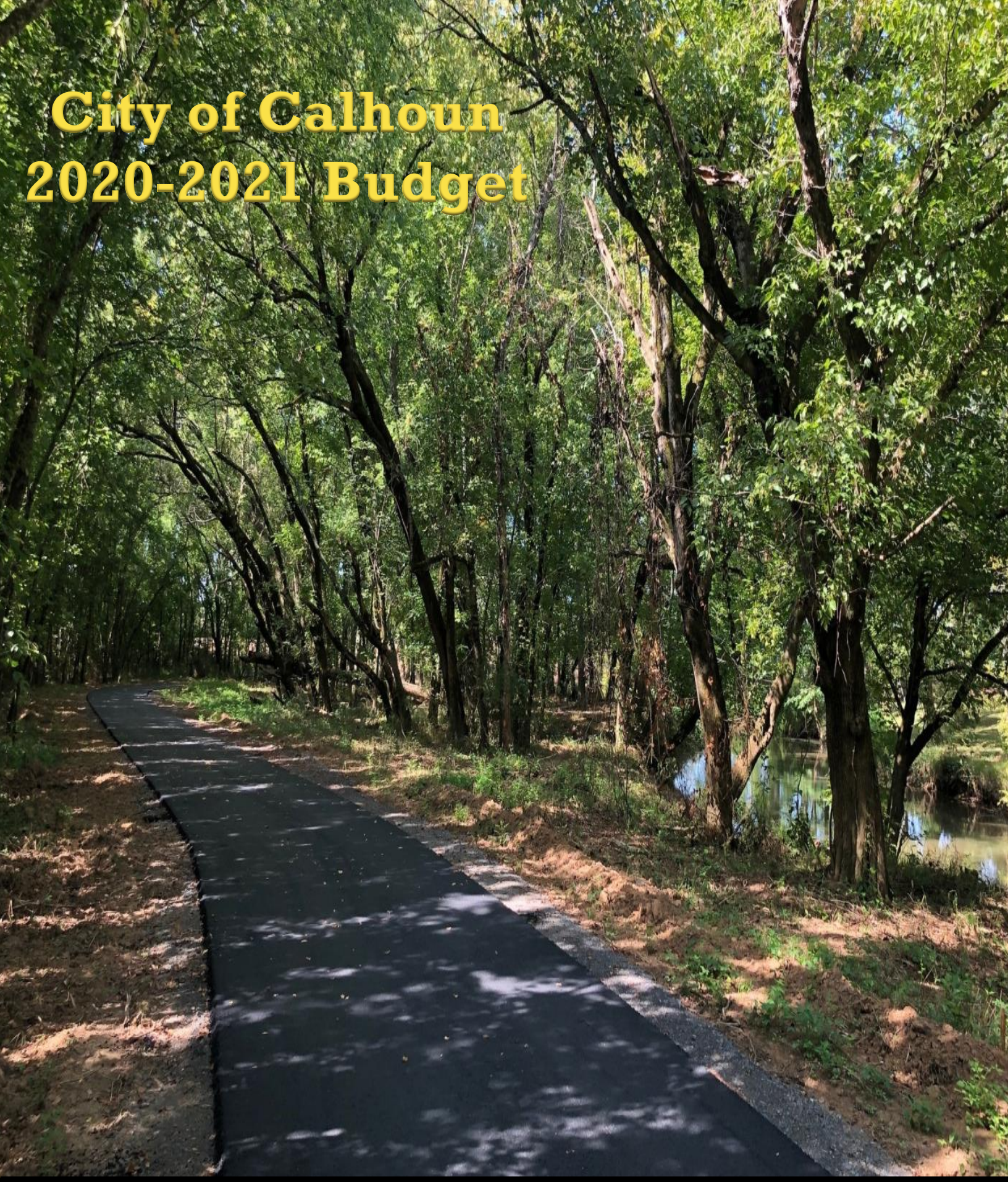
# City of Calhoun
# 2020-2021 Budget



Georgia Downtown Association
City of Excellence
National Trust for Historic Preservation
Tree City USA
Certified City of Ethics
Signature Community
Creating a Climate for Success
The Georgia Trust
Reclaim · Restore · Revitalize

# City of Calhoun
# Fiscal 2020-2021
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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, Paul Worley**

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

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

The Utility Administrator of Calhoun Utilities, 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**

