Utilities Administrator ..... Larry Vickery
Director of Finance ..... Andrea K. Bramlett
Director of Water & Sewer ..... Jerry Crawford
Brittany Drive Water Plant Superintendent ..... Ben Hall
Mauldin Rd. Water Plant Superintendent ..... Jeremy King
Sewer Plant Superintendent ..... John Banks
Water & 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 Defense Attorney ..... Giles Jones
City Attorney ..... George Govignon

2019 City of Calhoun Organizational Chart




Goat
Cook
Fairview
Covey Rise
Hall Memorial
Quail Hollow
Parker River
Dobson
Buck Horn
Ridgewood
Ivey
Cartecay
Riverside
Sugar Valley
Camelot
Herrington Bend
Hunt
Highway 156
Kirby
W Line
Court
Boston
E Line
Hicks
Powell
New Zion
Crest
S River
Mac
S Wall
Oak
Emory
Dakota
Beamer
Brookstone
Harris Beamer
Beamer Bottom
McDaniel Station Rd
Brown Farm
Highway 53 Spur
Highway 53
Stewart
Flora
Thelma
Kinman
Reeves
Liberty
Azalea
Switch
Nelson Lake
Salem
Oak Grove
Brays
McDaniel
Rome
Webb
Bowman
Darby
LG
Clarence King
Johnson Lake
Union Grove
Dodd's
Union Grove Church
Lois
Belwood
Morrow
Foster Lusk
Mason
Johnson
Gardner Springs
Owens
Tucker Hollow
Allen Loop
Orchard Way
Oaks
Gravely
Wrights Hollow
Boone Ford
Old Fairmount Hwy
Fairmount Hwy
Exit 312 NB
Richardson
Kirk
Burton
Rips
W Belmont
W May
Peters
Elrod
Ellen
Lenox
Curtis Pkwy
Woodland
Lovers
Saddlebrook
Lake
Double Sunset
Amakanata
Stendal
Love Bridge
Dews Pond
Kent
Windsor
Barrett
Garden Hills
N Wall
College
Ivy
Hines
Warrior Path
Exit 315 SB
New Town Church
Vogel
Sabrina
New Town Loop
New Town
Red Bud
Lance
Coosawattee
Chatsworth Hwy 225
McDaniel
Pine
Exit 317 SB
Exit 317 NB
Langston
Elk
Gee
Tate Bend
Exit 318 NB
Nance
Craigtown
N Highway 41
N Industrial
Everett
Mauldin
Nation
Thor
Echota
Jones
Hood
Davis
Iracille
S Industrial
S Highway 41
Old Belwood
Marine
I 75
Legend
Streets
City of Calhoun 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 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 2020 as authorized by the Mayor and Council during the annual budget process. This includes 4% franchise fees for City right-of-way usage and 6% for lease of assets/royalties.

The following excerpts, relating to fund balance and the budget process, were taken from the City of Calhoun Financial Policies and Procedures adopted May 12, 2014 and subsequent ordinances adopted thereafter, and are presented here for the benefit of users of the budget document.

I. FUND BALANCE AND NET ASSETS

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

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

II. BUDGETARY PROCESS

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

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

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

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

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

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

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

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

Budgetary Controls/Reports

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

Balanced Budget

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

Financing Current Expenditures

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

Capital Expense

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

Proprietary Funds

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

CITY OF CALHOUN
GEORGIA

R E S O L U T I O N

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

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

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

NOW, THEREFORE, BE IT RESOLVED, the Mayor and Council of the City of Calhoun hereby adopt said budget for fiscal year July 1, 2019 through June 30, 2020.

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 2020.

Attest:

Eddie Peterson, City Administrator

CITY OF CALHOUN, GEORGIA

James F. Palmer, Mayor

Larry Vickery, Utilities Administrator

City of Calhoun
2020 Budget Summary
GENERAL GOVERNMENT

	2018 ACTUALS	2019 REVISED BUDGET	2020 BUDGET	% INCREASE (DECREASE)
General Fund				
Revenues				
Property Tax & Intangibles	$ (1,709,613)	$ (1,996,808)	$ (2,156,100)	8%
Franchise Tax	(2,624,336)	(2,563,748)	(2,467,008)	-4%
Local Option Sales Tax	(2,349,122)	(2,270,000)	(2,900,000)	28%
Excise Tax	(2,231,840)	(2,120,500)	(2,228,294)	5%
License and Permit	(369,193)	(303,250)	(316,200)	4%
Intergovernmental	(447,985)	(427,810)	(567,587)	33%
Charges for Services	(353,524)	(301,521)	(331,987)	10%
Fines and Forfeitures	(313,460)	(306,823)	(337,665)	10%
Other Local Revenues	(3,642,315)	(3,481,277)	(3,158,575)	-9%
Total Revenues	**(14,041,388)**	**(13,771,737)**	**(14,463,416)**	5%
Expenditures				
Mayor and Council	185,999	195,159	468,435	140%
Elections	3,565	300	4,350	1350%
City Administrator	2,082,898	1,725,384	1,803,402	5%
Tax Administration	80,157	81,545	83,908	3%
General Teller	59,192	62,313	63,675	2%
Human Resources	153,479	159,486	164,990	3%
Risk Management	3,640	4,250	4,300	1%
General Administration	**2,568,930**	**2,228,437**	**2,593,060**	16%
Municipal Court	462,514	323,046	332,011	3%
Custody of Prisoners	17,446	31,000	23,000	-26%
Court Services	**479,960**	**354,046**	**355,011**	0%
Welfare Related	54,108	61,033	62,504	2%
Auditorium	100	105	107	2%
Depot	20,743	24,505	23,805	-3%
Community Center	4,667	15,954	8,718	-45%
Library	148,618	146,318	149,043	2%
Community Services	**228,236**	**247,915**	**244,177**	-2%
Regulatory Inspections and Enforcement	342,462	371,098	443,946	20%
Downtown Development	97,978	103,448	104,186	1%
Airport	242,442	255,855	263,300	3%
Community Development	**682,882**	**730,401**	**811,432**	11%

City of Calhoun
2020 Budget Summary
GENERAL GOVERNMENT

	2018 ACTUALS	2019 REVISED BUDGET	2020 BUDGET	% INCREASE (DECREASE)
Police Administration	399,646	405,734	410,841	1%
Detectives	588,069	609,006	574,879	-6%
Patrol	2,584,895	2,653,159	3,117,006	17%
Special Operations	426,809	434,476	439,720	1%
Animal Control Administration	70,492	71,423	70,997	-1%
Police Dispatching	127,670	123,882	-	-100%
Police Department	**4,197,581**	**4,297,680**	**4,613,443**	7%
Fire Administration	246,648	246,664	253,529	3%
Firefighting	2,822,402	2,949,116	3,018,779	2%
Fire Inspection	153,526	183,788	165,487	-10%
Fire Training Center	95,671	95,057	100,237	5%
Fire Dispatching	63,835	61,941	-	-100%
Fire Stations and Buildings	14,696	21,172	22,000	4%
Fire Debt Service	-	-	88,196	-
Fire Department	**3,396,778**	**3,557,738**	**3,648,228**	3%
Animal Control	87,237	97,598	95,845	-2%
Highways and Streets Administration	121,959	124,867	127,878	2%
Highways and Streets	897,023	960,364	1,021,119	6%
Street Cleaning	89,307	90,019	93,710	4%
Street Lighting	232,355	207,800	222,420	7%
Traffic Engineering	367,850	486,341	610,862	26%
Maintenance and Parks	440,148	449,123	482,711	7%
Cemetery	177,022	186,249	205,470	10%
Parks Beautification	2,510	4,900	4,900	0%
Public Works	**2,415,411**	**2,607,261**	**2,864,915**	10%
	13,969,777	**14,023,478**	**15,130,266**	8%
Excess of Revenues (Over) Under Expenditures	**(71,610)**	**251,741**	**666,850**	165%
Other Financing Sources (Uses)				
Sale of Assets	(46,346)	(5,000)	(5,000)	0%
Unrealized Gain/Losses	84,641	91,235	(26,925)	-130%
Transfers In	(160,019)	(337,976)	(326,500)	-3%
Transfers Out	3,581	-	-	
Appropriation - Fund Balance	-	-	(308,425)	
	(118,143)	(251,741)	(666,850)	165%
Net Change in Fund Balance	**$ (189,754)**	**$ -**	**$ -**	

City of Calhoun
2020 Budget Summary
GENERAL GOVERNMENT

	2018 ACTUALS	2019 REVISED BUDGET	2020 BUDGET	% INCREASE (DECREASE)
Special Revenue Funds				
Recreation Fund				
Revenues	$ (1,065,521)	$ (1,197,524)	$ (1,305,032)	9%
Recreation Administration	85,564	165,956	203,074	22%
Participant Recreation	1,099,378	1,031,568	1,101,958	7%
Total Expenditures	1,184,941	1,197,524	1,305,032	9%
Net Change in Fund Balance	**$ 119,420**	**$ -**	**$ -**	
Minor Special Revenue Funds				
UDAG Fund	$ (41,174)	$ (49,720)	$ (51,750)	4%
Confiscated Assets	$ 51,088	$ (12,000)	$ (14,000)	17%
Hotel/Motel Fund	$ -	$ (776,700)	$ (853,500)	10%
Capital Project Funds				
2005 SPLOST Fund	$ 1,884,654	$ -	$ -	0%
2011 SPLOST Fund	$ (175,689)	$ (512,292)	$ (1,540,000)	201%
2018 SPLOST Fund	$ (469,299)	$ (1,977,916)	$ (5,079,253)	157%
Debt Service Funds				
School Debt	$ (1,782,848)	$ (4,031,965)	$ (4,404,000)	9%
Agency Fund				
Municipal Court Fund	$ -	$ (470,000)	$ (523,000)	11%
Solid Waste Fund				
Revenues	$ (824,864)	$ (807,703)	$ (772,310)	-4%
Collection	579,020	573,455	582,464	2%
Recycle	146,579	98,408	58,518	-41%
Landfill	1,627	30,500	30,500	0%
Yard Trimmings and Collections	101,899	105,340	100,828	-4%
Total Expenditures	829,124	807,703	772,310	-4%
Net Change in Fund Balance	**$ 4,260**	**$ -**	**$ -**	
Golf Fund				
Revenues	$ (1,330,942)	$ (911,106)	$ (881,331)	-3%
Maintenance	534,556	613,991	574,778	-6%
Pro Shop	295,951	297,115	306,553	3%
Total Expenditures	830,507	911,106	881,331	-3%
Net Change in Fund Balance	**$ (500,435)**	**$ -**	**$ -**	

City of Calhoun
2020 Budget Summary
CALHOUN UTILITIES

	2018 ACTUAL	2019 REVISED BUDGET	2020 BUDGET	% INCREASE (DECREASE)
WATER & SEWER FUND				
SEWER FUND REVENUE	**$ (7,683,115)**	**$ (6,218,074)**	**$ (9,143,867)**	47%
Waste Treatment Plant	4,407,136	4,292,810	4,297,017	0%
Waste Treatment Plant Maintenance	194,184	254,349	273,831	8%
Waste Treatment - Sludge Disposal/Bio Solids	111,469	113,610	111,818	-2%
Waste Water Collection Maintenance	1,317,410	1,442,885	4,367,510	203%
Waste Water Collection Lift Stations	58,338	69,919	93,691	34%
Total Sewer Expenses	**6,088,537**	**6,173,573**	**9,143,867**	48%
WATER FUND REVENUE	**(14,529,133)**	**(13,146,693)**	**(16,004,245)**	22%
Brittany Dr. Water Trmt. Plant/Big Springs Intake/Well	2,008,781	3,098,119	3,234,355	4%
Water Plant - Mauldin Rd. & Intakes	5,383,719	5,415,737	5,952,696	10%
Water Treatment Plant - Maintenance	206,518	257,616	273,831	6%
Water Plant - Distribution/Pump Station	321,774	324,924	1,513,922	366%
Water Distribution/Construction	2,685,475	4,094,799	5,029,441	23%
Total Water Expenses	**10,606,267**	**13,191,194**	**16,004,245**	21%
Change in Net Position	**$ (5,517,445)**	**$ -**	**$ -**	
ELECTRIC FUND				
ELECTRIC REVENUE	**$ (37,911,333)**	**$ (37,101,480)**	**$ (35,150,065)**	-5%
Electric - Distribution	35,843,728	36,741,211	35,059,577	-5%
Electric - Generator	70,242	360,269	90,488	-75%
Total Electric Expense	**35,913,969**	**37,101,480**	**35,150,065**	-5%
Change in Net Position	**$ (1,997,364)**	**$ -**	**$ -**	
TELCOMMUNICATIONS FUND				
TELCOMMUNICATIONS REVENUE	**$ (1,129,927)**	**$ (1,122,354)**	**$ (1,135,380)**	1%
Telecom	993,057	1,122,354	1,135,380	1%
Total Telecom Expenses	**993,057**	**1,122,354**	**1,135,380**	1%
Change in Net Position	**$ (136,869)**	**$ -**	**$ -**	
UTILITY INTERNAL SERVICE FUND				
UTILITY INTERNAL SERVICE REVENUE	**$ (3,125,763)**	**$ (3,337,055)**	**$ (3,424,088)**	3%
Administration	559,825	465,981	457,118	-2%
Finance	636,841	670,297	718,289	7%
Tellers	200,096	209,723	232,312	11%
Purchasing	114,650	120,672	109,800	-9%
Engineering	349,623	509,125	554,538	9%
Work Order Dispatch	98,585	102,523	106,215	4%
GEO Info Service	197,096	205,633	209,669	2%
Customer Service	167,996	224,358	204,058	-9%
Meter Reading	324,835	409,835	420,763	3%
Billing	354,675	379,308	411,326	8%
Total ISF Expense	**3,004,222**	**3,297,455**	**3,424,088**	4%
Change in Net Position	**$ (121,541)**	**$ -**	**$ -**	

General Fund
Summary of Capital Outlay

2011 SPLOST Capital Project	**Infrastructure -** Project # 247 - Peters St. Phase II	$ 915,000	$ 915,000
General Fund			
Airport	**Infrastructure**	$ 43,727	
Police Patrol	**Vehicles-** 13 Police vehicles	308,425	$ 352,152
2018 Splost Capital Project	**Site Improvements -** Project # 265 - Recreation River to Ridges Trail	$ 125,000	
	Site Improvements - Project # 271 - Recreation dog park	30,000	
	Buildings - Project #239 - Police Station Complex	2,880,000	
	Buildings - Project #272 - Recreation maintenance building	400,000	
	Infrastructure - Project #247 - Peter Street Phase II	1,085,000	
	Machinery - Recreation mower with bagger $11,225, leaf vacuum $225k, brush truck $175k, SCBA's $23k	434,225	
	Vehicles- Recreation van $32k, Street pickup truck $32.5k	64,500	$ 5,018,725
		Total Governmental Funds	**$ 6,285,877**

Calhoun Utilities
Summary of Capital Outlay

Waste Treatment Plant	**Infrastructure** - Project #269 - materials for Section 319 Lynn Creek	$ 33,000	
	Machinery - Zero turn mower	6,500	$ 39,500
Waste Treatment Plant Maintenance	**Vehicles** - 1/2 F350 service truck	$ 24,000	$ 24,000
Wastewater Collection	**Infrastructure -** South sewer extension (14% restricted funding)	$ 2,867,020	
	Machinery - 20 ton equipment trailer	7,800	$ 2,874,820
Wastewater Collection Lift Station	**Machinery -** Generator Grey's Landing	$ 34,000	$ 34,000
Brittany Drive Water Treatment Plant	**Site Improvements -** Gate Brittany Dr. $6k, septic system Big Springs $10k	$ 16,000	
	Machinery - Turbid meters, C12 analyzer, Ph meter & lab turbid meters	25,827	$ 41,827
Water Treatment Plant Maintenance	**Vehicles** - 1/2 F350 service truck	$ 24,000	$ 24,000.00
Water Plant - Distribution/Pump Station	Infrastructure - Project #254 2.0 MG tank (14% restricted funding)	$ 1,201,532	$ 1,201,532

Calhoun Utilities
Summary of Capital Outlay

Water Distribution Maintenance	**Infrastructure** - Project #253 Ranger 12" transmission main (14% restricted funds)	$ 524,366	
	Infrastructure - Project #142 - 2" galvanized pipe	160,000	
	Infrastructure - Project #170 water system improvements	170,000	
	Infrastructure - Project #256 GDOT SR 156 and CSX RR bridge water main relocation	365,765	
	Infrastructure - Project #257 Peters Street Phase II water main relocation (SPLOST- $550k)	564,000	
	Machinery - F650 service truck	74,000	$ 1,858,131
Electric	**Infrastructure** - Replace 100 HID lights with LED	$ 58,000	
	Infrastructure - Convert overhead to underground: Garden Hills	20,000	
	Infrastructure - Convert overhead to underground: Nelson St.	61,000	
	Site Improvement - Rebuild pole rack and replacement pavement for supply yard	40,000	
	Machinery - 2004 Digger/Derrick	180,000	**$ 359,000**
Internal Service Fund			
Finance	**Equipment -** Content management software (Tyler Technology)	$ 14,500	
Engineering	**Equipment -** GPS Survey rover unit	21,000	
Utility ISF	**Vehicles -** F-150 truck for meter reading	26,500	**$ 62,000**
		Total Utilities Funds	**$ 6,518,810**

City of Calhoun
Full Time Equivalent Employees by Function

Function/program	2012	2013	2014	2015	2016	2017	2018	2019
General Government								
Mayor and City Council	5	5	5	5	5	5	5	5
Administration	2	2	2	2	2	3	3	3
Tax Administration	1	1	1	1	1	1	1	1
Business License Clerk	1	1	1	1	1	1	1	1
Human Resources	2	2	2	2	2	2	2	2
Finance	-	0	0	0	0	0	0	0
Purchasing	-	0	0	0	0	0	0	0
	11	11	11	11	11	12	12	12
Judicial								
Court Services	3	3	3	3	3	3	3	3
Probation	2	2	2	2	2	0	0	0
	5	5	5	5	5	3	3	3
Public Safety								
Police	49	49	49	49	50	50	50	50
Fire	39	39	39	39	39	41	41	41
Community Service Enforce.	0	0	0	0	0	1	0	0
Animal Control	1	1	2	2	2	2	2	2
	89	89	90	90	91	94	93	93
Public Works								
Administration	1	1	1	1	1	1	1	1
Streets and highways	17	15	15	15	15	14	13	14
City Maintenance	6	7	7	7	7	9	9	9
Cemetery	3	3	3	3	3	4	4	4
	27	26	26	26	26	28	27	28
Health and Welfare								
Senior Citizens Activities	1	1	1	1	1	1	1	1
Culture and Recreation								
Recreation Department	15	13	13	13	15	15	15	16
Library	9	9	9	9	9	9	0	0
	24	22	22	22	24	24	15	16
Housing and Economic Development								
Mainstreet Program	1	1	1	1	1	1	1	1
Airport	2	3	3	3	3	3	3	3
Inspections	4	3	3	3	3	3	3	3
	7	7	7	7	7	7	7	7
Utilities Administration								
Administration	2	2	2	1	1	1	1	1
Work Order	1	1	1	2	2	2	2	2
Finance	8	9	9	9	9	9	9	9
Billing	2	3	3	2	2	2	2	3
Customer Service	4	3	4	3	4	4	4	4
Tellers	3	4	5	5	5	5	5	5
Purchasing	2	2	2	2	2	2	2	2
Meter Reading	4	4	4	4	4	4	4	5
Engineering	6	6	6	5	5	5	5	5
GIS	2	2	2	2	2	2	2	2
	34	36	38	35	36	36	36	38
Electric System	15	17	17	17	17	17	18	18

City of Calhoun
Full Time Equivalent Employees by Function

Function/program	2012	2013	2014	2015	2016	2017	2018	2019
Water and Sewer System								
Wastewater Treament	10	10	10	10	10	10	10	10
Sewer Construction	11	11	11	11	11	10	11	10
Maintenance Crew	10	10	7	7	8	8	9	8
Water Treatment	8	9	9	10	10	10	9	9
Water Construction	22	22	19	20	21	22	22	23
	61	62	56	58	60	60	61	60
Fields Ferry Golf Course								
Pro Shop	9	5	4	3	3	4	4	4
Maintenance	7	7	5	7	7	7	7	7
	16	12	9	10	10	11	11	11
Telecommunciations	4	4	4	4	4	5	4	4
Solid Waste	1.5	1.5	2	2	2	2	2	2
Total	296	294	288	288	294	300	290	293

City of Calhoun
Budget Calendar for Fiscal Year 2019 - 2020

Date	Procedure	Action to be Taken By
February 4 - 7, 2019	Payroll budget information updated for distribution to department heads	Human Resource to prepare initial projections of payroll accounts for department head distribution
February 8, 2019	Distribute budget information to department heads and supervisors	Director of Finance
Feb. 11 - March 4, 2019	Dept. heads/supervisors prepare initial projections for mgmt. review	Supervisors and department heads
March 4 - 6, 2019	Department heads review proposals with immediate supervisor	Supervisors and department heads
March 7 - 19, 2019	Management meet and review department head proposals	Mayor, Budget Officer, Director of Finance & department heads
March 20 - 30, 2019	Prepare first draft	Budget Officer and Finance Department
April 1 - 7, 2019	Review total combined first draft	Budget Officer
April 3, 2019	Prepare legal notice regarding public hearing to be held on May 13, 2019	City Clerk
April 9 – 19, 2019	Amend first draft for Council work session	Budget Officer and Finance Department
April 22, 2019	Council budget work session	Mayor, Council, Budget Officer
April 23 - May 3, 2019	Prepare second draft	Budget Officer and Finance Department
April 24, 2019	Publish ad for first public hearing to be held on May 13, 2019	Legal organ - City Clerk
May 13, 2019	Work session with School Board	Mayor, Council, Budget Officer, School Board and Superintendent
May 13, 2019 - 7:00 p.m.	Public hearing	Mayor, Council
May 15, 2019	Prepare second legal notice of hearing on June 10, 2019	City Clerk
May 20, 2019	Receive School's draft of budget	Mayor, Council and Budget Officer
May 6 - June 7, 2019	Prepare final budget proposal	Budget Officer and Finance Department
May 29, 2019	Publish ad for public hearing to be held on June 10, 2019	Legal organ - City Clerk
June 10, 2019 - 7:00 p.m.	Second public hearing	Mayor and Council
June 11 - 14, 2019	Prepare final draft	Budget Officer and Finance Department
June 17, 2019	Adoption of budget	Mayor and Council
June 18 – 30, 2019	Print final adopted budget and distribute to Mayor, Council, Library and upload to website	Finance Department

*Approval of the proposed budget calendar will set the second City Council meeting in June to June 17th to allow the Mayor and Council to attend the GMA Convention.

GENERAL FUND
Revenue Summary

			FY 2018 Actuals	FY 2019 Revised Budget	FY 2020 Budget	Percent Change
Property Taxes						
31	1000	General Property Taxes	(1,329,193)	(1,661,788)	(1,800,000)	8%
31	1001	General Property Taxes-Prior	(42,320)	(58,000)	(25,000)	-57%
31	1101	Refund Property Taxes	7,130	7,000	8,000	14%
31	1110	Public Utility Tax	(11,434)	(13,527)	(14,000)	3%
31	1201	Refund Prior Year Taxes	186	800	400	-50%
31	1310	Motor Vehicle Tax	(20,297)	(21,293)	(23,000)	8%
31	1311	Title Ad Valorem Tax	(264,349)	(208,400)	(270,000)	30%
31	1316	Alt Apportioned Vehicle Tax	(3,573)	(3,600)	(3,000)	-17%
31	1320	Mobile Home Tax	(911)	-	-	-
31	1340	Intangibles - Regular & Recording	(13,142)	(11,500)	(14,500)	26%
31	1391	Excess Tax Funds Collected	(592)	-	-	-
31	1600	Real Estate Transfer Tax & Other	(7,059)	(5,500)	(6,000)	9%
31	9000	Penalties & Interest on Delinquent Taxes	(24,059)	(21,000)	(9,000)	-57%
	Total Property Taxes		**(1,709,613)**	**(1,996,808)**	**(2,156,100)**	8%
Franchise Tax						
31	1710	Franchise Tax - Electric - City	(1,191,756)	(1,217,700)	(1,144,902)	-6%
31	1711	Franchise Tax - Electric - Other	(625,451)	(550,000)	(569,000)	3%
31	1713	Franchise Tax - Gas	(166,945)	(150,000)	(120,000)	-20%
31	1714	Franchise Tax - Cable	(125,888)	(120,000)	(128,000)	7%
31	1715	Franchise Tax - Sewage - City	(214,691)	(226,791)	(215,415)	-5%
31	1720	Franchise Tax - Water - City	(208,551)	(194,870)	(199,881)	3%
31	1760	Franchise Tax - Telephone	(44,198)	(44,387)	(43,810)	-1%
31	1761	Franchise Tax - Telephone - Other	(46,856)	(60,000)	(46,000)	-23%
	Total Franchise Tax		**(2,624,336)**	**(2,563,748)**	**(2,467,008)**	-4%
Sales Tax						
31	3100	Local Option Sales Tax	**(2,349,122)**	**(2,270,000)**	**(2,900,000)**	28%
Excise Tax						
31	3101	County Excise Tax	(190,297)	(200,000)	(177,000)	-12%
31	4200	Beer Tax	(292,278)	(295,000)	(291,000)	-1%
31	4201	Wine Tax	(43,251)	(42,500)	(43,000)	1%
31	4202	Liquor Tax	(50,228)	(50,000)	(51,000)	2%
31	4203	Liquor Pouring Tax	(18,411)	(18,000)	(18,500)	3%
31	6100	Business & Occupational Taxes	(427,407)	(430,000)	(435,000)	1%
31	6200	Insurance Premium Taxes	(1,119,737)	(1,000,000)	(1,123,500)	12%
31	6300	Financial Institution Taxes	(86,294)	(83,000)	(86,294)	4%
31	9400	Penalties & Int. on Delinquent Business License	(3,937)	(2,000)	(3,000)	50%
	Excise Tax		**(2,231,840)**	**(2,120,500)**	**(2,228,294)**	5%
License & Permit						
32	1000	Business Regulatory Fees	(47,525)	(47,000)	(47,000)	0%
32	1005	Business License Application Fee	(1,710)	(1,250)	(1,250)	0%
32	1006	Fire Permits	(100)	-	(200)	-
32	1110	Beer Retail License	(27,750)	(28,000)	(26,250)	-6%
32	1120	Wine Retail License	(19,125)	(18,000)	(18,500)	3%
32	1130	Liquor Retail License	(30,000)	(30,000)	(30,000)	0%
32	1140	Pouring License (All)	(38,625)	(38,000)	(45,000)	18%
32	1141	Temporary Liquor/Beer Event Permit	(750)	(500)	(700)	40%
32	1330	Plumbing Permits/ HVAC	(30,030)	(25,000)	(35,000)	40%
32	1340	Electric Permits	(25,495)	(19,000)	(20,000)	5%
32	2111	Building Permits	(132,726)	(83,000)	(80,000)	-4%
32	2120	Soil & Sedimentation Permits	(350)	(400)	(500)	25%

GENERAL FUND
Revenue Summary

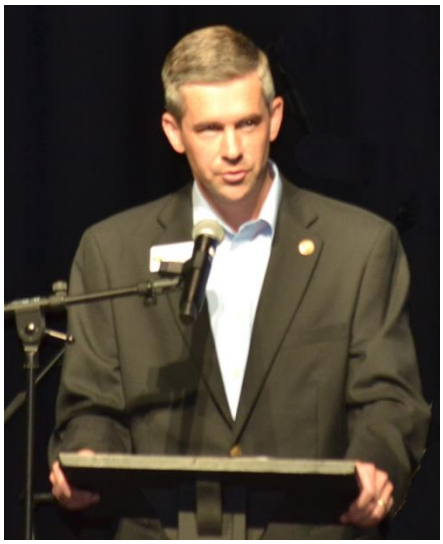
			FY 2018 Actuals	FY 2019 Revised Budget	FY 2020 Budget	Percent Change
32	2121	Grading Permits	(4,755)	(2,500)	(2,500)	0%
32	2140	Sign Permits	(2,892)	(3,300)	(3,500)	6%
32	2150	Fuel System Installation Permits	(414)	(500)	(500)	0%
32	2210	Zoning & Annexation Fees	(1,980)	(2,300)	(1,000)	-57%
32	2991	Fireworks Stand Sales Permit	(1,000)	(1,000)	(1,000)	0%
32	3150	Driveway Permits	-	-	(300)	-
32	3900	Other Sprinkler Permit	(3,526)	(3,000)	(2,500)	-17%
32	3902	NPDES Permits	(440)	(500)	(500)	0%
	Total Licenses & Permit		**(369,193)**	**(303,250)**	**(316,200)**	4%
Intergovernmental						
33	1110	Dept. of Justice- Overtime Reimbursement	(8,126)	(6,000)	(7,000)	17%
33	1111	Operating - Categorical FEMA	(22,988)	-	-	-
33	1120	Direct - Dept. of Justice	-	(1,000)	(5,500)	450%
33	1130	DOJ- ATF Overtime Reimbursement	(439)	-	-	-
33	4000	226 - State Government Grants	(4,200)	(2,600)	(5,000)	92%
33	4100	158 - GSAR	(19,622)	(40,000)	(32,000)	-20%
33	4113	231 - State of Georgia Highway Safety	(3,301)	-	-	-
33	4311	DOT- LMIG Grant	(200,967)	(200,967)	(202,402)	1%
33	4311	205 - DOT-LMIG Grant	-	-	(94,955)	-
33	5000	Local Grants - Gordon Co. Library	(7,323)	(4,500)	(2,430)	-46%
33	7000	In Lieu of Taxes - Housing Authority	(56,689)	(40,000)	(44,000)	10%
33	7002	Airport Authority - Reimbursement	(91,522)	(98,500)	(103,300)	5%
33	7003	IG - Reimbursement	(32,808)	(34,243)	(71,000)	107%
	Total Intergovernmental		**(447,985)**	**(427,810)**	**(567,587)**	33%
Charges for Services						
34	1191	Electronic Recognition	(348)	(300)	(500)	67%
34	1391	Building Permit Plan Reveiws	-	-	(15,000)	-
34	1400	Charges - Copies & Paper	(2)	-	-	-
34	1700	Indirect Cost Allocation - Serv. Fees	(186,836)	(179,777)	(185,176)	3%
34	1910	Election Qualifying Fees	(1,263)	-	(1,200)	-
34	2120	Accident Reports	(8,325)	(9,000)	(8,000)	-11%
34	2310	Fingerprinting Fees	(420)	-	(400)	-
34	3918	Street Special Services - Interdepartmental Chg.	(31,867)	(2,000)	(2,000)	0%
34	3928	Maint. Special Services - Interdepartmental Chg.	(42,743)	(45,000)	(40,000)	-11%
34	6000	Background Check Fees	(11,895)	(11,000)	(12,000)	9%
34	6100	Animal Control Sales & Fines	(4,250)	(4,500)	(2,000)	-56%
34	6101	Dog Vaccinations	(576)	(500)	(500)	0%
34	6102	Animal Control Surrender Fee	(700)	(850)	(75)	-91%
34	6103	Spay and Neuter Certificate	(4,505)	(4,800)	(2,000)	-58%
34	9100	Cemetery Lot Sales	(20,150)	(16,000)	(20,000)	25%
34	9300	Bad Check Fees	(175)	-	-	-
39	1108	Transfer In - Fine Admin. Fees	(39,469)	(27,794)	(43,136)	55%
	Total Charges for Services		**(353,524)**	**(301,521)**	**(331,987)**	10%
Fines and Forfeitures						
35	1000	Police Fines	(3,280)	2,000	-	-100%
35	1111	Restitution	(20)	-	-	-
35	1901	Fines - Community Development	(1,100)	(500)	-	-100%
35	2200	Other Confiscations	(188)	(500)	(100)	-80%
39	1130	Transfer In - Municipal Court Agency Fund	(308,872)	(307,823)	(337,565)	10%
	Total Fines and Forfeitures		**(313,460)**	**(306,823)**	**(337,665)**	10%

GENERAL FUND
Revenue Summary

			FY 2018 Actuals	FY 2019 Revised Budget	FY 2020 Budget	Percent Change
Other Local Revenues						
36	1000	Interest Revenues	(357)	(600)	-	-100%
36	1006	Interest Revenue - Investments	(90,548)	(61,000)	(79,400)	30%
37	1002	Donations - Fire Department	(1,200)	(200)	(750)	275%
38	1001	Rents & Royalties	(3,528,342)	(3,415,477)	(3,074,425)	-10%
38	3000	Reimb. For Damaged Property	(2,212)	-	-	-
38	3100	Insurance Reimbursement	(15,290)	(1,000)	(1,000)	0%
38	9000	Miscellaneous Revenue	(4,216)	(3,000)	(3,000)	0%
38	9001	Sales Tax Vendor's Fee	(10)	-	-	-
38	9003	Employee Jury Duty Pay	(140)	-	-	-
	Total Other Local Revenues		**(3,642,315)**	**(3,481,277)**	**(3,158,575)**	-9%
Other Financing Sources						
36	3000	Unrealized Gain or Loss on Investments	84,641	91,235	(26,925)	-130%
39	1113	Transfers In - Other Internal Service Fund	(39,600)	(39,600)	-	-100%
39	1119	800 Hotel/Motel Revenue	(49,419)	(47,813)	(52,500)	10%
39	1126	Trans In - Utility Labor/Equipment	(21,581)	(11,500)	(11,500)	0%
39	1135	800 Transfer in - Hotel/Motel	(49,419)	(239,063)	(262,500)	10%
39	2100	Sale of Assets	(4,871)	(2,000)	(2,000)	0%
39	2101	Sale of Assets - Non-taxable	(41,475)	(3,000)	(3,000)	0%
39	9000	Appropriation - Fund Balance	-	-	(308,425)	-
61	1013	Transfer Out - Utility Labor/Equip.	3,581	-	-	-
	Total Other Financing Sources		**(118,143)**	**(251,741)**	**(666,850)**	165%
Total General Fund Revenue			**(14,159,531)**	**(14,023,478)**	**(15,130,266)**	8%

GENERAL ADMINISTRATION





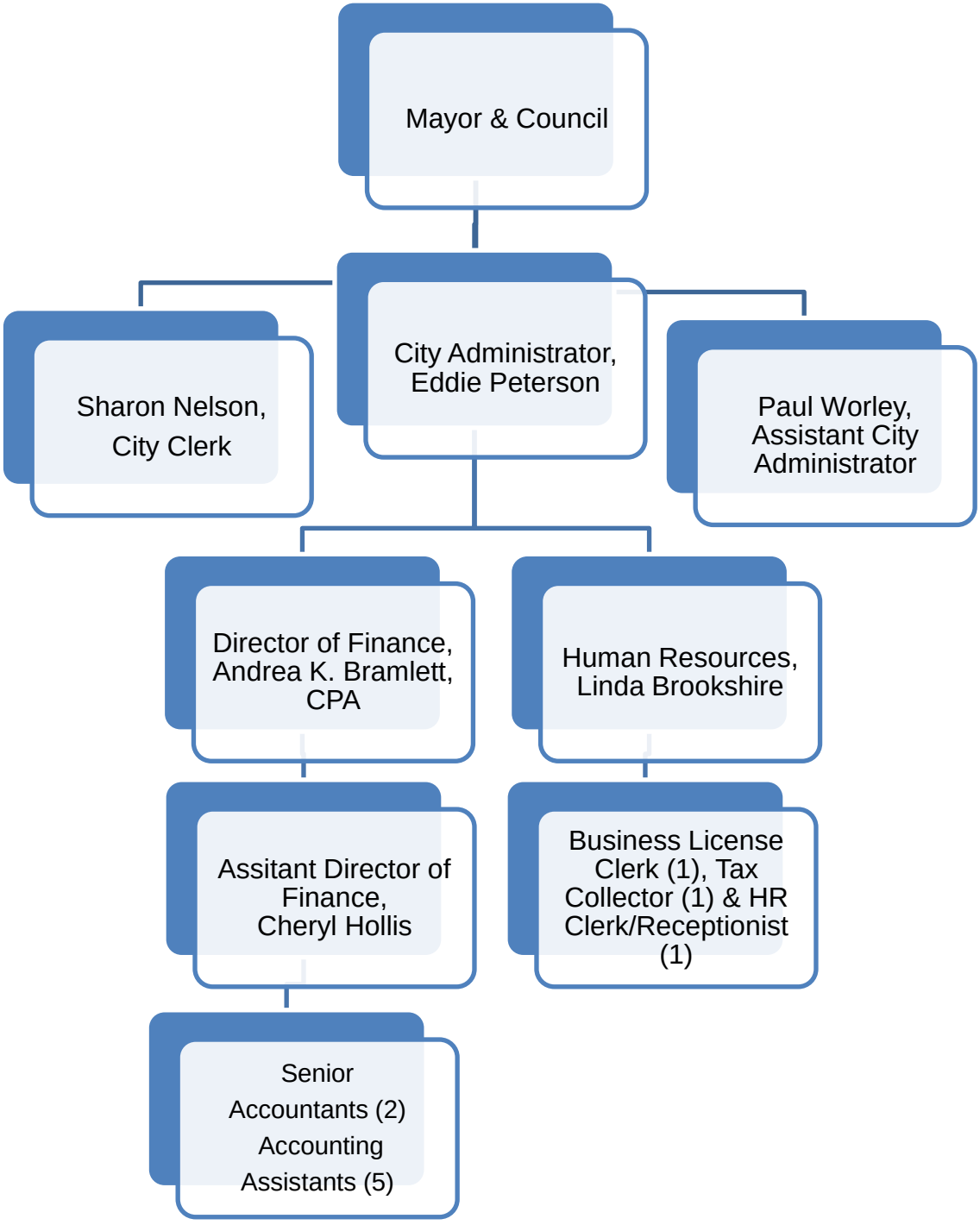
The City of Calhoun's General Administration is made up of several different divisions, including Mayor and Council, Elections, City Administrator, Tax Administration, Human Resources and Risk Management. General Administration's goal is to organize the City with a professional understanding of how all City tasks operate together to meet the expectations of its citizens and to create the best possible outcome for the City of Calhoun in the present and future.

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

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



GENERAL ADMINISTRATION



GENERAL ADMINISTRATION

(1101110) MAYOR AND COUNCIL

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 48,000	$ 48,000	$ 48,000	$ 48,000
512100	Group Insurance	11,927	12,022	12,022	13,174
512101	Insurance Deduct. Reimburse	329	280	280	294
512401	Retirement Plan Empl. Cont.	19,200	19,200	19,200	19,200
512402	Retirement Plan Admin. Costs	136	136	136	136
Purchased & Contracted Services					
521101	Administrative Services	-	-	-	1,385
521201	Legal & Auditing	20,456	18,000	18,000	20,000
521205	Consulting	15,800	-	-	-
523001	Other Purchased Services	330	-	-	750
523104	Surety Bonds	14	15	15	5
523105	Public Officials Liability Ins.	3,773	3,648	3,648	3,908
523200	Telephone - City Service	652	655	655	655
523203	Data Service - City	1,736	1,800	1,800	1,800
523209	Internet Service	1,598	2,200	2,200	1,000
523210	E-mail Service	210	210	210	210
523300	Advertising	602	700	700	700
523400	Printing & Binding	-	1,385	1,385	-
523500	Travel	21,305	21,000	21,000	23,000
523600	Dues & Fees	25,663	28,000	28,000	28,000
523700	Education & Training	8,635	7,500	7,500	9,000
Supplies					
531100	General Supplies & Materials	929	1,000	1,000	1,000
531120	Office Supplies	426	500	500	500
531300	Food for Meetings	3,107	3,800	3,800	3,600
531600	Small Equipment <$5000	1,170	800	800	800
531601	Computers/Printers/Software	-	500	500	500
Other					
576000	Contingency	-	131,396	23,808	290,818
TOTAL	**MAYOR & COUNCIL**	**$ 185,999**	**$ 302,747**	**$ 195,159**	**$ 468,435**

(1101400) ELECTIONS

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Purchased & Contracted Services					
521201	Legal	$ 52	$ 200	$ 200	$ 750
521205	Consulting	3,486	-	-	3,500
523300	Advertising	-	100	100	100
Supplies					
531300	Food for Meetings	27	-	-	-
TOTAL	**ELECTIONS**	**$ 3,565**	**$ 300**	**$ 300**	**$ 4,350**

(1101511) CITY ADMINISTRATOR

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 156,652	$ 257,339	$ 257,339	$ 268,691
512100	Group Insurance	23,157	37,877	37,877	41,376
512101	Insurance Deduct. Reimburse	361	840	840	882
512200	FICA Contributions	9,375	15,955	15,955	16,659
512300	Medicare	2,192	3,731	3,731	3,896
512401	Retirement Plan Empl. Cont.	7,688	12,905	12,905	13,208
512402	Retirement Plan Admin. Costs	441	740	740	789
512700	Workers' Comp. Insurance	170	485	485	531

			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Purchased & Contracted Services						
521201		Legal & Auditing	44,789	28,000	28,000	30,000
521204		Medical Services	35	70	70	105
521205		Consulting	1,463	-	-	2,950
521205	802	Consulting	-	2,690	2,690	-
521209		Misc. Professional Services	-	100	100	-
522002		Exterminating Services	320	320	320	320
522110		Garbage Pick-up Service	584	590	590	590
522200		Interdept. Services & Labor	8,759	9,000	9,000	9,000
522201		Vehicle Repair & Maintenance	488	1,000	1,000	1,000
522202		Repairs & Maint. - Equip.	13,966	17,500	17,500	16,300
522203		Repairs & Maint. - Bldgs.	18,600	5,000	5,000	5,000
522203	161	Repairs & Maint. - Bldgs.	4,713	-	-	-
522320		Rental of Equipment	-	6,000	6,000	5,000
523001		Other Purchased Services	1,285	2,280	2,280	350
523101		General Liability Insurance	4,932	4,694	4,694	3,666
523102		Property Insurance	787	803	803	823
523103		Vehicle Insurance	483	502	502	457
523104		Surety Bonds	46	46	46	27
523200		Telephone - City Service	4,625	4,350	4,350	5,000
523203		Data Service - City	11,409	11,400	11,400	11,750
523205		Cell Phone	674	700	700	600
523209		Internet Service	2,627	2,600	2,600	2,800
523210		E-mail Service	452	500	500	500
523220		Postage	2,544	4,750	4,750	3,500
523300		Advertising	336	1,000	1,000	800
523400		Printing & Binding	6,878	5,500	5,500	5,500
523500		Travel	4,176	5,500	5,500	7,500
523600		Dues & Fees	6,001	5,800	5,800	6,000
523604		Bank Service Charges	1,659	3,300	3,300	-
523605		Investment Fees - Specific	-	-	-	1,000
523700		Education & Training	3,474	3,250	3,250	3,500
Supplies						
531100		General Supplies & Materials	2,315	2,750	2,750	3,000
531120		Office & Computer Supplies	989	1,500	1,500	1,500
531125		Printer & Copier Supplies	1,410	2,500	2,500	3,000
531141		Vehicle Repair & Maintenance	-	500	500	500
531142		Repairs & Maint. - Bldgs.	147	1,000	1,000	1,000
531210		Water & Sewer Service - City	6,891	7,250	7,250	9,000
531220		Natural Gas Service	2,710	3,000	3,000	2,800
531230		Electric Service - City	17,784	18,000	18,000	18,000
531270		Gasoline	294	600	600	500
531300		Food for Meetings	202	300	300	300
531400		Books & Periodicals	42	200	200	200
531600		Small Equipment <$5000	1,625	1,500	1,500	1,500
531601		Computer Equipment <$5000	1,804	1,600	1,600	1,600
Interfund/Interdepartmental Charges						
554100		Interfund Allocation - Utilities	263,859	292,564	292,564	295,719
Other Charges						
562000		Amortization	9,157	9,157	9,157	5,150
571010		Industrial Development	-	120,000	120,000	120,000
572029		Electronic Recognition Fee	636	300	300	600
573900		Cash Over or Short	3	25	25	25
581410	801	Principal-Adv. From Electric	-	43,626	43,626	-
582200	801	Interest-Advance Electric	2,844	2,374	2,374	-

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Other Financing Uses					
611005	Transfer Out - Golf	540,808	110,309	155,286	154,124
611020	Transfer Out - Recreation	457,704	503,395	503,395	613,974
611033	Trans.- G. O. Debt Serv. (Golf)	368,917	-	-	-
611044	Transfer Out - SPLOST	56,617	100,840	-	-
611114	Transfer to Restricted Excise	-	-	100,840	100,840
TOTAL	**CITY ADMINISTRATION**	**$2,082,898**	**$1,680,407**	**$ 1,725,384**	**$1,803,402**

CITY ADMINISTRATOR FOOTNOTES

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

(1101514) TAX ADMINISTRATION		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 34,398	$ 35,069	$ 35,069	$ 35,601
511300	Overtime	24	-	-	-
512100	Group Insurance	11,969	12,022	12,022	13,174
512101	Insurance Deduct. Reimburse	329	280	280	294
512200	FICA Contributions	1,682	2,174	2,174	2,207
512300	Medicare	393	509	509	516
512401	Retirement Plan Empl. Cont.	1,697	1,773	1,773	1,815
512402	Retirement Plan Admin. Costs	97	102	102	109
512700	Workers' Comp. Insurance	82	105	105	88
Purchased and Contracted Services					
521201	Legal	141	1,200	1,200	1,500
521300	Technical	19,391	20,000	20,000	19,000
522200	Repairs & Maint. - Departments	95	150	150	150
523104	Surety Bonds	10	11	11	4
523300	Advertising	1,905	2,000	2,000	2,500
523400	Printing & Binding	5,605	5,750	5,750	5,750
Supplies					
531100	General Supplies	-	100	100	100
531120	Office Supplies	-	50	50	50
531400	Books & Periodicals	215	250	250	250
531601	Computer Equipment <$5000	2,124	-	-	800
TOTAL	**TAX ADMINISTRATION**	**$ 80,157**	**$ 81,545**	**$ 81,545**	**$ 83,908**

TAX ADMINISTRATION FOOTNOTES

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

(1101515) GENERAL TELLER		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 40,491	$ 41,283	$ 41,283	$ 41,900
512100	Group Insurance	11,969	12,022	12,022	13,174
512101	Insurance Deduct. Reimburse	329	280	280	294
512200	FICA Contributions	2,441	2,560	2,560	2,598

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
512300	Medicare	571	598	598	608
512401	Retirement Plan Empl. Cont.	1,987	2,087	2,087	2,135
512402	Retirement Plan Admin. Costs	114	120	120	128
512700	Workers' Comp. Insurance	82	116	116	98
Purchased & Contracted Services					
521201	Legal	-	750	750	750
521300	Technical Services	175	250	250	250
523104	Surety Bonds	12	12	12	5
523300	Advertising	160	150	150	200
523400	Printing & Binding	-	100	100	200
523500	Travel	155	500	500	500
523600	Dues & Fees	-	35	35	35
523700	Education & Training	199	300	300	300
Supplies					
531120	Office & Computer Supplies	506	400	400	500
531601	Computer Equipment <$5000	-	750	750	-
TOTAL	**TELLERS**	**$ 59,192**	**$ 62,313**	**$ 62,313**	**$ 63,675**

GENERAL TELLER FOOTNOTES

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

(1101540) HUMAN RESOURCES		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 108,143	$ 115,976	$ 115,976	$ 119,870
512100	Group Insurance	19,473	12,586	12,586	13,749
512101	Insurance Deduct. Reimburse	674	560	560	294
512200	FICA Contributions	6,402	7,190	7,190	7,432
512300	Medicare	1,497	1,681	1,681	1,738
512401	Retirement Plan Empl. Cont.	5,485	5,865	5,865	6,003
512402	Retirement Plan Admin. Costs	315	336	336	359
512700	Workers' Comp. Insurance	164	327	327	203
Purchased & Contracted Services					
521201	Legal	2,197	3,000	3,000	3,000
521204	Medical Services	-	150	150	150
523001	Other Purchased Services	-	-	-	100
523104	Surety Bonds	33	33	33	12
523220	Postage	1,983	1,200	1,200	2,000
523300	Advertising	-	100	100	100
523400	Printing & Binding	-	750	750	1,000
523500	Travel	1,905	2,000	2,000	2,000
523600	Dues & Fees	50	300	300	50
523604	Bank Service Charges	584	1,182	1,182	1,000
523700	Education & Training	1,244	1,200	1,200	1,250
Supplies					
531100	General Supplies	1,025	1,750	1,750	1,500
531120	Office & Computer Supplies	1,653	1,550	1,550	1,600
531125	Printer & Copier Supplies	-	100	100	100

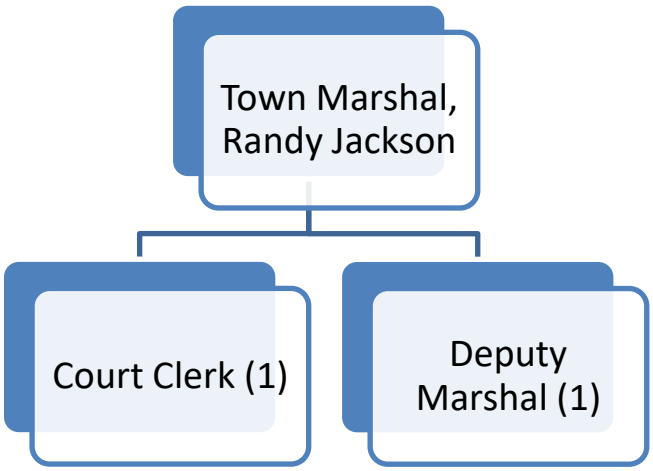
		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
531400	Books & Periodicals	652	650	650	655
531601	Computer Equipment <$5000	-	1,000	1,000	825
TOTAL	**HUMAN RESOURCES**	**$ 153,479**	**$ 159,486**	**$ 159,486**	**$ 164,990**

HUMAN RESOURCES FOOTNOTES

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

(1101555) RISK MANAGEMENT		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Supplies					
531100	General Supplies	3,230	3,800	3,800	3,800
531120	Office & Computer Supplies	92	50	50	100
531300	Food for Meetings	319	400	400	400
TOTAL	**RISK MANAGEMENT**	**$ 3,640**	**$ 4,250**	**$ 4,250**	**$ 4,300**

MUNICIPAL COURT SERVICES





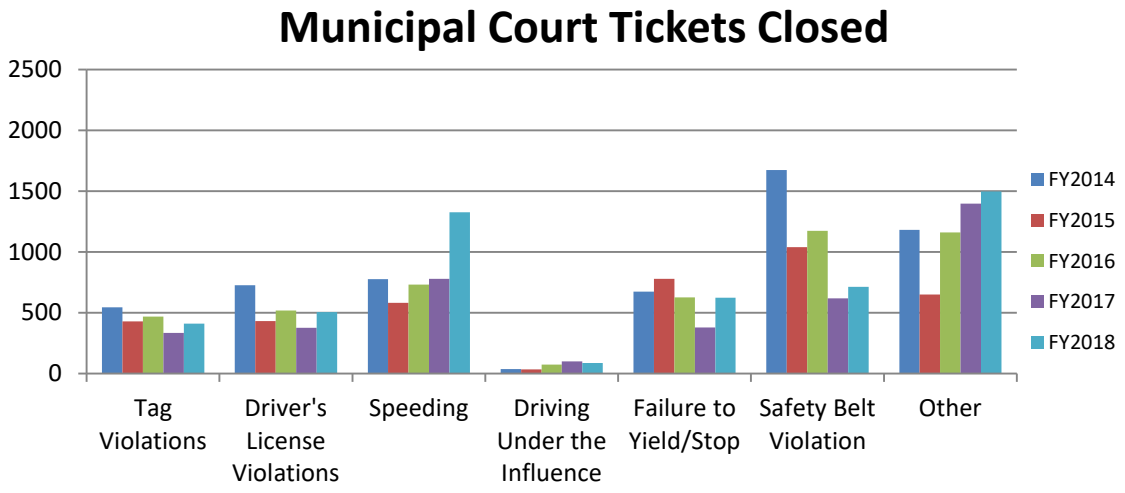
Town Marshal,
Randy Jackson

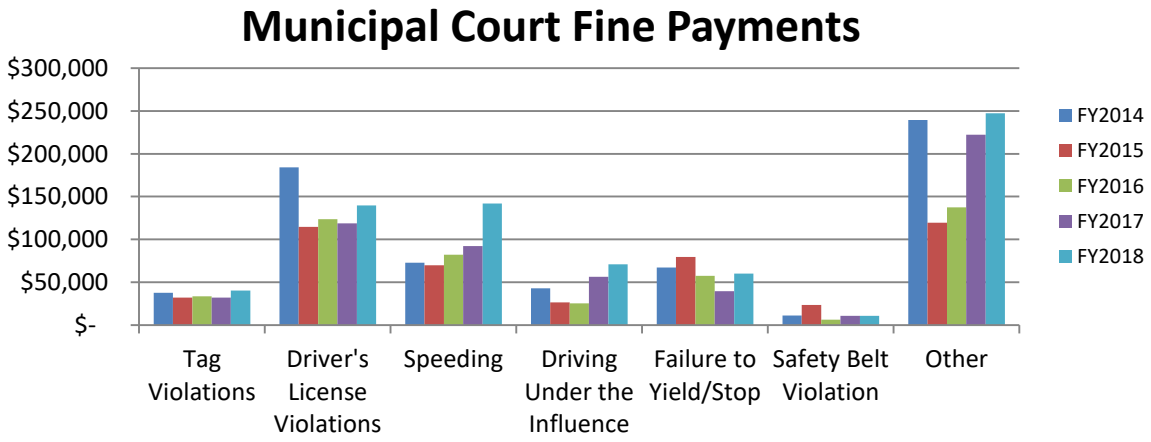


Municipal Court provides court administration and management of prisoners held in custody at area jails that have cases pending with the City of Calhoun Municipal Court. In addition, Municipal Court is responsible for collecting fines and fees imposed by the court, signing arrest warrants, hearing disputes of traffic tickets and adjudicating misdemeanors. Municipal Court has jurisdiction over the enforcement of City ordinances and traffic violations. The City contracts the services of local attorneys to serve as City prosecutor and indigent defense council. The services of a sitting judge from the Cherokee Judicial Circuit is contracted to hear cases and render a decision based on current laws. The Court works diligently to ensure fair and impartial treatment of all citizens while maintaining a working and professional court system. Municipal Court is held each Monday evening at 5:00 p.m. in Gordon County's main courtroom.

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 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 of the Municipal Court to continue positive customer service.





COURT SERVICES

(1102650) MUNICIPAL COURT ADMINISTRATION

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 138,362	$ 142,095	$ 142,095	$ 143,920
511300	Overtime	4,193	5,000	5,000	5,000
512100	Group Insurance	36,367	36,528	36,528	39,993
512101	Insurance Deduct. Reimburse	1,001	840	840	882
512200	FICA Contributions	8,214	9,241	9,241	9,354
512300	Medicare	1,921	2,161	2,161	2,187
512401	Retirement Plan Empl. Cont.	6,800	6,989	6,989	7,153
512402	Retirement Plan Admin Costs	390	401	401	427
512700	Workers' Compensation	276	313	313	296
Purchased & Contracted Services					
521201	Legal & Auditing	173,012	24,000	24,000	24,500
521202	City Court Judge	24,000	24,000	24,000	24,500
521204	Medical Services	105	105	105	105
521209	Indigent Legal Services	21,600	21,600	21,600	21,600
522002	Exterminating Services	245	200	200	200
522110	Garbage Pickup - City Service	315	315	315	315
522130	Janitorial Services	132	200	200	200
522200	Interdept. Services & Labor	356	500	500	500
522201	Repairs & Maint. - Vehicles	965	2,500	2,500	1,500
522202	Repairs & Maint. - Equip.	87	100	100	100
522203	Repairs & Maint. - Bldgs.	-	1,000	1,000	1,500
522320	Rental of Equipment	1,855	1,900	1,900	1,900
523001	Other Purchased Services	70	100	100	100
523101	General Liability Insurance	875	893	893	705
523102	Property Insurance	221	314	314	322
523103	Vehicle Insurance	1,173	1,179	1,179	1,126
523104	Surety Bonds	40	41	41	15
523200	Telephone - City Service	3,037	3,075	3,075	3,050
523203	Data Service - City	3,142	3,300	3,300	3,350
523205	Cell Phone/Radio	699	710	710	850
523207	Courtware Software	7,226	7,250	7,250	8,640
523209	Internet Service	720	720	720	720
523210	E-mail Service	126	126	126	126
523300	Advertising	40	100	100	100
523400	Printing & Binding	348	300	300	300
523500	Travel	7,649	6,500	6,500	6,500
523600	Dues & Fees	320	400	400	400
523700	Education & Training	1,476	2,000	2,000	2,100
523850	Contract Labor	-	300	300	300
Supplies					
531100	General Supplies & Materials	626	800	800	800
531120	Office & Computer Supplies	702	800	800	750
531125	Printer & Copier Supplies	413	750	750	800
531130	Purchased Uniforms	1,673	1,950	1,950	1,950
531141	Repairs & Maint. - Vehicles	1,254	800	800	800
531142	Repairs & Maint. - Bldgs.	5	300	300	100
531210	Water & Sewer	338	350	350	350
531220	Natural Gas	2,019	1,700	1,700	1,700
531230	Electric - City	4,052	4,500	4,500	4,525
531270	Gasoline	3,388	3,200	3,200	3,200
531400	Books & Periodicals	175	200	200	200
531600	Small Equipment <$5000	350	300	300	300
531601	Equipment - Printer, Software	160	100	100	1,700
TOTAL	**MUNICIPAL COURT**	**$ 462,514**	**$ 323,046**	**$ 323,046**	**$ 332,011**

MUNICIPAL COURT ADMINISTRATION FOOTNOTES

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

MUNICIPAL PROBATION

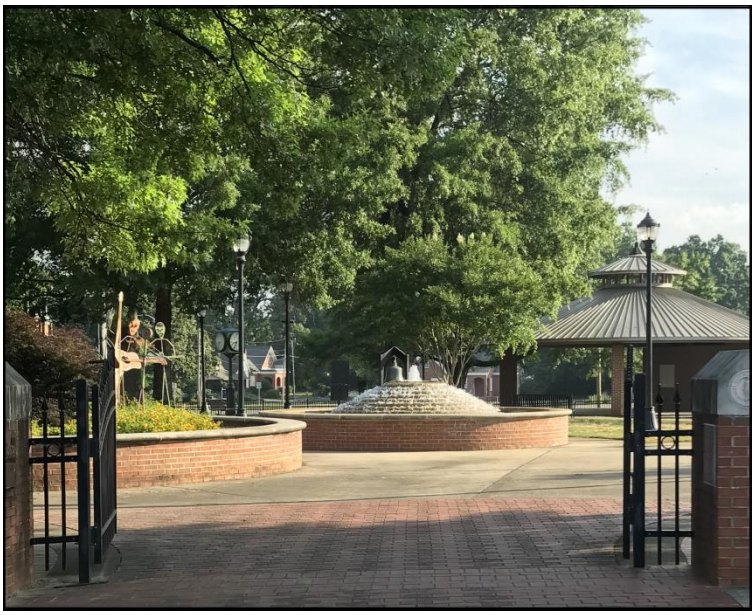
The Municipal Probation Department was split in 2012 from Municipal Court in an effort to manage growth of the City while adhering to both state and federal law. In 2013, efforts to further enhance the department continued by requiring both employees to be certified law enforcement officers. The goal of Municipal Probation was 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.

In May of 2016, the City began to outsource the probation duties to a private probation provider in an effort to effectively supervise probationers in accordance with new and existing State and Federal laws in the most effective manner.

(1103226) PRISONER CUSTODY

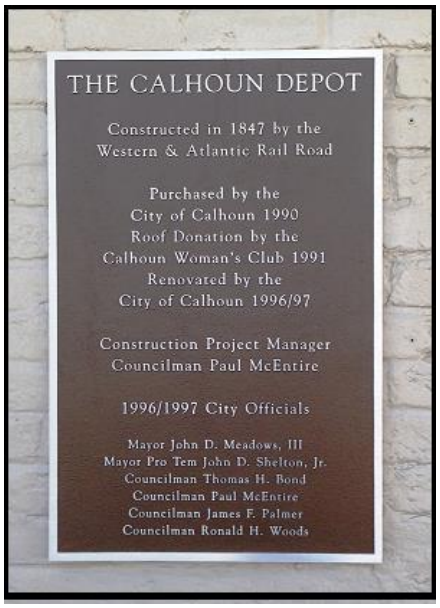
		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Purchased & Contracted Services					
521204	Prisoner Medical Expenses	$ 26	$ 1,000	$ 1,000	$ 1,000
522340	Inmate Housing	17,420	30,000	30,000	22,000
TOTAL	**PRISONER CUSTODY**	**$ 17,446**	**$ 31,000**	**$ 31,000**	**$ 23,000**

COMMUNITY SERVICES



This department includes several services offered to the citizens of Calhoun. These services include; “Food for the Aging” program, as well as 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, Arts Council, Gordon County’s Commission on Children, Big Brother/Big Sister, and the Winner’s Club. In addition, the bi-monthly council meeting is held at the depot, which also houses offices for Downtown Development and United Way.





(1105452) WELFARE RELATED PAYMENTS

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 23,503	$ 23,961	$ 23,961	$ 24,323
512100	Group Insurance	11,969	12,022	12,022	13,174
512101	Insurance Deduct. Reimburse	329	280	280	294
512200	FICA Contributions	1,365	1,485	1,485	1,508
512300	Medicare	319	347	347	353
512401	Retirement Plan Empl. Cont.	1,153	1,211	1,211	1,240
512402	Retirement Plan Admin Costs	66	69	69	74
512700	Workers' Compensation	580	846	846	730
Purchased & Contracted Services					
521204	Medical Services	35	35	35	35
522201	Repairs & Maint. - Vehicles	63	1,000	1,000	1,000
523104	Surety Bonds	7	7	7	3
Supplies					
531141	Repairs & Maint. - Vehicles	-	600	600	600
531270	Gasoline	932	1,500	1,500	1,500
Other Charges					
572000	Cont. to Other Agencies	117	1,334	1,334	1,334
572003	Voluntary Action Center	7,334	7,334	7,334	7,334
572005	Boys & Girls Club	-	1,334	1,334	1,334
572006	Arts Council	-	1,334	1,334	1,334
572007	Child Abuse Council	1,666	1,666	1,666	1,666
572008	Winner's Club	3,334	3,334	3,334	3,334
572010	Training Center	1,334	1,334	1,334	1,334
TOTAL	**WELFARE PAYMENTS**	**$ 54,106**	**$ 61,033**	**$ 61,033**	**$ 62,504**

WELFARE RELATED PAYMENTS FOOTNOTES

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

(1106180) AUDITORIUM

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Supplies					
523102	Property Insurance	$ 100	$ 105	$ 105	$ 107
TOTAL	**AUDITORIUM**	**$ 100**	**$ 105**	**$ 105**	**$ 107**

(1106181) DEPOT BUILDING

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Purchased & Contracted Services					
522002	Exterminating Services	$ 94	$ 95	$ 95	$ 200
522110	Garbage Pickup - City	-	-	-	500
522112	Garbage Pickup - Commercial	522	500	500	-
522130	Janitorial Services	-	50	50	50
522140	Lawn / Landscaping Services	-	-	-	600
522200	Interdept. Services & Labor	6,275	8,500	8,500	7,500
522202	Repairs & Maint. - Equip.	198	200	200	-
522203	Repairs & Maint. - Bldgs.	-	250	250	700
523102	Property Insurance	402	410	410	420
523206	Communications - Security	-	-	-	435

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Supplies					
531100	General Supplies & Materials	698	1,100	1,100	900
531142	Repairs & Maint. - Bldgs.	374	400	400	200
531210	Water & Sewer Services	2,809	4,000	4,000	3,000
531230	Electric Service - City	9,371	9,000	9,000	9,300
TOTAL	**DEPOT**	**$ 20,743**	**$ 24,505**	**$ 24,505**	**$ 23,805**

(1106182) MCCONNELL ROAD BUILDING

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Purchased & Contracted Services					
522110	Garbage Pickup - City	$ 310	$ 315	$ 315	$ 315
522200	Interdept. Services & Labor	-	500	500	500
522203	Repairs & Maint. - Bldgs.	-	1,000	8,050	1,000
523102	Property Insurance	539	539	539	553
Supplies					
531100	General Supplies & Materials	26	300	300	300
531142	Repairs & Maint. - Bldgs.	359	750	750	750
531210	Water & Sewer Service	358	500	500	600
531220	Natural Gas Service	1,244	1,750	1,750	1,700
531230	Electric Service - City	1,831	3,250	3,250	3,000
TOTAL	**MCCONNELL RD. BLDG.**	**$ 4,667**	**$ 8,904**	**$ 15,954**	**$ 8,718**

(1106590) LIBRARY

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
512100	Group Insurance	$ 3,672	$ -	$ -	$ -
512600	Unemployment Insurance	5,918	-	-	-
Purchased & Contracted Services					
521201	Legal	-	500	500	500
522200	Interdept. Services & Labor	6,081	8,000	8,000	8,000
522202	Repairs & Maint. - Equip.	838	1,500	1,500	1,500
522203	Repairs & Maint. - Bldgs.	-	500	500	2,000
523102	Property Insurance	4,635	4,635	4,635	4,860
Supplies					
531100	General Supplies & Materials	-	200	200	200
531142	Repairs & Maint. - Bldgs.	534	-	-	1,000
Other					
572001	Library Allotment	126,940	130,983	130,983	130,983
TOTAL	**LIBRARY**	**$ 148,618**	**$ 146,318**	**$ 146,318**	**$ 149,043**

COMMUNITY DEVELOPMENT



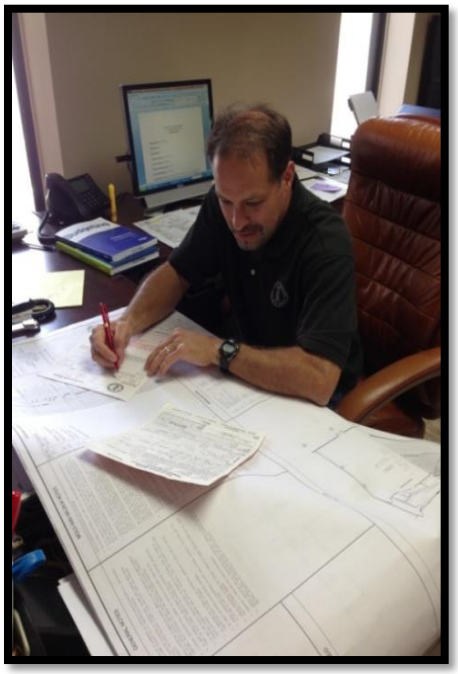
Director of Community Development,
Don McGinnis

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. This department strives to provide collective action and generate solutions for the public related to zoning issues. The Community Development Department provides code enforcement and nuisance services to the citizens as needed.

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



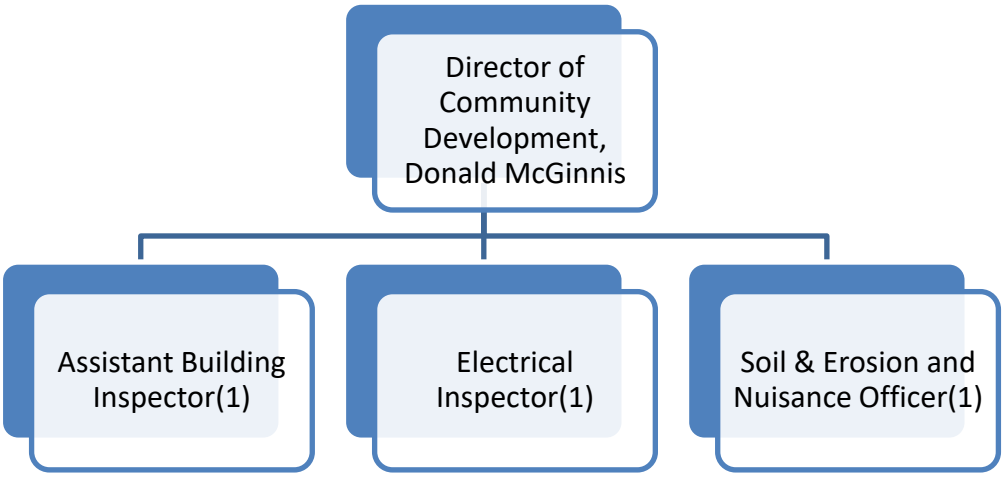
Ordinance Officer,
Neal Russell

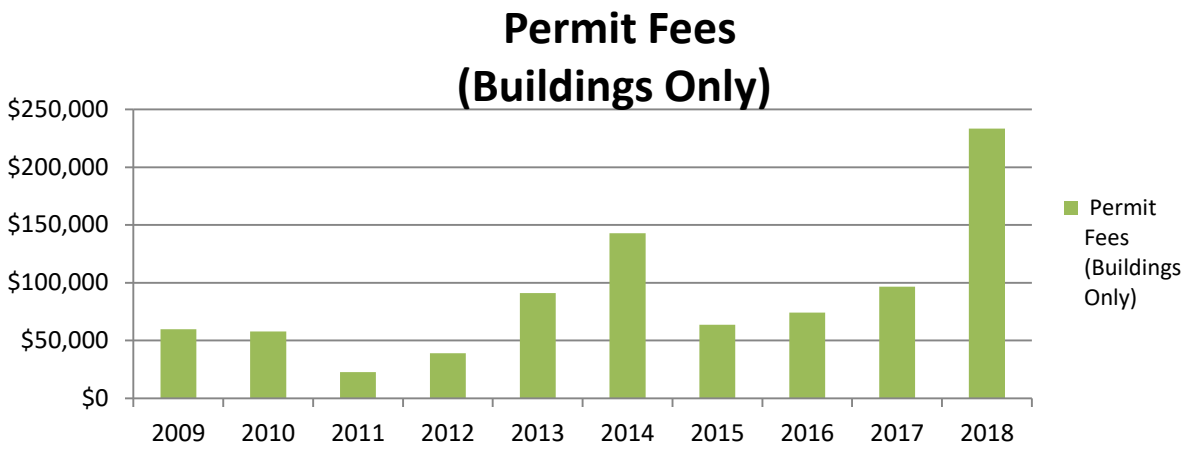


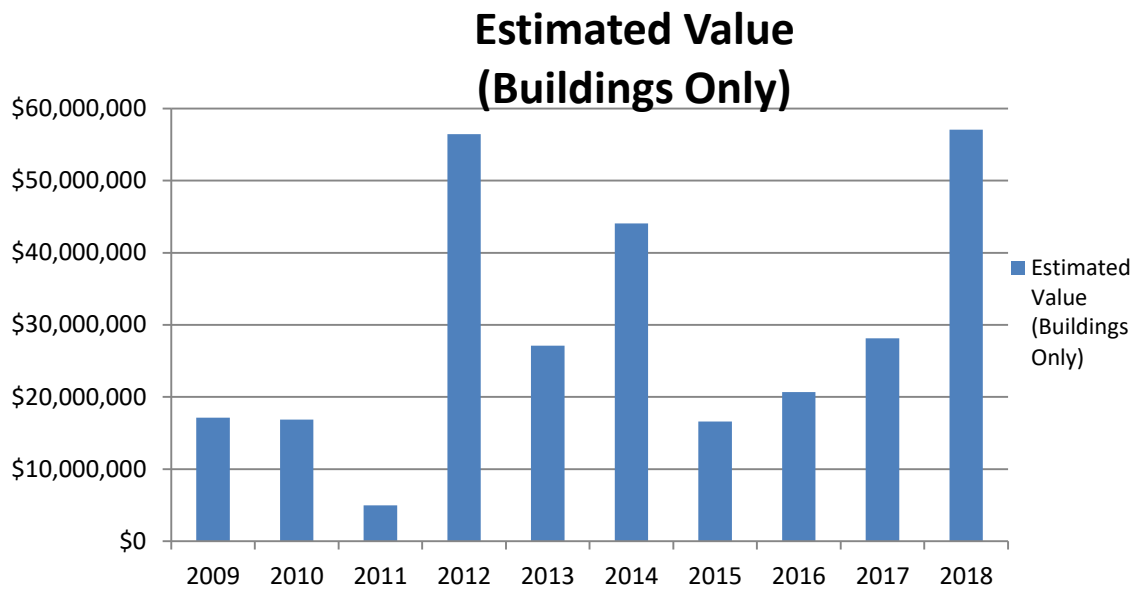
Assistant Building Inspector,
Joey Moore

COMMUNITY DEVELOPMENT

REGULATORY INSPECTIONS & CODE ENFORCEMENT







COMMUNITY DEVELOPMENT

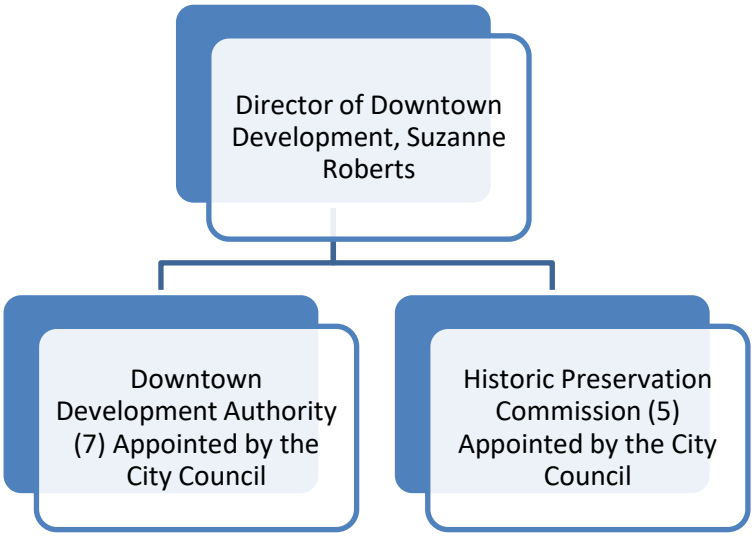
(1107220) REGULATORY INSPECTIONS & CODE ENFORCEMENT

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 159,184	$ 162,494	$ 162,494	$ 183,455
512100	Group Insurance	36,388	36,549	36,549	46,602
512101	Insurance Deduct. Reimburse	1,001	840	840	882
512200	FICA Contributions	9,664	10,290	10,290	11,590
512300	Medicare	2,260	2,406	2,406	2,710
512401	Retirement Plan Empl. Cont.	7,822	8,212	8,212	8,405
512402	Retirement Plan Admin Costs	449	471	471	502
512700	Workers' Compensation	3,007	2,760	2,760	3,186
Purchased & Contracted Services					
521200	Engineering	19,836	5,000	-	-
521201	Legal & Auditing	5,214	7,000	6,144	21,000
521204	Medical Services	70	70	70	70
522002	Exterminating Services	128	-	128	130
522200	Interdept. Services & Labor	2,392	2,200	1,973	2,400
522201	Repairs & Maint. - Vehicles	855	3,000	4,016	4,000
522202	Repairs & Maint. - Equip.	189	50	27	50
522203	Repairs & Maint. - Buildings	1,819	475	-	400
522310	Rental of Land & Buildings	39,600	39,600	39,600	12,000
523001	Other Purchased Services	112	75	105	180
523002	Nuisance Demolition	2,939	10,000	45,031	96,000
523101	General Liability Insurance	1,016	914	829	744
523102	Property Insurance	281	286	290	293
523103	Vehicle Insurance	1,047	1,061	1,034	1,006
523104	Surety Bonds	47	47	17	17
523200	Telephone - City	2,394	2,400	2,409	2,425
523203	Data Service - City	1,785	1,765	2,093	2,120
523205	Cellular Telephone Service	4,293	2,000	2,754	2,000
523209	Internet Service - City	540	540	705	720
523210	E-mail - City	95	84	126	130
523300	Advertising	852	1,200	1,100	1,000
523400	Printing & Binding	1,159	1,000	1,650	1,200
523500	Travel	2,147	1,900	2,501	2,000
523600	Dues & Fees	434	490	479	500
523700	Education & Training	1,035	2,000	1,300	1,500
Supplies					
531100	General Supplies & Materials	414	500	928	500
531120	Office & Computer Supplies	164	200	200	500
531125	Printer & Copier Supplies	293	500	300	400
531130	Purchased Uniforms	1,055	900	900	900
531141	Repairs & Maint. - Vehicles	7	850	150	300
531142	Repairs & Maint. - Bldgs.	846	200	78	200
531230	Electric Service - City	6,139	5,900	6,760	6,500
531270	Gasoline	4,445	4,100	4,100	4,650
531400	Books & Periodicals	299	1,100	350	1,150
531600	Small Equipment <$5000	570	250	200	500
531601	Computer Equipment <$5000	-	400	-	400
Interfund/Interdepartmental Charges					
554100	Internal Service Funds -Utility	9,178	9,729	9,729	9,729
Other Financing Uses					
611003	Transfer Out - Electric	9,000	9,000	9,000	9,000
TOTAL	**REGULAR INSPECTION**	**$ 342,462**	**$ 340,808**	**$ 371,098**	**$ 443,946**

REGULATORY INSPECTIONS & CODE ENFORCEMENT FOOTNOTES

1 **Three full-time employees are included and an additional employee is budgeted to be hired in January in the Regular Employee Wages**

DOWNTOWN DEVELOPMENT & MAIN STREET PROGRAM





Suzanne Roberts,
Downtown Development Director

The Downtown Development Authority is dedicated to promoting economic development, preserving the City's historic past and conserving its natural beauty all while protecting its small town atmosphere. The Authority supports downtown businesses with various types of marketing and advertising strategies throughout the year. The DDA sponsors events at the 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 was instrumental in obtaining the unique positioning for the Calhoun's Historic Downtown Business District on the National Registry of Historic Places. The goal of the HPC is to uphold the City of Calhoun's rich heritage.

(1107550) DOWNTOWN DEVELOPMENT & MAINSTREET

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 37,768	$ 38,198	$ 38,198	$ 38,772
511300	Overtime	380	-	-	-
512100	Group Insurance	11,969	12,022	12,022	13,174
512101	Insurance Deduct. Reimburse	329	280	280	294
512200	FICA Contributions	2,107	2,368	2,368	2,404
512300	Medicare	493	553	553	562
512401	Retirement Plan Empl. Cont.	1,839	1,931	1,931	1,976
512402	Retirement Plan Admin Costs	105	111	111	118
512700	Workers' Compensation	140	247	247	199
Purchased & Contracted Services					
521201	Legal & Auditing	1,758	1,000	1,000	750
521204	Medical Services	35	35	35	35
522140	Lawn / Landscaping Services	348	-	-	-
522200	Interdept. Services & Labor	19,421	20,000	20,000	20,000
522320	Rental of Equipment	1,435	2,300	2,300	2,300
523101	General Liability Insurance	278	255	255	226
523104	Surety Bonds	11	11	11	4
523200	Telephone - City Service	534	550	550	550
523203	Data Service - City	1,231	1,300	1,300	1,300
523205	Cellular Telephone Service	-	180	-	-
523209	Internet Service	180	42	180	180
523210	E-mail Service	42	-	42	42
523300	Advertising	5,881	8,000	8,000	8,000
523500	Travel	645	1,000	1,000	900
523600	Dues & Fees	2,971	2,300	2,300	3,200
523700	Education & Training	445	800	800	500
523850	Contract Labor	1,967	2,115	2,115	2,100
Supplies					
531100	General Supplies & Materials	1,252	2,500	2,500	1,500
531120	Office & Computer Supplies	53	100	100	-
531125	Printer & Copier Supplies	-	100	100	100
531142	Repairs & Maint. - Bldgs.	40	150	150	1,000
531300	Food for Meetings	917	1,000	1,000	-
531601	Computer & Printer Equip.	260	-	-	-
Other Charges					
571003	Allotment for Programs	3,143	4,000	4,000	4,000
TOTAL	**DOWNTOWN DEV.-MAINSTR.**	**$ 97,978**	**$ 103,448**	**$ 103,448**	**$ 104,186**

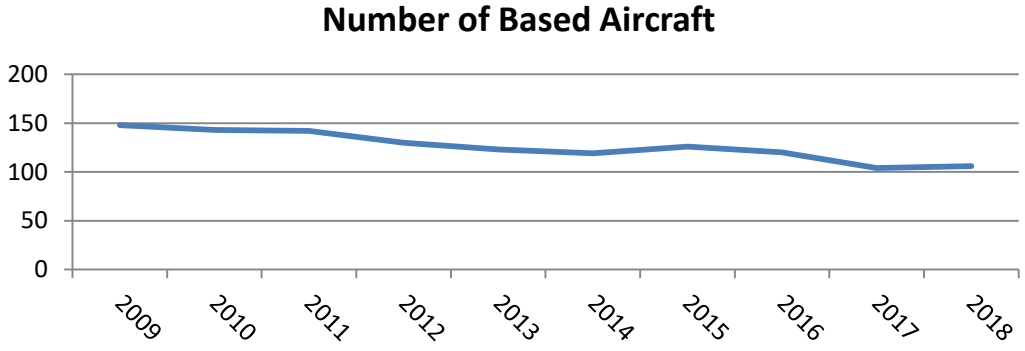
DOWNTOWN DEVELOPMENT & MAINSTREET FOOTNOTES

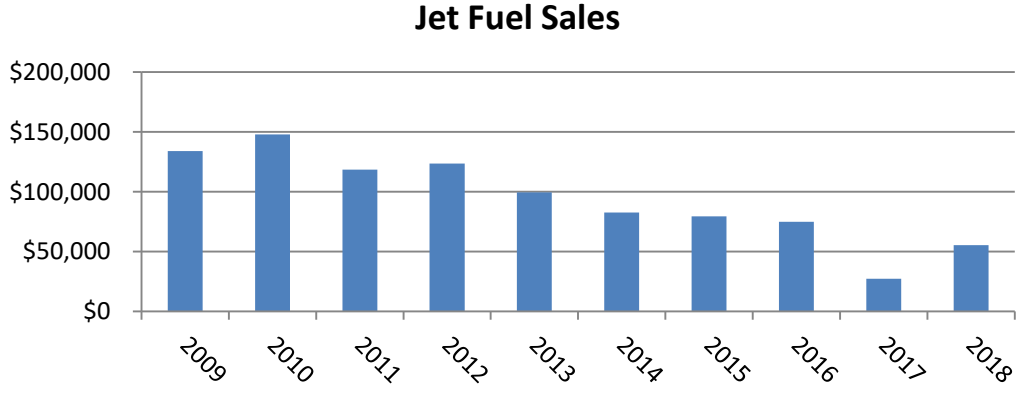
1 **One full-time employee is included in the Regular Employee Wages**

AIRPORT



The Tom B. David Airport is the aviation gateway to Northwest Georgia and the fastest way to reach the best the region has to offer. The Airport has undergone major facilities improvements over the past few years. They include the construction of a modern terminal building, which provides a comfortable, professional pilot lounge, flight planning room, restrooms, a meeting room, lobby, and administrative offices. The terminal features complimentary Wi-Fi and features a second level observation deck to better view flight operations. Additional improvements include the resurfacing, widening, and lengthening of the runway, self-service fuel dispensing system, and additional large and small hangars. The City and County contributed equally to these projects. A portion of the wages paid by the City will be reimbursed by the County. The Tom B. David Airport offers to both the non-aviation and the aviation citizens of Calhoun and Gordon County the best in air travel by promoting aeronautic education, safety and security.





(1107563) AIRPORT

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 157,934	$ 168,785	$ 168,785	$ 182,285
512100	Group Insurance	173	174	174	174
512200	FICA Contributions	9,693	10,464	10,464	11,302
512300	Medicare	2,267	2,447	2,447	2,643
512401	Retirement Plan Empl. Cont.	7,737	7,589	7,589	7,767
512402	Retirement Plan Admin Costs	444	435	435	464
512700	Workers' Compensation	3,048	2,179	2,179	2,420
Purchased & Contracted Services					
521201	Legal & Auditing	2,139	-	-	-
521204	Medical Services	-	1,000	1,000	-
523104	Surety Bonds	46	46	46	18
Capital Outlay					
541480	Infrastructure	36,165	42,000	42,000	43,727
Other Charges					
579000	Contingency Fund	22,797	20,736	20,736	12,500
TOTAL	**AIRPORT**	**$ 242,442**	**$ 255,855**	**$ 255,855**	**$ 263,300**

County Pays 50% of Total Expenses

AIRPORT FOOTNOTES

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

2 **Capital Outlay**

Infrastructure	$ 43,727
Total	**$ 43,727**

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.



The Calhoun Police Department responds quickly with a wide range of services to protect, meet life issues and facilitate a feeling of safety for the citizens, businesses and visitors to the City of Calhoun. Programs such as the Car Seat Safety Grant and periodical roadblock checks aid the community by encouraging citizens to "buckle up" and "arrive alive".

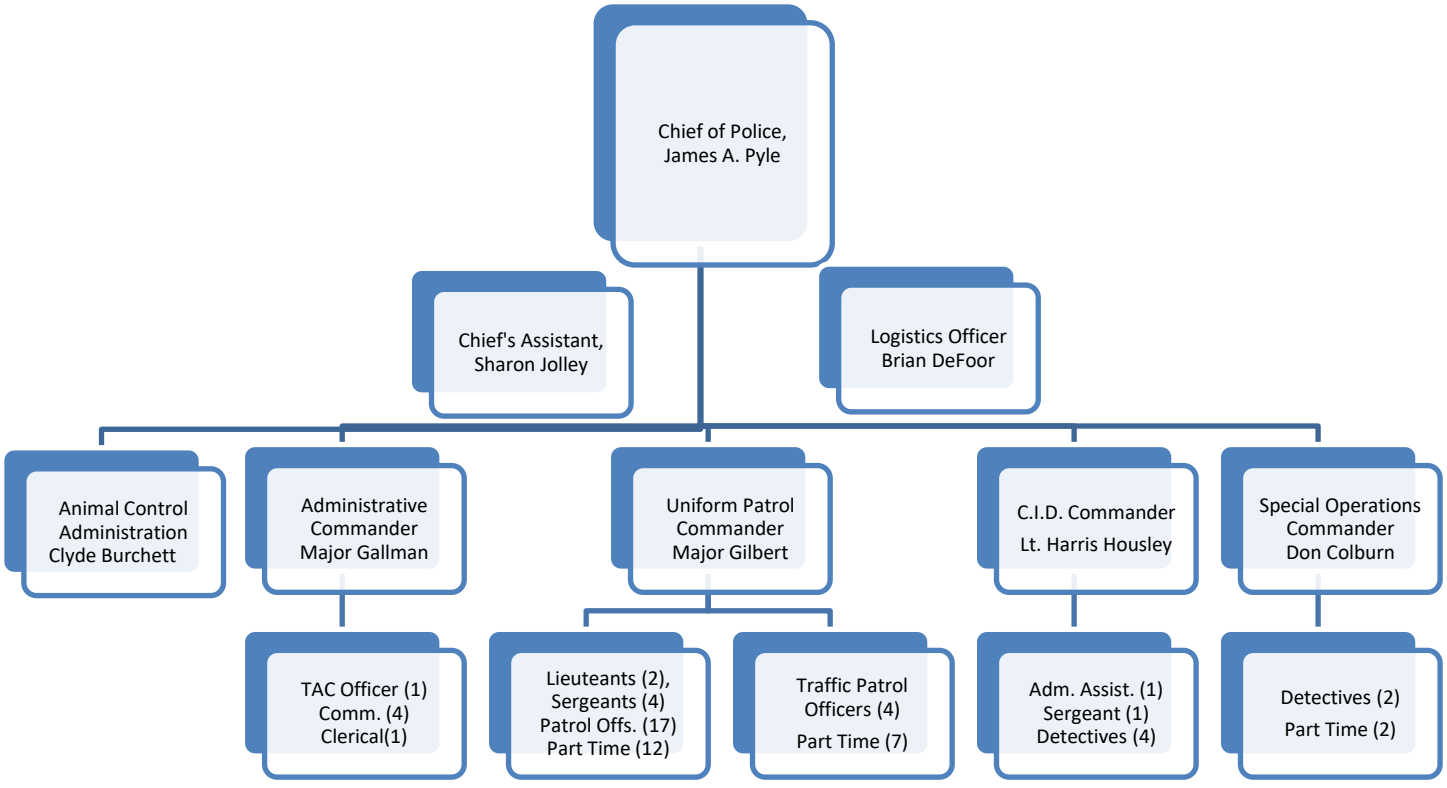
The CPD is comprised of several divisions: Administration, Criminal Investigation, Patrol, Special Operations Unit and Animal Control Administration. Each of the men and women of these divisions are sworn to uphold the law. Some officers are specialized in areas such as surveillance, child protection and civil law enforcement while other officers are trained in investigation techniques into major crimes including fraud, rape, murder, and drug trafficking. Some officers patrol the City streets and others have the responsibility of insuring that the City's school children remain safe either as crossing guards or as school resource officers. Still, other officers are tasked with a desk job that entails skills that are strict, organizational and managerial in nature but play an integral part in addressing over the phone issues, citizen's request for assistance, concerns and complaints to give pronounced customer service to the public. In addition to all of these officers, the City utilizes K9 (Canine) officers that partner with K9 officers to execute their duties. All officers receive continuous training to facilitate effective knowledge to discharge their responsibilities.

The goal of Calhoun Police Department is to demonstrate a high level of quality law enforcement that ensures the safety of the people of the City of Calhoun within the confines of existing resources.

CALHOUN POLICE DEPARTMENT

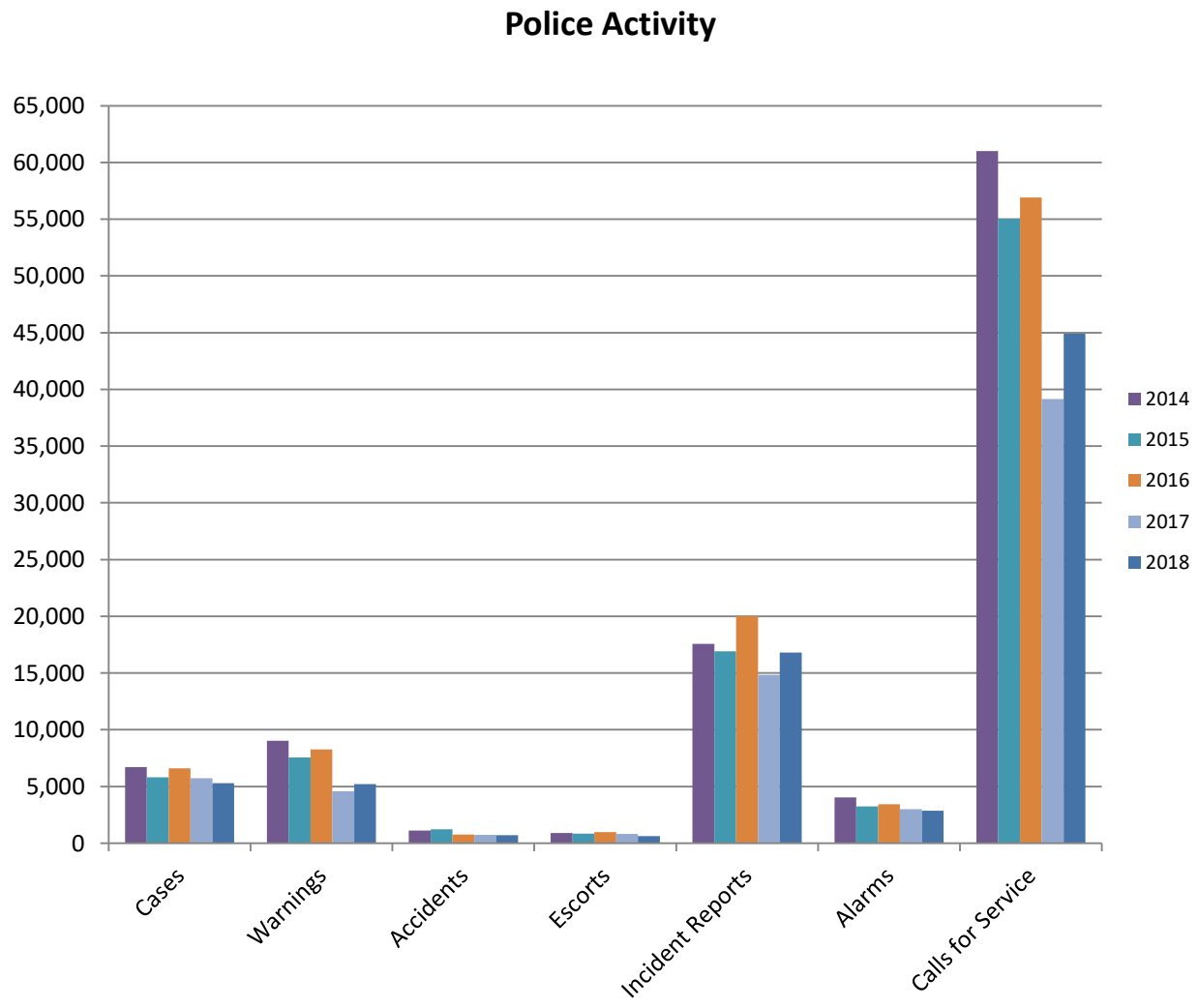


Chief of Police,
James A. Pyle



POLICE DEPARTMENT

The Calhoun Police Department has responded to the demands for increased law enforcement and decreased thefts, accidents, and other crimes. In order to facilitate the maximum use of resources, the Police Department actively solicits and encourages the cooperation of the citizens to decrease the opportunities for criminal activity. The Police Department strives to promote a high level of proficiency within the officers of the department through training and implementation of the latest and most effective techniques as well as continue law enforcement education.