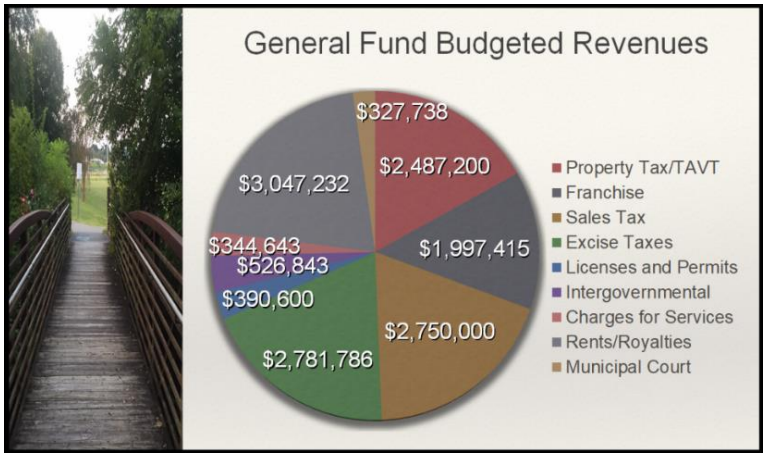


**Mayor,**
**James F. Palmer**

The development of the 2020-2021 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.

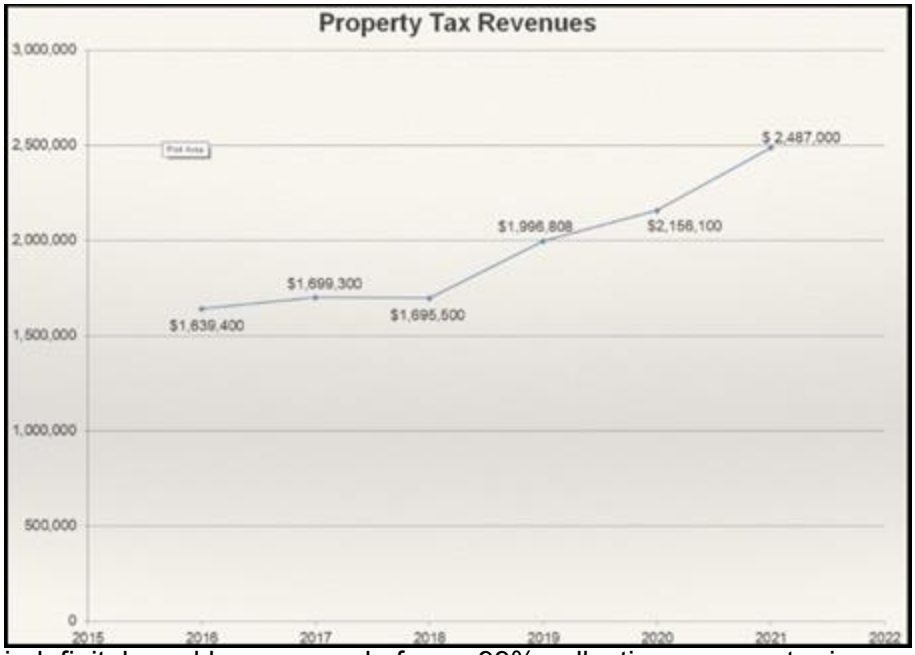
The budget is monitored on an on-going basis by the finance department, the City Administrator and the Utility Administrator. Quarterly reports are presented to the Mayor and Council for review and to make any needed budget amendments. The legal level of budgetary control (the level at which expenditures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



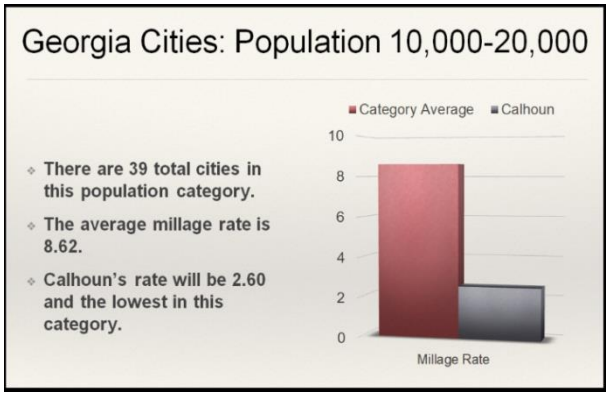

### *General Fund*
**Revenues**

The graph to the right displays the City's budgeted General fund revenue sources for fiscal 2021 and precedes a short discussion of each category.