POLICE DEPARTMENT

(1323210) POLICE ADMINISTRATION DIVISION

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 266,939	$ 271,120	$ 271,120	$ 275,376
512100	Group Insurance	60,434	60,702	60,702	66,473
512101	Insurance Deduct. Reimburse	1,962	1,400	1,400	1,470
512200	FICA Contributions	15,599	17,041	17,041	17,306
512300	Medicare	3,648	3,985	3,985	4,047
512401	Retirement Plan Empl. Cont.	13,037	13,706	13,706	13,853
512402	Retirement Plan Admin. Costs	748	786	786	838
512700	Workers' Compensation	4,134	7,294	7,294	4,420
Purchased & Contracted Services					
521204	Medical Services	-	35	35	35
522201	Repairs & Maint. - Vehicles	537	750	630	500
522202	Repairs & Maint. - Equip.	60	200	200	100
523103	Vehicle Insurance	1,365	1,360	1,360	1,285
523104	Surety Bonds	78	78	78	28
523500	Travel	2,644	3,500	3,500	3,500
523600	Dues & Fees	260	300	300	300
523700	Education & Training	890	2,000	2,000	1,200
523800	Licenses	100	-	120	150
Supplies					
531100	General Supplies & Materials	520	300	300	230
531120	Office Supplies	88	400	400	200
531125	Printer & Copier Supplies	120	225	225	-
531130	Purchased Uniforms	3,224	3,750	3,750	3,750
531141	Repairs & Maint. - Vehicles	1,599	1,500	735	1,500
531270	Gasoline	3,530	4,000	2,694	4,000
531271	Diesel Fuel	-	50	50	50
531300	Food For Meetings	(300)	200	200	-
531600	Small Equipment <$5000	-	150	150	150
531601	Controllable Equipment	-	3,600	3,893	1,000
Interfund/Interdepartmental Charges					
554100	Interfund Allocation - Utilities	18,430	9,080	9,080	9,080
TOTAL	**POLICE ADMINISTRATIVE**	**$ 399,646**	**$ 407,512**	**$ 405,734**	**$ 410,841**

POLICE ADMINISTRATION FOOTNOTES

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

(1323221) POLICE DETECTIVE DIVISION

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 360,879	$ 371,919	$ 371,919	$ 334,074
511300	Overtime	12,831	10,500	10,753	11,900
512100	Group Insurance	95,686	96,176	96,176	105,392
512101	Insurance Deduct. Reimburse	2,635	2,240	2,240	2,058
512200	FICA Contributions	21,833	24,082	24,082	21,822
512300	Medicare	5,106	5,632	5,632	5,104
512401	Retirement Plan Empl. Cont.	17,933	18,834	18,834	18,913
512402	Retirement Plan Admin. Costs	1,029	1,080	1,080	1,151
512700	Workers' Compensation	12,346	11,795	11,795	9,526
512900	Other Employee Benefits	-	-	270	-

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Purchased & Contracted Services					
521204	Medical Services	-	115	115	80
522002	Exterminating Service	360	360	360	360
522112	Garbage Pickup - Com. Serv.	522	550	550	550
522200	Interdept. Services & Labor	2,131	2,200	1,933	2,200
522201	Repairs & Maint. - Vehicles	1,858	3,000	2,318	2,000
522310	Rental of Land & Buildings	15,600	15,600	15,600	15,600
522320	Rental of Equipment	1,782	1,800	1,800	1,800
523001	Other Purchased Services	103	-	-	-
523102	Property Insurance	19	19	19	19
523103	Vehicle Insurance	4,322	4,390	4,390	4,505
523104	Surety Bonds	107	107	107	105
523400	Printing & Binding	-	100	100	50
523500	Travel	2,905	4,500	3,000	1,700
523600	Dues & Fees	157	250	250	50
523700	Education & Training	884	1,500	1,500	1,300
523800	Licenses	160	200	120	120
Supplies					
531100	General Supplies & Materials	254	500	470	350
531120	Office Supplies	592	1,100	3,100	3,800
531125	Printer & Copier Supplies	-	1,000	2,700	3,200
531130	Purchased Uniforms	5,717	6,000	6,000	5,250
531141	Repair & Maint. - Vehicles	1,321	3,000	2,163	3,000
531142	Repair & Maint. - Building	114	50	50	50
531210	Water & Sewer Service	325	380	380	350
531220	Natural Gas Service	1,163	1,400	1,400	1,200
531231	Electric - Other	6,365	7,500	7,500	7,000
531270	Gasoline	9,606	10,000	10,000	10,000
531600	Small Equipment <$5000	-	300	300	300
531601	Computer Supplies <$5000	1,426	-	-	-
TOTAL	**DETECTIVES**	**$ 588,069**	**$ 608,179**	**$ 609,006**	**$ 574,879**

DETECTIVES FOOTNOTES

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

			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
(1323223) POLICE PATROL DIVISION						
Personal Services & Employee Benefits						
511100		Regular Employee Wages	$1,410,030	$1,490,349	$ 1,490,349	$1,617,108
511100	212	Regular Employee Wages	43,159	43,853	43,853	44,489
511300		Overtime	33,471	40,000	40,000	40,000
511300	212	Overtime	-	-	-	3,475
512100		Group Insurance	317,448	336,790	336,790	369,104
512100	212	Group Insurance	11,969	12,022	12,022	13,174
512101		Insurance Deduct. Reimburse	9,557	8,120	8,120	8,820
512101	212	Insurance Deduct. Reimburse	329	280	280	294
512200		FICA Contributions	85,854	96,620	96,620	104,480
512200	212	FICA Contributions	2,621	2,771	2,771	3,026
512300		Medicare	20,079	22,597	22,597	24,435
512300	212	Medicare	613	648	648	708
512401		Retirement Plan Empl. Cont.	71,128	69,082	69,082	69,618
512401	212	Retirement Plan Empl. Cont.	2,114	2,219	2,219	2,272
512402		Retirement Plan Admin. Costs	4,080	3,962	3,962	4,230
512402	212	Retirement Plan Admin. Costs	121	127	127	136

			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
512700		Workers' Compensation	38,781	69,284	69,284	62,051
512700	212	Worker's Compensation	1,677	1,190	1,190	1,032
512900		Other Employee Benefits	290	300	-	300
Purchased & Contracted Services						
521201		Legal & Auditing	9,692	10,000	10,000	10,000
521201	212	Legal & Auditing	143	-	-	-
521204		Medical Services	425	500	500	700
521205	239	Consulting	5,000	-	-	5,000
522002		Exterminating Services	508	200	508	510
522110		Garbage Pickup - City	1,042	-	-	-
522112		Garbage Pickup - Com. Svc.	-	1,100	1,100	1,075
522130		Janitorial Services	1,528	1,500	1,500	1,600
522200		Interdept. Services & Labor	2,383	1,500	2,700	2,300
522201		Repairs & Maint. - Vehicles	28,172	30,000	34,368	20,000
522201	212	Repairs & Maint. - Vehicles	131	600	600	500
522202		Repairs & Maint. - Equip.	2,812	3,700	2,730	3,000
522203		Repairs & Maint. - Building	(382)	300	1,270	400
522320		Rental of Equip. or Vehicles	2,361	3,000	3,000	3,000
523001		Other Purchased Services	1,352	1,200	1,330	1,500
523101		General Liability Insurance	7,273	7,395	7,395	5,750
523102		Property Insurance	686	513	543	526
523103		Vehicle Insurance	21,994	24,000	23,434	24,902
523103	212	Vehicle Insurance	568	552	818	928
523104		Surety Bonds	423	423	152	152
523104	212	Surety Bonds	13	13	5	5
523105		Public Officials Liability Ins.	48,496	47,456	47,456	34,956
523200		Telephone Service - City	16,464	16,800	17,480	16,000
523203		Data Service - City	22,668	26,720	26,720	27,000
523205		Cellular Telephone Service	23,153	19,500	19,500	19,500
523207		Data Service - DOAS	3,095	3,120	7,268	5,300
523209		Internet Service	8,004	8,000	8,000	8,100
523210		E-Mail Service	1,064	1,100	1,100	1,100
523220		Postage	172	500	1,180	400
523300		Advertising	-	500	-	200
523400		Printing & Binding	2,983	3,000	6,182	4,000
523500		Travel	4,827	6,000	8,743	5,000
523600		Dues & Fees	1,145	1,075	1,075	1,145
523700		Education & Training	1,929	5,000	12,850	9,000
523700	212	Education & Training	475	500	500	500
523800		Licenses	-	-	131	560
Supplies						
531100		General Supplies & Materials	8,643	12,000	14,903	10,000
531100	32	General Supplies & Materials-DA	946	1,100	1,100	1,100
531100	212	General Supplies & Materials	-	-	690	-
531100	226	General Supplies & Materials	4,200	-	-	5,000
531104		Protective/Safety	356	2,500	2,500	14,250
531120		Office Supplies	6,826	8,500	2,734	5,000
531125		Printer & Copier Supplies	8,309	5,000	5,150	4,500
531130		Purchased Uniforms	31,703	29,000	30,000	33,050
531130	212	Purchased Uniforms	837	850	850	850
531140		Repair & Maint. - Equipment	1,252	1,500	500	1,000
531141		Repair & Maint. - Vehicles	40,520	32,000	32,000	22,000
531141	212	Repair & Maint. - Vehicles	239	500	500	500
531142		Repair & Maint. - Building	82	500	1,100	2,000
531210		Water & Sewer Service	1,197	1,200	1,200	1,250
531220		Natural Gas Service	3,233	2,900	2,900	2,900
531230		Electric - City	16,358	17,100	17,100	18,200
531231		Electric - Other	383	400	400	400
531270		Gasoline	83,721	81,000	77,650	90,000
531270	212	Gasoline	188	1,800	1,800	1,800

			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
531271		Diesel Fuel	400	300	300	200
531300		Food for Meetings	1,982	1,200	372	1,200
531400		Books & Periodicals	1,574	2,000	2,607	2,000
531600		Small Equipment <$5000	3,598	5,000	1,099	1,500
531600	212	Small Equipment <$5000	419	300	300	420
531601		Computer Equipment <$5000	561	-	3,794	5,000
531601	245	Computer Equipment	3,327	-	-	-
531704		Trophies & Medals	34	100	38	100
Capital Outlay						
541100	239	Land Easements & Rows	1,280	-	-	-
541300	239	Buildings	81,127	-	-	-
542100		Machinery >$5000	7,194	-	-	-
542200		Vehicles	-	-	-	308,425
Other Costs						
578001		Damages to Other Property	487	2,500	1,520	1,000
TOTAL		**PATROL**	**$2,584,894**	**$2,635,231**	**$ 2,653,159**	**$3,117,006**

POLICE PATROL FOOTNOTES

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

2 **Capital Outlay**

Vehicles - Police Fleet	$ 308,425
Total	**$ 308,425**

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
(1323224) SPECIAL OPERATIONS DIVISION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 244,703	$ 248,177	$ 248,177	$ 255,259
511300	Overtime	44,095	40,000	40,000	40,000
512100	Group Insurance	35,965	36,124	36,124	39,580
512101	Insurance Deduct. Reimburse	990	840	840	588
512200	FICA Contributions	17,825	18,146	18,146	18,585
512300	Medicare	4,169	4,243	4,243	4,347
512401	Retirement Plan Empl. Cont.	11,550	9,926	9,926	10,159
512402	Retirement Plan Admin. Costs	663	569	569	609
512700	Workers' Compensation	6,787	6,647	7,427	4,928
Purchased & Contracted Services					
521204	Medical Services	-	70	40	80
522002	Exterminating Services	147	200	200	200
522200	Interdept. Services & Labor	3,466	1,300	1,300	1,000
522201	Repairs & Maint. - Vehicles	1,343	2,500	2,500	2,500
522202	Repairs & Maint. - Equip.	445	500	445	250
522203	Repairs & Maint. - Building	64	1,000	-	1,000
523001	Other Purchased Services	240	425	425	425
523102	Property Insurance	123	126	128	129
523103	Vehicle Insurance	2,630	3,316	3,099	2,880
523104	Surety Bonds	68	69	26	26
523207	Data Network	458	300	634	475
523220	Postage	-	-	-	50
523400	Printing & Binding	-	-	-	50
523500	Travel	3,178	5,000	3,500	4,000
523600	Dues & Fees	-	1,000	100	150
523700	Education & Training	5,140	5,000	1,669	2,500
523800	Licenses	250	-	120	250

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Supplies					
531100	General Supplies & Materials	88	650	650	900
531120	Office & Computer Supplies	90	400	1,400	1,500
531125	Printer/Copier Supplies	-	3,000	1,200	1,200
531130	Purchased Uniforms	3,201	3,400	2,400	3,300
531140	Repairs & Maint. - Equip.	-	-	249	50
531141	Repairs & Maint. - Vehicles	1,652	2,500	1,380	2,500
531142	Repairs & Maint. - Bldgs.	333	300	79	300
531210	Water/Sewer Service	245	250	250	250
531230	Electric Service - City	4,412	5,000	5,000	4,800
531270	Gasoline	6,025	8,000	4,550	6,000
531300	Food For Meetings	192	350	140	200
531400	Books & Periodicals	673	625	-	200
531600	Small Equipment <$5000	-	3,800	500	1,500
531601	Computer Equipment <$5000	8,148	6,200	5,540	-
531701	Police Special Miscellaneous	380	1,500	1,880	2,000
531705	Police PEPI	17,072	30,000	29,620	25,000
TOTAL	**SPECIAL OPS. DIVISION**	**$ 426,809**	**$ 451,453**	**$ 434,476**	**$ 439,720**

SPECIAL OPERATIONS DIVISION FOOTNOTES

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

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
(1323225) ANIMAL CONTROL ADMINISTRATION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 45,406	$ 45,901	$ 45,901	$ 46,582
511300	Overtime	3,791	4,600	4,600	2,500
512100	Group Insurance	11,969	12,022	12,022	13,174
512101	Insurance Deduct. Reimburse	329	280	280	294
512200	FICA Contributions	2,949	3,225	3,225	3,137
512300	Medicare	690	754	754	734
512401	Retirement Plan Empl. Cont.	2,210	2,320	2,320	2,375
512402	Retirement Plan Admin. Costs	127	133	133	142
512700	Workers' Compensation	2,405	1,186	1,293	1,164
Purchased & Contracted Services					
521204	Medical Services	-	35	40	40
523104	Surety Bonds	13	14	5	5
531130	Purchased Uniforms	603	850	850	850
TOTAL	**ANIMAL CONTROL ADMIN.**	**$ 70,492**	**$ 71,320**	**$ 71,423**	**$ 70,997**

ANIMAL CONTROL ADMINISTRATION FOOTNOTES

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

(1323270) POLICE DISPATCHING - 911 SERVICE

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Other Costs					
571001	Gordon County Contract Labor	$ 127,670	$ 123,882	$ 123,882	$ -
TOTAL	**POLICE DISPATCH**	**$ 127,670**	**$ 123,882**	**$ 123,882**	**$ -**

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.

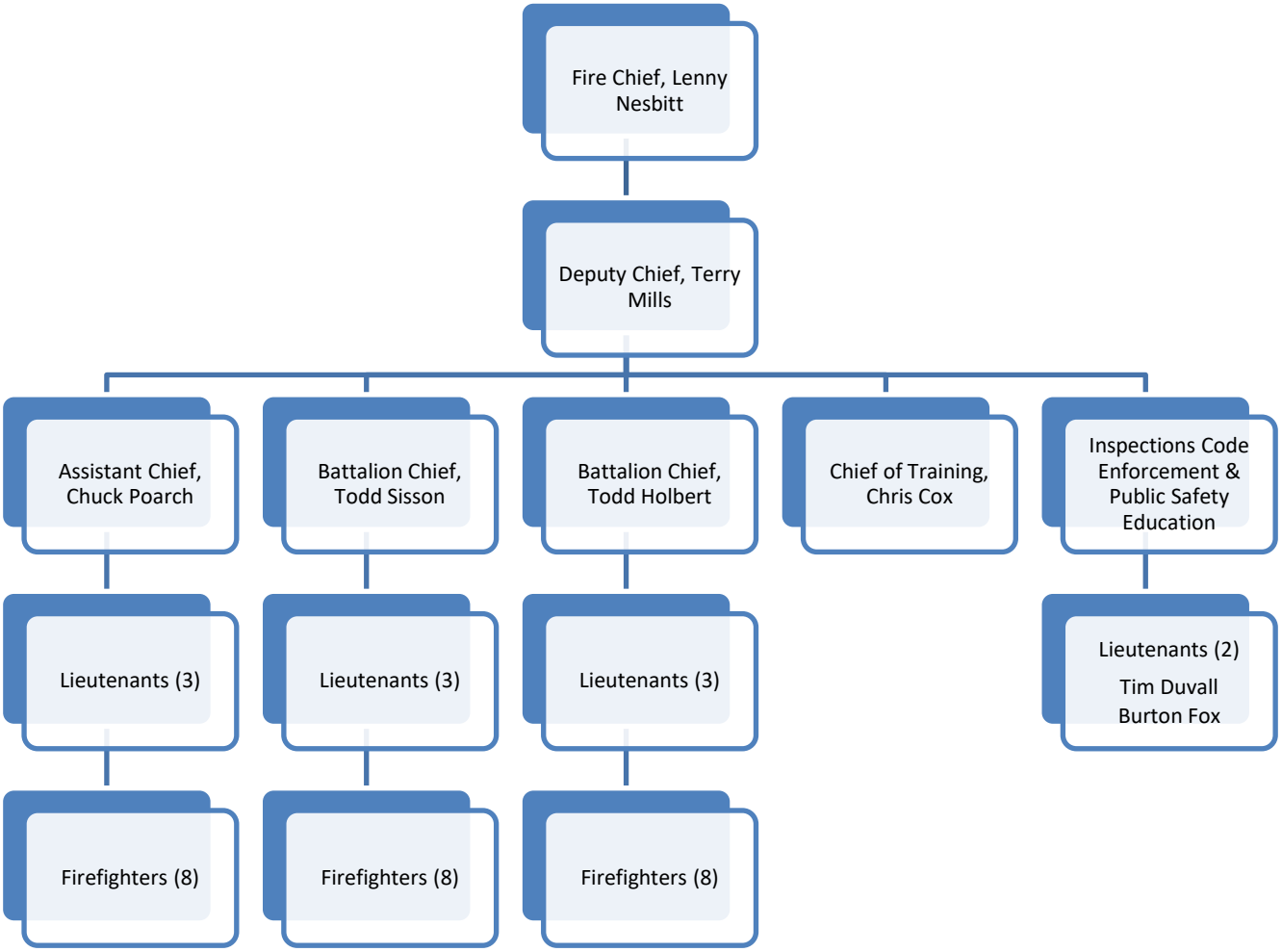


The Calhoun Fire Department provides the City with quality emergency medical services, fire cause determination, fire suppression, hazardous materials alleviation and rescue services. Currently, this department has 41 full time employees. The Administration staff consists of the Fire Chief, Deputy Fire Chief, Chief of Training and two Fire Code Inspectors. The Fire Suppression Division consists of 36 shift personnel working three 24 hour shifts. Each of the three shifts consists of a Battalion Chief, Lieutenants, and Firefighters with currently 9 of those firefighters being EMT Certified and more being added. There are currently three stations covering the City of Calhoun with property purchased to construct a fourth station. The Department has a multifunction Fire Training Facility capable of producing live fire training, simulated rescues, as well as high angle and confined space rescues. The City built this facility to train entry and experienced fire suppression personnel to engage in a controlled fire situation in order to be prepared for a real life fire and to lessen the risk of injures or death. This facility is also being used by the State Fire Academy as a regional training site for Northwest Georgia for live burn and other training opportunities as well as by other local agencies. The City limit area protected by the Department is approximately 15 square miles with a residential population of over 16,000 and a service delivery population of approximately 24,000. 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 provides other services beyond firefighting to include Fire Safety Inspections, Fire Code Enforcement, fire investigations, reviews plans for new construction, issues burn permits, sprinkler installation permits, fuel tank permits and performs requested home safety inspections. The department also holds public fire safety education classes seeing over 3,500 children per year, and the department personnel work in the schools and daycares teaching fire safety 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

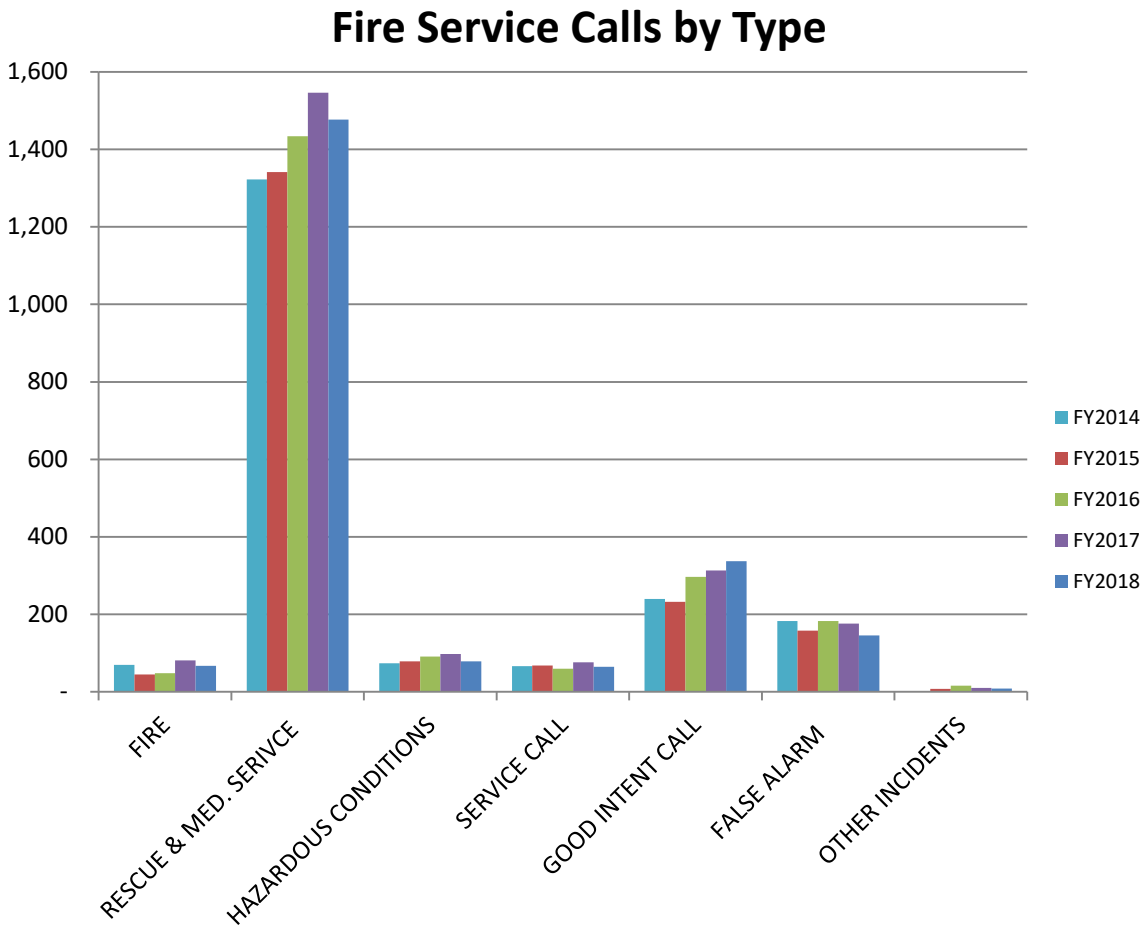




Fire Chief,
Lenny Nesbitt

FIRE DEPARTMENT

The Fire Department obtained an ISO Class 3 rating in 2013 and has retained the rating due to many hours of hard work, aggressive training, and forward thinking along with support and cooperation by Calhoun Utilities and the Mayor and Council. The Fire Chief and staff will continue to address issues and recommendations from the ISO to improve the effectiveness of the department through training, planning, and staff coordination. The department currently participates and houses the State's GSAR (Georgia Search and Rescue) Team Task Force 6. In the area of community risk reduction, as recognized by ISO, the inspections division will continue to be aggressive in the areas of public safety education and inspections/code enforcement to prevent fires and accidents.



FIRE DEPARTMENT

(1353510) FIRE ADMINISTRATION

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 151,768	$ 165,317	$ 162,748	$ 167,799
511300	Overtime	1,617	-	-	-
512100	Group Insurance	24,999	25,109	25,109	27,434
512101	Insurance Deduct. Reimburse	687	560	560	588
512200	FICA Contributions	9,194	10,361	10,361	10,515
512300	Medicare	2,151	2,423	2,423	2,459
512401	Retirement Plan Empl. Cont.	7,530	7,594	7,594	7,640
512402	Retirement Plan Admin. Costs	432	436	436	464
512700	Workers' Compensation	1,763	2,183	2,183	1,885
Purchased & Contracted Services					
521201	Legal & Auditing	-	-	1,833	-
521204	Medical Services	35	70	70	70
522201	Vehicle Repair & Maintenance	470	1,000	1,000	1,000
523101	General Liability Insurance	218	436	446	896
523103	Vehicle Insurance	951	953	953	948
523104	Surety Bonds	45	45	17	17
523202	Paging	752	800	800	700
523205	Cell Phone/Radio	2,774	2,000	2,000	1,800
523500	Travel	4,829	6,000	4,830	6,000
523600	Dues & Fees	1,228	1,150	1,150	1,300
523700	Education & Training	1,100	1,500	1,500	1,500
Supplies					
531130	Purchased Uniforms	1,909	2,000	2,187	2,000
531141	Repairs and Maint. - Vehicles	22	450	450	500
531270	Gasoline	66	-	-	-
531300	Food for Meetings	813	1,800	1,800	1,800
531600	Small Equipment <$5000	1,660	-	-	-
Interfund/Interdepartmental Charges					
554100	Interfund Allocation - Utilities	29,636	16,214	16,214	16,214
TOTAL	**FIRE ADMINISTRATION**	**$ 246,648**	**$ 248,401**	**$ 246,664**	**$ 253,529**

FIRE ADMINISTRATION FOOTNOTES

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

(1353520) FIREFIGHTING

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 1,571,965	$ 1,664,547	$1,664,547	$ 1,672,070
511300	Overtime	174,916	170,000	170,000	170,500
512100	Group Insurance	405,071	408,864	408,864	474,380
512101	Insurance Deduct. Reimburse	11,200	9,520	9,520	9,996
512200	FICA Contributions	102,381	116,371	116,371	117,457
512300	Medicare	23,944	27,216	27,216	27,470
512401	Retirement Plan Empl. Cont.	79,989	83,063	83,063	84,463
512402	Retirement Plan Admin. Costs	4,589	4,767	4,767	4,927
512700	Workers' Compensation	58,291	44,118	44,118	39,950
Purchased & Contracted Services					
521201	Legal & Auditing	5,583	5,000	4,974	5,000
521204	Medical Services	703	900	920	900
521209	Misc. Professional Svc.	180	200	344	344

			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
521300		Technical	198	200	200	200
522002		Exterminating Services	588	600	600	600
522112		Garbage Pickup - Com. Serv.	1,259	1,290	1,290	1,300
522130		Janitorial Services	910	750	750	1,000
522140		Lawn/Landscaping	856	950	950	1,100
522200		Repairs & Maint. - Bldgs.	2,698	700	1,528	700
522201		Repairs & Maint. - Vehicles	58,290	55,000	58,083	45,000
522201	158	Repairs & Maint. - Vehicles	2,007	10,000	-	4,570
522202		Repairs & Maint. - Equip.	12,473	12,000	13,804	12,500
522202	158	Repairs & Maint. - Equip.	1,520	10,000	-	9,570
522202	36	Repairs & Maint. - Equip.	-	5,000	4,499	-
522320		Rental of Equip. or Vehicles	2,644	2,700	2,474	2,650
523001		Other Purchased Services	1,433	1,400	1,400	1,450
523101		General Liability Insurance	11,734	8,061	8,061	14,022
523102		Property Insurance	3,048	3,071	3,071	3,148
523103		Vehicle Insurance	6,717	6,565	6,565	6,096
523104		Surety Bonds	473	474	169	170
523200		Telephone - City	12,375	12,500	12,500	12,500
523202		Paging	490	500	533	560
523203		Data Service - City	8,041	8,675	8,675	9,600
523204		Cable Television Service	269	275	275	275
523205		Cellular Telephone Service	2,665	2,750	3,892	4,930
523209		Internet Service	2,520	2,520	2,520	2,520
523210		E-Mail Service	462	465	465	465
523220		Postage	756	500	500	400
523300		Advertising	172	200	200	200
523400		Printing & Binding	142	100	157	150
523500		Travel	2,145	5,500	3,068	5,500
523600		Dues & Fees	2,105	1,850	1,920	2,125
523800		License	-	-	72	-
523850		Contract Labor	-	-	1,890	-
Supplies						
531100		General Supplies & Materials	18,170	18,500	18,500	18,500
531100	158	General Supplies & Materials	-	10,000	147	4,570
531104		Protective & Safety Equipment	24,748	24,000	24,000	28,000
531104	158	Protective & Safety Equipment	-	-	12,738	4,570
531104	36	Protective & Safety Equipment	1,470	2,150	-	-
531105		Janitorial & Linen Supplies	1,809	1,500	1,500	1,800
531106		Medical Supplies	2,526	3,000	3,000	3,000
531106	158	Medical Supplies	1,422	-	-	4,570
531120		Office & Computer Supplies	1,455	2,000	2,000	1,800
531125		Printer & Copier Supplies	764	700	700	700
531130		Purchased Uniforms	29,115	30,300	32,287	32,000
531140		Repair & Maint. - Equipment	6,377	5,000	4,791	6,000
531140	158	Repair & Maint. - Equipment	3,600	-	329	4,570
531140	36	Repair & Maint. - Equipment	4,391	3,850	850	-
531141		Repair & Maint. - Vehicles	11,803	16,000	17,815	16,000
531141	158	Repair & Maint. - Vehicles	640	10,000	562	4,570
531146		Repair & Maint. - Hydrants	1,518	2,000	2,000	2,000
531210		Water & Sewer Service	14,309	16,000	16,000	14,500
531220		Natural Gas Service	8,826	8,500	8,500	8,500
531230		Electric Service - City	26,555	27,500	27,500	28,000
531270		Gasoline	11,598	10,500	10,500	10,600
531271		Diesel Fuel	14,900	14,000	11,450	15,000
531271	158	Diesel Fuel	296	500	507	500
531300		Food for Meetings	111	-	-	-
531400		Books & Periodicals	1,460	800	800	600
531600		Small Equipment <$5000	22,510	22,000	22,000	22,000
531600	158	Small Equipment <$5000	13,385	-	26,224	4,570
531600	168	Small Equipment <$5000	-	-	-	13,500
531601		PC - Hardware & Software	5,784	10,500	10,500	-
531606		Furniture & Bedding	6,006	6,000	8,550	8,550

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Other Charges					
572300	Consent Order Fines	-	-	500	-
573000	Retired Employee Payroll	9,051	9,051	9,051	9,051
578001	Damages to Other Property	-	-	1,000	-
TOTAL	**FIREFIGHTING**	**$ 2,822,402**	**$ 2,943,513**	**$ 2,949,116**	**$ 3,018,779**

FIREFIGHTING FOOTNOTES

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

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
(1353530) FIRE INSPECTION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 100,014	$ 101,974	$ 101,974	$ 105,627
511300	Overtime	805	650	934	800
512100	Group Insurance	23,938	24,044	24,044	26,348
512101	Insurance Deduct. Reimburse	659	560	560	588
512200	FICA Contributions	5,807	6,474	6,474	6,710
512300	Medicare	1,358	1,514	1,514	1,569
512401	Retirement Plan Empl. Cont.	4,866	5,154	5,154	5,275
512402	Retirement Plan Admin. Costs	279	296	296	315
512700	Workers' Compensation	1,753	2,240	2,240	1,889
Purchased & Contracted Services					
521204	Medical Services	35	70	70	70
522201	Repairs & Maint. - Vehicles	768	1,000	1,000	800
523101	General Liability Insurance	218	436	447	892
523103	Vehicle Insurance	669	685	685	643
523104	Surety Bonds	29	29	18	11
523205	Cell Phone Service	1,321	1,100	1,408	1,400
523400	Printing & Binding	445	300	300	300
523500	Travel	848	1,000	1,000	1,000
523600	Dues & Fees	50	100	100	50
523700	Education & Training	250	200	250	250
523701	Public Safety Education	7,361	7,000	7,000	7,200
Supplies					
531130	Purchased Uniforms	1,747	1,800	1,638	1,800
531141	Repair & Maint. - Vehicles	306	500	500	300
531400	Books & Periodicals	-	1,300	911	1,650
Capital Outlay					
542200	Vehicles	-	-	25,271	-
TOTAL	**FIRE INSPECTION**	**$ 153,526**	**$ 158,426**	**$ 183,788**	**$ 165,487**

FIRE INSPECTION FOOTNOTES

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

(1353540) FIRE TRAINING DIVISION

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 56,840	$ 57,945	$ 57,945	$ 58,818
511300	Overtime	1,121	2,000	1,716	1,500
512100	Group Insurance	11,969	12,022	12,022	13,174
512101	Insurance Deduct. Reimburse	329	280	280	294
512200	FICA Contributions	3,534	3,772	3,772	3,796
512300	Medicare	827	882	882	887
512401	Retirement Plan Empl. Cont.	2,785	2,929	2,929	2,946
512402	Retirement Plan Admin. Costs	160	168	168	179
512700	Workers' Compensation	878	965	965	798
Purchased & Contracted Services					
521201	Legal & Auditing	104	-	-	-
521204	Medical Services	-	35	35	35
522201	Repairs & Maint. - Vehicles	321	500	500	400
522202	Repairs & Maint. - Equipment	-	-	155	-
523101	General Liability Insurance	109	218	224	224
523103	Vehicle Insurance	315	339	339	280
523104	Surety Bonds	17	17	11	6
523205	Cell Telephone Svc./ Alt. Radio	879	1,044	1,044	1,200
523400	Printing & Binding	-	500	500	250
523500	Travel	916	1,000	-	900
523600	Dues & Fees	98	50	50	100
523700	Education & Training	6,593	5,000	3,000	6,500
Supplies					
531100	General Supplies & Materials	4,715	5,000	5,000	4,000
531120	Office Supplies	190	200	200	200
531125	Printer/Copier Supplies	-	-	-	100
531130	Purchased Uniforms	899	900	900	900
531141	Repairs & Maint. - Vehicles	778	500	500	300
531400	Books & Periodicals	150	1,000	1,000	1,500
531600	Small Equipment < $5000	830	750	750	800
531601	Computer Equipment	315	170	170	150
TOTAL	**FIRE TRAINING**	**$ 95,671**	**$ 98,186**	**$ 95,057**	**$ 100,237**

FIRE TRAINING DIVISION FOOTNOTES

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

(1353550) FIRE DISPATCHING - 911 SVC

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Other Costs					
571001	Gordon County Contract Labor	$ 63,835	$ 61,941	$ 61,941	$ -
TOTAL	**FIRE DISPATCH TOTAL**	**$ 63,835**	**$ 61,941**	**$ 61,941**	**$ -**

(1353570) FIRE STATIONS & BLDGS

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Purchased & Contracted Services					
522203	Repairs & Maint. - Building	$ 12,037	$ 12,250	$ 11,422	$ 2,500
Supplies					
531142	Repairs & Maint. - Building	2,659	9,750	9,750	2,500
Other Charges					
579000	Contingency Fund	-	-	-	17,000
TOTAL	**STATIONS & BLDGS.**	**$ 14,696**	**$ 22,000**	**$ 21,172**	**$ 22,000**

(1358000) FIRE DEBT SERVICE

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Other Charges					
581200	Principal - Capital Lease	$ -	$ -	$ -	$ 81,230
582200	Interest - Advance Electric	-	-	-	6,966
TOTAL	**FIRE DEBT SERVICE**	**$ -**	**$ -**	**$ -**	**$ 88,196**

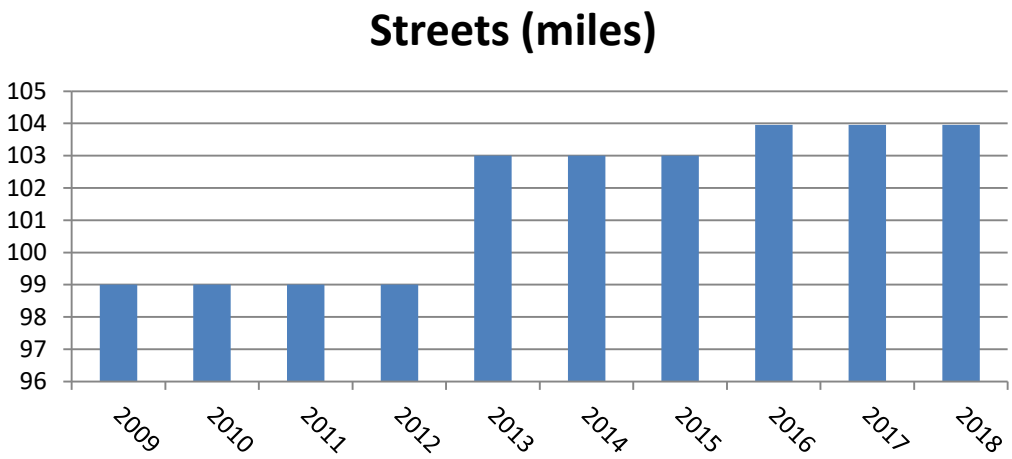
PUBLIC WORKS

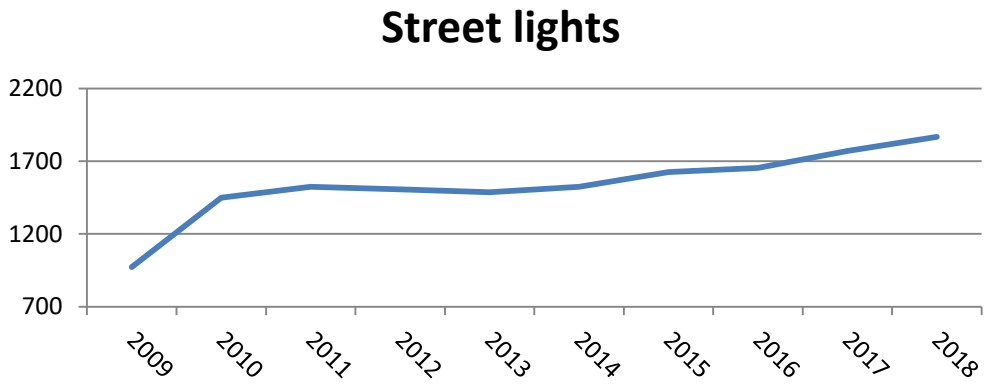


The Public Works Department consists of many areas working together to help ensure the comfort and safety of our citizens. It maintains safe street conditions by paving streets, maintaining the right-of-way, managing storm water systems, and maintaining traffic control devices. The Public Works Department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

The Street Department is responsible for the upkeep of 107 miles of City streets, many miles of sidewalks, and the storm water drainage system.

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

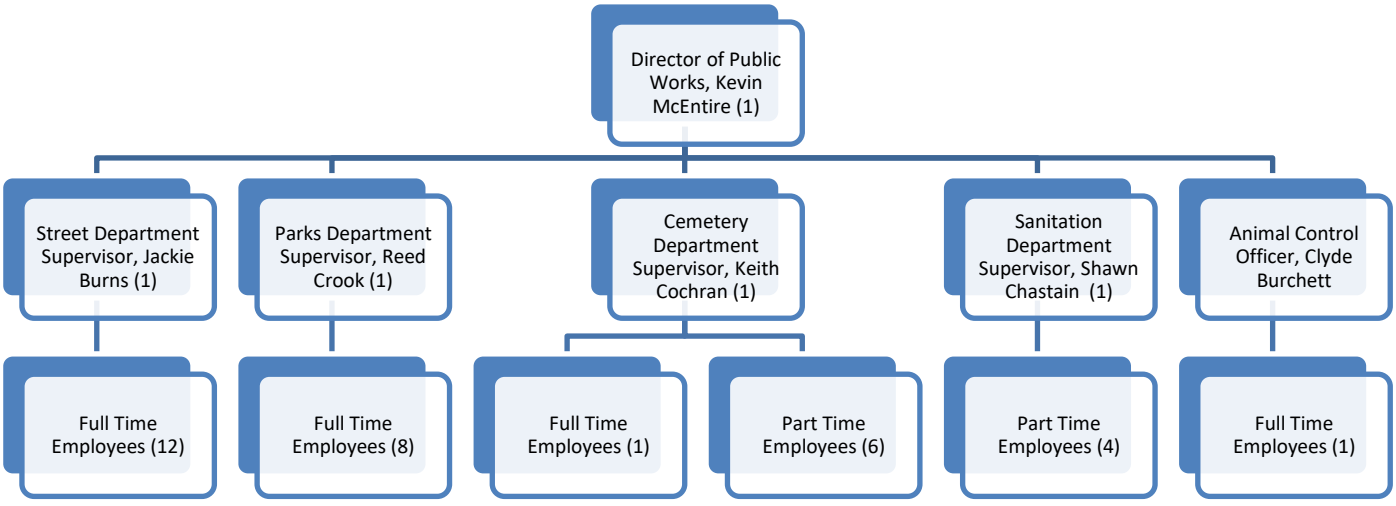




PUBLIC WORKS



Director of Public Works,
Kevin McEntire



PUBLIC WORKS



Public Works will continue its core activities that include patching, resurfacing and paving streets, street sweeping, mowing, vegetation control, brush pickup and special events. DOT LMIG paving grants along with a 4 mile paving agreement per year with Gordon County have provided additional funding for maintaining safe and efficient movement of the public and goods within the City of Calhoun.

In 2019, the City of Calhoun moved into the modern era with the completion of phase one of the Peter Street Project which includes the addition of the roundabout. The current plans are to continue with the second phase of the project which incorporates new sidewalks, gutters and paving from roundabout to Richardson Road once utility upgrades & construction work are completed.





The Street Department along with other areas of Public Works, such as Animal Control, Maintenance, Cemetery, and Parks & Beautification work hand in hand with other departments and the community to provide many fundamental services for the City of Calhoun's citizens.

PUBLIC WORKS

(1403910) ANIMAL CONTROL		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 35,277	$ 35,871	$ 35,871	$ 38,403
511300	Overtime	6,658	6,700	6,700	6,000
512100	Group Insurance	11,969	12,022	12,022	13,174
512101	Insurance Deduct. Reimburse	329	280	280	294
512200	FICA Contributions	2,461	2,659	2,659	2,773
512300	Medicare	576	622	622	649
512401	Retirement Plan Empl. Cont.	1,744	1,825	1,825	1,868
512402	Retirement Plan Admin. Costs	100	105	105	112
512700	Workers' Compensation	91	691	588	650
Purchased & Contracted Services					
521201	Legal & Auditing	1,134	1,500	1,500	1,000
521204	Medical Services	-	35	40	35
522002	Exterminating Services	200	200	200	200
522110	Garbage Pickup - City	180	180	180	180
522140	Lawn / Landscaping Service	174	350	194	300
522200	Repairs & Maint - Dept.	312	-	350	300
522201	Repairs & Maint. - Vehicles	241	500	500	300
522202	Repairs & Maint. - Equip.	78	200	200	150
522203	Repairs & Maint. - Bldgs.	2,100	5,700	5,501	3,500
523101	General Liability Insurance	249	257	257	213
523102	Property Insurance	149	151	151	155
523103	Vehicle Insurance	759	773	773	716
523104	Surety Bonds	10	11	11	4
523200	Telephone Service - City	1,035	1,050	1,050	1,050
523203	Data Service - City	1,009	1,075	1,075	1,100
523209	Internet Service	450	360	360	360
523210	Email	84	84	84	84
523300	Advertising	39	75	75	-
523400	Printing & Binding	388	400	400	300
523500	Travel	1,047	1,000	1,000	1,000
523600	Dues & Fees	7,547	9,000	9,000	7,500
523700	Education & Training	-	1,000	1,000	1,000
523800	Licenses	-	50	50	-
Supplies					
531100	General Supplies & Materials	1,458	1,500	1,500	1,500
531101	Chemical Supplies	319	500	500	500
531120	Office Supplies	-	100	100	100
531125	Printer/Copier Supplies	143	250	250	250
531130	Purchased Uniforms	322	325	325	325
531141	Repair & Maint. - Vehicles	80	750	750	350
531142	Repair & Maint. - Buildings	1,186	1,500	1,500	1,200
531210	Water & Sewer Services	1,640	1,650	1,650	1,700
531220	Natural Gas	1,371	1,200	1,200	1,250
531230	Electric Service - City	1,748	2,000	2,000	2,050
531270	Gasoline	2,581	2,500	2,500	2,550
531300	Food for Meetings	-	200	200	200
531600	Small Equipment <$5000	-	500	500	500
TOTAL	**ANIMAL CONTROL**	**$ 87,237**	**$ 97,701**	**$ 97,598**	**$ 95,845**

ANIMAL CONTROL FOOTNOTES

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

(1404210) HIGHWAY & STREET ADMINISTRATION

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 88,858	$ 90,589	$ 90,589	$ 91,951
512100	Group Insurance	12,609	12,664	12,664	13,829
512101	Insurance Deduct. Reimburse	347	280	280	294
512200	FICA Contributions	5,436	5,672	5,672	5,757
512300	Medicare	1,271	1,326	1,326	1,346
512401	Retirement Plan Empl. Cont.	4,361	4,579	4,579	4,688
512402	Retirement Plan Admin. Costs	250	263	263	279
512700	Workers' Compensation	2,555	3,227	3,227	2,892
Purchased & Contracted Services					
521204	Medical Services	40	40	40	40
522201	Repairs & Maint. - Vehicles	5	50	50	50
523103	Vehicle Insurance	425	445	445	377
523104	Surety Bonds	26	26	26	10
523205	Cellular Telephone Service	638	650	650	525
523209	Internet	756	756	756	1,250
523500	Travel	1,507	1,525	1,525	1,700
523600	Dues & Fees	251	200	200	215
523700	Education & Training	490	500	500	500
523800	Licenses				
Supplies					
531120	Office & Computer Supplies	-	200	200	-
531130	Purchased Uniforms	324	325	325	325
531141	Supplies - Vehicle Repair & Maint	-	50	50	-
531270	Gasoline	1,809	1,500	1,500	1,850
TOTAL	**HWY. & STREET ADMIN.**	**$ 121,959**	**$ 124,867**	**$ 124,867**	**$ 127,878**

HIGHWAY & STREETS ADMINISTRATION FOOTNOTES

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

(1404220) HIGHWAY & STREET MAINTENANCE

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 451,897	$ 473,220	$ 473,220	$ 505,111
511300	Overtime	12,992	14,750	14,750	15,000
512100	Group Insurance	139,315	141,918	141,918	158,146
512101	Insurance Deduct. Reimburse	3,584	3,304	3,304	3,588
512200	FICA Contributions	27,556	30,552	30,552	32,359
512300	Medicare	6,445	7,145	7,145	7,568
512401	Retirement Plan Empl. Cont.	23,005	24,001	23,848	25,069
512402	Retirement Plan Admin. Costs	1,320	1,377	1,367	1,497
512700	Workers' Compensation	37,083	51,967	51,967	47,348
512999	Amounts Capitalized	(41,500)	(41,500)	(41,500)	(41,500)
Purchased & Contracted Services					
521201	Legal & Auditing	9,252	8,575	9,175	-
521201	79 Legal & Auditing	-	-	-	10,000
521204	Medical Services	240	300	530	450
521209	Misc. Professional Services	1,185	2,050	2,050	1,800
522002	Exterminating Services	196	200	200	200
522112	Garbage Pickup - Commercial	1,367	1,235	1,235	1,500
522130	Janitorial Services	36	-	-	-

			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
522200		Interdept. Services & Labor	6,272	5,000	5,560	2,000
522201		Repairs & Maint. - Vehicles	9,475	11,000	11,100	10,000
522202		Repairs & Maint. - Equip.	11,819	11,000	15,074	15,000
522203		Repairs & Maint. - Bldgs.	4,460	1,000	1,000	1,500
522205		Repairs & Maint. - Sidewalks	7,130	6,000	9,376	8,500
522320		Rental of Equip. & Vehicles	13,118	12,775	12,775	15,219
523101		General Liability Insurance	2,721	2,768	2,768	2,122
523102		Property Insurance	2,494	2,385	2,385	2,349
523103		Vehicle Insurance	8,696	8,551	8,551	8,661
523104		Surety Bonds	139	140	140	52
523200		Telephone Service - City	2,834	2,900	2,900	2,900
523203		Data Service - City	4,291	4,400	4,400	4,400
523205		Cellular Telephone Service	3,163	3,025	3,025	3,000
523209		Internet Service	900	900	900	900
523210		E-Mail Service	210	210	210	210
523300		Advertising	315	100	100	100
523300	196	Advertising	1,115	1,300	1,300	1,300
523400		Printing & Binding	90	150	150	150
523500		Travel	695	1,200	1,200	1,000
523600		Dues & Fees	590	200	500	200
523700		Education & Training	100	1,500	1,500	1,000
523900		Contract Labor	550	800	1,400	1,500
Supplies						
531001		Constr.- Street Base Material	12,270	10,000	10,000	10,000
531002		Construction - Patching	784	35,000	15,075	35,000
531010		Construction - Pipe	-	1,000	1,000	1,000
531100		General Supplies & Materials	6,221	12,000	12,000	12,000
531104		Safety Equipment	-	-	240	-
531120		Office & Computer Supplies	664	750	750	750
531125		Printer & Copier Supplies	366	500	500	550
531130		Purchased Uniforms	3,841	4,875	4,875	3,900
531140		Repair & Maint. - Equipment	15,406	14,500	11,926	11,500
531141		Repair & Maint. - Vehicles	7,923	13,000	13,000	10,000
531142		Repair & Maint. - Buildings	1,627	-	-	-
531210		Water & Sewer Services	375	900	900	600
531220		Natural Gas	936	825	825	850
531230		Electric - City	6,233	6,800	6,800	6,800
531270		Gasoline	7,656	8,000	8,000	8,000
531271		Diesel Fuel	23,162	22,225	22,225	24,025
531300		Food for Meetings	-	265	265	200
531600		Small Equipment <$5000	2,647	5,000	5,000	5,000
531601		Computer & Printer Equipment	1,850	-	-	-
Interfund/Interdepartmental Charges						
554100		Interfund Allocations - Utilities	19,386	10,053	10,053	10,053
Other Costs						
573000		Retired Employee Payroll	28,692	28,692	28,692	28,692
578001		Damages to Other Property	1,836	2,000	2,000	2,000
611011		Transfer Out-Labor & Equip.	-	-	163	-
TOTAL		**HWY. & STREET MAINT.**	**$ 897,023**	**$ 972,783**	**$ 960,364**	**$1,021,119**

HIGHWAY & STREETS MAINTENANCE FOOTNOTES

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

(1404225) STREET CLEANING

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 33,108	$ 34,495	$ 34,495	$ 35,006
511300	Overtime	24	-	-	-
512100	Group Insurance	11,969	12,022	12,022	13,174
512101	Insurance Deduct. Reimburse	329	280	280	294
512200	FICA Contributions	1,900	2,159	2,159	2,191
512300	Medicare	444	505	505	512
512401	Retirement Plan Empl. Cont.	1,660	1,743	1,743	1,784
512402	Retirement Plan Admin. Costs	95	100	100	107
512700	Workers' Compensation	3,272	4,655	4,655	4,237
Purchased & Contracted Services					
521204	Medical Services	40	40	40	40
522201	Repairs & Maint. - Vehicles	6,286	5,000	7,836	6,500
522202	Repairs & Maint. - Equip.	902	-	-	-
523103	Vehicle Insurance	1,061	1,057	1,057	1,336
523104	Surety Bonds	10	10	10	4
523600	Dues & Fees	100	200	200	200
Supplies					
531130	Purchased Uniforms	314	325	325	325
531141	Repair & Maint. - Vehicles	12,927	12,500	10,978	13,000
531210	Water/Sewer Services	1,782	1,500	1,500	2,000
531271	Diesel Fuel	13,084	12,000	12,000	13,000
Other					
578001	Damages to Property	-	1,000	114	-
TOTAL	**STREET CLEANING**	**$ 89,307**	**$ 89,591**	**$ 90,019**	**$ 93,710**

STREET CLEANING FOOTNOTES

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

(1404260) STREET LIGHTING

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Supplies					
531140	Repairs & Maint. - Equipment	$ 943	$ -	$ -	$ -
531230	Electric Service - City	150,436	150,500	150,500	165,120
531231	Electric Service - Other	80,976	57,300	57,300	57,300
TOTAL	**STREET LIGHTING**	**$ 232,355**	**$ 207,800**	**$ 207,800**	**$ 222,420**

(1404270) TRAFFIC ENGINEERING

			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Purchased & Contracted Services						
522200		Interdepartment Services	$ -	$ -	$ -	$ 4,000
522204		Repairs & Maint. - Striping	69,921	150,000	150,000	150,000
522204	205	Repairs & Maint. - Striping	-	-	-	135,650
523201		Telephone - Other Service	4,753	4,000	6,383	6,500
Supplies						
531103		Street Signs	4,418	7,500	7,500	7,500
531143		Repairs & Maint. - Systems	15,838	-	4,700	2,500
531147		Asphalt for Paving	249,345	289,150	292,333	280,612
531230		Electric Service - City	20,581	21,000	21,000	20,600
531231		Electric Service - Other	2,994	2,700	4,425	3,500
TOTAL		**TRAFFIC ENGINEERING**	**$ 367,850**	**$ 474,350**	**$ 486,341**	**$ 610,862**

(1404900) MAINTENANCE & SHOP			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Purchased & Contracted Services						
511100		Regular Employee Wages	$ 234,176	$ 263,626	$ 263,626	$ 288,262
511300		Overtime	958	700	700	500
512100		Group Insurance	68,018	84,270	84,270	92,508
512101		Insurance Deduct. Reimburse	1,981	1,960	1,960	1,176
512200		FICA Contributions	14,228	16,569	16,569	18,085
512300		Medicare	3,328	3,875	3,875	4,229
512401		Retirement Plan Empl. Cont.	12,119	13,068	13,068	13,535
512402		Retirement Plan Admin. Costs	695	750	750	808
512700		Workers' Compensation	19,315	8,865	8,865	10,288
Purchased & Contracted Services						
521201		Legal	5,766	1,800	1,800	500
521204		Medical Services	660	300	300	700
522002		Exterminating Services	194	200	200	200
522140	176	Lawn/Landscaping Services	1,622	2,000	2,000	3,500
522201		Repairs & Maint. - Vehicles	1,766	1,500	1,500	1,500
522202		Repairs & Maint. - Equip.	1,153	1,500	1,500	1,500
523101		General Liability Insurance	1,232	1,193	1,193	980
523102		Property Insurance	204	203	203	208
523103		Vehicle Insurance	1,564	1,724	1,724	1,833
523104		Surety Bonds	72	73	73	27
523203		Data Service - City	1,277	1,300	1,300	1,300
523205		Cellular Telephone Service	867	800	800	825
523209		Internet Service	180	180	180	180
523210		E-Mail Service	42	42	42	42
523300		Advertising	134	-	-	-
523700		Education & Training	-	500	500	-
Supplies						
531100		General Supplies & Materials	1,780	2,000	2,000	2,000
531120		Office & Computer Supplies	16	50	50	50
531125		Printer & Copier Supplies	110	200	200	150
531130		Purchased Uniforms	2,889	2,900	2,900	2,925
531140		Repairs & Maint. - Equip.	3,185	2,500	2,500	2,500
531140	176	Repairs & Maint. - Equip.	2,688	4,000	4,000	3,500
531141		Repairs & Maint. -Vehicles	1,813	2,000	2,000	1,500
531142		Repairs & Maint. - Bldgs.	85	750	750	750
531210		Water & Sewer	4,323	6,000	6,000	4,200
531230		Electric Service - City	9,468	10,000	10,000	10,550
531270		Gasoline	4,015	3,700	3,700	3,700
531271		Diesel Fuel	1,842	2,025	2,025	2,200
531600		Small Equipment <$5000	3,178	5,000	5,000	5,000
Capital Outlay						
542200		Vehicles	33,205	-	-	-
Other Charges						
578001		Damages to Other Property	-	1,000	1,000	1,000
TOTAL		**MAINTENANCE/SHOP**	**$ 440,148**	**$ 449,123**	**$ 449,123**	**$ 482,711**

MAINTENANCE & SHOPS FOOTNOTES

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

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
(1404950) CEMETERY DEPARTMENT					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 108,790	$ 114,204	$ 114,204	$ 131,415
512100	Group Insurance	12,027	12,080	12,080	13,232
512101	Insurance Deduct. Reimburse	331	280	280	294
512200	FICA Contributions	6,431	7,121	7,121	8,188
512300	Medicare	1,504	1,665	1,665	1,915
512401	Retirement Plan Empl. Cont.	5,253	3,893	3,893	3,985
512402	Retirement Plan Admin. Costs	301	223	223	238
512700	Workers' Compensation	3,202	4,215	4,215	3,701
Purchased & Contracted Services					
521201	Legal & Auditing	748	1,000	1,000	750
521204	Medical Services	410	210	210	500
522112	Garbage Pickup - Commercial	680	700	700	700
522200	Interdept. Services & Labor	-	320	320	320
522201	Repairs & Maint. - Vehicles	2,829	3,500	3,500	4,000
522202	Repairs & Maint. - Equip.	454	3,000	3,000	3,500
522203	Repairs & Maint. - Bldgs.	5,140	500	500	500
522320	Rental of Equipment & Vehicles	-	-	-	700
523001	Other Purchased Services	317	400	400	400
523101	General Liability Insurance	497	502	502	406
523102	Property Insurance	246	241	241	238
523103	Vehicle Insurance	1,456	1,462	1,462	1,430
523104	Surety Bonds	31	32	32	12
523201	Telephone - Other	844	800	800	850
523203	Telephone - Other	31	35	35	35
523205	Cellular Telephone Service	1,368	1,200	1,200	1,300
523209	Internet Service	2,418	2,500	2,500	2,000
523210	E-Mail	18	42	42	42
523400	Printing & Binding	170	-	-	-
523600	Dues & Fees	22	-	-	200
523900	Contract Labor	500	300	300	300
Supplies					
531100	General Supplies & Materials	4,215	1,600	1,600	1,600
531104	Protective & Safety Supply	55	-	-	-
531120	Office & Computer Supplies	17	400	400	300
531125	Printer & Copier Supplies	122	200	200	200
531130	Purchased Uniforms	625	650	650	650
531140	Repairs & Maint. - Equip.	375	1,600	1,600	1,000
531141	Repairs & Maint. - Vehicles	2,545	1,800	1,800	2,500
531142	Repairs & Maint. - Bldgs.	492	600	600	1,000
531145	Grounds Maintenance Supplies	118	-	-	-
531210	Water & Sewer Services	498	175	175	180
531220	Natural Gas	805	760	760	700
531230	Electric Service - City	2,532	3,000	3,000	3,000
531270	Gasoline	7,183	6,500	6,500	7,900
531271	Diesel Fuel	205	450	450	400
531600	Small Equipment <$5000	424	1,500	1,500	1,300
531601	Computer Equipment <$5000	104	-	-	-
Interfund/Interdepartmental Charges					
554100	Interfund Allocations - Utilities	692	1,589	1,589	1,589
Other Charges					
578001	Damages to Other Property	-	5,000	5,000	2,000
TOTAL	**CEMETERY**	**$ 177,022**	**$ 186,249**	**$ 186,249**	**$ 205,470**

CEMETERY DEPARTMENT FOOTNOTES

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

(1406240) PARKS & BEAUTIFICATION

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Purchased & Contracted Services					
522205	Repair & Maint. - Sidewalk/Curb	$ -	$ 1,000	$ 1,000	$ 1,000
Supplies					
531100	General Supplies & Materials	2,434	3,900	3,900	3,900
531600	Small Equipment <$5000	76	-	-	-
TOTAL	**PARKS & BEAUTIFICATION**	**$ 2,510**	**$ 4,900**	**$ 4,900**	**$ 4,900**

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenues and expenditures that are legally restricted for special purposes, such as grants, or are used to account for functions that charge special fees and operate using these earmarked revenue sources. The special revenue funds include:

The ***Revolving Loan*** (UDAG) fund is a grant from the state that was received years ago and is used to make low-interest loans to local businesses and promote small business growth. The low fixed interest rates on these loans are competitive with prevailing market rates and have made these loans highly desirable by local business owners.

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

The ***Hotel/Motel Tax*** fund accounts for the collection and disbursement of hotel/motel taxes according to Georgia law. Revenues are allocated to the Calhoun Chamber of Commerce, Calhoun Recreation, Downtown Development Authority, and the General Fund.

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

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SPECIAL REVENUE FUNDS

REVOLVING LOAN FUND - UDAG (200)

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Revenues					
361000	Interest Revenues - Investments	$ (1,140)	$ (720)	$ (720)	$ (250)
361001	Interest Revenues - Loans	(42,533)	(49,000)	(49,000)	(51,500)
Expenditures					
Purchased & Contracted Services					
521201	Legal and Auditing	2,500	2,500	2,500	2,500
Transfer Out					
619900	Transfer to Fund Balance	-	47,220	47,220	49,250
TOTAL	**UDAG FUND**	**$ (41,174)**	**$ -**	**$ -**	**$ -**

CONFISCATED ASSETS FUND (210)

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Revenues					
351110	Fines - Superior Court Awards	$ (18,789)	$ (10,000)	$ (10,000)	$ (10,000)
361000	Interest Revenues	(1)	-	-	-
392101	Confiscated - Sale of Assets (Nor	(13,670)	(2,000)	(2,000)	(4,000)
Expenditures					
Purchased & Contracted Services					
522203	Repair & Maintenance - Building	-	-	2,560	-
523001	Other Purchased Services	-	-	960	-
523300	Advertising	2,832	1,000	-	-
Supplies					
531100	General Supplies & Material	-	1,000	3,045	3,000
531104	Safety Equipment	-	-	1,141	-
531600	Small Equipment <$5000	4,371	2,600	2,600	3,600
Capital Outlay					
542100	Machinery >$5000	59,400	-	-	-
Other Costs					
572025	Payments to District Attorney	16,946	7,400	-	7,400
TOTAL	**CONFISCATED ASSETS**	**$ 51,089**	**$ -**	**$ (1,694)**	**$ -**

HOTEL/MOTEL TAX FUND (275)

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Revenues					
314100	Hotel-Motel Taxes - City	$ (790,696)	$ (765,000)	$ (765,000)	$ (840,000)
381008	Reimbursement Fees	(11,700)	(11,700)	(11,700)	(13,500)
Expenditures					
2757520 (HOTEL/MOTEL TAXES ECONOMIC DEV)					
571002	Industrial Develop. Authority	197,674	-	-	-
572035	Downtown Development Authority	49,419	47,812	47,812	52,500
611202	Transfer Out - City of Calhoun	49,419	239,063	239,063	262,500
2757540 (HOTEL/MOTEL TAXES TOURISM)					
521211	GMA Administration Fee	11,700	11,700	11,700	13,500
572020	Chamber of Commerce	345,930	334,687	334,687	367,500
611201	Transfer Out - Calhoun Recreatio	98,837	95,625	95,625	105,000
611202	Transfer Out - City of Calhoun	49,419	47,813	47,813	52,500
TOTAL	**HOTEL/MOTEL TAX**	**$ -**	**$ -**	**$ -**	**$ -**

RECREATION

Enhancing the quality of life for all citizens living within Calhoun and Gordon County by filling leisure time with an enjoyable activity that helps to facilitate the fitness, relieve stress and bolster the citizens to just have “fun” is a goal of the Calhoun Recreation Department.

The Calhoun Recreation Department is an entryway to several sports programs and recreational activities that encourage the residents of Calhoun and Gordon County to maintain a healthy life style. These activities include youth sports and adult leagues for softball and tennis. The Recreation Department also hosts a variety of tournaments throughout the year including baseball, softball and football. In addition, the Department seeks to provide programs that inspire some type of recreational activity outside of organized sports to its citizens and visitors of all ages. Walking trails, playgrounds, and the Billy Bearden Recreation Center are used by many citizens of the community year round.







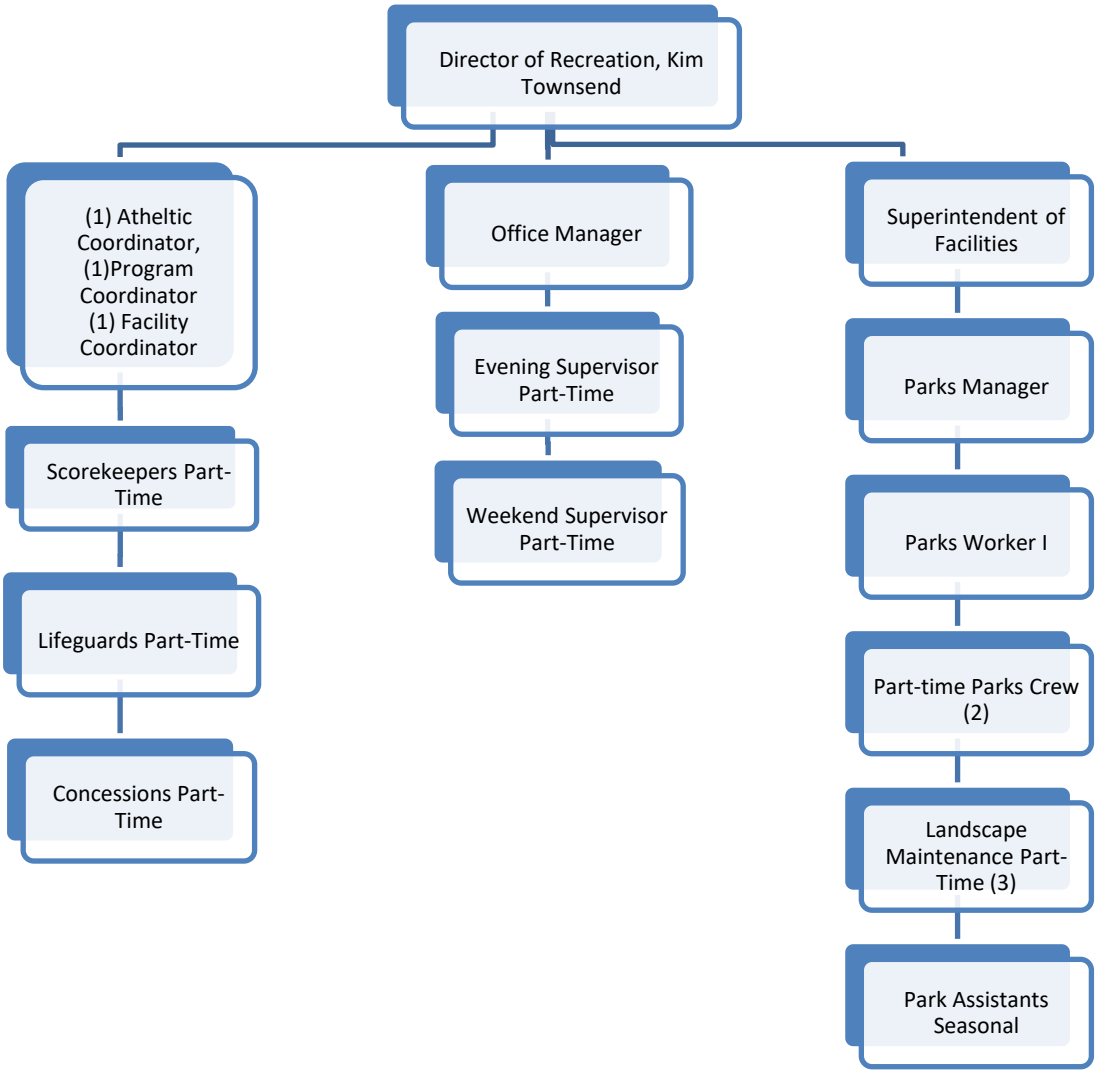
RECREATION



Director of Recreation, Kim Townsend



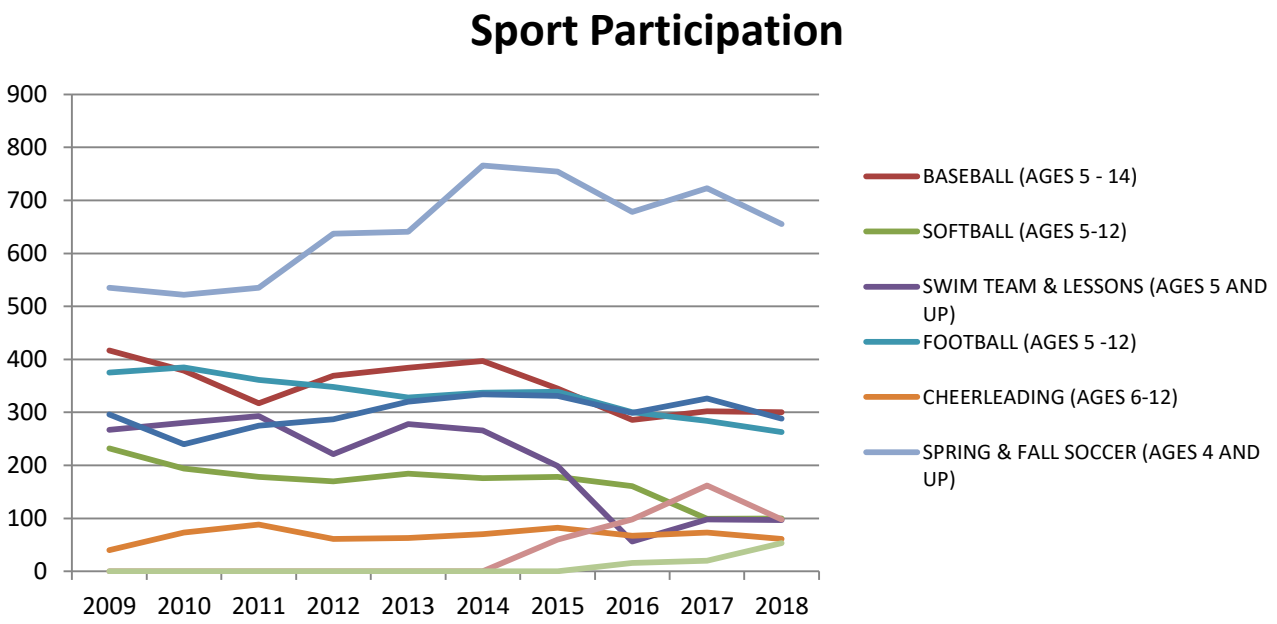
Recreation Department Staff

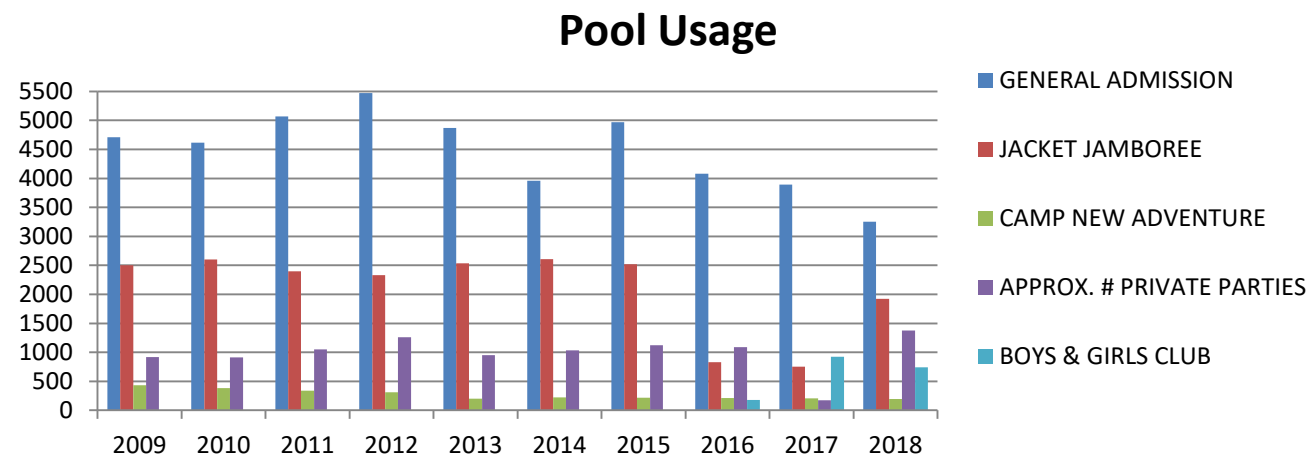


RECREATION

The Calhoun Recreation Department's mission is to enrich the value of life for all citizens living within population of Calhoun and Gordon County by providing a comprehensive range of recreation services designed to contribute to the physical, social and cultural needs of the community.

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





RECREATION DEPARTMENT (276)

			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Revenues						
331350	242	Federal Government Grants	$ 66,800	$ -	$ -	$ -
335000		Local Grants - Gordon County	(342,751)	(353,034)	(353,034)	(363,625)
347300		Activity Fees - Pool Admission	(8,786)	(8,000)	(8,000)	(8,500)
347301		Activity Fees - Pool Rental	(4,080)	(3,500)	(3,500)	(4,000)
347302		Pool Membership Cards	(730)	-	-	-
347400		Tournament Gate	(14,011)	(18,000)	(18,000)	(14,000)
347503		Tennis Program Revenue	(2,047)	(2,500)	(2,500)	(2,000)
347600		Program Fees	(97,194)	(100,000)	(100,000)	(90,500)
347601		Tournament Fees	(17,883)	(30,000)	(30,000)	(25,000)
347602		Refund Fees	1,691	2,000	2,000	1,800
347900		Concession Stand Revenue	(37,135)	(35,000)	(35,000)	(36,000)
349300		Bad Check Fees	(35)	(70)	(70)	(70)
371008		Private Source Payroll Reimburse	(6,149)	(10,400)	(10,400)	(6,500)
381006		Rental Income - Facilities	(10,965)	(10,000)	(10,000)	(10,500)
381007		Rental Income - Fields	(555)	(4,500)	(4,500)	(4,000)
382005		Coke & Picture Commissions	(3,764)	(5,000)	(5,000)	(3,000)
383100		Insurance Reimbursement (Damage)	(3,987)	-	-	-
389000		Miscellaneous Revenue	(3,330)	(3,000)	(3,000)	(3,000)
389001		Sales Tax Vendor Comp	(113)	(150)	(150)	(115)
389002		Donations - Sponsors (Baseball)	-	(300)	(300)	-
389006		Insurance Reimbursement (other)	(18)	(50)	(50)	(48)
389007		United Way Grant	(17,000)	(17,000)	(17,000)	(17,000)
Transfers In						
391101		Transfer In - General Grant	(457,704)	(503,395)	(503,395)	(613,974)
391119	900	Hotel/Motel Revenue - Restricted	(98,837)	(95,625)	(95,625)	(105,000)
391126		Transfer In - Utility Labor & Equip.	(6,938)	-	-	-
TOTAL		**RECREATION REVENUES**	**$(1,065,521)**	**$(1,197,524)**	**$(1,197,524)**	**$(1,305,032)**

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
(2766110) RECREATION ADMINISTRATION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 63,534	$ 66,734	$ 66,734	$ 73,245
512100	Group Insurance	12,426	12,482	12,482	13,660
512101	Insurance Deductible Reimb.	342	280	280	294
512200	FICA Contributions	3,617	4,137	4,137	4,541
512300	Medicare	846	968	968	1,062
512401	Retirement Plan Employer Cont.	3,116	3,271	3,271	3,348
512402	Retirement Plan Admin. Cost	179	188	188	200
512700	Workers' Compensation Insurance	428	472	472	272
521204	Medical Services	-	35	35	35
Purchased & Contracted Services					
522201	Repairs & Maintenance - Vehicles	-	100	100	100
523103	Vehicle Insurance	335	328	328	360
523104	Surety Bonds	19	19	19	7
523500	Travel	499	500	500	500
523700	Education & Training	225	200	200	200
Supplies					
531141	Vehicle Repair & Maintenance	-	100	100	100
531300	Food For Meetings	-	50	50	50
531600	Small Equipment <$5000	-	100	100	100

Transfers Out						
619900	900	Transfer to Fund Balance	-	95,625	75,992	105,000
TOTAL RECREATION ADMINISTRATION			**$ 85,564**	**$ 185,589**	**$ 165,956**	**$ 203,074**

RECREATION ADMINISTRATION FOOTNOTES

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

(2766120) PARTICIPANT RECREATION

			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits						
511100		Regular Employee Wages	$ 306,110	$ 349,765	$ 349,765	393,237
512100		Group Insurance	56,031	72,248	72,248	79,160
512101		Insurance Deductible Reimb.	1,650	1,400	1,400	1,470
512200		FICA Contributions	18,071	21,685	21,685	24,380
512300		Medicare	4,226	5,071	5,071	5,702
512401		Retirement Plan Employer Cont.	9,806	9,789	9,789	10,019
512402		Retirement Plan Admin. Cost	563	562	562	599
512700		Worker's Compensation Insurance	5,613	6,138	6,138	5,738
Purchased & Contracted Services						
521201		Legal & Auditing	3,304	3,000	3,000	3,000
521201	242	Legal & Auditing	1,950	-	910	-
521204		Medical Services	415	500	500	500
521205		Consulting	-	1,475	1,632	1,488
521205	904	Consulting	1,463	-	-	-
521300		Technical Services	645	1,000	1,000	1,000
522001		Linen Services	8,072	8,400	8,400	8,400
522002		Exterminating Service	512	520	520	520
522112		Garbage Pickup - Comm. Services.	4,170	4,300	4,300	4,200
522140		Landscaping Service	7,960	8,000	8,109	9,520
522200		Interdepartmental Services & Labor	8,929	10,000	5,296	9,000
522201		Repairs & Maintenance - Vehicles	10,603	13,250	11,730	4,000
522202		Repairs & Maintenance - Equip.	9,996	9,000	9,000	9,000
522203		Repairs & Maintenance - Buildings	6,751	7,250	7,250	8,000
522203	906	Repairs & Maintenance - Buildings	-	-	2,020	-
522203	910	Repairs & Maintenance - Buildings	-	-	4,700	-
522204		Repairs & Maintenance - Systems	2,575	3,000	3,000	3,000
522205		Repairs & Maintenance - Fencing	589	2,000	2,000	2,000
522320		Rental of Equipment or Vehicles	2,268	2,500	3,483	3,000
523001		Other Purchased Services	7,056	7,500	7,500	7,500
523001	251	Other Purchased Services	138	-	450	150
523101		General Liability Insurance	3,236	3,302	3,302	2,613
523102		Property Insurance	3,254	3,264	3,264	3,340
523103		Vehicle Insurance	2,133	2,127	2,127	2,220
523104		Surety Bonds	103	104	104	36
523107		Participant Insurance	24	50	50	30
523200		Telephone - City	3,438	3,450	3,450	3,500
523201		Telephone - Other Service	6,127	5,300	8,190	8,000
523203		Data Service - City	3,256	3,310	3,310	3,310
523206		Communication Services - Security	2,472	2,700	2,700	2,500
523209		Internet Service	1,176	1,200	1,200	1,200
523210		E-Mail Service	263	252	252	336
523220		Postage	94	100	100	100
523300		Advertising	523	400	400	250
523400		Printing & Binding	834	900	800	900
523500		Travel	2,408	2,500	2,633	2,500

			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
523501		Tournament Expenses	3,889	5,000	5,000	5,000
523600		Dues & Fees	8,562	13,100	13,100	12,000
523601		Bank/Credit Card Charges	1,416	1,150	1,650	1,800
523700		Education & Training	1,325	1,500	1,500	1,500
523850		Contract Labor	66,103	70,000	67,000	70,000
Supplies						
531100		General Supplies & Materials	5,597	7,500	6,728	6,000
531120		Office Supplies	566	550	550	600
531125		Printer/Copier Supplies	325	400	400	400
531130		Purchased Uniforms	-	350	350	350
531131		Purchased Uniforms - Sports Act.	39,477	35,000	35,000	33,000
531140		Repairs & Maint. - Equipment	3,044	4,000	5,520	4,000
531140	905	Repairs & Maint. - Equipment	4,632	-	2,941	-
531141		Repairs & Maintenance - Vehicles	3,015	3,000	3,000	3,000
531142		Repairs & Maintenance - Buildings	6,109	5,000	5,000	5,000
531144		Repairs & Maintenance - Pool	19,604	20,000	20,000	25,000
531145		Grounds Maintenance	25,872	25,000	25,000	30,000
531145	905	Grounds Maintenance	-	-	4,300	-
531210		Water & Sewer Services	29,648	35,000	35,000	39,000
531220		Natural Gas Service	3,933	4,000	4,000	4,000
531230		Electric Service - City	107,575	109,000	109,000	130,000
531231		Electric Service - Other	303	400	400	350
531270		Gasoline	9,008	7,000	9,600	11,500
531271		Diesel Fuel	183	400	400	400
531300		Food for Meetings	764	800	800	800
531301		Concession Purchases	32,879	29,700	29,700	31,000
531400		Books & Periodicals	39	-	39	40
531600		Small Equipment <$5000	2,019	2,300	2,300	2,300
56160	909	Small Equipment <$5000	-	-	2,166	-
531601		Computer Equipment <$5000	1,379	1,500	1,500	1,500
531703		Sports Equipment (Other Supplies)	10,609	15,000	15,686	18,000
531704		Trophies & Medals	5,541	7,200	7,200	7,200
Capital Outlay						
541200	242	Site Improvements	5,070	-	-	-
542100	252		-	-	2,625	-
541200	903	Site Improvements	151,012	-	-	-
542100	908	Machinery >$5000	7,332	-	-	-
542100	909	Machinery >$5000	2,588	-	-	-
Interfund/Interdepartmental Charges						
551100		Interfund Allocations - General Fund	13,960	13,077	13,077	13,837
554100		Interfund Allocations - Utilities	17,198	17,696	17,696	18,963
TOTAL		**PARTICIPANT RECREATION**	**$ 1,099,378**	**$ 1,011,935**	**$ 1,031,568**	**$ 1,101,958**
TOTAL RECREATION EXPENDITURES			**$ 1,184,942**	**$ 1,197,524**	**$ 1,197,524**	**$ 1,305,032**
TOTAL RECREATION FUND			**$ 119,421**	**$ -**	**$ -**	**$ -**

PARTICIPANT RECREATION FOOTNOTES

1 **Eight full-time employees and an average of twenty-four part-time employees are included in the Regular Employee wages**

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 the final annual payment of approximately $362,000, which was paid off in FY18.

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 and 2014 the early retirement of the 2002 and 2003 bonds respectively. Bonds were issued in 2011 and 2012 to build the new Middle School / High School complex.

DEBT SERVICE FUNDS

GOLF REVENUE BONDS DEBT SERVICE (420)

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Revenues					
391101	Transfer In - General Fund	$ (368,917)	$ -	$ -	$ -
391105	Transfer In - Golf				
Expenditures					
Other					
581100	Principal - Bonds	361,400	-	-	-
582100	Interest - Bonds	7,517	-	-	-
TOTAL GOLF DEBT SERVICE		**$ -**	**$ -**	**$ -**	**$ -**

SCHOOLS GENERAL OBLIGATION DEBT SERVICE (430)

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Revenues					
331000	Federal Govt. Grants	$ (935,461)	$ (936,965)	$ (936,965)	$ (939,000)
337003	SPLOST - School Shared	(3,255,877)	(3,000,000)	(3,000,000)	(3,200,000)
361000	Interest Revenues	(101,814)	(95,000)	(95,000)	(265,000)
Debt Service					
582100	Interest on Bonds	1,482,675	1,482,675	1,482,675	1,482,675
583000	Fiscal Agent's Fees	550	2,500	2,500	550
611030	Transfer to School Splost Cap.	1,027,079	-	-	-
619900	Transfer to Fund Balance	-	2,546,790	2,546,790	2,920,775
TOTAL SCHOOL DEBT SERVICE		**$ (1,782,848)**	**$ -**	**$ -**	**$ -**

SCHOOL DEBT SERVICE FOOTNOTES

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2019	Principal Pd. FYE 6/30/2020	Interest Pd. FYE 6/30/2020	Balance - 6/30/2020
Bonds	2011 Series	$21,000,000	$21,000,000	$ -	$ 1,003,175	$ 21,000,000
Bonds	2012 Series	12,000,000	12,000,000	-	479,500	12,000,000
Total		**$33,000,000**	**$33,000,000**	**$ -**	**$ 1,482,675**	**$33,000,000**

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 is:

The ***Municipal Court Agency*** fund accounts for fine collections from Calhoun Municipal Court to be disbursed to the state and other proper authorities. A fine administration fee is also charged and transferred monthly to the general fund, along with any remaining collections not paid out to other parties.

MUNICIPAL COURT AGENCY FUND (745)

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Revenues					
351170	Police Fines	$ (105,971)	$ (380,000)	$ (380,000)	$ (398,000)
351900	Speeding Fines	(372,575)	(90,000)	(90,000)	(125,000)
Expenditures					
Other					
571001	Gordon County - Fine Assessment	45,247	51,818	51,818	49,451
571005	Georgia Department of Revenue	29,199	27,329	27,329	31,911
572021	Peace Officer's Association	19,323	17,628	17,628	21,118
572022	Victim's Assistance	483	759	759	527
572023	DHR Office of Financial Services	1,499	1,747	1,747	1,638
572024	Georgia Department of Treasury	1,056	1,309	1,309	1,154
572026	Indigent Defense Fees	29,631	29,942	29,942	32,384
572027	Driver Ed. & Training	3,766	3,800	3,800	4,116
573900	Cash Over or Short	-	51	51	-
Transfer Out					
611001	Transfer to General Fund	308,872	307,823	307,823	337,565
611008	Transfer to Fine Administration	39,469	27,794	27,794	43,136
TOTAL MUNICIPAL COURT AGENCY		**$ -**	**$ -**	**$ -**	**$ -**

CAPITAL PROJECT FUNDS

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

Capital project funds include:

The ***2005 SPLOST*** fund collections ended in 2012. Previously collected revenues were dispensed in 2018 for the completion of water and sewer improvements and public safety improvements. Because EPD mandated levels for phosphorous have been reached, funds originally appropriated for the phosphorous upgrade at the sewer plant were utilized for other water and sewer projects. This SPLOST has now been completed and all funds expended.

The ***2011 SPLOST*** collections ended in 2018. The prior collections will continue to account for SPLOST capital outlay for utility system upgrades, recreation, library, infrastructure, and public safety projects, as well as much needed equipment until all funds are exhausted.

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

The ***ESPLOST*** fund accounts for revenues approved for pay-as-you-go projects and capital outlay for the City of Calhoun Schools. The School referendum approved $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 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Revenues						
361000		Interest Revenues	$ (2,503)	$ -	$ -	$ -
Expenditures						
Other Financial						
541300	166	Buildings	6,425	-	-	-
Transfer Out						
611002		Transfer Out - Water/Sewer	1,880,732	-	-	-
TOTAL SPLOST 2005 FUND			**$ 1,884,654**	**$ -**	**$ -**	**$ -**

2011 SPLOST CAPITAL PROJECT FUND (324)

			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Revenues						
313200		SPLOST Tax	$ (1,072,988)	$ -	$ -	$ -
337100	183	SPLOST	(743,639)	(500,000)	(500,000)	(547,000)
361000		Interest Revenue	(3,601)	(5,000)	(5,000)	(1,500)
361006		Interest Revenue - Investments	(27,642)	(7,292)	(7,292)	-
363000		Unrealized Loss / Gain Invest.	12,125	8,447	8,447	-
391101		Transfers In - General Fund	(56,617)	-	-	-
399000		Appropriation - Fund Balance	-	(756,757)	(756,757)	(991,500)
Purchased & Contracted Services						
521200	183	Engineering	-	100,000	100,000	-
521200	247	Engineering	-	-	-	75,000
Capital Outlay						
541200	224	Site Improvements	13,587	-	-	-
541480		Infrastructure	12,114	-	-	-
541480	183	Infrastructure	1,383,005	-	-	-
541480	247	Infrastructure	105,000	1,000,000	1,000,000	915,000
542100		Machinery	91,383	-	-	-
542100	227	Machinery >$5000	29,923	-	-	-
542200		Vehicles	17,513	113,841	113,841	-
Amortization						
562000		Amortization	3,582	-	-	-
Transfer Out						
611002		Transfer out - Water/Sewer	-	-	-	550,000
611005		Transfer out - Golf	60,567	46,761	46,761	-
TOTAL 2011 SPLOST			**$ (175,688)**	**$ -**	**$ -**	**$ -**

SPLOST CAPITAL PROJECT FUND FOOTNOTES

1 **Capital Outlay**

Infrastructure - Project # 247 Peter Street, Phase II

	$ 915,000
Total	**$ 915,000**

SPLOST 2018 FUND (325)

			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Revenues						
313200		SPLOST Tax	$ (469,269)	$ (1,877,076)	$ (1,877,076)	(3,088,284)
361000		Interest Revenues	(30)	-	-	(4,000)
Transfer In						
391101		Transfers In - General Fund	-	(100,840)	(100,840)	-
399000		Appropriation - Fund Balance	-	-	-	(1,986,969)
Expenditures						
Capital Outlay						
541200	265	Site Improvements	-	-	-	125,000
541200	271	Site Improvements	-	-	-	30,000
541300	239	Buildings	-	-	-	2,880,000
541300	272	Buildings	-	-	-	400,000
541480	247	Infrastructure	-	-	-	1,085,000
542100		Machinery >$5000	-	-	-	434,225
542200		Vehicles	-	-	-	64,500
Debt Service						
581200		Interest - Bonds	-	39,459	39,459	37,880
582000		Interest	-	21,069	21,069	22,648
Transfer Out						
619900		Transfer to Fund Balance	-	1,917,388	1,917,388	-
TOTAL SPLOST 2018 FUND			**$ (469,299)**	**$ -**	**$ -**	**$ -**

2018 SPLOST CAPITAL PROJECT FUND FOOTNOTES

Type of Loan	Description	Balance - 6/30/2019	Principal Pd. FYE 6/30/2020	Interest Pd. FYE 6/30/2020	Balance - 6/30/2020
Capital Lease	Street Sweeper	$ 197,025	$ 37,880	$ 22,648	$ 159,145
Total		**$ 197,025**	**$ 37,880**	**$ 22,648**	**$ 159,145**

Capital Outlay

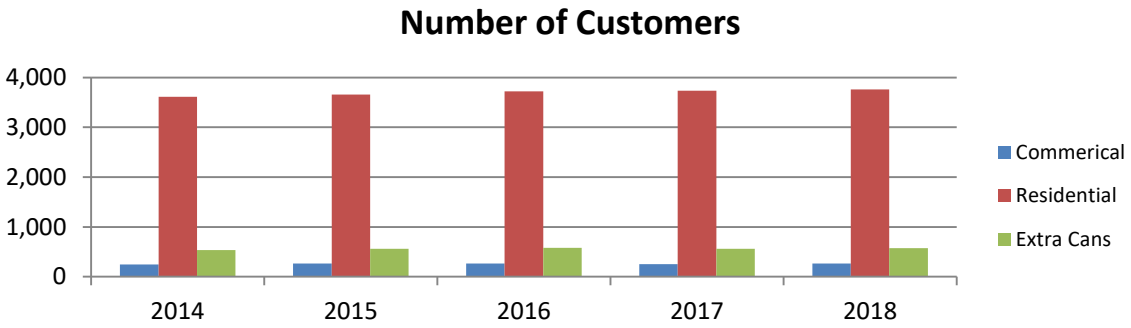
Site Improvements #265 Recreation River to Ridges trail	$ 125,000
Site Improvements #271 Recreation dog park	30,000
Building # 239 Police Station Complex	2,880,000
Building # 272 Recreation maintenance building	400,000
Infrastructure # 247 Peter Street Phase II	1,085,000
Machinery - Recreation mower with bagger: $11,225, leaf vacuum: $225,000, brush truck: $175,000, SCBA's: $23,000	434,225
Vehicles - Recreation van: $32,000, street pick-up truck: $32,500	64,500
Total Capital Outlay	**$ 5,018,725**

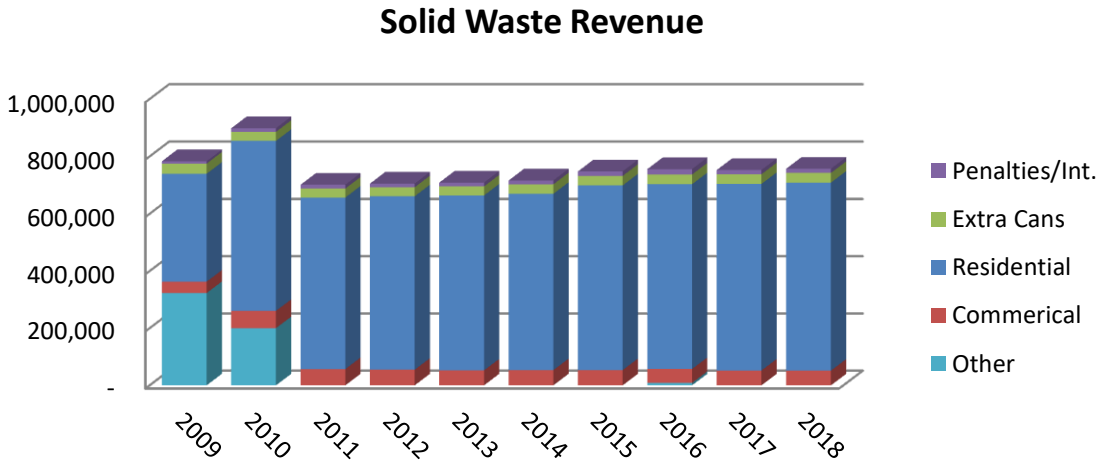
SOLID WASTE



The City of Calhoun provides residential and downtown commercial curb-side pick-up service through a contract with a private vendor. Other than residential and downtown commercial solid waste collection, this fund provides pick-up of brush, limbs and leaves for residential customers without a direct charge. Brush collected is ground and used in other city operations. A leaf vacuum is operated for approximately five months a year to keep City streets clean. The City maintains a recycling drop off center for #1 and #2 plastic bottles, paper, magazines, glass, cardboard, aluminum and tin cans. Cardboard is collected in eight recycling bins that are strategically placed in the downtown area. The Solid Waste fund also accounts for post-closure monitoring costs associated with the City's landfill.

The City makes every effort to continue to provide distinguished customer service associated with the area of solid waste collection and disposal in a cost-effective manner while maintaining the highest degree of quality now and in the future.