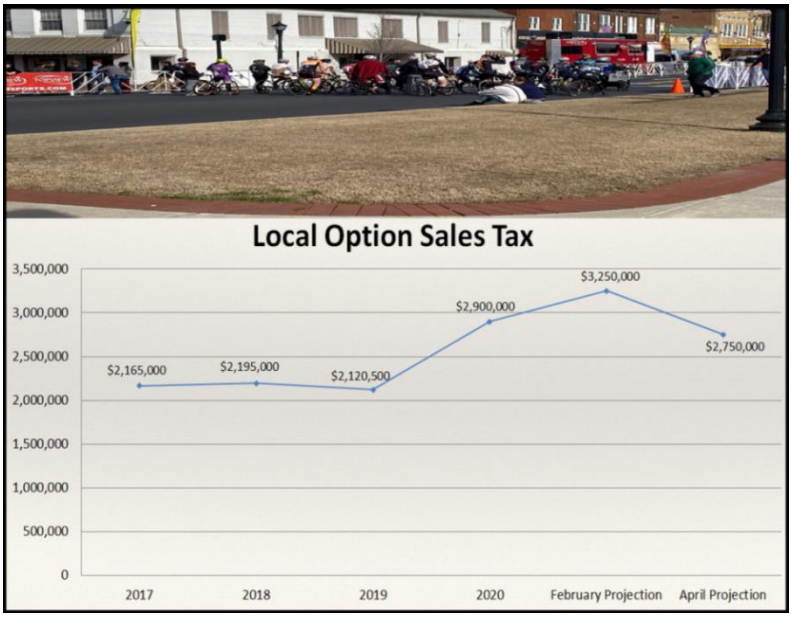

Property tax revenues consist of all current and prior year tax collections for levied property taxes, public utility taxes, ad valorem taxes for vehicles and motor homes, real estate transfer and intangible taxes, and penalties and interest on delinquent taxes. The Mayor and Council normally set the millage rate for City and school M&O in late August or early September, with tax notices to be mailed in October and due in December of each year. The City's ad valorem tax collection rate is normally 96% by the end of the fiscal year. However, the City continues collection efforts indefinitely and has a record of over 99% collections on most prior years. See the chart for a snapshot of property tax growth over the past seven years, including residential, commercial and industrial. In 2019, we had a large increase in digest value as well as a .5 mill increase in tax rate. There was a .12 mill increase in tax rate in 2020. The City is currently at 80% Freeport inventory tax exemption level and will move to 100% in 2021.

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

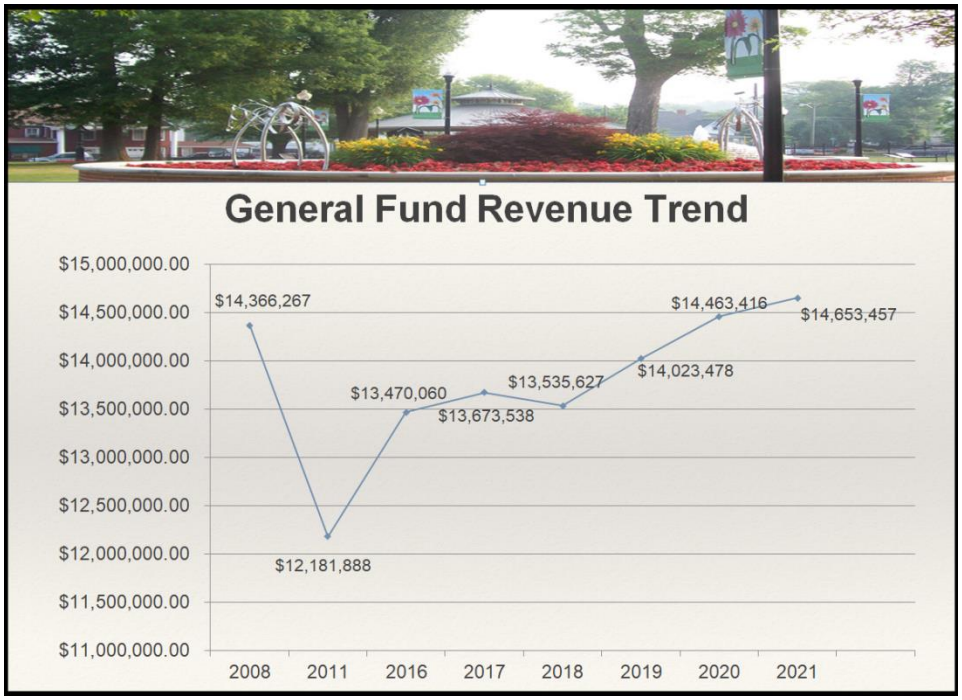



We have seen the LOST collections increase somewhat in FY 18 and FY 19 as the economy has improved and this continued in FY20 until the last quarter when the world experienced an unprecedented time during the COVID -19 virus. We have budgeted conservatively for LOST in FY21. Rents and Royalties will continue to be collected at 6% in FY21 as they were in FY20.