SOLID WASTE FUND (540)

			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Revenues						
331151		Tire Amnesty EPD Grant	$ (463)	$ -	$ -	$ -
331151	227	Tire Amnesty EPD Grant	(1,704)	(1,500)	(1,500)	-
334116		Tire Amnesty EPD Grant	1,241	-	-	-
334116	227	Tire Amnesty EPD Grant	(1,241)	-	-	-
344108		Garbage Pickup Fees - Residential	(657,169)	(655,000)	(655,000)	(660,000)
344109		Garbage Pickup Fees - Commercial	(51,545)	(50,000)	(50,000)	(52,000)
344119		Penalty - Pickup	(12,377)	(13,000)	(13,000)	(11,250)
344152		Extra Can Fee	(33,741)	(33,000)	(33,000)	(34,000)
344190		Recovery of Bad Debts	(2,101)	(1,800)	(1,800)	(1,500)
389000	227	Miscellaneous Revenue	(724)	-	-	-
389001		Sales Tax - Vendor's Comp.	(4)	-	-	-
389002		Donations	(516)	-	-	-
389002	227	Donations	(13,564)	(10,500)	(10,500)	-
389012	227	Sale of Scrap - Recycling	(135)	(200)	(200)	-
389013	227	Sale of Scrap - Cardboard	(35,987)	(33,000)	(33,000)	-
389014		Sale of Glass - Recycling	-	-	-	(600)
389014	227	Sale of Glass - Recycling	(501)	(500)	(500)	-
389015	227	Sale of Plastic - Recycling	(62)	-	-	-
389018	227	Sale of Loose Paper	(6,952)	(6,000)	(6,000)	-
389019		Sale of Aluminum & Tin	-	-	-	(600)
389019	227	Sale of Aluminum & Tin	(2,811)	(1,000)	(1,000)	-
389020	227	Sale of Mulch	(20)	-	-	-
391101	227	Transfer In - General Fund	-	-	(163)	-
391103	227	Transfer In - Electric Fund	(572)	-	-	-
391126		Transfer In - Util. Labor & Equip.	(1,067)	-	-	-
392100	227	Gain on Sale of Assets	(2,851)	-	-	-
399000		Appropriation - Fund Balance	-	(2,040)	(2,040)	(12,360)
TOTAL SOLID WASTE REVENUES			**$ (824,864)**	**$ (807,540)**	**$ (807,703)**	**$ (772,310)**

(5404520) SOLID WASTE COLLECTION

			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Purchased & Contracted Services						
521201		Legal & Auditing	$ 1,372	$ 1,500	$ 1,500	$ 1,500
522111		Garbage Pickup Labor - Residential	436,042	435,000	435,000	441,000
522112		Garbage Pickup Labor - Commercial	18,875	19,500	19,500	19,000
522202		Repairs & Maint. - Equipment	5	-	-	-
523101		General Liability Insurance	1,626	1,707	1,707	1,251
523205		Cell Phone	572	420	546	500
Supplies						
531100		General Supplies & Materials	-	100	100	-
Interfund/Interdepartmental Charges						
551100		Interfund Allocations - General Fund	4,613	4,149	4,149	3,807
554100		Interfund Allocations - Utility	93,372	99,153	99,153	103,606
Depreciation						
561000		Depreciation	13,731	-	-	-
Other Costs						
572000		Contributions to Other Agencies	4,800	4,800	4,800	4,800
573901		Bad Debt Expense	4,012	7,000	7,000	7,000
TOTAL SOLID WASTE COLLECTION			**$ 579,020**	**$ 573,329**	**$ 573,455**	**$ 582,464**

(5404540) SOLID WASTE COLLECTION - RECYCLABLES

			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits						
511100		Regular Employee Wages	$ 23,966	$ 25,402	$ 25,402	$ 27,898
511100	227	Regular Employee Wages	28,130	28,637	28,637	-
512100	227	Group Insurance	2,398	2,404	2,404	-
512101	227	Insurance Deductible Reimb.	42	56	56	-
512200		FICA Contributions	1,526	1,607	1,607	1,762
512200	227	FICA Contributions	1,714	1,790	1,790	-
512300		Medicare	357	376	376	412
512300	227	Medicare	401	419	419	-
512401	227	Retirement - Employer Contribution	355	-	229	-
512402	227	Retirement Plan Admin Exp.	20	-	24	-
512700		Workers' Compensation	1,197	1,163	1,163	1,235
512700	227	Workers' Compensation	204	290	369	-
Purchased & Contracted Services						
521201		Legal & Auditing	-	50	50	50
521201	227	Legal & Accounting	429	500	546	-
521204		Medical Services	-	75	75	105
522112		Garbage Pickup - Commercial	-	-	800	1,450
522112	227	Disposal - Commercial Pickup	821	800	-	-
522200	227	Repairs & Maintenance	32,876	5,000	628	-
522201	227	Vehicle Repairs & Maintenance	3,272	1,000	530	-
522202	227	Equipment Repairs & Maintenance	6,516	3,500	3,978	-
522203	227	Repairs & Maintenance - Building	57	100	-	-
522320		Rental of Equip. & Vehicles	-	-	-	21,100
522320	227	Rental of Equip. & Vehicles	4,368	-	40	-
523102		Property Insurance	143	210	210	185
523103	227	Vehicle Insurance	400	326	367	-
523104		Surety Bonds	7	8	3	6
523104	227	Surety Bonds	5	5	3	-
523205		Cell Phone / Radio	314	290	305	290
523209	227	Internet Service	184	180	180	-
523210		E-mail	9	-	-	-
523210	227	E-mail	39	42	42	-
523400	227	Printing & Binding	380	325	313	-
523500		Travel & Education	-	-	-	420
523500	227	Travel & Education	1,205	800	2,941	-
523600		Dues & Fees	-	-	-	380
523600	227	Dues & Fees	-	-	400	-
523700		Education & Training	-	-	-	300
523700	227	Education & Training	410	1,000	1,000	-
523800	227	Licenses	-	-	22	-
523850	227	Contract Labor	7,750	11,100	5,560	-
523900		Other Purchased Services	-	-	-	1,500
523900	227	Other Purchased Services	4,140	1,000	4,500	-
523906	227	Tire Amnesty	1,412	1,100	1,100	-
Supplies						
531100		General Supplies & Materials	633	250	288	250
531100	227	General Supplies & Materials	4,303	5,025	4,117	-
531120	227	Office Supplies	22	100	184	-
531125	227	Printer/Copier Supplies	120	150	150	-
531130		Purchased Uniforms	590	600	678	-
531140	227	Repairs & Maint. - Equipment	497	500	436	-
531141	227	Repairs & Maint. - Vehicles	1,038	300	300	-
531142		Building Repair & Maintenance	1,247	-	362	350
531142	227	Building Repair & Maintenance	156	500	500	-
531210		Water & Sewer Services	229	325	325	325
531210	227	Water & Sewer Services	324	390	365	-
531220		Natural Gas Service	1,146	900	900	-
531230		Electric Service - City	679	500	815	500

			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
531230	227	Electric Service - City	1,381	1,800	1,018	-
531270	227	Gasoline	1,689	1,500	1,995	-
531300	227	Food For Meetings	-	-	170	-
531600		Small Equipment <$5000	-	500	-	-
531600	227	Small Equipment <$5000	6,750	-	(264)	-
Depreciation						
561000	227	Depreciation	730	-	-	-
TOTAL RECYCLABLES COLLECTION			**$ 146,579**	**$ 102,895**	**$ 98,408**	**$ 58,518**

RECYCLABLES COLLECTION FOOTNOTES

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

(5404560) SOLID WASTE - LANDFILL POST CLOSING

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Purchased & Contracted Services					
521201	Legal & Auditing	$ 1,372	$ 1,300	$ 1,300	$ 1,300
523900	Change in Estimate Closure Costs	255	29,200	29,200	29,200
TOTAL LANDFILL POST CLOSING		**$ 1,627**	**$ 30,500**	**$ 30,500**	**$ 30,500**

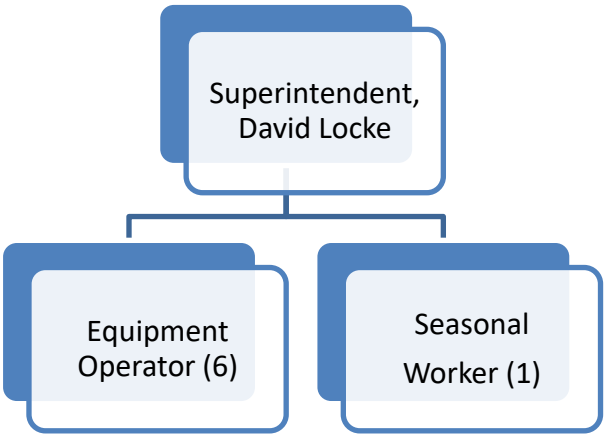
(5404585) YARD TRIMMINGS COLLECTIONS & MANAGEMENT

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Purchased & Contracted Services					
512999	Amounts Reclassified	$ 41,500	$ 41,500	$ 41,500	$ 41,500
522114	Brush Grinding	31,500	35,000	34,843	35,000
522201	Vehicle Repairs & Maintenance	5,172	5,000	5,000	5,000
522202	Equipment Repairs & Maintenance	14	-	-	-
523103	Vehicle Services	1,188	1,116	1,116	1,128
523300	Advertising	100	-	-	-
523600	Dues & Fees	-	200	200	200
Supplies					
531100	General Supplies & Material	28	-	18	-
531141	Vehicle Repairs & Maintenance	10,379	8,000	12,506	8,000
531271	Diesel Fuel	12,019	10,000	10,157	10,000
TOTAL YARD TRIMMING COLLECTION		**$ 101,899**	**$ 100,816**	**$ 105,340**	**$ 100,828**

FIELDS FERRY GOLF MAINTENANCE



Superintendent,
David Locke



The maintenance staff of Fields Ferry Golf Course works to continuously groom, setup, and maintain a top-notch course that meets the expectations of the citizens of Calhoun. The superintendent and his staff adjust their maintenance practices to fit the Champion Ultra Dwarf Bermuda greens. This assures that the greens provide a fast and firm putting surface resulting in the players enjoying their golfing experience.



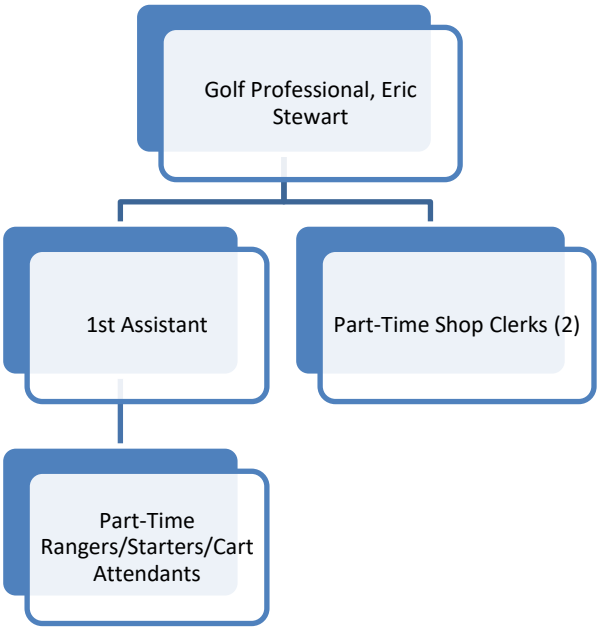
The staff continues to work on the sand traps and drainage issues throughout the golf course and maintain the irrigation system to lessen the amount of wet areas on the golf course and assist the greens to reach their full potential. Every hole of this beautiful 18-hole golf course presents the professional turf management team with its own set of unique issues such as soil conditions, weather conditions and pin positioning and this makes it necessary for the staff to constantly monitor and adjust their daily scheduled work to account for these ever-changing circumstances.

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

FIELDS FERRY GOLF PROFESSIONAL & PRO SHOP



Golf Professional,
Eric Stewart



The promotion of Fields Ferry Golf Club and the game of golf to local and out of town customers continue to be the priority of the pro shop. The pro shop manages tournaments, has competitive daily fees and annual pass rates in an effort to optimize revenues.

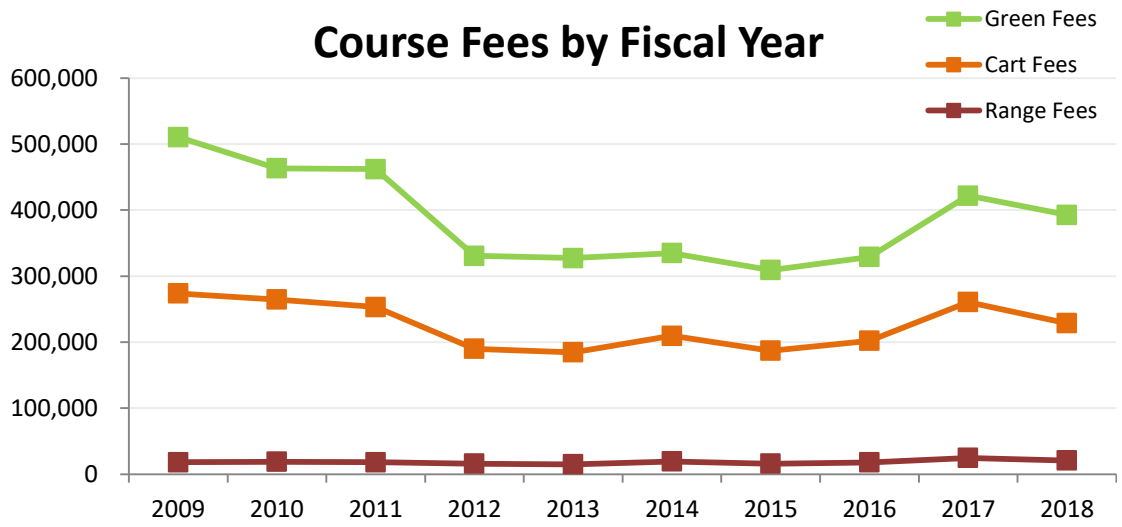
An important topic at Fields Ferry Golf Club and golf in general is how to facilitate the continued growth of the club and the game for years to come. The Pro Shop seeks to remedy this dilemma by introducing the youth of the area to the sport of golf along with making the course better known as a facility that can host quality tournaments and outings for all ages. The pro shop will continue to look for ways to reduce expenses while providing a quality golf experience.

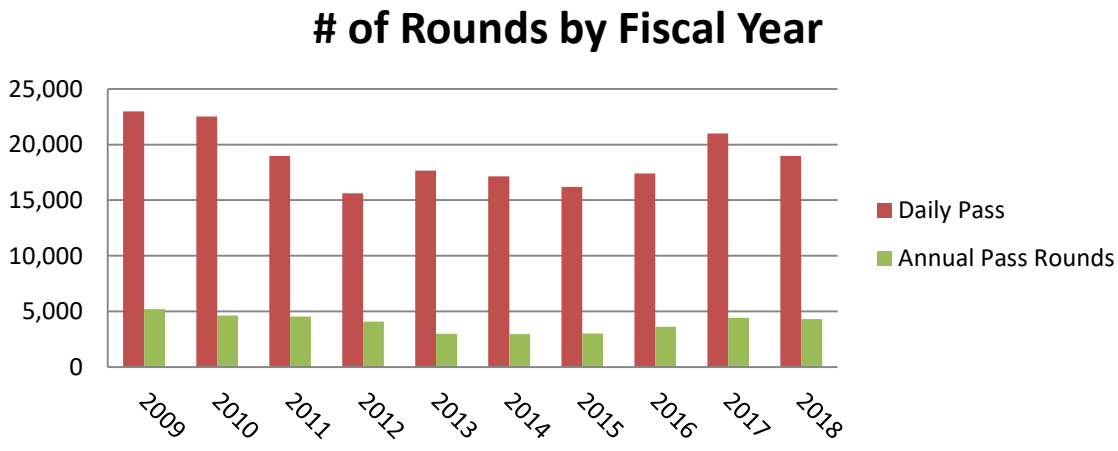


FIELDS FERRY GOLF

The golf maintenance and pro shop superintendents are determined to increase revenues and continue to promote expansion of prospective clientele while continuing to provide a first rate golf course. The course added Champion Ultra Dwarf Bermuda greens and new golf carts in order to enhance the course's clientele golfing experience. Rates have remained competitive with the surrounding markets and the City expects to compete with this market for prospective members for many years to come.







GOLF FUND (556)

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Revenues					
335000	Local Grants - Gordon County	$ (85,688)	$ (88,259)	$ (88,259)	$ (90,907)
345210	Green Fees	(309,657)	(300,000)	(300,000)	(310,000)
345211	Pass Fees	(49,453)	(45,000)	(45,000)	(47,000)
345212	Non-Taxable Green Fees	(19,489)	(16,000)	(16,000)	(16,500)
345213	Cart Fees	(212,146)	(210,000)	(210,000)	(215,000)
345214	Annual Pass - Cart Fees	(5,571)	(4,000)	(4,000)	(5,000)
345215	Range Fees	(17,358)	(16,500)	(16,500)	(17,000)
345216	Annual Pass - Range Fees	(3,970)	(4,000)	(4,000)	(3,000)
345217	Non-Taxable Cart Fees	(10,102)	(8,000)	(8,000)	(8,000)
345218	Non-Taxable Range Fees	(630)	(300)	(300)	(200)
345220	Handicap Fees	(1,354)	(2,000)	(2,000)	(1,300)
349300	Bad Check Charges	-	(50)	(50)	-
381003	Pro Shop Rent	(3,400)	(3,400)	(3,400)	(3,400)
381004	Snack Bar Rent	(3,200)	(3,200)	(3,200)	(3,200)
381005	Snack Bar Electricity	(4,667)	(5,300)	(5,300)	(4,800)
389000	Miscellaneous Income	(1,998)	(2,150)	(2,150)	(1,000)
389001	Sales Tax Vendor Commission	(885)	(900)	(900)	(900)
Transfer In					
391101	Transfer In - General Fund	(540,808)	(110,309)	(155,286)	(154,124)
391122	SPLOST Capital Project	(60,567)	(46,761)	(46,761)	-
Other					
395000	Proceeds From Capital Lease	-	(230,000)	-	-
TOTAL REVENUES		**$(1,330,942)**	**$ (1,096,129)**	**$ (911,106)**	**$(881,331)**

(5606125) GOLF MAINTENANCE

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 163,683	$ 181,899	$ 181,899	$ 192,432
511300	Overtime	4,913	5,500	5,500	5,500
512100	Group Insurance	60,860	72,132	72,132	65,928
512101	Insurance Deductible Reimbursemen	1,976	1,680	1,680	1,470
512200	FICA Contributions	9,444	11,739	11,739	12,393
512300	Medicare	2,208	2,745	2,745	2,898
512401	Retirement Employer Contributions	9,480	8,435	8,435	8,633
512402	Retirement Plan Administrative Costs	505	484	484	516
512700	Workers' Compensation Insurance	1,352	3,118	2,448	2,985
Purchased & Contracted Services					
521201	Legal & Auditing	1,424	1,300	1,300	1,300
521204	Medical Services	110	105	120	105
522112	Garbage Pickup - Commercial	557	550	550	550
522140	Lawn & Landscaping	3,840	5,600	5,600	5,600
522200	Interdepartmental Services & Labor	-	1,000	1,000	1,000
522202	Repairs & Maintenance - Equipment	4,104	3,600	3,600	3,600
522320	Rental of Equipment and Vehicles	163	175	175	175
523101	General Liability Insurance	1,383	1,368	1,368	1,034
523102	Property Insurance	1,362	1,333	1,881	1,467
523104	Surety Bonds	52	53	87	19
523201	Telephone - Other Service	1,285	1,200	1,200	1,200
523203	Data Service - City	24	144	144	30
523206	Communications Services - Security	457	465	465	465
523209	Internet Service	839	840	840	840
523220	Postage	-	50	50	50
523700	Education & Training	110	150	150	150

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Supplies					
531100	General Supplies & Materials	1,425	1,600	1,600	1,600
531104	Protective Safety Supplies	-	150	150	100
531120	Office & Computer Supplies	-	25	25	25
531125	Printer/Copier Supplies	60	150	223	150
531130	Purchased Uniforms	1,416	1,500	1,500	1,500
531140	Repairs & Maintenance - Equipment	22,028	34,000	34,000	34,000
531141	Supplies - Repairs & Maint. - Vehicle	9	-	-	-
531142	Repairs & Maintenance - Buildings	737	500	500	500
531145	Ground Maintenance	67,423	68,000	68,000	68,000
531210	Water & Sewer Services	1,324	1,400	1,400	1,500
531220	Natural Gas Service	1,682	1,800	1,800	1,800
531231	Electricity - Other (Irrigation)	15,056	20,500	20,500	18,500
531270	Gasoline	7,289	14,000	14,000	12,500
531271	Diesel Fuel	5,303	7,000	7,000	8,000
531300	Food for Meetings	360	220	220	250
531600	Small Equipment <$5000	2,351	3,000	3,000	2,500
531601	Computer Equipment/Software	13,360	-	-	-
Capital Outlay					
542100	Machinery	-	-	44,977	-
Interfund/Interdepartmental Charges					
551100	Interfund Allocations - General	6,719	5,738	5,738	6,635
554100	Interfund Allocations - Utilities	8,599	8,848	8,848	9,481
Depreciation					
561000	Depreciation	21,871	-	-	-
TOTAL GOLF MAINTENANCE		**$ 447,142**	**$ 474,096**	**$ 519,073**	**477,381**

GOLF MAINTENANCE FOOTNOTES

1 **Six full-time employees and one part-time employee are included in the Regular Employee Wages**

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
(5606126) GOLF MAINTENANCE ADMINISTRATION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 64,635	$ 68,798	$ 68,798	$ 70,155
512100	Group Insurance	12,434	12,489	12,489	13,659
512101	Insurance Deductible Reimb.	342	280	280	294
512200	FICA Contributions	4,040	4,334	4,334	4,418
512300	Medicare	945	1,013	1,013	1,033
512401	Retirement Plan Employer Cont.	3,409	3,325	3,325	3,498
512402	Retirement Plan Admin. Costs	182	191	191	209
512700	Workers' Compensation Insurance	225	360	360	336
Purchased & Contracted Services					
521204	Medical Services	-	35	35	35
522201	Repairs & Maintenance - Vehicles	-	1,000	1,000	1,000
523103	Vehicle Insurance	331	624	624	703
523104	Surety Bonds	19	19	19	7
523500	Travel	-	500	500	500
523600	Dues & Fees	530	700	700	550
523700	Education & Training	15	500	500	500

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Supplies					
531130	Purchased Uniforms	211	250	250	250
531141	Repair & Maintenance - Vehicles	96	500	500	250
TOTAL MAINTENANCE ADMINISTRATION		**$ 87,414**	**$ 94,918**	**$ 94,918**	**$ 97,397**

GOLF MAINTENANCE ADMINISTRATION FOOTNOTES

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

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
(5616125) GOLF COURSE PRO SHOP					
Personal Services & Employee Benefits					
511100	Regular Employees	$ 77,817	$ 80,005	$ 80,005	$ 80,495
512100	Group Insurance	11,969	12,022	12,022	13,174
512101	Insurance Deductible Reimb.	329	280	280	294
512200	FICA Contributions	4,640	4,980	4,980	5,011
512300	Medicare	1,085	1,165	1,165	1,172
512401	Retirement Plan Employer Cont.	3,313	3,093	3,093	3,166
512402	Retirement Plan Administrative Costs	172	177	177	189
512700	Workers' Compensation Insurance	882	2,446	1,946	1,925
Purchased & Contracted Services					
521201	Legal & Auditing	1,372	1,300	1,300	1,300
521204	Medical Services	75	150	200	240
522112	Garbage Pickup - Commercial	780	850	850	800
522200	Interdepartmental Services & Labor	-	355	-	350
522202	Repairs & Maintenance - Equipment	257	300	300	300
522203	Repairs & Maintenance - Buildings	3,300	2,000	-	1,000
523001	Other Purchased Services	180	200	200	-
523101	General Liability Insurance	491	522	522	474
523102	Property Insurance	977	697	697	1,674
523104	Surety Bonds	24	24	24	9
523201	Telephone Service - Other	1,392	1,300	1,300	1,300
523203	Data Service - City	24	144	144	24
523206	Communication Services - Security	457	465	465	465
523209	Internet Service	1,039	960	960	960
523220	Postage	10	30	30	30
523300	Advertising	112	800	800	800
523400	Printing & Binding	1,107	1,500	1,500	1,500
523600	Dues & Fees	1,125	2,400	2,400	2,000
523601	Bank Card Service Charges	11,080	12,000	12,000	12,400
Supplies					
531100	General Supplies & Materials	3,347	3,300	3,300	4,000
531120	Office Supplies	123	200	200	200
531125	Printer/Copier Supplies	230	300	307	350
531140	Repairs & Maintenance - Equipment	1,000	500	500	600
531142	Repairs & Maintenance - Buildings	884	600	225	600
531210	Water & Sewer Service - City	3,180	3,600	3,600	3,625
531220	Natural Gas Service	2,168	2,000	2,676	2,200
531231	Electric Service - Other	11,361	5,500	6,951	10,700
531270	Gasoline	600	7,000	6,510	7,000
531300	Food for Meetings	360	250	250	250
531600	Small Equipment <$5000	500	200	200	200
531601	Computer Equipment <$5000	2,250	2,250	2,430	2,250
Capital Outlay					
542100	Machinery >$5000	-	230,000	-	-

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Interfund/Interdepartmental Charges					
551100	Interfund Allocation - General	4,613	5,738	5,738	4,938
554100	Interfund Allocation - Utilities	8,599	8,848	8,848	9,481
Depreciation					
561000	Depreciation	42,954	-	-	-
Other Costs					
573900	Cash (Over) or Short	(12)	20	20	20
575000	Disposition - Fixed Assets	9,135	-	-	-
Debt Service					
581200	Principal - Capital Lease	-	38,595	38,595	40,191
582000	Interest	521	8,166	9,522	6,570
TOTAL GOLF COURSE PRO SHOP		**$ 215,820**	**$ 447,232**	**$ 217,232**	**$ 224,487**

GOLF COURSE PRO SHOP FOOTNOTES

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

Type of Loan	Description	Balance - 6/30/2019	Additions - 6/30/2020	Principal Pd. FYE 6/30/2020	Interest Pd. FYE 6/30/2020	Balance 6/30/2020
Capital Lease	Golf carts	$ 191,405	$ -	$ 40,191	$ 6,570	$151,214
Total		**$ 191,405**	**$ -**	**$ 40,191**	**$ 6,570**	**$151,214**

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
(5616126) GOLF COURSE PRO SHOP ADMINISTRATION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 59,265	$ 59,116	$ 59,116	$ 60,010
512100	Group Insurance	12,387	12,441	12,441	13,602
512101	Insurance Deductible Reimb.	341	280	280	294
512200	FICA Contributions	3,387	3,707	3,707	3,762
512300	Medicare	792	867	867	880
512401	Retirement Plan Employer Cont.	3,064	2,988	2,988	3,059
512402	Retirement Plan Admin. Costs	163	171	171	183
512700	Workers' Compensation Ins.	327	261	261	235
521204	Medical Services	-	35	35	35
523103	Vehicle Insurance	301	-	-	-
523104	Surety Bonds	17	17	17	6
Purchased & Contracted Services					
531141	Vehicle Repairs & Maintenance	87	-	-	-
TOTAL PRO SHOP ADMINISTRATION		**$ 80,131**	**$ 79,883**	**$ 79,883**	**$ 82,066**

GOLF COURSE PRO SHOP ADMINISTRATION FOOTNOTES

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

City of Calhoun, Georgia
General Fund Administrative Service Fees
2019-2020

Division	Base Amount	General	Water Plant	Water Distribution Maintenance	Waste Treatment Plant	Wastewater Collecction Maint.	Electric	Telecom.	Solid Waste	Golf Pro	Golf Maint.	Recreation
Human Resource	164,990	82,004	7,387	21,812	8,038	12,880	14,773	2,262	1,131	2,262	3,959	8,483
Elected Officials	468,435	210,796	23,422	60,897	23,422	60,897	60,897	4,684	4,684	4,684	4,684	9,371
Elected Off. Conting.	(290,818)	(130,868)	(14,541)	(37,806)	(14,541)	(37,806)	(37,806)	(2,908)	(2,908)	(2,908)	(2,908)	(5,816)
General Admin. ***	30,000	25,500	-	-	-	-	-	-	900	900	900	1,800
Total	**372,607**	**187,431**	**16,268**	**44,902**	**16,919**	**35,970**	**37,863**	**4,038**	**3,807**	**4,938**	**6,635**	**13,837**

*** Legal & Consulting

Total Utility Service Fee = 155,960
Total Service Fee = 185,176

Human Resource (Basis - Employees)			
Division	**# of Employees**	**# of Employees Adjusted ***	**Percent**
General	145	145	49.70%
Utility Admin.	36	0	0.00%
Water Plant	9	13	4.48%
Water Const.	26.5	39	13.22%
Sewer Plant	10	14	4.87%
Sewer Const.	15.5	23	7.81%
Electric	18	26	8.95%
Telecom	4	4	1.37%
Solid Waste	2	2	0.69%
Golf Pro	4	4	1.37%
Golf Maint.	7	7	2.40%
Recreation	15	15	5.14%
TOTAL	**292**	**292**	100.00%

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

*Utility Admin allocated to Utility departments based on the number of employees actually in those departments.
4 to Water Plant, 12 to Water Construction, 4 to Sewer Plant, 7 to Sewer Construction, 8 to Electric, and 2 to Telecom

Glossary –

Ad Valorem Tax Due Dates:

2018 Taxes	Dec. 20, 2018
2017 Taxes	Dec. 20, 2017
2016 Taxes	Dec. 20, 2016

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 $500 and go up to $2,000.

Asset Seizure Account #1: These are funds held for disposition after a court case has been determined.

Asset Seizure Account #2: Funds held for pending cases going to court to determine the judgment and distribution of the funds.

Asset Seizure Account #3: Department of Justice funds from federal court cases awarded to police department for specific use through the "Asset Sharing Program" of the Federal government. (Such as: DEA, FBI, ATF, etc.)

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

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

Annual Leave (Vacation Leave): 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 that makes recommendations regarding recreation activities to the Recreation Director and the Council.

Cemetery Trust Fund: The monies associated with the sale of lots are placed in a fund for perpetual care of the two cemeteries. Spaces are priced at $500 each of which $300 goes to the cemetery trust account to assist with the upkeep of the cemeteries. At present, a total of 10,450 existing sites between Fain and Chandler.

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

Employee Group Health Insurance: Calhoun has contracted with Blue Cross/Blue Shield of Georgia since July 1, 2006. The current plan is a HMO with a $2,500 deductible and a Health Reimbursement Account that will reimburse employees $2,000 of the deductible from the City.

Fields Ferry Golf Course: The Calhoun Recreation Commission purchased 207 acres for the purpose of a municipal golf course in October 1992. In October 2018, debts associated with purchase and construction of the golf course were paid in full.

Franchise Tax: This tax is a source of revenue paid by utility companies for the privilege of using the City's rights-of-way in order to sell goods or services to the public. Franchise fees are collected by all utilities selling goods or services within the City, including gas, electric, telephone and cable at a rate between 3% and 5% of gross revenues. Collections from outside vendors vary from monthly, quarterly, or annually.

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

Freeport Exemption: Calhoun has elected to exempt 80% of all raw materials and goods in process of manufacturers for local industries, finished goods produced in Georgia within the last 12 months, and finished goods stored in Georgia within the last 12 months and destined for shipment out of state.

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

Green Fee: A fee paid to play the Fields Ferry Golf Course. Fees include: cart and green fees as follows: weekend/holiday $45.00, weekend/holiday 1pm to 3pm $37.00, weekend/holiday twilight $32.00, Monday – Friday $35.00, Monday – Friday twilight $26.00, and Senior (55 years old) Monday – Friday $29.00. Junior fees do not include cart fee (which is only issued with a valid driver's license). Junior fees as follows: Monday – Friday $10.00 green fee + cart fee, $20.00 for 9 holes on weekdays, and $23.00 for 9 holes on weekends.

Harris Beamer Landfill: The Harris Beamer landfill was purchased in 1978 and in 1985 Calhoun began operating the industrial landfill. In 1989, Gordon County voters passed a SPLOST for the Red Bone Ridge site. Harris Beamer operations ceased in 1991 and EPD closure requirements were completed in 1993. In 1997, the industrial site was placed on the Hazardous Site Inventory by EPD. The average cost per year is $25,000-$35,000 for monitoring and engineering.

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

Holidays: Legal holidays for the City of Calhoun are New Year's, 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 increased from 5% to 8%. The City of Calhoun distributes the Hotel/Motel Tax monthly. The distribution of the tax is as follows: Chamber of Commerce – 3.5%, Calhoun Recreation – 1%, Downtown Development Authority - .5%, and the City retains 3%.

Independent Audit: The City presents financial statements annually to an outside CPA who expresses an opinion about whether the financial statements are a fair representation of the City's basic financial position and whether the City conforms to Generally Accepted Accounting Principles for the fiscal year end.

ISO Rating: The Insurance Service Office Rating ranges from 10 to 1, with one being the best rating for fire protection. Cities receive a single rating while counties receive a split rating according to area serviced. Calhoun has a 3, Dalton 2, Whitfield County 5, Rome/Floyd 2/2X, Cartersville 1, and Gordon County 6/9. Georgia property insurance carriers are required to take local ISO ratings into consideration when setting individual rates.

Jail Contract Agreement: The City does not operate a jail facility; therefore the City contracts with Gordon County for detention of City prisoners. The current rate paid for the housing of inmates is $20.00 per day.

Lease of Assets and Royalties: A source of revenue paid by Calhoun Utilities electric, water and sewer funds assessed by the governing body for the lease of assets purchased by the City and to subsidize general government programs. It is based on approximately 6% of gross revenue.

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

LOST Certificate of Distribution: A new agreement between Calhoun, Fairmount, Resaca and Gordon County was reached in October 2018 and began in January 2019. This agreement states that the State Revenue Commissioner shall distribute to the City of Calhoun LOST proceeds collected by the state at a rate of 34.35%, Fairmount-1.30%, Resaca-1% leaving the balance of the LOST in the amount of 63.35% to Gordon County. These percentages are based on the combined population of all qualifying municipalities and the governing authority of the county that are located within the Gordon County district.

Main Street Program: is a state and nationally recognized program that is driven by a four-point approach for the purpose of Downtown Revitalization. The four points are Design, Promotion, Economic Restructuring, and Organization.

Operating Reserves Policy: The City has established a goal of maintaining cash reserves equal to three times the average monthly operating expenditures for each governmental fund.

Ordinance 773: Prohibits the use of any tobacco product in any City building or vehicle.

Proprietary Funds: Used to account for City activities that are similar to private enterprise (e.g., water, sewer, electricity, golf, solid waste, and telecom).

Range Fee: A fee paid to Fields Ferry Golf Club to hit practice balls on the driving range located at Fields Ferry; cost is $4.00 per bag.

Regulatory Fee: Fees that help defray the cost associated with a particular service; permit and inspection fees. However, the amount of regulatory or inspection fees must not be used as a means of raising revenues for the general fund.

Safe Streets Task Force: A joint agreement between Calhoun, Dalton, Whitfield County, Immigration Customs Enforcement, Alcohol Tobacco Firearms, and the Federal Bureau of Investigation.

Service Delivery 489: An agreement for the delivery of and costing of services which are agreed upon by Calhoun and Gordon County. There are 27 basic agreements between Calhoun and Gordon County that were renewed in 2018 to coincide with the Gordon County/Calhoun Comprehensive Plan. However, at any time Calhoun or Gordon County can call for amendments or complete re-negotiations. The current Service Delivery Strategy is a ten year agreement valid through October 31, 2028.

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

Service Delivery 489 E-911: Gordon County provides for E-911 service for all the citizens of Gordon County through the Gordon County 911 Center. Funding for this service is provided by a telephone line service charge levied throughout Gordon County and county-wide property tax revenues.

Service Delivery 489 Library: The Calhoun-Gordon County Library is part of the Northwest Georgia Regional Library System, which is the fiscal agent for the Library. Calhoun and Gordon County fund the salaries and benefits for the employees. Gordon County funds 65% of salaries and employee benefits and 50% of property insurance. Calhoun funds 35% of salaries and

benefits, 50% of property insurance, and provides for property upkeep. Capital expenses are 50/50 City and County.

Service Delivery 489 Recreation: Gordon County provides the City of Calhoun $275,000 per fiscal year for recreation funding which began on July 1, 2002 with increases of 3% per annum each subsequent year. The 3% annual increase applies until the contribution reaches $500,000 which will be the maximum annual amount paid through the year 2028.

Service Delivery 489 Roads: Gordon County provides the City of Calhoun paving services (labor, equipment, materials) in the amount of four (4) miles of City streets each calendar year. The streets will be selected by the City of Calhoun.

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

Snack Bar Agreement: The snack bar at Fields Ferry Golf Course is leased to an outside individual under a lease agreement which includes rent and electricity. The individual leasing the snack bar is responsible for obtaining all licenses pertaining to the sale of food, beer and all items sold in the snack bar.

SPLOST 2011: This SPLOST began collections April 1, 2012 and ended March 31, 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.

SPLOST 2018: This SPLOST began collections April 1, 2018 and will continue through March 2024. The capital items approved on the referendum for Calhoun were: Recreation - $3,894,910, Public Safety - $1,945,000, Public Works - $6,297,910, and Utility dollars in the amount of $1,125,000.

Standard Building Codes: Calhoun building inspection operates under the following codes: International Building Code, International Fuel Gas Code, International Mechanical Code, International Plumbing Code, International Electrical Code, International Fire Code, International Energy Conservation Code, International Residential Code, International Property Maintenance Code, International Building Code, and all other codes enumerated by the Board of Directors of the Georgia Department of Community Affairs. Calhoun also adheres to codes referenced in Section 18-31 of the Calhoun Code of Ordinances.

Unemployment Benefits: Calhoun is a reimbursable employer as it applies to unemployment benefits. An employee who is laid off can receive initial benefits of up to 20 weeks at $330.

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

General Government
Capital Plan Summary
2021-2025

Year	General Admin.	Municipal Court	Code Insp. & Enforcement	Airport	Police	Fire	Public Works	Recreation	Solid Waste	Golf	Totals
FY 2021	$ 25,000	$ 25,000	$ 32,000	$ 3,187,550	$ 16,000	$ 866,000	$ 324,000	$ 135,000	$ 229,500	$ 198,761	$ 5,038,811
FY 2022	20,000	30,000	50,000	10,500,000	64,000	377,500	311,500	2,430,000	254,500	119,761	14,157,261
FY 2023	50,000	25,000	25,000	525,000	10,000	1,800,000	445,000	270,000	45,000	200,500	3,395,500
FY 2024	30,000	28,000	20,000	1,200,000	868,000	711,500	456,500	28,500	39,500	48,000	3,430,000
FY 2025	10,000	30,000	-	500,000	-	1,950,000	451,500	28,500	254,500	150,000	3,374,500
Totals	**$ 135,000**	**$ 138,000**	**$ 127,000**	**$ 15,912,550**	**$ 958,000**	**$ 5,705,000**	**$ 1,988,500**	**$ 2,892,000**	**$ 823,000**	**$ 717,022**	**$ 29,396,072**

General Government Administration
Five Year Capital Plan
2021-2025

Budget Year	Item	Cost	Funding Source
2020-2021	Replace administration vehicle	$ 25,000	Operating revenue
	TOTAL	**25,000**	
2021-2022	Tax and software update	10,000	Operating revenue
	Computers/equipment	10,000	Operating revenue
	TOTAL	**20,000**	
2022-2023	Remodel City Hall	50,000	Operating revenue
	TOTAL	**50,000**	
2023-2024	Exterior improvements/maintenance to City Hall	30,000	Operating revenue
	TOTAL	**30,000**	
2024-2025	Computers/equipment	10,000	Operating revenue
	TOTAL	**10,000**	
	GRAND TOTAL	**$ 135,000**	

Municipal Court
Five Year Capital Plan
2021-2025

Budget Year	Item	Cost	Funding Source
2020-2021	Vehicle	$ 25,000	Operating revenue
	TOTAL	**25,000**	
2021-2022	Remodel City Annex	30,000	Operating revenue
	TOTAL	**30,000**	
2022-2023	Remodel exterior building	25,000	Operating revenue
	TOTAL	**25,000**	
2023-2024	Vehicle	28,000	Operating revenue
	TOTAL	**28,000**	
2024-2025	Vehicle	30,000	Operating revenue
	TOTAL	**30,000**	
	GRAND TOTAL	**$ 138,000**	

Code Inspection and Enforcement
Five Year Capital Plan
2021-2025

Year	Item	Cost	Funding Source
2020-2021	F-150 4 x 4 pick-up	$ 32,000	Operating revenue
	TOTAL	**32,000**	
2021-2022	Local match: redevelopment	50,000	Operating revenue
	TOTAL	**50,000**	
2022-2023	Comprehensive plan: update 5 years	25,000	Operating revenue
	TOTAL	**25,000**	
2023-2024	Vehicle	20,000	Operating revenue
	Total	**20,000**	
2024-2025	No activity planned	-	
	TOTAL	**-**	
	GRAND TOTAL	**$ 127,000**	

Calhoun - Gordon County Airport
Five Year Capital Plan
2021-2025

Year	Equipment	Cost*	Funding Source
2020-2021	Reimbursement: supplement EA and land acquisition services	$ 173,687	Operating revenue
	Airfield crack-sealing and marking: construction	140,125	Operating revenue
	Property acquisition for parallel taxiway and stream relocation	1,078,200	Operating revenue
	Parallel taxiway and stream relocation: permitting and design	1,395,538	Operating revenue
	Tree clearing: construction	400,000	Operating revenue
	TOTAL	**3,187,550**	
2021-2022	Stream relocation: construction	6,500,000	Grant/operating revenue
	Parallel taxiway: construction	4,000,000	Grant/operating revenue
	TOTAL	**10,500,000**	
2022-2023	Runway safety area improvements	525,000	Operating revenue
	TOTAL	**525,000**	
2023-2024	Corporate hangar site: design and construction	500,000	Operating revenue
	Corporate hangars: design and construction	700,000	Operating revenue
	TOTAL	**1,200,000**	
2024-2025	Security improvement: perimeter fencing and access gates: design and construction	500,000	Operating revenue
	TOTAL	**500,000**	
	GRAND TOTAL	**$ 15,912,550**	

***This represents the total local share for the Airport. The City and County determine funding on an annual basis during the budget process.**

Calhoun Police Department
Five Year Capital Plan
2021-2025

Year	Equipment	Cost	Funding Source
2020-2021	1 Vehicle, CID	$ 16,000	General operating funds
	TOTAL	**16,000**	
2021-2022	4 Vehicles, CID and Special Ops	64,000	Operating/maint. revenue
	TOTAL	**64,000**	
2022-2023	Computer upgrades	10,000	Operating/maint. revenue
	TOTAL	**10,000**	
2023-2024	Fleet upgrade	868,000	Operating/maint. revenue
	TOTAL	**868,000**	
2024-2025	No activity planned	-	Operating/maint. revenue
	TOTAL	**-**	
	GRAND TOTAL	**$ 958,000**	

Calhoun Fire Department
Five Year Capital Plan
2021-2025

Year	Item	Cost	Funding Source
2020-2021	Replace fire engine at Station # 3	$ 550,000	Lease purchase
	Add commercial extractor washers at all stations	29,500	Operating revenue
	Replace 12 Scott SCBA units	69,000	Lease purchase
	Replace all stations exhaust equipment in bays	178,000	** Grant requested
	Deputy Chief vehicle	39,500	Operating revenue
	TOTAL	**866,000**	
2021-2022	Replace 12 Scott SCBA units	69,000	Lease purchase
	Battalion Chief vehicle for Station # 1	39,500	Operating revenue
	Replace fire hose	70,000	Operating revenue
	Repair parking lot at Station # 1	100,000	Operating revenue
	Complete driveway repair at Station # 2	60,000	Operating revenue
	Replace crew service vehicle: Station # 1	39,000	Operating revenue
	TOTAL	**377,500**	
2022-2023	Purchase 104' ladder / tower truck	1,600,000	Lease purchase
	Replace hose/gear dryer and hose washer station	50,000	Operating revenue
	Equipment for new ladder/tower truck	150,000	Lease purchase
	TOTAL	**1,800,000**	
2023-2024	Replace fire engine (pumper)	525,000	Lease purchase
	Refurbish Station # 1	150,000	Operating revenue
	Crew service vehicle for station	36,500	Operating revenue
	TOTAL	**711,500**	
2024-2025	Station # 4 on Mauldin Road property	1,800,000	Operating revenue
	Furnishing for Station # 4	150,000	Operating revenue
	TOTAL	**1,950,000**	
	GRAND TOTAL	**$ 5,705,000**	

Calhoun Animal Control Department
Five Year Capital Plan
2021-2025

Year	Item	Cost	Funding Source
2020-2021	Pick-up truck	$ 32,500	SPLOST
	TOTAL	**32,500**	
2021-2022	Improvements and equipment	10,000	Operating revenues
	TOTAL	**10,000**	
2022-2023	Improvements and equipment	12,000	Operating revenues
	TOTAL	**12,000**	
2023-2024	Building improvements	30,000	Operating revenues
	TOTAL	**30,000**	
2024-2025	Improvements and equipment	15,000	Operating revenues
	TOTAL	**15,000**	
	GRAND TOTAL	**$ 99,500**	

Calhoun Street Department
Five Year Capital Plan
2021-2025

Year	Item	Total Cost	Funding Source
2020-2021	Milling and paving of existing streets	$ 200,000	Operating revenues
	Large salt spreader	26,500	SPLOST
	F-250 Pick up truck	32,500	SPLOST
	TOTAL	**259,000**	
2021-2022	Milling and paving of existing streets	200,000	Operating revenues
	Single axle dump truck	76,500	SPLOST
	TOTAL	**276,500**	
2022-2023	Milling and paving of existing streets	225,000	Operating revenues
	Asphalt roller	100,000	SPLOST
	F-350 4 Door crew truck	42,000	SPLOST
	TOTAL	**367,000**	
2023-2024	Milling and paving of existing streets	225,000	Operating revenues
	Hot patch truck	165,000	SPLOST
	TOTAL	**390,000**	
2024-2025	Milling and paving of existing streets	250,000	Operating revenues
	F-250 Pick up truck	35,000	SPLOST
	Single axle dump truck	80,000	SPLOST
	TOTAL	**365,000**	
	GRAND TOTAL	**$ 1,657,500**	

Calhoun Cemetery Department
Five Year Capital Plan
2021-2025

Year	Item	Cost	Funding Source
2020-2021	Site / wall improvements	$ 8,000	Operating revenues
	Zero Turn mower	12,000	SPLOST
	TOTAL	**20,000**	
2021-2022	Building improvements	15,000	Operating revenues
	TOTAL	**15,000**	
2022-2023	Site / wall improvements	10,000	Operating revenues
	Pick up truck	28,000	SPLOST
	TOTAL	**38,000**	
2023-2024	Site / wall improvements	10,000	Operating revenues
	Zero Turn mower	13,000	SPLOST
	TOTAL	**23,000**	
2024-2025	1 Ton dump truck	60,000	SPLOST
	TOTAL	**60,000**	
	GRAND TOTAL	**$ 156,000**	

Calhoun Shop & Maintenance Department
Five Year Capital Plan
2021-2025

Year	Item	Cost	Funding Source
2020-2021	Zero Turn mower	$ 12,500	Operating revenues
	TOTAL	**12,500**	
2021-2022	Riding mower and equipment	10,000	Operating revenues
	TOTAL	**10,000**	
2022-2023	F-450 Pick up truck (4 x 4)	28,000	Operating revenues
	TOTAL	**28,000**	
2023-2024	Zero Turn mower	13,500	Operating revenues
	TOTAL	**13,500**	
2024-2025	Riding mower and equipment	11,500	Operating revenues
	TOTAL	**11,500**	
	GRAND TOTAL	**$ 75,500**	

Calhoun Recreation Department
Five Year Capital Plan
2021-2025

Budget Year	Item	Cost	Funding Source
	Equipment	35,000	SPLOST
	Walking trail improvements	100,000	SPLOST
	TOTAL	**135,000**	
2021-2022	Recreation center upgrades	1,880,000	SPLOST
	Walking trail expansion	500,000	SPLOST
	Resurface tennis court	50,000	SPLOST
	TOTAL	**2,430,000**	
2022-2023	Basketball / pickleball	70,000	SPLOST
	Playground improvements	100,000	SPLOST
	Walking trail improvements	100,000	SPLOST
	TOTAL	**270,000**	
2023-2024	Equipment	28,500	SPLOST
	TOTAL	**28,500**	
2024-2025	Equipment	28,500	SPLOST
	TOTAL	**28,500**	
	GRAND TOTAL	**$ 2,892,000**	

Calhoun Solid Waste Department
Five Year Capital Plan
2021-2025

Year	Item	Cost	Funding Source
2020-2021	Landfill monitoring	$ 29,500	Operating revenue
	Brush truck with loader	200,000	SPLOST
	TOTAL	**229,500**	
2021-2022	Landfill monitoring	29,500	Operating revenue
	Leaf vac truck	225,000	SPLOST
	TOTAL	**254,500**	
2022-2023	Landfill monitoring	35,000	Operating revenue
	Dumpsters recycling	10,000	Operating revenue
	TOTAL	**45,000**	
2023-2024	Landfill monitoring	29,500	Operating revenue
	Dumpsters recycling	10,000	Operating revenue
	TOTAL	**39,500**	
2024-2025	Landfill monitoring	29,500	Operating revenue
	Brush truck with loader	225,000	Operating revenue
	TOTAL	**254,500**	
	GRAND TOTAL	**$ 823,000**	

Calhoun Golf Maintenance Department
Five Year Capital Plan
2021-2025

Year	Item	Cost	Funding Source
2020-2021	1 Fairway mower	$ 70,000	Operating revenue
	Trim mowers	60,000	Operating revenue
	Vehicle	22,000	Operating revenue
	TOTAL	**152,000**	
2021-2022	1 Rotary mower	20,000	Operating revenue
	7 Gang mower	35,000	Operating revenue
	2 Utility vehicles	18,000	Operating revenue
	TOTAL	**73,000**	
2022-2023	2 Greens mowers	72,000	Operating revenue
	Greens aerifier	30,000	Operating revenue
	Tractor	20,000	Operating revenue
	TOTAL	**122,000**	
2023-2024	Renew Toro NSN	15,000	Operating revenue
	Fairway aerator	26,000	Operating revenue
	TOTAL	**41,000**	
2024-2025	Replace irrigation pump station	150,000	Operating revenue
	TOTAL	**150,000**	
	GRAND TOTAL	**$ 538,000**	

Calhoun Golf Pro Shop
Five Year Capital Plan
2021-2025

Year	Item	Cost	Funding Source
2020-2021	Capital golf cart lease	$ 46,761	Operating revenue
	TOTAL	**46,761**	
2021-2022	Capital golf cart lease	46,761	Operating revenue
	TOTAL	**46,761**	
2022-2023	Capital golf cart lease	58,500	Operating revenue
	Buildings renovations	20,000	Operating revenue
	TOTAL	**78,500**	
2023-2024	Range cart	7,000	Operating revenue
	TOTAL	**7,000**	
2024-2025	No planned activity	-	Operating revenue
	TOTAL	**-**	
	GRAND TOTAL	**$ 179,022**	

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 consists of two water treatment plants, one on Mauldin Road supplied by the intake on the Coosawattee River, wells and springs near College Street and Red Bud Road and our Brittany Drive plant off Campbell Road supplied by wells and Big Springs. Together these two plants have a permitted capacity of 30.8 million gallons per day (MGD). The distribution system consists of 852 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, Calhoun Utilities wholesales water to Floyd County, City of Chatsworth and Pickens County.

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



Brittany Drive Water Treatment Plant Manager, Ben Hall





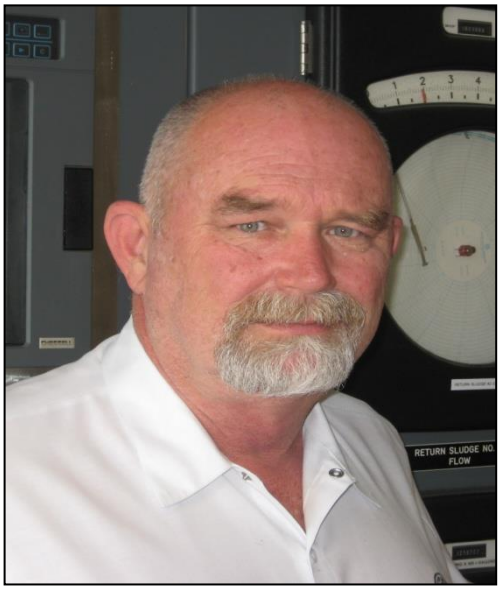


Mauldin Road Water Treatment Plant Manager, Jeremy King





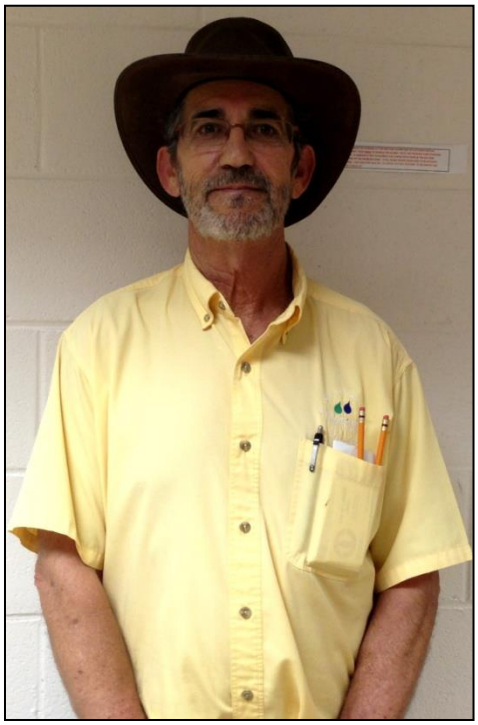
Water Distribution & Wastewater Collection Superintendent, Mark Williamson





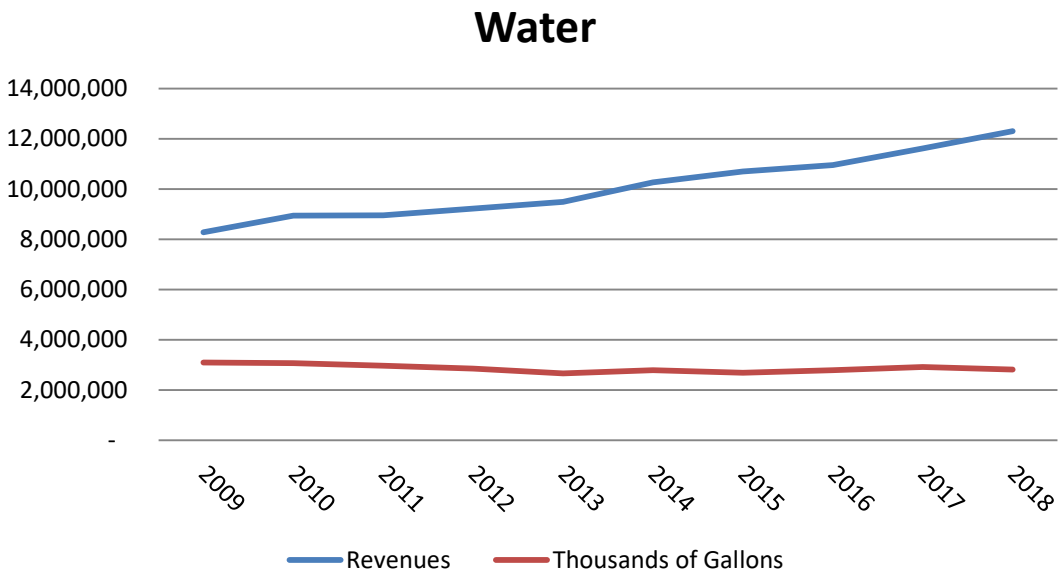
Wastewater Treatment Plant Superintendent, John Banks

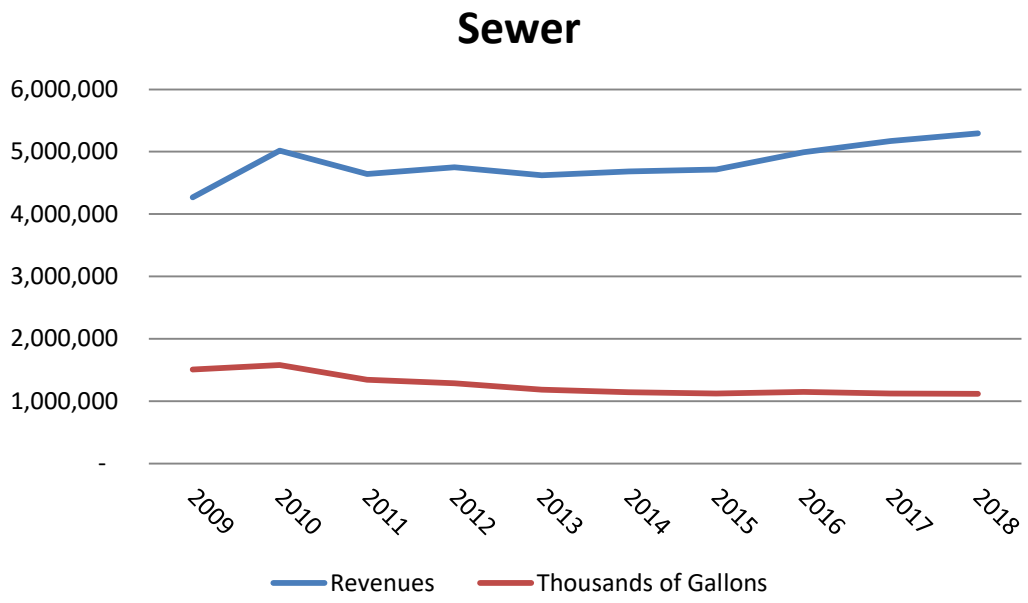




Plant Maintenance Superintendent, Bobby Robertson

2018 water revenue continued to increase from the prior year primarly due to the 3% increase in rates. There will be a 3% rate increase implemented for the next four years for operational, capital and debt expenses.





WASTE TREATMENT & WATER (505)

(2300000) WASTE TREATMENT

			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Revenue						
331350	188	Federal Capital - Indirect	$ -	$ (113,000)	$ (113,000)	$ (113,000)
Charges for Services						
344201		Water/Sewer - Residential	(557)	-	-	-
344202		Water/Sewer - Commercial	(2,348)	-	-	-
344206		Water/Sewer - Unmetered Other	24,671	(10,000)	(10,000)	-
344211		Water/Sewer - Residential	(1,474,451)	(1,511,584)	(1,511,584)	(1,700,825)
344212		Water/Sewer - Commercial	(1,791,244)	(1,448,405)	(1,448,405)	(1,548,535)
344213		Water/Sewer - Industrial	(2,050,122)	(2,709,798)	(2,709,798)	(2,136,009)
344229		Sewer Disposal Tickets	(265,390)	(210,029)	(210,029)	(250,000)
344260		Penalties	(43,005)	(46,146)	(46,146)	(47,995)
344276		Water/Sewer Taps	(163,750)	(156,000)	(156,000)	(236,250)
344281		Water/Sewer Install Fee	(512,000)	-	-	-
344290		Recovery of Bad Debt	(2,782)	(2,688)	(2,688)	(2,475)
349300		Bad Check Fees	(35)	-	-	-
Other						
361000		Interest Revenues	(1,050)	(1,000)	(1,000)	(1,000)
361006		Interest Revenues	(17,844)	(11,469)	(11,469)	(18,000)
361007		Interest Revenues - Specific Invest	-	-	-	(6,200)
363000		Unrealized Gain or Loss Invest	15,287	16,258	16,258	(6,600)
363002		Unrealized Gain or Loss Invest	-	-	-	(3,225)
381000		Rents & Royalties	(7,528)	(8,213)	(8,213)	(9,110)
389000		Miscellaneous Revenue	(469)	-	-	(500)
389005		Sale of Scrap/Surplus	-	-	-	(500)
Transfers In						
391102		Water/Sewer	-	-	-	(190,623)
391126		Utilities Labor & Equipment	(13,316)	(6,000)	(6,000)	(6,000)
391144		Transfer from 2005 SPLOST	(1,345,221)	-	-	-
391305		Transfer - Restricted 3%	-	-	-	(2,867,020)
392100		Sale of Assets	(31,960)	-	-	-
TOTAL		**REVENUE**	**$ (7,683,115)**	**$ (6,218,074)**	**$ (6,218,074)**	**$ (9,143,867)**

(2304335) WASTE TREATMENT PLANT EXPENSES

			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits						
511100		Regular Employee Wages	$ 407,518	$ 406,597	$ 406,597	$ 427,120
511300		Overtime	31,028	39,000	39,000	39,000
512100		Group Insurance	91,170	91,574	91,574	100,241
512101		Insurance Deductible Reimb.	2,508	2,100	2,100	2,205
512200		FICA Contributions	26,053	27,839	27,839	29,130
512300		Medicare	6,007	6,511	6,511	6,812
512401		Ret. Plan Employer Contrib.	15,027	20,263	20,263	20,738
512402		Retirement Plan Admin. Costs	1,141	1,162	1,162	1,239
512700		Workers' Comp. Insurance	5,915	9,425	9,425	9,341
512999		Amounts to Capitalize	(65,020)	-	-	-
Purchased & Contracted Services						
521200		Engineering	87,805	90,000	90,000	45,000
521200	269	Engineering	-	-	-	35,000
521201		Legal & Auditing	5,339	4,000	4,000	4,000
521204		Medical Services	315	125	125	125
521205		Consulting	7,125	10,000	10,000	7,500
521209		Miscellaneous Professional	-	31,000	31,000	2,500
521300		Technical	3,919	7,000	7,000	3,500
522001		Linen Services	2,012	2,100	2,100	2,100

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
522002	Exterminating Services	196	200	200	200
522110	Garbage Pickup - City	8,351	4,500	4,500	15,500
522112	Garbage Pickup - Commercial	3,484	3,000	3,000	2,650
522200	Interdept. Services & Labor	9,751	6,500	6,500	8,000
522201	Repairs & Maint. - Vehicles	3,335	1,000	1,000	1,000
522202	Repairs & Maint. - Equipment	35,963	30,000	30,000	40,000
522203	Repairs & Maint. - Building	-	2,500	2,500	20,000
522206	Repairs & Maint. - Pretreatment	-	500	500	500
522310	Rental of Land & Buildings	7,000	-	-	-
522320	Rental of Equipment & Vehicles	3,473	2,000	2,000	2,000
522330	City Franchise Fees	214,691	226,791	226,791	215,415
522350	Rents/Royalties	-	368,536	368,536	323,122
523101	General Liability Insurance	7,557	7,631	7,631	5,512
523102	Property Insurance	3,114	3,102	3,102	3,050
523103	Vehicle Insurance	2,337	2,943	2,943	3,203
523104	Surety Bonds	-	-	-	94
523200	Telephone - City	1,921	2,310	2,310	2,150
523203	Data Service - City	2,545	3,050	3,050	3,200
523205	Cell Phone/Radio	1,609	1,540	1,540	1,550
523209	Internet Service	583	650	650	950
523210	E-Mail	210	252	252	252
523220	Postage	6,511	3,500	3,500	5,500
523300	Advertising	638	1,100	1,100	200
523400	Printing & Binding	64	100	100	100
523500	Travel	2,302	2,000	2,000	2,500
523600	Dues & Fees	2,288	2,200	2,200	2,200
523604	Bank Service Charges	628	400	400	750
523605	Investment Fees - Specific	-	-	-	200
523700	Education & Training	3,970	7,800	7,800	6,500
523800	Licenses	44	780	780	300
523850	Contract Labor	-	-	-	1,500
Supplies					
531017	Concrete	-	300	300	300
531100	General Supplies & Materials	3,381	3,000	3,000	5,500
531101	Chemical Supplies	181,712	375,000	375,000	425,000
531102	Lab Supplies	7,819	7,000	7,000	7,000
531104	Protective/Safety Supplies	2,000	7,500	7,500	1,500
531120	Office Supplies	325	500	500	450
531125	Printer/Copier Supplies	467	500	500	450
531130	Purchased Uniforms	3,061	2,763	2,763	2,763
531140	Repair & Maint. - Equipment	80,011	75,000	75,000	226,265
531141	Repair & Maint. - Vehicles	168	500	500	500
531142	Repair & Maint. - Buildings	31,120	2,500	2,500	4,000
531210	Water/Sewer Supplies	66,662	69,000	69,000	72,000
531220	Natural Gas	4,332	4,100	4,100	4,000
531230	Electric Service - City	583,512	620,769	620,769	575,100
531270	Gasoline	2,550	2,500	2,500	2,500
531271	Diesel Fuel	964	600	600	800
531400	Books & Periodicals	-	100	100	100
531600	Small Equipment <$5000	2,406	5,000	5,000	5,000
531601	Computer Equipment	111	1,400	1,400	500
531602	Pretreatment Supplies	26,114	25,000	25,000	25,000
531605	Infrastructure <$20000	4,134	-	-	-
Capital Outlay					
541300	Buildings	-	60,000	60,000	-
541480 269	Infrastructure	-	-	-	33,000
542100	Machinery >$5000	-	-	-	6,500

Interfund		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
551100	Interfund Allocation - Gen. Fund	17,041	16,542	16,542	16,919
554100	Interfund Allocation - Utilities	364,257	385,885	385,885	400,775
Depreciation					
561000	Depreciation	1,525,831	-	-	-
562000	Amortization	16,582	578	578	700
562001	Amortization (Specific)	-	-	-	375
Other					
573901	Bad Debt Expense	14,712	18,000	18,000	18,000
579000	Contingency	-	100,000	100,000	100,000
Debt Service					
581100	Principal - Bonds	-	828,243	828,243	727,159
581400	Principal - Notes Payable	-	93,010	93,010	94,320
581410	Principal - Advance from Electric	-	32,977	32,977	33,308
582100	Interest - Bonds	114,175	90,352	90,352	74,616
582400	Interest - Notes Payable	10,686	28,678	28,678	27,367
582400 171	Interest - Notes Payable	2,439	-	-	-
582400 193	Interest - Notes Payable	3,418	-	-	-
582400 228	Interest - Notes Payable	1,097	-	-	-
582400 229	Interest - Notes Payable	7,654	-	-	-
582410	Interest - Advance from Electric	2,260	1,932	1,932	1,601
Transfers Out					
611001	General Fund	375,709	-	-	-
TOTAL	**WASTE TRTMNT. PLANT**	**$ 4,407,136**	**$ 4,292,810**	**$ 4,292,810**	**$ 4,297,017**

WASTE TREATMENT PLANT FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

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

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

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

4 Debt

Type of Loan	*Description*	*Original Amount of Loan*	*Balance 06/30/2019*	*Principal Pd. FYE 6/30/2020*	*Interest Pd. FYE 6/30/2020*	*Balance 6/30/2020*
SRF CW 13-001	Clean Water SRF	$ 2,121,643	$ 1,997,918	$ 94,320	$ 27,367	$ 1,903,598
	Total Notes Payable	**$ 2,121,643**	**$ 1,997,918**	**$ 94,320**	**$ 27,367**	**$ 1,903,598**
Advance	Sewer Plant Property	$ 543,580	$ 172,557	$ 33,308	$ 1,601	$ 139,249
	Total Advances	**$ 543,580**	**$ 172,557**	**$ 33,308**	**$ 1,601**	**$ 139,249**
Sewer Portion	2011 Bonds	$ 4,959,000	$ 106,400	$ 106,400	$ 2,059	$ -
Sewer Portion	2012 Bonds	3,521,850	1,597,950	315,350	33,237	1,282,600
Sewer Portion	2016 Bonds	3,133,546	2,326,571	305,409	39,319	2,021,162
	Total Bonds	**$ 11,614,396**	**$ 4,030,921**	**$ 727,159**	**$ 74,615**	**$ 3,303,762**

5 Capital Outlay

Infrastructure-Project 269 materials for Section 319 Lynn Creek	$ 33,000
Machinery - Zero turn mower	6,500
Total	**$ 39,500**

(2304336) WASTE TREATMENT PLANT MAINTENANCE

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 123,227	$ 156,504	$ 156,504	$ 150,688
511300	Overtime	4,146	3,500	3,500	5,000
511999	Amounts Capitalized	(6,215)	-	-	-
512100	Group Insurance	45,868	48,358	48,358	39,798
512101	Insurance Deductible Reimb.	1,392	1,120	1,120	882
512200	FICA Contributions	7,586	10,006	10,006	9,653
512300	Medicare	1,793	2,340	2,340	2,258
512401	Ret. Plan Employer Contribution	6,541	7,100	7,100	7,547
512402	Retirement Plan Admin. Costs	497	407	407	451
512700	Workers' Compensation	3,752	7,974	7,974	6,360
512999	Amounts to Capitalize	(10,931)	-	-	-
Purchased & Contracted Services					
521204	Medical Services	180	240	240	300
522200	Repairs & Maintenance	-	600	600	500
522201	Repairs & Maintenance - Vehicle	3,318	2,000	2,000	1,400
522202	Repairs & Maintenance - Equip.	344	2,000	2,000	1,250
522320	Rental of Equipment & Vehicle	-	700	700	525
523101	General Liability Insurance	474	480	480	334
523103	Vehicle Insurance	-	-	-	1,519
523104	Surety Bonds	-	-	-	36
523205	Cell Phones/Radio	719	700	700	520
523209	Internet Service	144	140	140	150
523220	Postage	16	50	50	50
523500	Travel	-	100	100	100
523700	Education & Training	-	100	100	100
523850	Contract Labor	-	-	-	7,500
Supplies					
531005	PVC Parts	-	100	100	100
531100	General Supplies	2,122	1,000	1,000	1,000
531104	Protective/Safety Supplies	216	1,000	1,000	950
531120	Office Supplies	99	100	100	80
531125	Printer/Copier Supplies	213	150	150	80
531130	Purchased Uniforms	1,422	1,300	1,300	1,300
531140	Repairs & Maint. - Equipment	1,033	1,000	1,000	1,000
531141	Repairs & Maint. - Vehicles	2,026	800	800	1,000
531270	Gasoline	2,445	1,980	1,980	3,500
531271	Diesel Fuel	1,610	1,900	1,900	3,000
531600	Small Equipment <$5000	149	600	600	900
Capital Outlay					
542200	Vehicles	-	-	-	24,000
TOTAL	**WASTE PLANT MAINT.**	**$ 194,184**	**$ 254,349**	**$ 254,349**	**$ 273,831**

WASTE TREATMENT PLANT MAINTENANCE FOOTNOTES

1 The following Employees are split 50/50 between Waste Treatment Plant Maintenance and Water Treatment Plant Maintenance.

Kenneth Young	Christopher Serritt
Bobby Robertson	Anthony M Brown
Thomas Phillips Jr.	Connor Dailey
Edwin Brown	Jeremy Jordon
Thomas Phillips, Jr.	

2 Capital Outlay

Vehicles - 1/2 F350 truck	$ 24,000
Total	**$ 24,000**

(2304530) WASTE TREATMENT - SLUDGE DISPOSAL/BIO SOLIDS

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employees	$ 53,127	$ 42,560	$ 42,560	$ 42,964
511300	Overtime	2,486	5,000	5,000	5,000
512100	Group Insurance	11,969	12,022	12,022	13,174
512101	Insurance Deductible Reimb.	479	280	280	294
512200	FICA Contributions	3,109	2,969	2,969	2,994
512300	Medicare	711	695	695	700
512401	Ret. Plan Employer Contrib.	1,579	2,194	2,194	2,246
512402	Retirement Plan Admin. Costs	120	126	126	134
512700	Workers' Comp. Insurance	1,790	1,448	1,448	929
Purchased & Contracted Services					
521201	Legal & Auditing	933	600	600	1,000
521204	Medical Services	40	100	100	-
521300	Technical	1,998	1,800	1,800	1,500
522201	Repairs & Maint. - Vehicles	1,091	5,000	5,000	3,000
522202	Repairs & Maint. - Equipment	1,265	3,500	3,500	2,500
523101	General Liability Insurance	199	191	191	148
523104	Surety Bonds	-	-	-	10
523205	Cell Phone/Radio	567	550	550	600
523220	Postage	-	-	-	50
523500	Travel	-	600	600	500
523700	Education & Training	110	500	500	500
Supplies					
531100	General Supplies & Material	39	-	-	100
531101	Chemical Supplies	21,756	15,000	15,000	15,000
531120	Office Supplies	69	200	200	100
531125	Printer/Copier Supplies	109	-	-	-
531130	Purchased Uniforms	-	325	325	325
531140	Repairs & Maint. - Equipment	827	1,500	1,500	1,000
531141	Repairs & Maint. - Vehicles	33	100	100	100
531270	Gasoline	13	50	50	50
531271	Diesel Fuel	7,049	5,800	5,800	6,400
531600	Small Equipment <$5000	-	500	500	500
Other					
579000	Contingency Fund	-	10,000	10,000	10,000
TOTAL	**SLUDGE DISPOSAL/BIO SOLIDS**	**$ 111,469**	**$ 113,610**	**$ 113,610**	**$ 111,818**

WASTE TREATMENT BIO SOLIDS FOOTNOTES

1 The following Employee is included in the Regular Employee Wages

David Nicholson

(2334331) WASTE WATER COLLECTION MAINTENANCE

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 371,293	$ 406,981	$ 406,981	$ 427,960
511300	Overtime	28,754	30,000	30,000	30,000
511999	Amounts Capitalized	(833)	-	-	-
512100	Group Insurance	112,336	126,816	126,816	125,808
512101	Insurance Deductible Reimb.	4,024	3,220	3,220	2,499
512200	FICA Contributions	23,436	27,372	27,372	28,676
512300	Medicare	5,501	6,401	6,401	6,707
512401	Ret. Plan Employer Contrib.	16,344	18,885	18,885	21,062

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
512402	Retirement Plan Admin. Costs	1,241	1,083	1,083	1,258
512700	Workers' Comp. Insurance	13,178	16,770	16,770	14,348
Purchased & Contracted Services					
521200	Engineering	-	-	-	1,200
521201	Legal & Auditing	4,591	4,000	4,000	6,000
521204	Medical Services	820	650	650	650
522001	Linen Services	546	700	700	700
522112	Garbage Pickup - Commercial	-	200	200	200
522200	Interdepartmental Services	3,923	3,200	3,200	3,200
522201	Repairs & Maint. - Vehicles	3,689	4,200	4,200	4,200
522202	Repairs & Maint. - Equipment	13,421	15,000	15,000	15,000
522203	Repairs & Maint. - Building	3,315	600	600	600
522320	Rental of Equipment & Vehicles	24,957	26,000	26,000	30,000
523101	General Liability Insurance	2,443	2,432	2,432	1,872
523102	Property Insurance	1,091	1,030	1,030	928
523103	Vehicle Insurance	8,954	9,304	9,304	9,779
523104	Surety Bonds	-	75	75	94
523200	Telephone - City	2,759	2,800	2,800	2,780
523203	Data Service - City	3,949	4,300	4,300	4,300
523205	Cell Phone/Radio	1,845	1,800	1,800	1,200
523209	Internet Service	2,285	2,175	2,175	2,000
523210	E-Mail	294	295	295	300
523220	Postage	-	100	100	100
523300	Advertising	-	300	300	300
523400	Printing & Binding	-	50	50	50
523500	Travel	-	1,800	1,800	700
523600	Dues & Fees	2,568	2,800	2,800	2,800
523700	Education & Training	330	2,500	2,500	2,800
523800	Licenses	424	1,200	1,200	500
523850	Contract Labor	300	300	300	300
529999	Amounts Capitalized	(5,383)	-	-	-
Supplies					
531001	Stone & Gravel	54,829	55,000	55,000	55,000
531002	Patching	12,129	12,000	12,000	12,000
531003	Brass Parts	65	600	600	600
531005	PVC Parts	2,764	4,200	4,200	3,200
531006	Ductile Iron	-	1,000	1,000	1,000
531007	Clamps	-	500	500	500
531010	PVC Pipe	1,554	4,000	4,000	3,500
531011	Wire	-	500	500	500
531012	Manholes & Risers	1,848	5,000	5,000	5,000
531016	Fernco Coupling	-	1,200	1,200	900
531017	Concrete	648	1,800	1,800	1,500
531020	Other	6,184	6,000	6,000	6,800
531029	Inventory Change	11,473	-	-	-
531100	General Supplies & Material	6,086	7,000	7,000	8,000
531104	Protective Supply	1,595	3,800	3,800	4,000
531120	Office Supplies	-	400	400	400
531125	Printer/Copier Supplies	400	600	600	600
531130	Purchased Uniforms	3,203	3,450	3,450	3,450
531140	Repairs & Maint. - Equipment	7,248	13,000	13,000	10,500
531141	Repairs & Maint. - Vehicles	2,615	5,000	5,000	5,000
531142	Repairs & Maint. - Buildings	487	800	800	800
531210	Water/Sewer Service	2,957	2,900	2,900	3,100
531220	Natural Gas	4,013	4,500	4,500	4,500
531230	Electric Service - City	6,685	7,000	7,000	7,000
531270	Gasoline	5,572	4,500	4,500	6,500
531271	Diesel Fuel	27,499	24,500	24,500	35,000
531300	Food for Meetings	-	150	150	150

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
531400	Books & Periodicals	-	100	100	100
531600	Small Equipment <$5000	4,575	6,500	6,500	5,500
531601	Computer Equipment	-	2,000	2,000	2,000
531700	Miscellaneous	-	200	200	200
Capital Outlay					
541100	Land Rows & Easements	-	5,000	5,000	-
541480 267	Infrastructure	-	-	-	2,867,020
542100	Machinery >$5000	-	-	-	7,800
Interfund					
551100	Interfund Allocation - General	35,969	35,035	35,035	35,970
554100	Interfund Allocation - Utilities	345,673	398,311	398,311	417,549
Other					
561000	Depreciation	118,945	-	-	-
578001	Damages to Other Property	-	1,000	1,000	1,000
579000	Contingency Fund	-	100,000	100,000	100,000
TOTAL	**WASTE WTR. COL. MAINT.**	**$ 1,317,410**	**$ 1,442,885**	**$ 1,442,885**	**$ 4,367,510**

WASTEWATER COLLECTION FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

Mark Burchett	Jarred Raines
Gary Bagley	Thomas Hibberts
Seth Erwin	Mark Williamson 1/2
William Turner	Jessie Shook
William D Johnson	Keith Lyons

2 Capital Outlay

Infrastructure - South Sewer Extension (14% restricted funding)	$ 2,867,020
Machinery - 20 ton equipment trailer	7,800
Total	**$ 2,874,820**

(2334334) WASTE WATER COLLECTION LIFT STATIONS

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Purchased & Contracted Services					
521300	Technical	$ -	$ 500	$ 500	$ 500
522200	Interdepartmental Services	-	500	500	500
522202	Repairs & Maint. - Equipment	11,881	14,000	14,000	14,000
522203	Repairs & Maint. - Building	-	300	300	300
522320	Rental of Equipment	-	1,000	1,000	1,000
523101	Liability Insurance	79	71	71	91
523206	Communications - Security	3,474	3,848	3,848	3,900
Supplies					
531006	Ductile Iron	650	500	500	500
531100	General Supplies	-	400	400	400
531140	Repairs & Maint. - Equipment	20,992	25,500	25,500	15,000
531142	Repairs & Maint. - Buildings	-	-	-	200
531230	Electric Service - City	188	300	300	300
531231	Electric Service - Other	21,074	23,000	23,000	23,000

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Capital Outlay					
542100	Machinery >$5000	-	-	-	34,000
TOTAL	**WASTE WTR. LIFT STAT.**	**$ 58,338**	**$ 69,919**	**$ 69,919**	**$ 93,691**

WASTEWATER COLLECTION LIFT STATION FOOTNOTES

1 **Capital Outlay**

Machinery - Generator Grey's Landing	$ 34,000
Total	**$ 34,000**

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
(2400000) WATER FUND					
Revenues					
334115	State Reimbursements	$ (2,494)	$ -	$ -	$ -
Charges for Service					
344201	Water - Residential	(108)	-	-	-
344206	Water - Other Sales	(59,336)	-	-	-
344211	Water/Sewer - Residential	(6,387,388)	(6,521,551)	(6,521,551)	(6,729,842)
344212	Water/Sewer - Commercial	(3,674,652)	(3,729,637)	(3,729,637)	(3,899,254)
344213	Water/Sewer - Industrial	(1,529,756)	(1,777,832)	(1,777,832)	(1,709,220)
344223	Fire Protection - Private	(341,730)	(337,166)	(337,166)	(363,208)
344225	Fire Hydrant Installation Fee	-	-	-	(17,206)
344260	Penalties	(123,618)	(131,223)	(131,223)	(127,984)
344265	Processing Fee	(821)	(1,029)	(1,029)	(500)
344270	Processing Fee - Svc. Appl.	(11,515)	(12,248)	(12,248)	(8,925)
344274	Raw Water/Metal Test Fees	(7,290)	(6,325)	(6,325)	(5,014)
344275	Fines	(158,700)	(100,000)	(100,000)	(118,752)
344276	Water/Sewer Taps	(428,880)	(372,000)	(372,000)	(281,925)
344278	Water/Sewer Cut Off Charges	(73,577)	(91,770)	(91,770)	(143,054)
344279	Water/Sewer Transfer Charges	(9,975)	(10,114)	(10,114)	(10,989)
344290	Recovery of Bad Debt	(9,408)	(8,456)	(8,456)	(5,983)
344291	Fire Taps	-	(12,000)	(12,000)	(6,000)
344292	Fire Hydrant Permits/Uses	(16,375)	(15,000)	(15,000)	(15,000)
344380	Rental Income	(9,750)	(9,000)	(9,000)	(13,349)
349300	Bad Check Fees	(11,836)	(13,803)	(13,803)	(12,017)
Other					
361000	Interest Revenues	(3,511)	(3,000)	(3,000)	(2,700)
361006	Interest Revenue Investments	(71,477)	(43,965)	(43,965)	(32,700)
361007	Interest Revenue - Specific	-	-	-	(155,900)
363000	Unrealized Gain or Loss Invest	55,638	63,856	63,856	(25,050)
363002	Unrealized Gain or Loss Invest	-	-	-	(13,275)
383000	Reimb. for Damaged Property	(225)	(386)	(386)	-
383001	Reimb. Water Meter Damage	(1,814)	(3,600)	(3,600)	(5,000)
383100	Insurance Reimbursement	(234)	-	-	-
389000	Miscellaneous Revenue	(1,492)	(1,444)	(1,444)	(500)
389003	Employee Jury Duty Pay	(30)	-	-	
389005	Sale of Scrap/Surplus	(9,727)	-	-	
Transfers In					
391125	General Fund- Labor & Equipment	(465)	-	-	-
391126	Utilities	(17,185)	(9,000)	(9,000)	(10,000)
391134	SPLOST	(535,511)	-	-	(550,000)
391303	Transfer In - Restrict 14%	-	-	-	(1,740,898)
392100	Sale of Assets	(4,631)	-	-	-
392101	Gain on Sale of Assets (Non Tx)	(1,260)	-	-	-
399900	Transfer In-Debt Service Payment	(1,080,000)	-	-	-
TOTAL	**WATER FUND REVENUE**	**$ (14,529,133)**	**$ (13,146,693)**	**$ (13,146,693)**	**$ (16,004,245)**

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

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 205,488	$ 224,339	$ 224,339	$ 230,271
511300	Overtime	26,243	30,000	30,000	30,000
512100	Group Insurance	51,343	51,575	51,575	56,481
512101	Insurance Deductible Reimb.	1,912	1,120	1,120	1,250
512200	FICA Contributions	13,841	15,901	15,901	16,269
512300	Medicare	3,213	3,719	3,719	3,805
512401	Ret. Plan Employer Contrib.	8,967	11,138	11,138	11,511
512402	Retirement Plan Admin. Costs	639	639	639	688
512700	Workers' Comp. Insurance	12,799	10,418	10,418	8,649
Purchased & Contracted Services					
521201	Legal & Auditing	4,254	4,000	4,000	4,000
521204	Medical Services	105	-	-	100
521300	Technical	9,528	2,000	2,000	10,000
522001	Linen Services	944	1,200	1,200	1,100
522112	Garbage Pickup - Commercial	101	200	200	160
522130	Janitorial Services	-	350	350	300
522201	Repairs & Maintenance-Vehicles	558	1,000	1,000	1,000
522202	Repairs & Maintenance - Equip.	11,615	50,000	50,000	50,000
522203	Repairs & Maintenance-Buildings	3,095	2,500	2,500	48,861
522320	Rental - Vehicle& Equipment	305	1,000	1,000	1,000
522330	Franchise Fees - City	104,275	97,435	97,435	99,940
522350	Rents/Royalties	-	534,089	534,089	516,975
523101	General Liability Insurance	3,441	4,391	4,391	3,334
523102	Property Insurance	1,679	1,405	1,405	1,913
523104	Surety Bonds	-	50	50	52
523201	Telephone	1,944	1,700	1,700	-
523205	Cell Phone/Radio	148	100	100	200
523209	Internet Service	954	1,150	1,150	1,000
523210	E-Mail	-	-	-	140
523220	Postage	1,597	1,210	1,210	1,300
523300	Advertising	233	-	-	-
523500	Travel	1,163	1,200	1,200	1,200
523600	Dues & Fees	6,787	7,000	7,000	7,000
523604	Bank Service Charges	1,157	1,000	1,000	1,100
523605	Interest Revenue - Specific	-	-	-	550
523700	Education & Training	4,514	1,500	1,500	1,500
523850	Contract Labor	-	-	-	1,000
Supplies					
531017	Concrete	956	1,000	1,000	1,000
531100	General Supplies	5,655	3,600	3,600	3,800
531101	Chemical Supplies	28,836	55,000	55,000	50,000
531102	Lab Supplies	13,205	16,000	16,000	16,000
531104	Protective/Safety Supply	2,878	500	500	500
531120	Office Supplies	1,071	1,000	1,000	1,000
531125	Printer/Copier Supplies	471	600	600	600
531130	Purchased Uniforms	1,289	1,300	1,300	1,300
531140	Repair & Maintenance - Equip.	36,180	50,000	50,000	50,000
531142	Repair & Maintenance - Buildings	568	2,000	2,000	3,500
531145	Grounds Maintenance	509	500	500	600
531210	Water/Sewer Services	7,354	8,000	8,000	25,867
531231	Electric Service - Other	349,050	360,000	360,000	387,000
531600	Small Equipment <$5000	768	5,000	5,000	7,921
531601	Computer Equipment	1,335	1,400	1,400	2,100
Capital Outlay					
541200	Site Improvements	-	-	-	16,000
542100	Machinery >$5000	-	-	-	25,827
542200	Vehicles	-	23,000	23,000	-

			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Other						
551100		Indirect Costs	8,598	7,473	7,473	8,134
554100		Interfund Allocations	364,702	406,524	406,524	421,454
562000		Amortization	2,236	1,108	1,108	3,800
562001		Amortization (Specific)	-	-	-	3,250
579000		Emergency Contingency	-	100,000	100,000	100,000
Debt Service						
581100		Principal Bonds	-	577,157	577,157	589,241
581400		Principal - Notes Payable	-	250,355	250,355	254,426
582100		Interest - Bonds	90,451	80,149	80,149	69,332
582400		Interest - Notes Payable	5,881	83,124	83,124	79,054
582400	105	Interest - Notes Payable	51,192	-	-	-
582400	191	Interest - Notes Payable	19,224	-	-	-
Transfers Out						
611001		Transfer Out - General Fund	533,530	-	-	-
TOTAL		**BRITTANY DRIVE/BIG SPRINGS**	**$ 2,008,781**	**$ 3,098,119**	**$ 3,098,119**	**$ 3,234,355**

BRITTANY DRIVE WATER TREATMENT PLANT FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

Edwin Collins	Brett Stephens
Dayton Hall	Jerry Crawford (1/4)
Richard Brookshire	

2 Capital Outlay

Site Improvements - Gate Brittany Dr ($6,000), septic system Big Springs ($10,000)	$ 16,000
Machinery - Turbid meters, C12 analyzer, Ph meter, & lab turbid meters	25,827
Total	**$ 41,827**

3 Debt

Type of Loan	*Description*	*Original Amount of Loan*	*Balance - 6/30/2019*	*Principal Pd. FYE 6/30/2020*	*Interest Pd. FYE 6/30/2020*	*Balance 6/30/2020*
GEFA DW 13-003	Drinking Water	$ 3,124,731	$ 2,769,798	$ 131,750	$ 32,786	$ 2,638,048
GEFA DW 10-007	Brittany Drive Expansion	2,770,000	2,313,000	122,676	46,268	2,190,324
Total Notes Payable		**$ 5,894,731**	**$ 5,082,798**	**$ 254,426**	**$ 79,054**	**$ 4,828,372**
W & S Bonds	2012 Water Portion	$ 3,123,150	$ 1,417,050	$ 279,650	$ 29,475	$ 1,137,400
W & S Bonds	2016 Water Portion	3,176,454	2,358,429	309,591	39,857	2,048,838
Total Bonds		**$ 6,299,604**	**$ 3,775,479**	**$ 589,241**	**$ 69,332**	**$ 3,186,238**

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
(2404430) WATER PLANT-MAULDIN RD & INTAKES					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 238,752	$ 252,015	$ 252,015	$ 275,710
511300	Overtime	27,016	28,000	28,000	30,000
512100	Group Insurance	62,337	63,575	63,575	69,632
512101	Insurance Deductible Reimb.	2,221	1,470	1,470	1,544
512200	FICA Contributions	16,033	17,515	17,515	19,131
512300	Medicare	3,665	4,096	4,096	4,475

			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
512401		Ret. Plan Employer Contrib.				
512402		Retirement Plan Admin. Costs	918	715	715	762
512700		Workers' Comp. Insurance	12,286	15,101	15,101	12,078
Purchased & Contracted Services						
521100		Collection Services	67	100	100	100
521200	254	Engineering	-	-	-	15,000
521201		Legal & Auditing	2,740	3,300	3,300	2,000
521204		Medical Services	70	250	250	250
521205		Consulting	7,125	10,000	10,000	10,000
521209		Misc. Professional Services	1,093	31,200	31,200	3,000
521300		Technical	2,250	2,500	2,500	2,500
522001		Linen Services	718	800	800	900
522002		Exterminating Services	771	700	700	750
522112		Garbage Pickup - Commercial	899	900	900	900
522130		Janitorial Services	-	300	300	300
522200		Interdepartmental Services	17,388	16,000	16,000	15,000
522201		Repairs & Maint. - Vehicles	375	500	500	500
522202		Repairs & Maint. - Equipment	63,131	50,000	50,000	120,000
522203		Repairs & Maint. - Buildings	935	2,500	2,500	2,500
522320		Rental of Equipment & Vehicles	2,128	1,500	1,500	2,000
522330		Franchise Fees - City	104,275	97,435	97,435	99,940
522350		Rents & Royalties	-	534,089	534,089	516,975
523101		General Liability Insurance	9,873	9,763	9,763	7,052
523102		Property Insurance	4,334	4,360	4,360	4,357
523103		Vehicle Insurance	1,384	1,543	1,543	1,797
523104		Surety Bonds	-	-	-	58
523200		Telephone - City	2,313	2,313	2,313	2,315
523203		Data Service - City	8,991	8,945	8,945	9,060
523205		Cell Phone/Radio	2,461	2,400	2,400	2,184
523209		Internet Service	1,191	1,000	1,000	1,375
523210		E-Mail	84	84	84	84
523220		Postage	1,517	1,800	1,800	1,500
523300		Advertising	545	650	650	650
523400		Printing & Binding	352	100	100	350
523500		Travel	3,628	3,000	3,000	3,000
523600		Dues & Fees	6,580	8,000	8,000	8,000
523604		Bank Service Charges	573	300	300	750
523605		Investment Fees - Specific	-	-	-	500
523700		Education & Training	3,616	8,800	8,800	10,000
523800		Licenses	175	650	650	100
Supplies						
531005		C/S - PVC Parts	-	400	400	400
531017		Concrete	-	600	600	600
531100		General Supplies	2,043	7,000	7,000	4,000
531101		Chemical Supplies	138,956	150,000	150,000	180,000
531102		Lab Supplies	5,564	8,000	8,000	12,000
531104		Protective/Safety Supplies	2,765	500	500	500
531120		Office Supplies	268	1,000	1,000	800
531125		Printer/Copier Supplies	111	700	700	500
531130		Purchased Uniforms	1,326	1,787	1,787	1,735
531140		Repairs & Maint. - Equipment	35,650	50,000	50,000	50,000
531141		Repairs & Maint. - Vehicles	319	1,000	1,000	1,000
531142		Repairs & Maint. - Buildings	1,015	3,000	3,000	3,000
531145		Grounds Maintenance	1,403	1,000	1,000	1,000
531210		Water/Sewer Services	192,512	181,000	181,000	170,000
531220		Natural Gas	12,793	12,000	12,000	10,000
531230		Electric - City	361,227	380,000	380,000	355,000
531231		Electric - Other	1,536	1,550	1,550	1,500
531270		Gasoline	3,812	3,500	3,500	4,500

			FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
531300		Food for Meetings	160	200	200	200
531400		Books & Periodicals	-	150	150	150
531600		Small Equipment <$5000	407	5,000	5,000	5,000
531601		Computer Equipment	450	20,000	20,000	3,000
531605		Infrastructure <$20000	-	-	-	3,500
Interfund						
551100		Interfund Allocation - General	8,404	7,474	7,474	8,134
554100		Interfund Allocation - Utilities	392,246	406,524	406,524	421,454
Depreciation						
561000		Depreciation	1,858,307	-	-	-
562000		Amortization	6,952	1,108	1,108	3,800
562001		Amortization (Specific)	-	-	-	3,250
Other						
573000		Retired Employee Payroll	23,635	35,145	35,145	35,145
573901		Bad Debt	32,999	53,343	53,343	40,000
579000		Contingency Fund	-	100,000	100,000	100,000
Debt Service						
581100		Principal - Bonds	-	69,600	69,600	33,600
581400		Principal - Notes Payable	-	159,092	159,092	161,028
581410		Principle - Adv. From Electric	-	37,729	37,729	38,108
582100		Interest - Bonds	6,060	1,997	1,997	650
582400		Interest - Notes Payable	5,827	42,007	42,007	40,071
582400	187	Interest - Notes Payable	28,282	-	-	-
582400	191	Interest - Notes Payable	6,620	-	-	-
582400	228	Interest - Notes Payable	1,516	-	-	-
582400	193	Interest - Notes Payable	6,276	-	-	-
582410		Interest Advance Electric	3,056	2,682	2,682	2,303
Transfers Out						
611001		General	533,530	-	-	-
611002		Debt Service	1,080,000	1,080,000	1,080,000	1,080,000
611043		Sewer Plant	-	-	-	190,623
611113		Restricted - Outside	-	1,389,909	1,389,909	1,000,000
619000		Renew & Replace	-	-	-	714,302
TOTAL		**WATER PLANT - MAULDIN RD**	**$ 5,370,836**	**$ 5,403,266**	**$ 5,403,266**	**$ 5,939,932**

WATER TREATMENT PLANT FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

Jeremy King	Erik Henson
Joseph Burchett	Jerry Crawford (1/4)
Dakota Miller	William Word

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

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

4 Debt

Type of Loan	*Description*	*Original Amount of Loan*	*Balance 6/30/2019*	*Principal Paid - FYE 6/30/2020*	*Interest Paid - FYE 6/30/2020*	*Balance - 6/30/2020*
SRF DW13-003	Drinking Water SRF	$ 3,819,116	$ 3,385,309	$ 161,028	$ 40,071	$ 3,224,281
Total Notes Payable		**$ 3,819,116**	**$ 3,385,309**	**$ 161,028**	**$ 40,071**	**$ 3,224,281**
Water Plant Prop.	Highway 53 Trans Main	$ 384,101	$ 244,539	$ 38,108	$ 2,303	$ 206,431
Total Advances		**$ 384,101**	**$ 244,539**	**$ 38,108**	**$ 2,303**	**$ 206,431**
W&S Bonds	2011 WA Rev.	$ 1,566,000	$ 33,600	$ 33,600	$ 650	$ -
Total Bonds		**$ 1,566,000**	**$ 33,600**	**$ 33,600**	**$ 650**	**$ -**

(2404436) WATER TREATMENT PLANT - MAINTENANCE

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 158,894	$ 156,504	$ 156,504	$ 150,688
511300	Overtime	3,033	3,500	3,500	5,000
512100	Group Insurance	30,597	48,358	48,358	39,798
512101	Insurance Deductible Reimb.	929	1,120	1,120	882
512200	FICA Contributions	9,717	10,006	10,006	9,653
512300	Medicare	2,258	2,340	2,340	2,258
512401	Ret. Plan Employer Contrib.	4,733	7,100	7,100	7,547
512402	Retirement Plan Admin. Costs	337	407	407	451
512700	Workers' Comp. Insurance	3,895	7,974	7,974	6,360
512999	Amounts to Capitalize	(12,078)	-	-	-
Purchased & Contracted Services					
521204	Medical Services	-	240	240	300
522200	Interdepartmental Services	1,424	-	-	500
522201	Repairs & Maintenance - Vehicle	462	2,000	2,000	1,400
522202	Repairs & Maintenance - Equip.	-	3,000	3,000	1,250
522320	Rental of Equipment & Vehicles	-	-	-	525
523101	General Liability Insurance	330	335	335	334
523103	Vehicle Insurance	2,934	2,342	2,342	1,519
523104	Surety Bonds	-	-	-	36
523205	Cell Phone/Radio	504	600	600	520
523209	Internet Service	96	140	140	150
523220	Postage	-	50	50	50
523300	Advertising	-	150	150	-
523500	Travel	-	200	200	100
523600	Dues & Fees	150	-	-	-
523700	Education & Training	-	100	100	100
523850	Contract Labor	-	-	-	7,500
Supplies					
531005	PVC Parts	-	-	-	100
531029	Inventory Change	(10,562)	-	-	-
531100	General Supplies	40	100	100	1,000
531104	Protective/Safety Supply	199	500	500	950
531120	Office Supplies	20	750	750	80
531125	Printer/Copier Supplies	-	80	80	80
531130	Purchased Uniforms	948	120	120	1,300
531140	Repairs & Maintenance - Equip.	1,211	1,300	1,300	1,000
531141	Repairs & Maintenance - Vehicle	1,294	1,000	1,000	1,000
531270	Gasoline	3,177	1,000	1,000	3,500
531271	Diesel Fuel	1,871	3,200	3,200	3,000
531600	Small Equipment <$5000	105	1,900	1,900	900
531601	Computer Equipment	-	1,200	1,200	-

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Capital Outlay					
542200	Vehicles	-	-	-	24,000
TOTAL	**WATER PLANT MAINT.**	**$ 206,518**	**$ 257,616**	**$ 257,616**	**$ 273,831**

WATER TREATMENT PLANT MAINTENANCE FOOTNOTES

1 The following Employees are split 50/50 between Waste Treatment Plant Maintenance and Water Treatment Plant Maintenance.

Kenneth Young	Thomas Phillips, Jr.	Anthony M. Brown
Bobby Robertson	Christopher Serritt	Connor Dailey
Jeremy Jordon	Edwin Brown	

2 Capital Outlay

Vehicles - 1/2 F350 service truck	$ 24,000
Total	**$ 24,000**

(2404440) WATER PLANT - DISTRIBUTION/PUMP STATION

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Purchased & Contracted Services					
522202	Repairs & Maintenance - Equip.	$ 14,424	$ 50,000	$ 50,000	$ 50,000
522203	Repairs & Maintenance - Building	83,487	5,000	5,000	-
522320	Rental of Equipment & Vehicles	-	-	-	1,800
523101	General Liability Insurance	801	661	661	423
523102	Property Insurance	711	763	763	667
Supplies					
531100	General Supplies & Materials	220	1,000	1,000	1,000
531140	Repairs & Maintenance - Equip.	27,728	45,000	45,000	45,000
531142	Repairs & Maintenance - Building	-	2,500	2,500	6,500
531230	Electric Service - City	65,228	70,000	70,000	65,000
531231	Electric Service - Other	129,174	135,000	135,000	127,000
531600	Small Equipment <$5000	-	5,000	5,000	5,000
Capital Outlay					
541480 254	Infrastructure	-	-	-	1,201,532
Other					
579000	Contingency	-	10,000	10,000	10,000
TOTAL	**WATER DISTRIBUTION/PUMP**	**$ 321,774**	**$ 324,924**	**$ 324,924**	**$ 1,513,922**

WATER PLANT - DISTRIBUTION/PUMP STATION

1 Capital Outlay

Infrastructure - Project #254 2.0 MG tank (14% restricted funding)	$ 1,201,532
Total	**$ 1,201,532**

(2444441) WATER DISTRIBUTION/CONSTRUCTION

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 819,102	$ 874,307	$ 874,307	$ 904,409
511300	Overtime	113,193	130,000	130,000	130,000
512100	Group Insurance	219,138	270,918	270,918	257,499
512101	Insurance Deductible Reimb.	8,301	6,300	6,300	5,733
512200	FICA Contributions	55,130	62,812	62,812	64,704
512300	Medicare	12,878	14,690	14,690	15,133
512401	Ret. Plan Employer Contrib.	35,671	42,243	42,243	43,602
512402	Retirement Plan Admin. Costs	2,541	2,423	2,423	2,603
512600	Unemployment Insurance	-	2,500	2,500	-
512700	Workers' Comp. Insurance	25,210	30,568	30,568	27,446
512999	Amounts to Capitalize	(135,019)	-	-	-
Purchased & Contracted Services					
521200	Engineering	-	40,000	40,000	-
521201	Legal & Auditing	3,733	5,000	5,000	5,000
521204	Medical Services	575	600	600	900
522001	Linen Services	738	900	900	850
522002	Exterminating Services	196	280	280	200
522112	Garbage Pickup - Commercial	1,119	900	900	1,000
522200	Interdepartmental Services	926	800	800	800
522201	Repairs & Maintenance - Vehicles	3,917	4,000	4,000	4,000
522202	Repairs & Maintenance - Equip.	17,924	15,000	15,000	15,000
522203	Repairs & Maintenance - Building	117	700	700	700
522204	Repairs & Maintenance - Sys.	-	500	500	500
522320	Rental of Equipment & Vehicles	62,066	75,000	75,000	99,000
523101	General Liability Insurance	5,166	5,173	5,173	4,042
523102	Property Insurance	5,414	5,056	5,056	4,720
523103	Vehicle Insurance	10,416	10,716	10,716	11,813
523104	Surety Bonds	-	150	150	201
523200	Telephone - City	4,892	5,200	5,200	5,200
523203	Data Service - City	4,049	4,200	4,200	4,200
523205	Cell Phone/Radio	3,740	3,600	3,600	3,600
523209	Internet Service	2,532	2,200	2,200	3,420
523210	E-Mail	273	270	270	300
523220	Postage	-	100	100	100
523300	Advertising	436	600	600	600
523400	Printing & Binding	-	100	100	100
523500	Travel	267	2,000	2,000	1,000
523600	Dues & Fees	4,274	4,500	4,500	4,300
523700	Education & Training	909	3,700	3,700	3,700
523800	Licenses	919	1,400	1,400	1,400
523850	Contract Labor	350	3,000	3,000	3,000
529999	Amounts to Capitalize	(424,963)	-	-	-
Supplies					
531001	Stone/Gravel	30,625	40,000	40,000	45,000
531002	Patching	38,671	32,000	32,000	32,000
531003	Brass Parts	110,454	135,000	135,000	120,000
531005	PVC Parts	1,864	1,200	1,200	1,200
531006	Ductile Iron	76,453	100,000	100,000	75,000
531007	Clamps	25,419	28,000	28,000	25,000
531008	Meters & Accessories	241,664	325,000	325,000	400,000
531009	Hydrants	10,194	15,000	15,000	25,000
531010	PVC Pipe	7,805	10,000	10,000	10,000
531011	Wire	3,171	3,800	3,800	3,800
531017	Concrete	10,973	11,000	11,000	11,000

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
531020	Other	19,357	15,000	15,000	16,000
531029	Inventory Change	486,618	-	-	-
531100	General Supplies	12,778	16,000	16,000	14,000
531104	Protective/Safety Supplies	3,672	6,000	6,000	6,000
531120	Office Supplies	1,847	1,500	1,500	1,200
531125	Printer/Copier Supplies	1,665	1,800	1,800	1,800
531130	Purchased Uniforms	6,718	7,150	7,150	7,150
531140	Repairs & Maintenance - Equip.	12,790	18,000	18,000	15,000
531141	Repairs & Maintenance - Vehicle	8,370	8,500	8,500	8,500
531142	Repairs & Maintenance - Building	3,007	1,200	1,200	1,200
531210	Water/Sewer Service	321	425	425	425
531220	Natural Gas	7,540	6,000	6,000	7,500
531230	Electric Service - City	13,973	15,000	15,000	15,000
531231	Electric Service - Other	313	300	300	300
531270	Gasoline	21,552	18,000	18,000	24,000
531271	Diesel Fuel	31,109	26,000	26,000	31,500
531300	Food for Meetings	-	150	150	150
531400	Books & Periodicals	-	150	150	150
531600	Small Equipment <$5000	111,235	14,000	14,000	11,500
531601	Computer Equipment	829	2,000	2,000	2,000
531605	Infrastructure	-	15,000	15,000	12,000
531700	Miscellaneous	-	100	100	100
539999	Capitalized Material	(51,945)	-	-	-
Capital Outlay					
541480	Infrastructure	-	710,939	710,939	-
541480 142	2" Galvanized Replacements	-	140,000	140,000	160,000
541480 170	Water System Improvements	-	140,000	140,000	170,000
541480 253	Infrastructure	-	-	-	524,366
541480 256	Infrastructure	-	-	-	365,765
541480 257	Infrastructure	-	-	-	564,000
542100	Machinery >$5000	-	-	-	74,000
Interfund					
551100	Interfund Allocation - General	44,509	43,017	43,017	44,902
554100	Interfund Allocation - Utilities	472,278	453,162	453,162	470,158
Depreciation					
561000	Depreciation	149,583	-	-	-
Other					
578001	Damages to Other Property	3,477	2,000	2,000	2,000
579000	Contingency Fund	-	100,000	100,000	100,000
Transfers Out					
611013	Utilities - Labor & Equipment	461	-	-	-
TOTAL	**WATER DISTR./ CONST.**	**$ 2,785,474**	**$ 4,094,799**	**$ 4,094,799**	**$ 5,029,441**

WATER DISTRIBUTION MAINTENANCE FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

Mark Fox	Casey Tumlim	Jerry Defoor
Michael Burchett	David Siburkis	Jordan Phillips
Colby Wheat	Kenneth Logan	
Bobby Burchett	Donald Morgan	
Ronald Scheetz	Paul Thompson	
Zachery Wheat	Benjamin Turner	
Robert Ball	Teddy Dutton	
Tommy Burchett	Andrew Campbell	
Austin Kinsey	Mark Williamson (1/2)	
Larry Muse (part-time)	Steven Spence	
John Turner Jr.	Daniel Dawson	

2 Capital Outlay

Infrastructure - Project 253 Ranger 12" transmission main (14% restricted funds)	$	524,366
Infrastructure - Project 142 2" galvanized pipe		160,000
Infrastructure - Project 170 water system improvements		170,000
Infrastructure - Project 256 GDOT SR 156 & CSX RR bridge water main relocation		365,765
Infrastructure - Project 257 Peters St Phase II water main relocation (SPLOST -		564,000
Machinery - F650 Service truck		74,000
Total	**$**	**1,858,131**

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 110 miles of fiber optic plant, serving over 150 businesses with high, speed Internet and point-to-point ethernet circuits. CALNET also serves as the City of Calhoun's IT department and manages the phone system for the City and City schools.

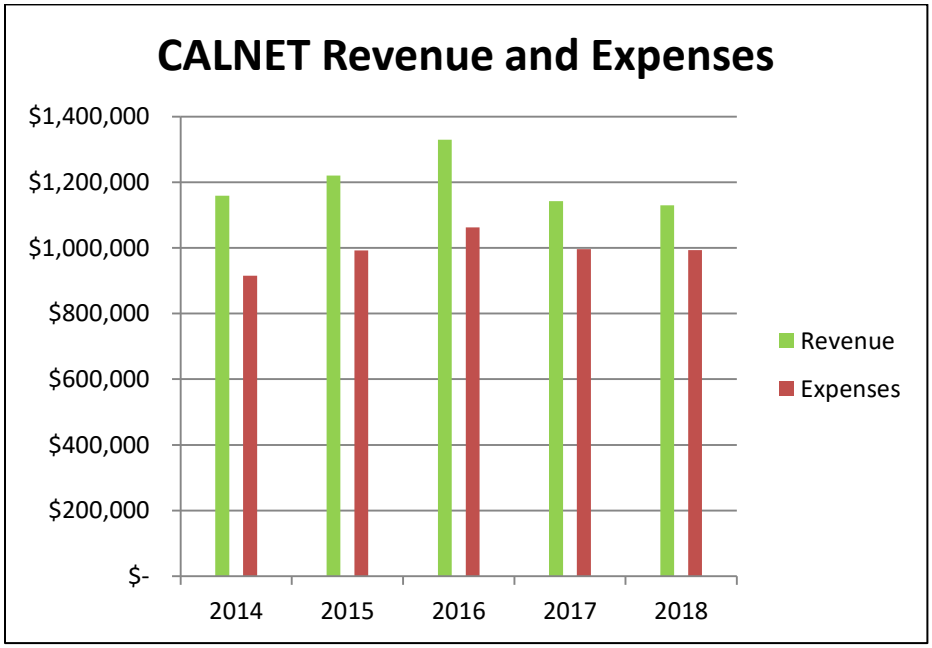


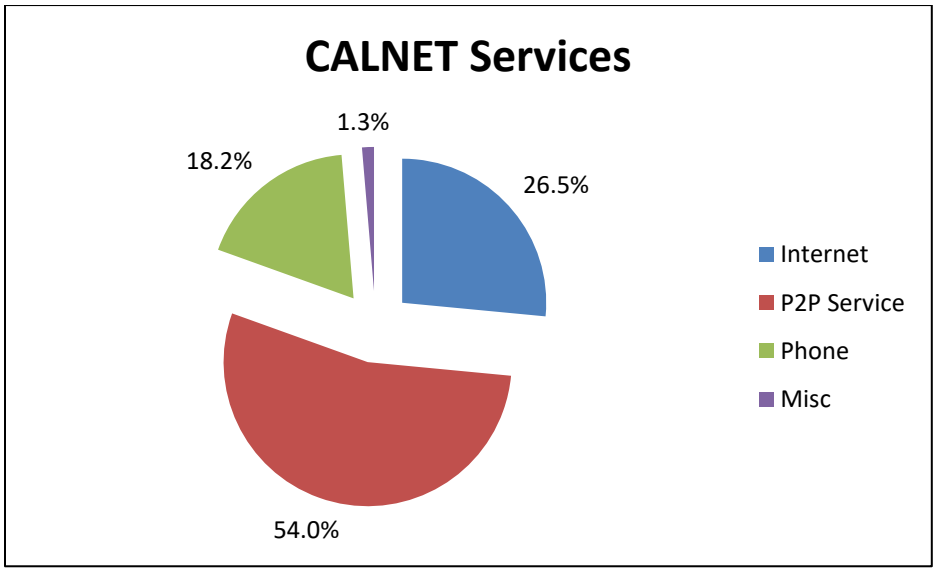
Network Operations
Jeff Young



Outside Plant Techs
Lewis Bramlett and Tyler Smith

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





TELECOMMUNICATIONS (526)

(2490000) TELECOMMUNICATIONS FUND

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Revenues					
331110	Grant	$ -	$ (6,000)	$ (6,000)	$ -
Charges for Services					
344360	Penalties	(4,589)	(5,000)	(5,000)	(4,000)
344500	Telephone	(200,601)	(200,000)	(200,000)	(204,000)
344510	Telephone - Long Distance	(2,796)	(2,700)	(2,700)	(2,900)
344650	100 MB Ethernet	(394,006)	(374,000)	(374,000)	(362,600)
344651	Dark Fiber Lease	(39,054)	(39,000)	(39,000)	(36,000)
344652	Data Fees	(126,577)	(133,000)	(133,000)	(136,000)
344653	Data Fees - School	(34,120)	(34,900)	(34,900)	(38,400)
344654	T-1 Service Connections	(12,600)	(12,600)	(12,600)	-
344656	Lease Space	(8,040)	(8,040)	(8,040)	(8,040)
344660	Internet	(29,595)	(29,000)	(29,000)	(29,000)
344661	128K Internet Service	(7,434)	(10,000)	(10,000)	(10,000)
344663	512K Internet Service	(212,453)	(220,000)	(220,000)	(230,000)
344665	Internet Service	(34,983)	(35,000)	(35,000)	(35,000)
344670	E-Mail Service	(6,238)	(6,200)	(6,200)	(6,500)
344680	Web Hosting	(240)	(240)	(240)	(240)
344681	Outside Copper	(600)	(600)	(600)	(600)
344698	Special Services	(9,718)	(8,000)	(8,000)	(5,000)
344699	PSC Fees	-	(700)	(700)	-
Other					
361006	Interest Revenues Investments	(14,835)	(9,557)	(9,557)	(13,400)
361007	Interest Revenue - Specific	-	-	-	(4,200)
363000	Unrealized Gain or Loss Inv.	13,198	13,883	13,883	(5,475)
363002	Unrealized Gain or Loss Inv.	-	-	-	(2,625)
383000	Reimbursement for Damaged Prop.	(390)	-	-	-
389000	Miscellaneous Revenue	(658)	(700)	(700)	(400)
Transfer In					
391125	Transfer In - Labor & Equip.	(973)	(1,000)	(1,000)	(1,000)
391126	Transfer In - Utilities	(2,624)	-	-	-
TOTAL	**TELECOMMUNICATION REVENUES**	**$ (1,129,927)**	**$ (1,122,354)**	**$ (1,122,354)**	**$ (1,135,380)**

(2494750) TELECOMMUNICATIONS

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 227,487	$ 235,218	$ 235,218	236,612
511300	Overtime	-	500	500	500
512100	Group Insurance	38,603	36,784	36,784	40,253
512101	Insurance Deductible Reimbursement	1,290	840	840	882
512200	FICA Contributions	13,903	14,743	14,743	14,829
512300	Medicare	3,243	3,387	3,387	3,468
512401	Retirement Plan Employer Contributions	8,273	11,674	11,674	11,949
512402	Retirement Plan Administrative Costs	672	670	670	714
512700	Workers' Compensation Insurance	5,554	5,088	5,088	5,081
512999	Amounts Capitalized	(3,484)	-	-	-
Purchased & Contracted Services					
521201	Legal & Auditing	2,228	2,500	2,500	2,500
521204	Medical Services	150	230	230	255
521209	Miscellaneous Professional Services	14,569	20,000	20,000	20,000
522001	Linen Services	520	520	520	520
522002	Exterminating Services	196	200	200	200
522112	Garbage Pickup - Commercial	522	500	500	500
522200	Interdepartmental Services	4,851	1,000	1,000	1,000
522201	Repairs & Maintenance - Vehicles	3,416	3,500	3,500	3,000

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
522202	Repairs & Maintenance - Equipment	35,920	56,100	56,100	61,100
522310	Rental of Land & Buildings	19,800	19,800	19,800	19,800
522320	Rental of Equipment & Vehicles	-	500	500	500
522321	Pole Rental	37,633	45,000	45,000	45,000
522330	Franchise Fees - City	44,198	44,387	44,387	43,810
523001	Other Purchased Services	227	-	-	-
523101	General Liability Insurance	1,876	2,100	2,100	1,318
523102	Property Insurance	956	1,000	1,000	961
523103	Vehicle Insurance	1,658	1,700	1,700	1,948
523104	Surety Bonds	-	42	42	54
523200	Telephone - City	4,305	4,700	4,700	4,100
523201	Telephone - Other	44,898	40,000	40,000	40,000
523203	Data Service - City	2,542	2,500	2,500	2,600
523205	Cell Phone/Radio	1,079	1,000	1,000	1,000
523208	GA Web Telecomm Service	107,395	100,000	100,000	100,000
523209	Internet Service	720	720	720	750
523210	E-Mail	210	210	210	210
523220	Postage	42	200	200	200
523300	Advertising	1,488	1,500	1,500	1,500
523500	Travel	1,903	2,000	2,000	3,000
523600	Dues & Fees	248	500	500	550
523602	FCC/PSC Fees	11,684	11,600	11,600	12,000
523604	Bank Service Charges	98	1,000	1,000	200
523605	Investment Fees - Specific	-	-	-	125
523700	Education & Training	549	600	600	600
Supplies					
531005	PVC Parts	-	500	500	500
531010	PVC Pipe	4,005	4,500	4,500	4,500
531011	Wire	61	15,000	15,000	15,000
531020	Other	9,549	20,000	20,000	20,000
531029	Inventory Change	41,232	-	-	-
531100	General Supplies & Materials	3,758	2,500	2,500	10,000
531120	Office Supplies	106	250	250	250
531125	Printer/Copier Supplies	74	400	400	400
531130	Purchased Uniforms	1,276	1,300	1,300	1,300
531140	Repairs & Maintenance - Equipment	166	1,500	1,500	1,500
531141	Repairs & Maintenance - Vehicles	2,417	1,000	1,000	1,000
531143	Repairs & Maintenance - Systems	526	1,500	1,500	2,000
531210	Water/Sewer Services	418	300	300	300
531220	Natural Gas	1,581	1,200	1,200	1,200
531230	Electric Service - City	16,254	20,000	20,000	17,500
531270	Gasoline	1,726	1,500	1,500	2,000
531271	Diesel Fuel	1,711	1,500	1,500	1,500
531600	Small Equipment <$5000	4,112	19,500	19,500	20,000
531601	Computer Equipment	-	3,000	3,000	3,500
531605	Infrastructure <$20000	19,246	30,000	30,000	12,000
Capital Outlay					
542200	Vehicles	-	110,000	110,000	-
Interfund					
551100	Interfund Allocation - General	4,925	4,904	4,904	4,038
554100	Interfund Allocation - Utilities	57,485	62,177	62,177	62,345
Depreciation					
561000	Depreciation	173,956	-	-	550
562000	Amortization	936	482	482	300
Other					
571009	Intergovernmental - Schools	-	6,000	6,000	-
573901	Bad Debts Expense	288	-	-	-

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Debt Service					
581410	Principal - Advance from Electric	-	113,194	113,194	114,330
582410	Interest - Advance from Electric	5,827	4,702	4,702	3,565
Transfers					
619000	Transfer Out - Renewal & Replacement	-	20,932	20,932	152,213
TOTAL	**TELECOMMUNICATIONS EXPENSES**	**$ 993,057**	**$ 1,122,354**	**$ 1,122,354**	**$ 1,135,380**
TOTAL	**TELECOMMUNICATIONS FUND**	**$ (136,869)**	**$ -**	**$ -**	**$ -**

TELECOMMUNICATIONS FOOTNOTES

1 The following employees are included in the Regular Employee Wages

2494750 Bradley Carrick, Lewis Bramlett, Tyler Smith, Jeffery Young

3 Debt

Type of Loan	*Description*	*Original Amount of Loan*	*Balance - 6/30/2019*	*Principal Pd. FYE 6/30/2020*	*Interest Pd. FYE 6/30/2020*	*Balance 6/30/2020*
Start-Up	Electric Reserve	$ 2,033,826	$ 399,326	$ 114,330	$ 3,565	$ 284,996

ELECTRIC DEPARTMENT



Director of Electric, Jeff Defoor

Mission Statement:

It is the goal of the City of Calhoun's Electric Department to power our community's progress with properly trained personnel able to secure a safe and productive environment for those employees and the community. This goal will insure that the distribution system is maintained at the highest level of quality and reliability. The Electric Department is committed to customer satisfaction and a state-of-the-art approach to power supply, while maintaining some of the lowest prices in the country. We believe our customers are not just a bottom line number, but are our neighbors.

The City of Calhoun Electric System is a participant city of the Municipal Electric Authority of Georgia (MEAG). The City's electric system generates and distributes electricity to approximately 5,300 of Calhoun's residential, commercial and industrial citizens and consumers. The electric system has, in it's over 100-year history, maintained reliable and low-cost service, with the goal of being the power supplier of choice now and in the new millennium.



The national award winning Electrical Department has won the RP3 (Reliable Public Power Provider), Excellence in Reliability and Safety Award of Excellence from the American Public Power Association. Calhoun has strategically planned for the complicated and changing electric utility industry by operating a 22 mega-watt natural gas turbine generator, which serves to stabilize costs during volatile market conditions and add to the City's diverse resources of Gas, Nuclear, Coal and Hydroelectric Generation. Additionally, a competent and well-trained staff ensures a safe work place with diverse capability. The Electric management team has continued to pursue the acquisition of additional generation opportunities, such as the Vogtle Nuclear Units 3 & 4, jointly with MEAG and its participating cities. Calhoun provides its customers with one of the smallest carbon footprints, at 68% free of carbon emission.

The City of Calhoun Electric Utilities

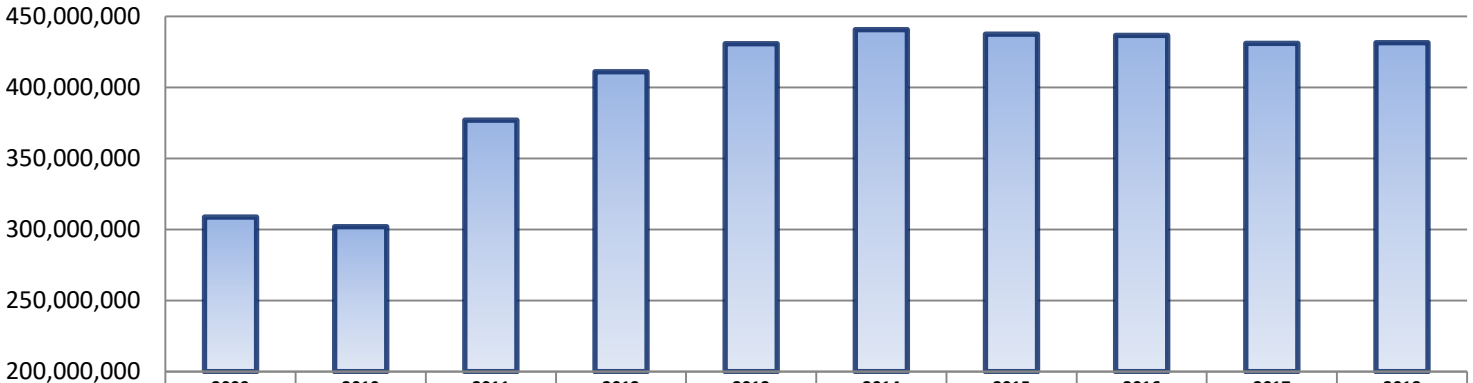
Powering our Community's Progress Since 1907

MEAG POWER | RR | GECG

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

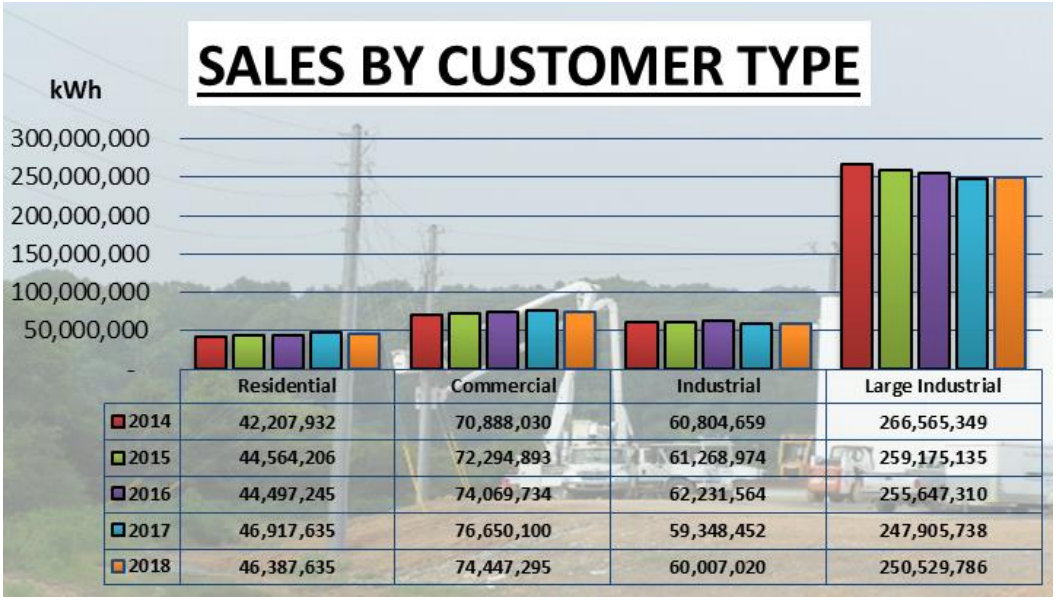
Reliable Public Power Provider

FISCAL YEAR - KWH SOLD



	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
KWH Sales	308,714,384	301,950,995	376,884,074	410,945,400	430,659,656	440,532,736	437,369,857	436,508,643	430,890,025	431,371,736

SALES BY CUSTOMER TYPE



	Residential	Commercial	Industrial	Large Industrial
2014	42,207,932	70,888,030	60,804,659	266,565,349
2015	44,564,206	72,294,893	61,268,974	259,175,135
2016	44,497,245	74,069,734	62,231,564	255,647,310
2017	46,917,635	76,650,100	59,348,452	247,905,738
2018	46,387,635	74,447,295	60,007,020	250,529,786

2018 SALES BY CUSTOMER



ELECTRIC (510)

(2480000) ELECTRIC FUND

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Revenues					
Intergovernmental Revenue					
331150	Indirect	$ (52,998)	$ -	$ -	$ -
Charges for Services					
344265	Processing Fee - Dep. Refund	(11)	-	-	-
344300	Electric	-	(30,442,500)	(30,442,500)	(28,622,540)
344302	Electric - Unmetered Commercial	(14,386)	-	-	-
344303	Electric - Unmetered Industrial	(13,388,056)	-	-	-
344311	Electric - Residential Sale	(4,166,285)	-	-	-
344312	Electric - Commercial Sales	(8,401,407)	-	-	-
344313	Electric - Industrial Sales	(1,709,680)	-	-	-
344315	Electric - Commercial KVAR	(10,682)	-	-	-
344316	Electric - Industrial Sales	(6,549)	-	-	-
344317	Electric Demand - Commercial	(1,238,585)	-	-	-
344318	Electric Demand - Industrial	(270,901)	-	-	-
344319	Electric Demand - Residential	(249,969)	-	-	-
344320	Electric - Security Lights	(380,865)	-	-	-
344321	Public Street/Highway Lighting	(150,436)	(150,435)	(150,435)	(150,435)
344324	Commercial & Admin. Electricity	(17,700)	(19,200)	(19,200)	(18,000)
344340	Sales for Resale	(217,480)	(350,000)	(350,000)	(225,000)
344360	Penalties	(150,919)	(140,000)	(140,000)	(140,000)
344370	Temporary Power	(1,440)	(500)	(500)	(500)
344371	Fuel Adjustment	(6,078,104)	(5,500,000)	(5,500,000)	(5,000,000)
344378	Cut Off Charges	(996)	(1,000)	(1,000)	(1,000)
344380	Rental Income	(24,500)	(24,200)	(24,200)	(24,200)
344381	Electric Pole Rent	(120,303)	(100,000)	(100,000)	(100,000)
344390	Recovery of Bad Debt	(15,709)	(3,000)	(3,000)	(3,000)
344391	Reconnect Fee	-	-	-	(100)
344392	Lock Fee	(145)	-	-	-
344395	Emergency Storm Assistance	(18,091)	-	-	-
344396	Other Util. Reimbursement	(1,337)	-	-	-
344397	Reimbursement - Materials	(32,386)	-	-	-
344398	Special Services Department	(65,733)	(25,000)	(25,000)	(25,000)
349300	Bad Check Fees	(455)	(400)	(400)	(400)
Other					
361001	Interest Revenue - Special	(503,450)	(110,000)	(110,000)	(110,000)
361003	Interest Income - Interfund	(16,920)	(16,718)	(16,718)	(11,742)
361006	Interest Revenue Investments	(199,543)	(126,163)	(126,163)	(180,700)
361007	Interest Revenue Specific Investment	-	-	-	(77,000)
363000	Unrealized Gain or Loss	172,120	182,736	182,736	(71,850)
363001	Unrealized Gain/Loss MEAG et al	27,183	50,000	50,000	(29,723)
363002	Unrealized Gain or Loss Investment	-	-	-	(32,775)
383000	Reimb. for Damaged Property	(26,426)	(1,000)	(1,000)	(1,000)
389000	Miscellaneous Revenue	(9,491)	(2,000)	(2,000)	(3,000)
389001	Sales Tax Vendor's Compensation	(8,873)	(8,700)	(8,700)	(8,700)
389003	Employee Jury Duty Pay	(140)	-	-	-
389005	Sale of Scrap/Surplus	(1,849)	(1,000)	(1,000)	(1,000)
389047	MEAG Telecommunication Rebate	(24,670)	(3,200)	(3,200)	(3,200)
389048	Electric Power Rebates	(523,141)	(300,000)	(300,000)	(300,000)
Transfer In					
391101	Transfer In - General Fund	(9,000)	(9,000)	(9,000)	(9,000)
391125	Transfer In - Labor & Equipment	(1,024)	(200)	(200)	(200)
REVENUES		**$ (37,911,333)**	**$ (37,101,480)**	**$ (37,101,480)**	**$ (35,150,065)**

(2484640) ELECTRIC DISTRIBUTION

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 1,020,535	$ 1,028,533	$ 1,028,533	$ 1,167,547
511300	Overtime	40,256	35,000	35,000	40,000
511999	Amounts Capitalized	(3,206)	-	-	-
512100	Group Insurance	199,200	217,113	217,113	251,095
512101	Insurance Deductible Reimb.	5,947	5,040	5,040	4,998
512200	FICA Contributions	63,167	66,436	66,436	75,364
512300	Medicare	14,767	15,537	15,537	17,625
512401	Ret. Plan Employer Contrib.	46,636	49,602	49,602	50,767
512402	Retirement Plan Admin. Costs	2,972	2,845	2,845	3,031
512500	Tuition Reimbursements	-	4,000	4,000	4,000
512700	Workers' Comp. Insurance	48,871	20,578	20,578	20,922
Purchased & Contracted Services					
521200	Engineering	1,200	6,000	6,000	6,000
521201	Legal & Auditing	195,310	150,000	150,000	100,000
521204	Medical Services	685	400	400	450
521205	Consulting	220,871	210,000	210,000	220,000
521209	Miscellaneous Professional Services	-	500	500	500
521300	Technical	43,200	40,000	40,000	70,000
522001	Linen Services	3,836	4,000	4,000	4,000
522002	Exterminating Services	196	225	225	225
522112	Garbage Pickup - Commercial	6,171	4,000	4,000	4,500
522130	Janitorial Services	70	500	500	500
522200	Interdepartmental Services	1,792	4,000	4,000	3,000
522201	Repairs & Maint. - Vehicles	45,753	28,000	28,000	30,000
522202	Repairs & Maint. - Equipment	17,717	30,000	30,000	30,000
522203	Repairs & Maint. - Building	13,902	10,000	10,000	7,500
522320	Rental of Equipment & Vehicles	24,826	25,000	25,000	28,000
522330	Franchise Fees - City	1,191,756	1,217,700	1,217,700	1,144,902
522350	Rents & Royalties	-	1,978,763	1,978,763	1,717,352
523001	Other Purchased Services	144	-	-	-
523101	General Liability Insurance	11,798	11,666	11,666	8,739
523102	Property Insurance	3,399	3,428	3,428	3,166
523103	Vehicle Insurance	9,437	9,817	9,817	9,743
523104	Surety Bonds	-	150	150	236
523200	Telephone - City	5,211	6,000	6,000	6,000
523203	Data Service - City	4,911	5,500	5,500	6,000
523205	Cell Phone/Radio	5,224	6,000	6,000	6,000
523209	Internet Service	3,285	3,500	3,500	4,000
523210	E-Mail	378	450	450	450
523220	Postage	1,066	1,200	1,200	1,200
523300	Advertising	391	500	500	500
523400	Printing & Binding	666	500	500	500
523500	Travel	10,253	7,000	7,000	10,000
523600	Dues & Fees	2,248	3,000	3,000	3,000
523604	Bank Service Charges	4,410	2,500	2,500	4,800
523605	Investment Fees - Specific	-	-	-	1,550
523700	Education & Training	21,285	6,500	6,500	6,500
523800	Licenses	429	375	375	375
523850	Contract Labor	136,333	150,000	150,000	77,500
529999	Amounts to Capitalize	(5,225)	-	-	-
Supplies					
531001	Stone/Gravel	467	1,000	1,000	1,000
531005	PVC Parts	40,819	1,000	1,000	1,000
531008	Meters & Accessories	-	40,000	40,000	70,000
531010	PVC Pipe	1,781	5,000	5,000	2,000

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
531011	Wire	44,879	55,000	55,000	55,000
531013	Poles	45,801	35,000	35,000	35,000
531014	Transformers	77,934	150,000	150,000	150,000
531015	Street Lights & Accessories	24,751	65,000	65,000	55,000
531020	Other	82,075	86,000	86,000	90,000
531029	Inventory Change	90,046	-	-	-
531100	General Supplies & Materials	14,361	12,000	12,000	14,000
531104	Protective/Safety Supplies	21,551	20,000	20,000	22,000
531108	Underground Supplies	2,004	8,000	8,000	8,000
531120	Office Supplies	888	1,400	1,400	1,400
531125	Printer/Copier Supplies	606	1,500	1,500	1,000
531130	Purchased Uniforms	5,395	6,300	6,300	6,300
531140	Repairs & Maintenance - Equipment	2,387	20,000	20,000	17,000
531141	Repairs & Maintenance - Vehicles	7,830	7,000	7,000	10,000
531142	Repairs & Maintenance - Buildings	1,096	10,000	10,000	10,000
531210	Water/Sewer Services	431	1,000	1,000	1,000
531220	Natural Gas Service	7,057	7,000	7,000	8,000
531230	Electric Service - City	12,131	14,000	14,000	14,000
531270	Gasoline	12,786	14,000	14,000	14,000
531271	Diesel Fuel	16,730	15,000	15,000	16,000
531300	Food for Meetings	349	1,000	1,000	1,000
531400	Books & Periodicals	-	200	200	200
531500	Purchased Power	28,021,630	29,500,000	29,500,000	27,500,000
531600	Small Equipment <$5000	13,597	10,000	10,000	11,000
531601	Computer Supplies	862	5,000	5,000	10,000
531700	Miscellaneous	-	400	400	-
Capital Outlay					
541200	Site Improvements	-	40,000	40,000	40,000
541480	Infrastructure	-	200,000	200,000	139,000
542100	Machinery	-	40,000	40,000	180,000
542200	Vehicles	-	31,000	31,000	-
Interfund					
551100	Interfund Allocation - General	37,485	36,630	36,630	37,863
554100	Interfund Allocation - Utilities	593,232	626,274	626,274	635,340
Depreciation					
561000	Depreciation	1,048,360	-	-	-
562000	Amortization	12,359	6,357	6,357	6,900
562001	Amortization (Specific)	-	-	-	3,700
Other					
573002	Solar Panel Credits	690	-	-	650
573900	Cash Over or Short	(347)	650	650	250
573901	Bad Debts Expense	29,333	250	250	262,000
578001	Damages to Other Property	906	75,000	75,000	2,000
579000	Contingency Fund	-	2,000	2,000	-
Transfer Out					
611001	General Fund	2,085,573	-	-	-
611006	Transfer Out - Solid Waste	572	-	-	-
611011	Labor/Equipment	29,586	15,000	15,000	15,000
611013	Utilities Labor/Equipment	33,658	15,000	15,000	15,000
619000	Renewal & Replacement	-	189,392	189,392	445,437
TOTAL	**ELECTRIC DISTRIBUTION**	**$ 35,843,728**	**$ 36,741,211**	**$ 36,741,211**	**$ 35,059,577**

ELECTRIC DISTRIBUTION FOOTNOTES

The following employees are included in the Regular Employee Wages

1 2484640

Barry Walraven	Phillip McCormick	Coulter Faith
Charles Dockery	Jimmy Stewart	Gregory Joyce
Kevin Collins	Nicholas Sane	Gary Teague
Matthew Chapman	Jonathan Rains	
Kenny Rogers	Edward Defoor	
Dennis Henry	Darrell Nicholson	
Nicholas Land	Gregory Dodd	
	Robert Pritchett	

2 Franchise taxes are calculated as 4% of metered electrical revenue and security lights.

3 Lease of assets is calculated as 6% of metered electrical revenue and security lights.

4 Debt

Loan No.	*Type of Loan*	*Balance 6/30/2019*	*Principal Paid 6/30/2020*	*Interest Paid 6/30/2020*	*Balance 6/30/2020*
Advances	Telecommunications	$ 399,326	$ 114,330	$ 3,565	$ 284,996
Advances	Sw. Plant Prop.	172,557	33,308	1,601	139,249
Advances	Utility Bldg. Renovation	455,786	76,057	4,273	379,729
Advances	Hwy. 53 Trans. Main	244,539	38,108	2,303	206,431
	TOTAL	**$ 1,272,208**	**$ 261,803**	**$ 11,742**	**$ 1,010,405**

5 Capital Outlay

Site Improvement -Rebuild pole rack and replacement pavement for supply yard	$ 40,000
Infrastructure-Replace 100 HID lights with LED ($58k), convert overhead to underground Garden Hills ($20k); convert overhead to underground Nelson St. ($61k)	139,000
Machinery-2004 Digger/Derrick	180,000
Total Capital Outlay	**$ 359,000**

(2484650) ELECTRIC GENERATOR

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Purchased & Contracted Services					
521300	Technical	$ 16,318	$ 20,000	$ 20,000	$ 20,000
522200	Interdepartmental Services	-	3,000	3,000	3,000
522202	Repairs & Maintenance - Equipment	39,259	300,000	300,000	30,000
522320	Rental of Equipment & Vehicles	-	5,000	5,000	5,000
523101	General Liability Insurance	280	246	246	469
523102	Property Insurance	4,619	4,646	4,646	4,642
523200	Telephone - City	433	500	500	500
523203	Data Service - City	1,250	1,325	1,325	1,325
523209	Internet Service	180	360	360	360
523210	E-Mail	42	42	42	42
Supplies					
531140	Repairs & Maintenance - Equipment	-	10,000	10,000	10,000
531210	Water/Sewer Services	138	150	150	150
531220	Natural Gas Services	-	5,000	5,000	5,000
531230	Electric Service - City	4,614	5,000	5,000	5,000
531271	Diesel Fuel	3,109	5,000	5,000	5,000
TOTAL	**ELECTRIC GENERATOR**	**$ 70,242**	**$ 360,269**	**$ 360,269**	**$ 90,488**



UTILITY ADMINISTRATION

Mission Statement:
The Internal Service Fund is dedicated to the financing of goods and services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis.

The City amended its structure in fiscal year 2007 to provide a Utility Division of government and a traditional General Government Division. The Utility Internal Service Fund was established to better track the administrative services that were provided for the utility funds – water, wastewater, electric and telecommunications.

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

UTILITIES ADMINISTRATION (600)

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
(6000000) UTILITY ADMIN INT SERVICE FUND					
Revenues					
Charges for Services					
341400	Charges for Paper/Copy/Books	$ (172)	$ -	$ -	$ -
341750	Internal Service Charges - General	(443,211)	(462,066)	(462,066)	(483,915)
341751	Internal Service Charges - Utility	(2,674,545)	(2,835,389)	(2,835,389)	(2,928,173)
Other					
381000	Rents & Royalties	(39,600)	(39,600)	(39,600)	(12,000)
389000	Miscellaneous Revenue	(1,590)	-	-	-
389003	Employee Jury Duty Pay	(60)	-	-	-
Transfer In					
391125	Labor & Equipment -General	(1,119)	-	-	-
391126	Labor & Equipment Transfer In-Utilities	(994)	-	-	-
392100	Gain on Sale of Assets (Taxed)	(4,072)	-	-	-
Transfer Out					
611010	Transfers Out	39,600	39,600	39,600	-
TOTAL	**REVENUES**	**$ (3,125,763)**	**$ (3,297,455)**	**$ (3,297,455)**	**$ (3,424,088)**

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
(6114100) UTILITIES ADMINISTRATION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 222,899	$ 130,276	$ 130,276	129,638
512100	Group Insurance	25,411	12,946	12,946	14,098
512101	Insurance Deduct. Reimbursement	637	280	280	294
512200	FICA Contributions	13,611	7,961	7,961	8,062
512300	Medicare	3,157	1,895	1,895	1,885
512401	Retirement Plan Employer Contrib.	5,996	6,584	6,584	6,739
512402	Retirement Plan Administrative Costs	467	378	378	403
512700	Workers' Compensation Insurance	349	227	227	347
Purchased & Contracted Services					
521201	Legal & Auditing	759	2,000	2,000	2,000
521203	Computer Consulting	-	600	600	600
521204	Medical Services	35	35	35	35
522001	Linen Services	358	600	600	600
522002	Exterminating Services	256	368	368	368
522112	Garbage Pickup - Commercial	1,045	1,045	1,045	1,045
522130	Janitorial Services	12,000	12,000	12,000	12,000
522200	Interdepartmental Services	2,446	2,000	2,000	2,000
522201	Repairs & Maintenance - Vehicles	52	300	300	300
522202	Repairs & Maintenance - Equipment	11,646	14,000	14,000	15,620
522203	Repairs & Maintenance - Buildings	2,204	5,000	5,000	5,000
522320	Rental of Equipment & Vehicles	2,917	2,700	2,700	2,700
523101	General Liability Insurance	766	801	801	561
523102	Property Insurance	1,727	1,737	1,737	1,736
523103	Vehicle Insurance	690	730	730	584
523104	Surety Bonds	-	25	25	30
523200	Telephone - City	25,071	26,300	26,300	26,300
523203	Data Service - City	35,744	36,000	36,000	40,500
523205	Cell Phone/Radio	580	750	750	750
523206	Communications - Security	2,339	3,500	3,500	3,500
523209	Internet Service	7,515	8,000	8,000	8,000
523210	E-Mail	1,470	1,500	1,500	1,500
523220	Postage	8	200	200	200
523300	Advertising	-	50	50	50
523400	Printing & Binding	878	700	700	700

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
523500	Travel	5,814	3,000	3,000	3,000
523600	Dues & Fees	4,817	4,800	4,800	5,500
523604	Bank Service Charges	45	100	100	100
523700	Education & Training	-	500	500	500
523800	Licenses	-	75	75	75
Supplies					
531100	General Supplies & Material	3,860	5,000	5,000	5,000
531120	Office Supplies	681	1,800	1,800	1,800
531125	Printer/Copier Supplies	193	800	800	800
531130	Purchased Uniforms & Protective	-	325	325	325
531141	Repairs & Maintenance - Vehicles	-	300	300	300
531142	Repairs & Maintenance - Buildings	1,960	1,500	1,500	1,500
531210	Water/Sewer Services	4,999	3,500	3,500	4,200
531230	Electric Service - City	27,651	33,500	33,500	33,500
531270	Gasoline	814	1,000	1,000	1,000
531300	Food for Meetings	612	800	800	800
531400	Books & Periodicals	42	50	50	50
531600	Small Equipment <$5000	135	4,000	4,000	5,000
531601	Computer Equipment	1,599	4,000	4,000	4,000
Capital Outlay					
541300	Buildings	-	35,000	35,000	-
Interfund					
554100	Interfund Allocation - Utilities	1,691	4,113	4,113	4,193
Depreciation					
561000	Depreciation	116,103	-	-	-
Debt Service					
581410	Advance from Electric	-	75,301	75,301	76,057
582410	Interest - Advance from Electric	5,777	5,029	5,029	4,273
Transfers Out					
611010	Transfers Out	-	-	-	12,000
TOTAL	**UTILITIES ADMINISTRATION**	**$ 559,825**	**$ 465,981**	**$ 465,981**	**$ 452,118**

UTILITIES ADMINISTRATION FOOTNOTES

1 The following employee is included in the Regular Employee Wages
6114100 Larry Vickery

2 Debt Service

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2019	Principal Pd. FYE 6/30/2020	Interest Pd. FYE 6/30/2020	Balance - 6/30/2020
Advance	Utility Bldg. Renovation	$1,204,542	$ 455,786	$ 76,057	$ 4,273	$ 379,729

FINANCE

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

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



Director of Finance

Andrea K. Bramlett, CPA



(6114112) UTILITIES - FINANCE

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 466,674	$ 482,545	$ 482,545	$ 489,759
511300	Overtime	68	1,000	1,000	500
512100	Group Insurance	97,914	98,350	98,350	107,609
512101	Insurance Deduct. Reimbursement	2,692	2,240	2,240	2,352
512200	FICA Contributions	26,851	29,949	29,949	30,396
512300	Medicare	6,305	7,004	7,004	7,109
512401	Retirement Plan Employer Contrib.	16,587	24,170	24,170	24,962
512402	Retirement Plan Administrative Costs	1,292	1,387	1,387	1,491
512700	Workers' Compensation Insurance	746	726	726	565
Purchased & Contracted Services					
521203	Computer Consulting	-	500	500	5,000
521204	Medical Services	-	75	75	75
522200	Interdepartmental Services	243	500	500	500
522202	Repairs & Maint. - Equip.	2,119	2,800	2,800	2,100
522207	Munis IT	544	1,000	1,000	3,000
523101	General Liability Insurance	1,118	1,106	1,106	1,000
523104	Surety Bonds	-	95	95	111
523209	Internet Service	-	-	-	460
523220	Postage	948	1,600	1,600	1,500
523300	Advertising	-	200	200	200
523400	Printing & Binding	1,585	1,425	1,425	1,400
523500	Travel	1,987	3,200	3,200	3,200
523600	Dues & Fees	1,155	950	950	900
523700	Education & Training	1,029	3,000	3,000	9,600
523800	Licenses	100	100	100	100
Supplies					
531120	Office Supplies	1,581	2,000	2,000	1,600
531125	Printer/Copier Supplies	1,246	1,300	1,300	1,300
531400	Books & Periodicals	285	275	275	300
531600	Small Equipment <$5000	-	300	300	400
531601	Computer Equipment	3,607	2,500	2,500	6,300
Capital Outlay					
542400	Computers - Printers/Access.	-	-	-	14,500
Interfund					
554100		166	-	-	-
TOTAL	**UTILITIES - FINANCE**	**$ 636,841**	**$ 670,297**	**$ 670,297**	**$ 718,289**

UTILITIES - FINANCE FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114112

Andrea Bramlett	Stacie Phillips
Cheryl Hollis	Sasha Smith
Mike Fuller	Dee Dee Callahan
Derrall Culberson	Dottie Butler
	Emily Beavers

2 **Capital Outlay**

Content Manager Software (Tyler)	$ 14,500
Total	**$ 14,500**

TELLERS



Head Teller,
Judy Reece



Manager,
Judith Arnold

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



(6114115) UTILITIES - TELLERS

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 137,403	$ 139,178	$ 139,178	$ 143,176
511300	Overtime	1,112	1,100	1,100	1,100
512100	Group Insurance	39,914	40,091	40,091	57,043
512101	Insurance Deduct. Reimbursement	1,098	980	980	1,273
512200	FICA Contributions	7,959	8,697	8,697	8,945
512300	Medicare	1,880	2,034	2,034	2,092
512401	Retirement Plan Employer Contrib.	5,005	6,301	6,301	6,743
512402	Retirement Plan Administrative Costs	-	361	361	403
512700	Workers' Compensation Insurance	389	452	452	382
Purchased & Contracted Services					
521204	Medical Services	240	-	-	-
522200	Interdepartmental Services	434	500	500	500
523101	General Liability Insurance	355	354	354	273
523104	Surety Bonds	-	25	25	32
523300	Advertising	134	100	100	100
523400	Printing & Binding	654	700	700	700
523500	Travel	789	400	400	2,000
523700	Education & Training	-	1,000	1,000	-
Supplies					
531100	General Supplies & Material	293	150	150	250
531120	Office Supplies	1,139	2,500	2,500	2,500
531125	Printer/Copier Supplies	605	400	400	400
531130	Purchased Uniforms	284	400	400	400
531600	Small Equipment <$5000	-	1,500	1,500	6,500
531601	Computer Equipment	-	2,500	2,500	2,500
TOTAL	**UTILITIES - TELLERS**	**$ 200,096**	**$ 209,723**	**$ 209,723**	**$ 237,312**

UTILITIES -TELLERS FOOTNOTES

1 The following employees are included in the Regular Employee Wages 6114115

Karen Grider	Catlyn Mayo part time
Shonda Schutz	Judy Reece
Brittany Bowling	Judith Arnold 1/3

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 the best value, quality service, and timely delivery and that all funding sources for such goods and services are expended with the highest level of customer service, ethical standards, fairness, and transparency, while welcoming qualified, responsible, and diverse vendors.

(6114117) UTILITIES - PURCHASING

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Benefits	$ 84,730	$ 86,907	$ 86,907	$ 88,227
512100	Group Insurance	12,414	12,469	12,469	413
512101	Insurance Deductible Reimbursement	341	280	280	-
512200	FICA Contributions	4,974	5,388	5,388	5,470
512300	Medicare	1,147	1,260	1,260	1,279
512401	Retirement Plan Employer Contrib.	3,083	4,391	4,391	4,495
512402	Retirement Plan Administrative Costs	240	252	252	269
512700	Workers' Compensation Insurance	166	165	165	130
Purchased & Contracted Services					
522200	Interdepartmental Services	509	400	400	400
523101	General Liability Insurance	203	205	205	157
523103	Vehicle Insurance	177	-	-	-
523104	Surety Bonds	-	15	15	20
523200	Telephone - City	1,403	1,500	1,500	1,500
523203	Data Service - City	1,404	1,500	1,500	1,500
523209	Internet Service	180	180	180	180
523210	E-Mail	84	85	85	85
523220	Postage	89	100	100	100
523400	Printing & Binding	-	75	75	75
523500	Travel	-	350	350	350
523600	Dues & Fees	264	250	250	250
523700	Education & Training	-	250	250	250
Supplies					
531100	General Supplies & Material	1	-	-	-
531120	Office Supplies	478	600	600	600
531125	Printer/Copier Supplies	668	1,000	1,000	1,000
531140	Repairs & Maintenance - Equipment	-	100	100	100
531141	Repairs & Maintenance - Vehicles	6	-	-	-
531270	Gasoline	42	-	-	-
531400	Books & Periodicals	-	100	100	100
531600	Small Equipment	340	500	500	500
531601	Computer Equipment	1,708	2,350	2,350	2,350
TOTAL	**UTILITIES - PURCHASING**	**$ 114,650**	**$ 120,672**	**$ 120,672**	**$ 109,800**

UTILITIES - PURCHASING FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114117 Ellen McEntyre Barry Bohannon

ENGINEERING



Engineering Manager,
David Burnett

The Engineering Department provides technical support to the City of Calhoun by designing and managing infrastructure improvement projects, by reviewing private land development plans, and by using advanced GPS surveying equipment to collect data for the City's Geographical Information System.



(6114175) UTILITIES ENGINEERING

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 296,852	$ 318,859	$ 318,859	$ 333,540
511300	Overtime	6,774	2,000	2,000	2,000
511999	Amounts Capitalized	(62,092)	-	-	-
512100	Group Insurance	48,603	48,819	48,819	53,440
512101	Insurance Deductible Reimbursement	1,337	1,200	1,200	1,176
512200	FICA Contributions	18,506	20,537	20,537	20,952
512300	Medicare	4,379	4,803	4,803	4,900
512401	Retirement Plan Employer Contrib.	10,944	15,593	15,593	16,507
512402	Retirement Plan Administrative Costs	852	894	894	986
512700	Workers' Compensation Insurance	5,937	5,546	5,546	4,738
512999	Amounts to Capitalize	(20,740)	-	-	-
Purchased & Contracted Services					
521204	Medical Services	-	200	200	200
522200	Interdepartmental Services	-	500	500	500
522201	Repairs & Maintenance - Vehicles	318	1,500	1,500	1,500
522202	Repairs & Maintenance - Equipment	752	4,000	4,000	4,000
523101	General Liability Insurance	849	837	837	663
523102	Property Insurance	205	192	192	169
523103	Vehicle Insurance	1,888	1,816	1,816	2,125
523104	Surety Bonds	-	50	50	74
523201	Telephone	1,392	1,650	1,650	1,500
523205	Cell Phone/Radio	1,205	1,200	1,200	1,200
523209	Internet Service	265	220	220	500
523220	Postage	69	100	100	300
523300	Advertising	-	1,000	1,000	1,000
523400	Printing & Binding	508	300	300	600
523500	Travel	167	900	900	800
523600	Dues & Fees	389	600	600	500
523700	Education & Training	1,783	2,000	2,000	2,000
523800	Licenses	-	300	300	300
Supplies					
531100	General Supplies & Materials	402	1,700	1,700	1,300
531104	Protective Supplies	19	700	700	750
531120	Office Supplies	340	600	600	600
531125	Printer/Copier Supplies	915	1,800	1,800	1,800
531130	Purchased Uniforms	1,497	1,600	1,600	1,600
531140	Repairs & Maintenance - Equipment	7	300	300	300
531141	Repairs & Maintenance - Vehicles	483	1,100	1,100	800
531270	Gasoline	2,990	4,000	4,000	4,000
531300	Food For Meetings	23	-	-	-
531400	Books & Periodicals	-	200	200	200
531600	Small Equipment <$5000	-	1,000	1,000	1,000
531601	Computer Equipment	6,139	9,000	9,000	12,500
531700	Miscellaneous Supplies	-	100	100	100
Capital Overlay					
542100	Machinery >$5000	-	-	-	21,000
Interfund					
554100	Interfund Allocation - Utilities	15,665	51,409	51,409	52,418
TOTAL	**UTILITIES - ENGINEERING**	**$ 349,623**	**$ 509,125**	**$ 509,125**	**$ 554,538**

UTILITIES - ENGINEERING FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114175

Kevin King	Kyle Ellis
Brandon Cook	David Burnett
Tod Lankford	

2 Capital Outlay

Equipment GPS survey rover unit	$ 21,000
Total	**$ 21,000**

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 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 66,745	$ 68,351	$ 68,351	$ 69,394
512100	Group Insurance	23,938	24,044	24,044	26,348
512101	Insurance Deductible Reimb.	659	560	560	588
512200	FICA Contributions	3,494	4,238	4,238	4,302
512300	Medicare	800	991	991	1,006
512401	Retirement Plan Employer Contrib.	2,426	3,454	3,454	3,536
512402	Retirement Plan Administrative Costs	189	198	198	211
512700	Workers' Compensation Insurance	166	156	156	130
Purchased & Contracted Services					
523101	General Liability Insurance	169	171	171	134
523104	Surety Bonds	-	10	10	16
Supplies					
531125	Printer/Copier Supplies	-	350	350	350
531130	Purchased Uniforms	-	-	-	200
TOTAL	**WORK ORDER DISPATCH**	**$ 98,585**	**$ 102,523**	**$ 102,523**	**$ 106,215**

UTILITIES - WORK ORDER DISPATCH FOOTNOTES

1 The following employees are included in the Regular Employee Wages

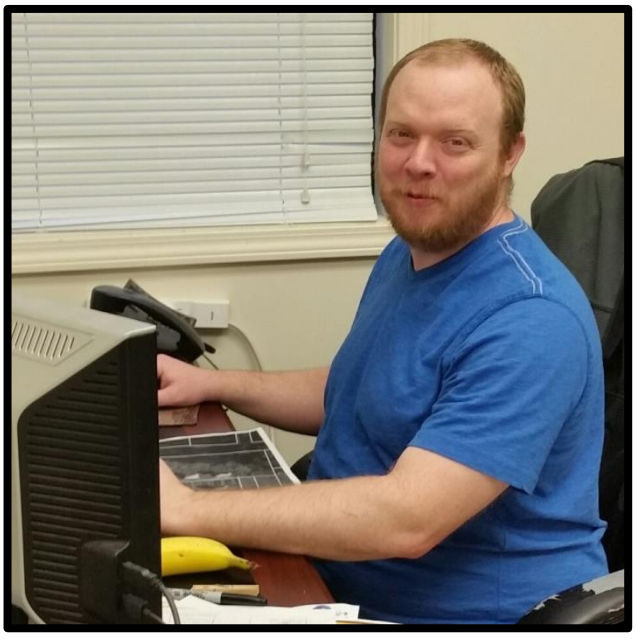
6114176	Andrea Everett	Rhonda Crider

GIS



Created in 2007, the Geographic Information System, GIS, Department, helps collect and manage the City of Calhoun's utility and government information. The GIS department is charged with maintaining applications, developing software tools, and assisting departments with mapping hundreds of miles of utility lines, storing thousands of data points, preparing documentation for public safety and providing the platforms to display the results on computerized maps. Public, safety and utility data change daily. The GIS department provides the lastest technology for City personnel, whether at their desk or in the field, to collect and display up-to-date information about our City's infrastructure.

Davie Crawford
GIS Manager



Micky Beckman
Data Analyst

(6114177) GIS

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 128,001	$ 131,319	$ 131,319	$ 134,575
512100	Group Insurance	23,938	24,044	24,044	26,348
512101	Insurance Deduct. Reimbursement	659	560	560	588
512200	FICA Contributions	7,812	8,182	8,182	8,384
512300	Medicare	1,842	1,914	1,914	1,961
512401	Retirement Plan Employer Contrib.	4,661	6,637	6,637	6,793
512402	Retirement Plan Administrative Costs	363	381	381	406
512700	Workers' Compensation Insurance	286	279	279	193
519999	Main Personnel Services	(596)	-	-	-
Purchased & Contracted Services					
521204	Medical Services	-	-	-	80
522201	Repairs & Maintenance - Vehicles	-	-	-	50
523101	General Liability Insurance	18	340	340	268
523103	Vehicle Insurance	12	467	467	342
523104	Surety Bonds	341	-	-	31
523205	Cell Phone/Radio	423	-	-	1,000
523209	Internet Service	531	360	360	1,500
523500	Travel	1,345	200	200	-
523600	Dues/Fees	80	200	200	200
523700	Education & Training	868	100	100	500
523800	Licenses	25,000	25,000	25,000	25,000
Supplies					
531120	Office Supplies	90	50	50	50
531125	Printer/Copier Supplies	240	250	250	250
531130	Purchased Uniforms	629	650	650	650
531141	Repairs & Maintenance - Vehicles	97	-	-	-
531270	Gasoline	459	600	600	500
531601	Computer Equipment	-	4,100	4,100	-
TOTAL	**GEO INFO SERVICE**	**$ 197,096**	**$ 205,633**	**$ 205,633**	**$ 209,669**

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,
Annissa Clark

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 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 95,862	$ 124,180	$ 124,180	$ 120,576
511300	Overtime	1,360	1,700	1,700	1,700
512100	Group Insurance	4,243	22,294	22,294	4,699
512101	Insurance Deductible Reimb.	117	91	91	100
512200	FICA Contributions	5,835	7,828	7,828	7,581
512300	Medicare	1,394	1,831	1,831	1,773
512401	Retirement Plan Employer Contrib.	3,901	5,558	5,558	5,689
512402	Retirement Plan Administrative Costs	304	319	319	340
512700	Workers' Compensation	248	205	205	293
Purchased & Contracted Services					
522001	Linen Services	143	250	250	250
522200	Interdepartmental Services	874	600	600	600
522202	Repairs & Maintenance - Equipment	59	300	300	300
523101	General Liability Insurance	352	323	323	292
523104	Surety Bonds	-	20	20	29
523220	Postage	34	1,000	1,000	100
523300	Advertising	-	100	100	100
523400	Printing & Binding	842	1,600	1,600	2,000
523500	Travel	195	2,000	2,000	2,500
523600	Dues & Fees	3,598	3,500	3,500	3,500
523700	Education & Training	-	1,500	1,500	1,500
Supplies					
531100	General Supplies	40	200	200	200
531120	Office Supplies	572	1,000	1,000	1,000
531125	Printer/Copier Supplies	2,120	2,500	2,500	2,000
531130	Purchased Uniforms	300	300	300	300
531170	Gasoline	76	-	-	-
531300	Food for Meetings	-	100	100	100
531400	Books & Periodicals	215	350	350	350
531600	Small Equipment <$5000	190	1,200	1,200	1,200
531601	Computer Equipment	4,693	2,500	2,500	2,500
Interfund					
554100	Interfund Allocation - Utilities	40,430	41,009	41,009	42,486
TOTAL	**UTILITIES - CUSTOMER SERVICE**	**$ 167,996**	**$ 224,358**	**$ 224,358**	**$ 204,058**

UTILITIES - CUSTOMER SERVICE FOOTNOTES

1 The following employees are included in the Regular Employee Wages 6114190

Annissa Clark	Heather Defoor
Ceara Williams 1/2	Judith Arnold - 1/3
Marisha Hunt	

METER READING



The Meter Reading Department utilizes the automated meter reading system. This technology allows for the automatic collecting of consumption diagnostics and status information in the meter without physically visiting it. Calhoun Utilities meter readers are in charge of keeping track of customer meters, connections, disconnections, repairs, and the unauthorized use of utilities through illegal connections.



Supervisor,
Allan Serritt

(6114191) UTILITIES - METER READING

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 145,502	$ 174,940	$ 174,940	$ 173,762
511300	Overtime	2,908	3,500	3,500	4,000
512100	Group Insurance	47,876	60,110	60,110	65,870
512101	Insurance Deductible Reimbursement	1,317	1,120	1,120	1,470
512200	FICA Contributions	8,727	11,190	11,190	11,150
512300	Medicare	2,033	3,448	3,448	2,607
512401	Retirement Plan Employer Contrib.	5,299	7,256	7,256	7,426
512402	Retirement Plan Administrative Costs	413	416	416	444
512700	Workers' Compensation Insurance	33,735	29,014	29,014	13,060
Purchased & Contracted Services					
521204	Medical Services	-	-	-	200
522001	Linen Services	182	300	300	200
522200	Interdepartmental Services	-	400	400	400
522201	Repairs & Maintenance - Vehicles	3,287	4,000	4,000	4,000
522202	Repairs & Maintenance - Equipment	48,649	48,500	48,500	56,000
523101	General Liability Insurance	601	554	554	501
523103	Vehicle Insurance	2,343	2,227	2,227	2,197
523104	Surety Bonds	-	25	25	41
523205	Cell Phone/Radio	1,779	2,000	2,000	2,200
523209	Internet Service	796	650	650	1,400
523300	Advertising	-	100	100	150
523400	Printing & Binding	-	150	150	-
523500	Travel	-	200	200	200
523600	Dues &Fees	-	100	100	-
523700	Education & Training	-	400	400	400
523800	License	-	35	35	35
Supplies					
531008	Meters & Accessories	2,751	2,600	2,600	10,500
531104	Protective/Safety Supplies	-	-	-	500
531100	General Supplies	4,260	4,000	4,000	8,000
531120	Office Supplies	494	500	500	500
531125	Printer/Copier Supplies	52	450	450	450
531130	Purchased Uniforms	1,330	2,000	2,000	1,950
531140	Repairs & Maintenance - Equipment	160	1,000	1,000	1,000
531141	Repairs & Maintenance - Vehicles	462	6,000	6,000	6,000
531231	Electric Service - Other	624	700	700	700
531270	Gasoline	7,706	9,000	9,000	9,000
531300	Food For Meetings	-	100	100	100
531400	Small Equipment <$5000	-	150	150	150
531600	Books & Periodicals	100	4,000	4,000	4,000
531601	Computer Equipment	1,450	3,200	3,200	3,200
Capital Outlay					
542200	Vehicles	-	25,000	25,000	26,500
Other					
578001	Damages to Other Property	-	500	500	500
TOTAL	**UTILITIES - METER READING**	**$ 324,835**	**$ 409,835**	**$ 409,835**	**$ 420,763**

UTILITIES - METER READERS FOOTNOTES

1 The following employees are included in the Regular Employee Wages 6114191

Allan Serritt	Chad Wright
Clarence Elrod	Micki DeMille
Joshua Garlin	

2 Capital Outlay

Vehicle - Truck	$ 26,500
Total	**$ 26,500**

BILLING



Manager,
Judith Arnold



Supervisor,
Melissa Long

Patty
Edwards

Ceara
Williams

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

(6114192) UTILITIES - BILLING

		FY 2018 ACTUALS	FY 2019 ORIGINAL BUDGET	FY 2019 REVISED BUDGET	FY 2020 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 103,686	$ 116,050	$ 116,050	$ 130,072
511300	Overtime	1,927	2,100	2,100	2,100
512100	Group Insurance	27,889	34,022	34,022	43,869
512101	Insurance Deduct. Reimbursement	767	700	700	979
512200	FICA Contributions	6,145	7,325	7,325	8,194
512300	Medicare	1,438	1,713	1,713	1,916
512401	Retirement Plan Employer Contrib.	3,651	5,205	5,205	5,327
512402	Retirement Plan Administrative Costs	284	299	299	318
512700	Workers' Compensation Insurance	166	208	208	230
Purchased & Contracted Services					
521201	Legal & Auditing	-	400	400	-
522200	Interdepartmental Services	484	650	650	650
522202	Repairs & Maintenance - Equipment	63,016	63,450	63,450	67,000
523101	General Liability Insurance	617	611	611	494
523104	Surety Bonds	-	25	25	27
523220	Postage	106,154	105,000	105,000	108,000
523400	Printing & Binding	35,876	36,000	36,000	36,000
523500	Travel	607	1,200	1,200	1,200
523700	Education & Training	-	600	600	600
Supplies					
531100	General Supplies	225	150	150	150
531120	Office Supplies	173	500	500	500
531125	Printer/Copier Supplies	218	1,200	1,200	1,200
531130	Purchased Uniforms	-	200	200	300
531140	Repairs & Maintenance - Equipment	-	100	100	100
531300	Food for Meetings	-	100	100	100
531600	Small Equipment <$5000	-	500	2,448	500
531601	Computer Equipment	369	1,000	1,000	1,500
Interfund					
554100	Interfund Allocation - Utilities	981	-	-	-
TOTAL	**UTILITIES - BILLING**	**$ 354,675**	**$ 379,308**	**$ 381,256**	**$ 411,326**

UTILITIES - BILLING FOOTNOTES

1 The following employees are included in the Regular Employee Wages 6114192

Melissa Long	Patty Edwards
Judith Arnold - 1/3	Ceara Williams 1/2

INTERNAL SERVICE FUND ADMIN. SERVICE FEES - 2019-2020

Base Amount	
Utility Billing	$ 411,326
Customer Service	204,058
Meter Reading	420,763
Tellers	232,312
Engineering	554,538
Finance	718,289
Utility Administration	445,118
Purchasing	109,800
GIS	209,669
Work Order Dispatch	106,215
TOTAL	**$ 3,412,088**

Crossover to General Fund			
Customer Service	11.1%	Solid Waste	$ 22,656
Utility Billing	11.1%	Solid Waste	45,676
Tellers	11.1%	Solid Waste	25,793
Finance	3% of Govt. Fund	Solid Waste	9,481
Purchasing		General Admin	38,101
GIS	17.0%	General Admin	35,644
Finance	85% of Govt. Fund	General Admin	268,641
Finance	6% of Govt. Fund	Recreation	18,963
Finance	3% of Govt. Fund	Golf-Pro	9,481
Finance	3% of Govt. Fund	Golf-Mtnce.	9,481
TOTAL			**$ 483,915**

1. Water Plant		
Utility Billing	54.7%	224,981
Customer Service	54.7%	111,615
Meter Reading	61.7%	259,615
Tellers	54.7%	127,069
Engineering	10.0%	55,454
Utility Administration	5.0%	22,256
Purchasing		11,090
Work Order Dispatch	0.0%	-
GIS	1.0%	2,097
Finance	4%	28,732
TOTAL		**$ 842,908**

2. Water Distribution		
Engineering	35.0%	$ 194,088
Utility Administration	20.0%	89,024
Purchasing		20,313
Work Order Dispatch	40.0%	42,486
GIS	25.0%	52,417
Finance	10%	71,829
TOTAL		**$ 470,158**

3. Waste Treatment Plant		
Utility Billing	18.9%	$ 77,742
Customer Service	18.9%	38,568
Purchasing		16,360
Work Order Dispatch	0.0%	-
GIS	0.0%	-
Meter Reading	21.4%	90,029
Tellers	18.9%	43,908
Engineering	15.0%	83,181
Utility Administration	5.0%	22,256
Finance	4.0%	28,732
TOTAL		**$ 400,775**

4. Wastewater Collection		
Engineering	40.0%	$ 221,814
Utility Admin.	20.0%	89,024
Purchasing		3,294
Work Order Dispatch	10.0%	10,622
GIS	10.0%	20,967
Finance	10%	71,827
TOTAL		**$ 417,549**

5. Electric Department		
Utility Billing	15.0%	$ 61,678
Customer Service	15.0%	30,602
Meter Reading	16.9%	71,119
Tellers	15.0%	34,840
Utility Admin.	45.0%	200,303
Purchasing		15,151
Work Order Dispatch	10.0%	10,622
GIS	15.0%	31,449
Finance	25%	179,575
TOTAL		**$ 635,340**

6. Telecommunications		
Utility Billing	0.3%	$ 1,249
Tellers	0.3%	703
Utility Admin.	5.0%	22,256
Customer Service	0.3%	617
Purchasing		5,490
Work Order Dispatch	0.0%	-
GIS	5.0%	10,483
Finance	3.0%	21,548
TOTAL		**$ 62,345**

7. Direct Charges to Admin. Departments		
Engineering - GIS	25.0%	52,418
Customer Svc. - Work Order Dispatch	40.0%	42,486
Utility Admin. - GIS	2.0%	4,193
TOTAL		**$ 99,098**

INTERNAL SERVICE FUND ADMINISTRATIVE SERVICE FEES - Background Information 2018-2019

Utility Billing & Tellers (Based on customers)		
Water Treatment Plant	54.7%	19,729
Waste Treatment Plant	18.9%	6,834
Electric (includes Demand, etc.)	15.0%	5,409
Solid Waste	11.1%	4,025
Telecommunications	0.3%	155
TOTAL	**100.0%**	**36,152**

Customer Service (Based on customers)	
Water Treatment Plant	54.7%
Waste Treatment Plant	18.9%
Electric (includes Demand, etc.)	15.0%
Solid Waste	11.1%
Telecommunications	0.3%
TOTAL	**99.9%**

Meter Reading (Based on Water/Sewer/Electric customers)		
Water Treatment Plant	61.7%	19,729
Waste Plant (reduced - no meters)	21.4%	6,834
Electric (include Demand/other)	16.9%	5,409
TOTAL	**100.0%**	**31,972**

Engineering (Based on estimated time)	
Water Treatment Plant	10.0%
Water Distribution Maintenance	35.0%
Waste Treatment Plant	15.0%
Wastewater Collection Maintenance	40.0%
TOTAL	**100.0%**

Finance Dept. (Based on estimated time)	
Water Treatment Plant	4%
Waste Treatment Plant	4%
Water Distribution Maintenance	10%
Wastewater Collection Maintenance	10%
Electric	25%
Telecommunications	3%
General Admin.	44%
TOTAL	**100%**

Utility Administration (Based on estimated time)		
Water Treatment Plant		5.0%
Waste Treatment Plant		5.0%
Water Distribution Maintenance		20.0%
Wastewater Collection Maintenance		20.0%
Electric		45.0%
Telecommunications		5.0%
TOTAL		**100.0%**

Purchasing (Based on estimated time)			
General Admin.	34.7%		$ 38,102
Water Treatment Plant	10.1%		11,090
Water Distribution Maintenance	18.5%		20,313
Waste Treatment Plant	14.9%		16,360
Wastewater Collection Maintenance	3.0%		3,294
Electric	13.8%		15,152
Telecommunications	5.0%		5,490
TOTAL	100.0%		**$ 109,800**

GIS (Based on estimated time)		
General Admin.		17.0%
Electric		15.0%
Telecommunications		5.0%
Engineering		25.0%
Wastewater Collection Maintenance		10.0%
Water Distribution Maintenance		25.0%
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		40.0%
Waste Water Collection Maintenance		10.0%
Waste Water Plant Maintenance		0.0%
Water Plant Maintenance		0.0%
Telecommunications		0.0%
Electric		10.0%
TOTAL		**100.0%**

2020 Budget Utility Sewer, Water and Electric Fee Summary

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
2009	4,269,156	321,069	4,590,225	1,502,199	2.84	6,113
2010	5,018,304	397,536	5,415,840	1,582,014	3.17	6,163
2011	4,495,814	307,307	4,803,121	1,361,467	3.30	6,530
2012	4,735,165	117,671	4,852,836	1,302,302	3.64	6,547
2013	4,579,097	118,801	4,697,898	1,202,521	3.81	6,574
2014	4,536,716	156,732	4,693,448	1,164,654	3.90	6,436
2015	4,715,392	231,877	4,947,269	1,120,559	4.21	6,544
2016	4,879,677	126,573	5,006,250	1,149,950	4.24	6,657
2017	4,956,848	80,756	5,037,604	1,120,919	4.42	6,731
2018	5,096,010	106,555	5,202,566	1,150,355	4.43	6,876

Water Fee History

Fiscal Year	Billed Dollars	1000 Gallons	Dollars Per 1000 Gal. (Averaging Minimum & inside/outside rates)	Average Customers
2009	8,262,188	3,021,126	2.73	18,869
2010	8,940,326	3,087,921	2.90	18,911
2011	8,886,887	2,969,329	2.99	18,796
2012	9,167,800	2,851,906	3.21	18,870
2013	9,495,463	2,662,934	3.57	18,978
2014	9,794,461	2,751,726	3.56	19,029
2015	10,418,551	2,697,545	3.86	19,185
2016	10,955,819	2,789,082	3.93	19,454
2017	11,614,614	2,927,280	3.97	19,596
2018	12,053,864	2,838,212	4.25	19,779

Electric Fee History

Fiscal Year	Billed Dollars	Consumption in kWh	Average kWh in cents	Customers
2009	23,332,285	308,844,230	7.55	4,972
2010	22,841,884	301,476,976	7.58	4,966
2011	28,534,965	375,614,834	7.60	5,036
2012	31,881,369	410,945,400	7.76	5,014
2013	34,390,312	430,659,656	7.99	5,030
2014	37,306,674	440,532,736	8.47	5,103
2015	38,451,459	437,369,857	8.79	5,237
2016	37,587,069	436,508,643	8.61	5,339
2017	36,028,243	430,890,025	8.36	5,371
2018	35,991,818	431,413,031	8.34	5,433

Glossary

GEFA: Georgia Environmental Finance Authority

Kilovolt (kV): The unit of electrical potential equal to 1,000 volts (defined herein).

Kilowatt (kW): One kilowatt equals 1,000 watts (defined herein).

Kilowatt hour (kWh): The basic unit of electric energy equal to one kilowatt of power supplied to or taken from an electric circuit steadily for one hour. One kilowatt hour equals 1,000 watt hours.

NPDES: National Pollutant Discharge Elimination System

Permitted capacity: The amount of water or wastewater permitted by the Georgia Environmental Protection Division based on the total amount of water or wastewater that can be effectually treated through the treatment system in twenty-four hours.

Sludge Disposal/Bio Solids: The wastewater treatment process generates solids (sludge or Bio-Solids) that must be disposed of according to the US Environmental Protection Agency's 40 CFR Part 503 regulations. The City of Calhoun utilizes a "Land Application Program" to address this issue.

Voltage (of a Circuit): The electric pressure of a circuit in an electric system measured in volts. It is generally a nominal rating based on the maximum normal effective difference of potential between any two conductors of the circuit. The voltage of the circuit supplying power to a transformer is called the primary voltage, as opposed to the output voltage or load-supply voltage that is called secondary voltage. In power supply practice the primary is almost always the high-voltage side and the secondary the low-voltage side of a transformer, except at generating stations.

Water Treatment: A process by which water is withdrawn from a source such as a river or wells and subjected to a series of treatment processes such as coagulation (addition of chemicals to change the chemistry of the water), flocculation (initiate conglomeration of particles to remove impurities), sedimentation (uses gravity to settle out particles formed during the flocculation process), and filtration (utilizes gravity to force the settled water through layers of different size anthracite, sand and stone removing any contaminants remaining after the sedimentation process. The water is then treated with chlorine to kill any bacteria or pathogens before being pumped into the distribution system which supplies the customers.

Watt: The electrical unit of real power or rate of doing work. The rate of energy transfer equivalent to one ampere flowing due to an electrical pressure of one volt at unity power factor. One watt is equivalent approximately 1/746 horsepower, or one joule per second.

Wastewater Treatment: A process by which contaminants are removed from wastewater as household, commercial, and institutional sewerage. It includes physical, chemical, and biological processes to remove physical, chemical and biological contaminants. Its objective is to produce an environmentally safe fluid waste stream (or treated effluent) discharged back into the watershed and a solid waste (or treated sludge/bio-solids) suitable for disposal or reuse (usually as farm fertilizer).

Water Distribution System: A water supply network of pipes, pumps, meters, fire hydrants, valves, and storage tanks which deliver water for drinking, firefighting, irrigation, and industrial use.

Wastewater Collection System: A network of pipes, pumping stations, manholes, clean-outs, and smaller service lines which flow together to convey sewerage to the wastewater treatment plant.

City of Calhoun Utilities
Capital Plan Summary
2021-2025

Year	Wastewater	Water	Electric	Telecom	Utility Admin	Engineering	GIS	Totals
FY 2021	$ 271,000	$ 4,559,800	$ 1,179,000.00	$ 70,000	$ 17,000	$ 30,000	$ 30,000	$ 6,156,800
FY 2022	690,500	1,367,800	1,008,000	175,000	30,000	27,000	-	3,298,300
FY 2023	1,004,000	2,656,350	695,000	2,080,000	25,000	74,000	40,000	6,574,350
FY 2024	1,424,000	2,334,900	282,000	2,340,000	5,000	25,000	-	6,410,900
FY 2025	456,000	1,875,900	574,500	1,000,000	27,000	30,000	-	3,963,400
Totals	**$ 3,845,500**	**$ 12,794,750**	**$ 3,738,500**	**$ 5,665,000**	**$ 104,000**	**$ 186,000**	**$ 70,000**	**$ 26,403,750**

Wastewater Treatment System
Five Year Capital Plan
2021-2025

Year	Item	Cost	Funding Source
2020-2021	Industrial pretreatment	$ 50,000	Operating revenue
	TOTAL	**50,000**	
2021-2022	Industrial pretreatment	40,000	Operating revenue
	Lab rehabilitation	125,000	Operating revenue
	Half ton pick-up	22,500	Operating revenue
	TOTAL	**187,500**	
2022-2023	Industrial pretreatment	40,000	Operating revenue
	Digester blower replacement	500,000	Operating revenue
	TOTAL	**540,000**	
2023-2024	Industrial pretreatment	40,000	Operating revenue
	Secondary lift screw pump	115,000	Operating revenue
	RAS/WAS pumps/MCC panels	350,000	Operating revenue
	TOTAL	**505,000**	
2024-2025	Industrial pretreatment	40,000	Operating revenue
	Chemical dosage pumps	40,000	Operating revenue
	Belt press	175,000	Operating revenue
	TOTAL	**255,000**	
	TOTAL FOR WASTE WATER TREATMENT	**$ 1,537,500**	

Wastewater Collection System
Five Year Capital Plan
2021-2025

Year	Item	Cost	Funding Source
2020-2021	Large trench box: upgrade of 2006 model	$ 27,000	Operating revenue
	Rock Box: replace 2006 model	18,000	Operating revenue
	2 Sewer service line cameras with locators	36,000	Operating revenue
	Sewer main line flow recorders: I & I crew	20,000	Operating revenue
	Sewer main line replacements	120,000	Operating revenue
	TOTAL	**221,000**	
2021-2022	4 x 4 Loader	95,000	Operating revenue
	Half of tandem dump truck: replace 2004 model	65,000	Operating revenue
	Air compressor	18,000	Operating revenue
	Gallman Avenue / Ola Street sewer replacement	325,000	Operating revenue
	TOTAL	**503,000**	
2022-2023	F-650 service truck with utility body	69,000	Operating revenue
	Half of the cost of track hoe replacement	65,000	Operating revenue
	Dan Cherry / Florence Avenue sewer replacement	330,000	Operating revenue
	TOTAL	**464,000**	
2023-2024	F-750 with dump body	74,000	Operating revenue
	F-150 4 x 4, extended cab truck	25,000	Operating revenue
	Garden Hills sewer replacement	820,000	Operating revenue
	TOTAL	**919,000**	
2024-2025	F-350 4 x 4 truck with utility body	47,000	Operating revenue
	F-250 4 x 4 extended cab truck, half of cost	14,000	Operating revenue
	Sewer main line replacements	140,000	Operating revenue
	TOTAL	**201,000**	
	TOTAL FOR WASTE WATER COLLECTION	**2,308,000**	
	GRAND TOTAL	**$ 3,845,500**	

Water Treatment System
Five Year Capital Plan
2021-2025

Year	Item	Cost	Funding Source
2020-2021	Brittany Drive: high service pump # 2 and # 3 replacement	$ 200,000	Operating revenue
	Brittany Drive: Scada system upgrades (new radios and system equipment)	70,000	Operating revenue
	Brittany Drive: enclosure over Leopold filters and mixer basin	250,000	Operating revenue
	Brittany Drive: 3/4 ton pick-up truck, 4 wheel, 4 door V8	26,000	Operating revenue
	Brittany Drive: filter media replacement on two Tonka trains (1 & 2)	50,000	Operating revenue
	Mauldin Road: high service pump 3 replacement	100,000	Operating revenue
	Mauldin Road: filter media	10,000	Operating revenue
	Mauldin Road: storage tank painting/renovation	350,000	Operating revenue
	Mauldin Road: radio upgrades	75,000	Operating revenue
	TOTAL	**1,131,000**	
2021-2022	Brittany Drive: filter media replacement on two Tonka trains (3 & 4)	50,000	Operating revenue
	Brittany Drive: Scada system upgrades (new radios and system equipment)	70,000	Operating revenue
	Brittany Drive: Tonka filter train valve replacement continuation	50,000	Operating revenue
	Brittany Drive: Rosemount turbidity meter replacement (17 units at Brittany Plant)	75,000	Operating revenue
	Brittany Drive: well pump or Big Spring pump replacement	250,000	Operating revenue
	Brittany Drive: chemical system upgrades (chlorine or other chemicals)	50,000	Operating revenue
	Mauldin Road: river pump 3 replacement	85,000	Operating revenue
	Mauldin Road: turbidimeter replacement (17 units)	68,000	Operating revenue
	Mauldin Road: scrubber media	80,000	Operating revenue
	Mauldin Road: chemical pump replacement	5,000	Operating revenue
	TOTAL	**783,000**	
2022-2023	Brittany Drive: renovations and repairs, pump replacement	1,000,000	Operating revenue
	Brittany Drive: computer upgrades/programming/replacement	50,000	Operating revenue
	Brittany Drive: replace lab equipment (autoclave/incubator), renovate lab	25,000	Operating revenue
	Brittany Drive: fencing, gate, security system upgrades on distribution system	150,000	Operating revenue
	Mauldin Road: two mag meters for finished meters	25,000	Operating revenue
	Mauldin Road: storage tank paint / renovation	350,000	Operating revenue
	Mauldin Road: lab equipment upgrades	20,000	Operating revenue
	Mauldin Road: computer upgrades	10,000	
	TOTAL	**1,630,000**	
2023-2024	Brittany Drive: repair or replace well 3 or 4 pump (if not already)	250,000	Operating revenue
	Brittany Drive: repair or replace high service pumps	200,000	Operating revenue
	Brittany Drive: building upgrade/repairs at Big Spring intake building	50,000	Operating revenue
	Mauldin Road: radio upgrades at meter sites and pump stations	35,000	Operating revenue
	Mauldin Road: pump station upgrades	150,000	Operating revenue
	Mauldin Road: new lime pumps	40,000	Operating revenue
	TOTAL	**725,000**	
2024-2025	Brittany Drive: half ton pick-up truck or SUV for sample collection	30,000	Operating revenue
	Mauldin Road: pump station upgrades	150,000	Operating revenue
	Mauldin Road: storage tank paint / renovation	375,000	Operating revenue
	Mauldin Road: incubator	5,000	Operating revenue
	Mauldin Road: new high service pump downstairs	150,000	Operating revenue
	TOTAL	**710,000**	
	TOTAL FOR TREATMENT SYSTEM	**$ 4,979,000**	

Water Distribution System
Five Year Capital Plan
2021-2025

Year	Item	Cost	Funding Source
2020-2021	Equipment trailer	$ 7,800	Operating revenue
	F-150 4 x 4 extended cab truck	25,000	Operating revenue
	F-650 service truck with utility body	67,000	Operating revenue
	Air compressor with piercing tool	24,000	Operating revenue
	Project 170: system upgrades for 2", 4", 6", 8" water mains	170,000	Operating revenue
	Ranger/Highway 411/Covington Bridge Road 12" water main	2,965,000	Operating revenue
	Project 142: 2" galvanized line replacements	170,000	Operating revenue
	TOTAL	**3,428,800**	
2021-2022	F-750 dump truck	74,000	Operating revenue
	F-650 service truck with utility body	68,000	Operating revenue
	Half of tandem dump truck	65,000	Operating revenue
	Equipment trailer	7,800	Operating revenue
	Vibratory roller for compacting ditches	30,000	Operating revenue
	Project 170: system upgrades for 2", 4", 6", 8" water mains	170,000	Operating revenue
	Project 142: 2" galvanized line replacements	170,000	Operating revenue
	TOTAL	**584,800**	
2022-2023	F-650 service truck with utility body	68,000	Operating revenue
	F-750 dump truck	74,000	Operating revenue
	Half of the cost for track hoe replacement	65,000	Operating revenue
	Equipment trailer	7,900	Operating revenue
	Project 170: system upgrades for 2", 4", 6", 8" water mains	170,000	Operating revenue
	Project 142: 2" galvanized line replacements	170,000	Operating revenue
	Cast iron line replacement: College Street, Line Street, Pisgah Way, Newtown Creek, Dan Cheri, and Louise Avenue	471,450	Operating revenue
	TOTAL	**1,026,350**	
2023-2024	F-650 service truck with utility body	68,000	Operating revenue
	F-750 dump truck	74,000	Operating revenue
	Equipment trailer	7,900	Operating revenue
	Project 170: system upgrades for 2", 4", 6", 8" water mains	170,000	Operating revenue
	Project 142: 2" galvanized line replacements	170,000	Operating revenue
	Highway 136 connector 12" transmission main from Water Plant	430,000	Operating revenue
	Cast iron replacement: North Wall Street, West Belmont, and Highway 53	690,000	Operating revenue
	TOTAL	**1,609,900**	
2024-2025	F-650 service truck with utility body	69,000	Operating revenue
	F-750 dump truck	75,000	Operating revenue
	F-250 extended cab, 4 x 4, half of cost	14,000	Operating revenue
	Equipment trailer	7,900	Operating revenue
	Project 170: system upgrades for 2", 4", 6", 8" water mains	150,000	Operating revenue
	Project 142: 2" galvanized line replacements	150,000	Operating revenue
	Cast iron replacement: Highway 41, North of Highway 136	700,000	Operating revenue
	TOTAL	**1,165,900**	
	TOTAL OF WATER DISTRIBUTION SYSTEM	**7,815,750**	
	GRAND TOTAL	**$12,794,750**	

Electric
Five Year Capital Plan
2021-2025

Year	Item	Cost	Funding Source
2020-2021	**Capital Construction Projects**		
	Engineering study of electrical distribution system, coordination and protection plan, and the next phase of the system reliability, capacitator and voltage stabilization program.	$ 150,000	Operating revenue
	Continue reclosure/system protection project: Garden Heights remove copper convert to underground, add two gang switches N-6412 and N-7992 reliability for sewer plant.	140,000	Operating revenue
	Replace HID with LED lighting fixtures	100,000	Operating revenue
	Bryant Parkway at Highway 53: gang switch and line connect 3-336, 231'	12,000	Operating revenue
	Build tie lines between substations # 3 and # 5	125,000	Operating revenue
	Electronic work order system	30,000	Operating revenue
	TOTAL	**557,000**	
	Capital Purchases Equipment		
	Upgrade security system	12,000	Operating revenue
	Replace 2004 Digger Derrick line truck # 251-60' boom, 15,000 lb. lift	280,000	Operating revenue
	Test equipment: outdoor records, power quality analyzer, wireless volt/phase meter, voltage presence indicator	65,000	Operating revenue
	TOTAL	**357,000**	
	Buildings		
	Equipment, inventory and lot storage expansion	100,000	Operating revenue
	SPCC environmental project at various plants	165,000	Operating revenue
	TOTAL	**265,000**	
	ANNUAL COMBINED TOTAL	**1,179,000**	
2021-2022	**Capital Construction Projects**		
	New circuits from substation # 5	225,000	Operating revenue
	Extend circuit # 7552 to Curtis Parkway; East Line Street (Dews Pond) to Meadowbrook, 3-336 ACSR, on double circuit. 3590' at $60 K/MI, plus contract labor at 25,000	85,000	Operating revenue
	Replace HID with LED lighting fixtures	100,000	Operating revenue
	Oak Street Tie: River Street to 41; reconductor 1/0 ACSR with 336 ACSR (2,200': requires railroad crossing permit)	68,000	Operating revenue
	Replace deteriorating outside concentric neutral underground cable at Forest Heights, Golden Circle	125,000	Operating revenue
	TOTAL	**603,000**	
	Capital Purchases Equipment		
	Replace 2006 bucket truck # 280	190,000	Operating revenue
	2 Heavy duty pick-up trucks	70,000	Operating revenue
	System protection study update	80,000	Operating revenue
	TOTAL	**340,000**	
	Buildings		
	Extend and recondition wire shed	15,000	Operating revenue
	Storage lot improvements	50,000	Operating revenue
	TOTAL	**65,000**	
	ANNUAL COMBINED TOTAL	**1,008,000**	
2022-2023	**Capital Construction Projects**		
	Replace HID with LED lighting fixtures	100,000	Operating revenue
	Replace deteriorating outside concentric neutral underground cable at Recreation complex	225,000	Operating revenue
	3 Gang switch installations, various locations, add fuse savers	100,000	Operating revenue
	TOTAL	**425,000**	
	Capital Purchases Equipment		
	Replace 2007 bucket truck # 260	200,000	Operating revenue
	TOTAL	**200,000**	
	Buildings		
	Lot improvements	25,000	Operating revenue
	SPCC environmental project	45,000	Operating revenue
	TOTAL	**70,000**	
	ANNUAL COMBINED TOTAL	**695,000**	

Electric
Five Year Capital Plan
2021-2025

2023-2024	**Capital Construction Projects**		
	# 4 Substation: N7332 (new feeder bay) connect with 1,000 MCM EPR and 3-336 tie (1,200 at $20/foot)	55,000	Operating revenue
	Replace HID with LED lighting fixtures	100,000	Operating revenue
	TOTAL	**155,000**	
	Capital Purchases Equipment		
	System protection study review/update	80,000	Operating revenue
	Standard pick-up truck	32,000	Operating revenue
	TOTAL	**112,000**	
	Buildings		
	Lot improvements	15,000	Operating revenue
	TOTAL	**15,000**	
	ANNUAL COMBINED TOTAL	**282,000**	
2024-2025	**Capital Construction Projects**		
	Curtis Parkway: Meadowbrook to Peter Street 3-336 on double circuit. N-7552 (6,730', $25,000 contract labor)	150,000	Operating revenue
	River Street from Moss Parkway to Oothacalooga Street: 3-336, partial double circuit (2,290', $30,000 contract labor)	47,000	Operating revenue
	Replace HID with LED lighting fixtures	100,000	Operating revenue
	TOTAL	**297,000**	
	Capital Purchases Equipment		
	Bushcast forestry cutter	125,000	Operating revenue
	Review and update capacitor/loss study	50,000	Operating revenue
	TOTAL	**175,000**	
	Buildings		
	Telecomm building expansion (1,500 sq. ft. at 35)	52,500	Operating revenue
	Lot improvements: paving	50,000	Operating revenue
	TOTAL	**102,500**	
	ANNUAL COMBINED TOTAL	**574,500**	
	GRAND TOTAL	**$ 3,738,500**	

Telecommunications
Five Year Capital Plan
2021-2025

Year	Item	Cost	Funding Source
2020-2021	Pole barn for fiber reels	$ 15,000	Operating revenue
	Vehicle	30,000	Operating revenue
	Switch replacement	25,000	Operating revenue
	TOTAL	**70,000**	
2021-2022	Server replacement	150,000	Operating revenue
	Switch replacement	25,000	Operating revenue
	TOTAL	**175,000**	
2022-2023	FTTH buildout	2,000,000	Intergovernmental 20 year loan
	Build fiber line to Red Bud Road	80,000	Operating revenue
	TOTAL	**2,080,000**	
2023-2024	FTTH buildout	2,000,000	Intergovernmental 20 year loan
	Closing Brittany Well fiber loop	340,000	Intergovernmental 20 year loan
	TOTAL	**2,340,000**	
2024-2025	FTTH buildout	1,000,000	Intergovernmental 20 year loan
	TOTAL	**1,000,000**	
	GRAND TOTAL	**$ 5,665,000**	

Utility Systems Administration
Five Year Capital Plan
2021-2025

Year	Item	Cost	Funding Source
2019-2020	Upgrade phone system with customer service response	$ 17,000	Operating revenue
	TOTAL	**17,000**	
2020-2021	One drive-by reader for meter readers	30,000	Operating revenue
	TOTAL	**30,000**	
2021-2022	Meter reader truck	25,000	Operating revenue
	TOTAL	**25,000**	
2022-2023	Copier	5,000	Operating revenue
	TOTAL	**5,000**	
2023-2024	Meter reader truck	27,000	Operating revenue
	TOTAL	**27,000**	
	GRAND TOTAL	**$ 104,000**	

Engineering Department
Five Year Capital Plan
2021-2025

Year	Item	Cost	Funding Source
2020-2021	Vehicle	$ 25,000	Operating revenue
	Subsurface locator	5,000	Operating revenue
	TOTAL	**30,000**	
2021-2022	Inflow and infiltration flow monitoring equipment	10,000	Operating revenue
	Large format scanner and plotter	17,000	Operating revenue
	TOTAL	**27,000**	
2022-2023	Sewer camera system	70,000	Operating revenue
	CAD computer workstation	4,000	Operating revenue
	TOTAL	**74,000**	
2023-2024	Vehicle	25,000	Operating revenue
	TOTAL	**25,000**	
2024-2025	Inflow and infiltration flow monitoring equipment	5,000	Operating revenue
	GPS base station	25,000	Operating revenue
	TOTAL	**30,000**	
	GRAND TOTAL	**$ 186,000**	

GIS
Five Year Capital Plan
2021-2025

Year	Item	Cost	Funding Source
2020-2021	New photography flyover	$ 30,000	Operating revenue
	TOTAL	**30,000**	
2021-2022	No activity planned	-	Operating revenue
	TOTAL	**-**	
2022-2023	New servers	40,000	Operating revenue
	TOTAL	**40,000**	
2023-2024	No activity planned	-	Operating revenue
	TOTAL	**-**	
2024-2025	No activity planned		Operating revenue
	TOTAL	**-**	
	GRAND TOTAL	**$ 70,000**	