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 2021 grants consist of a $33,000 from GSAR for fire department search and rescue training and education, and approximately $220,000 for street paving from Georgia DOT. Revenues include over $5,000 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 $113,000 in reimbursement from the County for airport wages and benefits. The City also plans to receive approximately $46,000 from the Housing Authority in lieu of taxes and $79,000 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, 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.

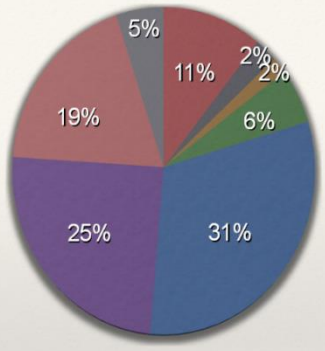
Local revenues include income generated through interest on reserves and other temporarily idle funds and a 6% lease of asset/royalty fee based on gross sales from Calhoun Utilities for water, sewer, and electric.

**Current Year Budget Break-Down**

The General fund budget expenditures for fiscal 2021 are depicted by legal level of control. 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.

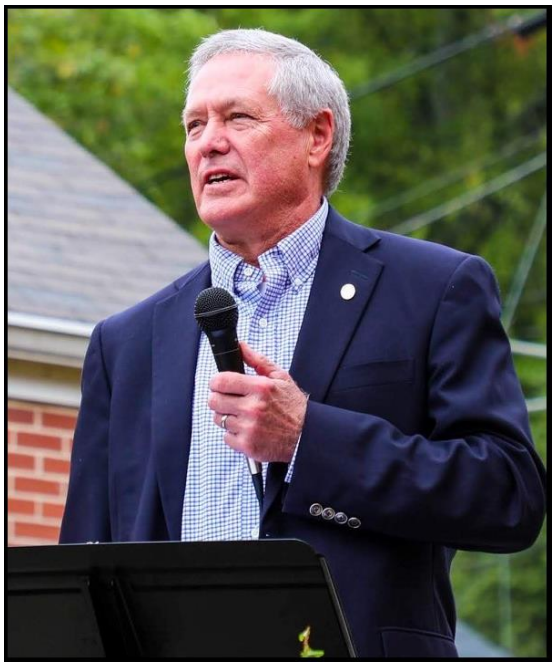
| 2021 Budgeted Expenses | |
|---|---|
| General Admin | $1,635,242 |
| Court Services | $363,098 |
| Community Services | $251,271 |
| Community Development | $832,651 |
| Police | $4,656,056 |
| Fire | $3,707,358 |
| Public Works | $2,832,879 |
| Transfers | $782,834 |
| Total | $15,061,389 |



The Utility Internal Service fund charges solid waste to cover the cost for utility billing, collection, and customer service. Other financing uses consist of transfers to other funds that require additional funding in order to balance, such as transfers to recreation and golf.

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, 2% cost of living raise and necessary step increases for new certifications and training. All end of year salary compensation, which historically has been part of individual salaries, was removed in the current year and the past nine years to control costs during the current economy.

**Debt Summary**

*Short-Term Debt:* The City does not anticipate needing short-term debt during fiscal 2021.

*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 matures 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 which decreases incrementally as principal payments begin. 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. Interest costs decrease as principal payments begin in fiscal 2027.

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

**Future Outlook**

The entire nation experienced unprecedented economic times in the last several years and the City of Calhoun was no exception. With an economy that depends heavily on manufacturing and industry, the economic downturn took a toll on the local economy. The City of Calhoun experienced growth in FY19 and FY20 that allowed us to purchase needed items and build some required infrastructure that we had postponed on in those years. With the advent of the COVID-19 pandemic, we are again facing uncertain times. We have attempted to budget conservatively so that the City will be prepared to weather the coming year.

The City and County updated their ten-year Comprehensive Plan, which provides for a 2018-2028 plan and an additional 6% of local option sales tax was allocated to the City.

The City of Calhoun amended the Hotel/Motel Occupancy Tax from 5% to 8% for the purpose of enhancing and promoting travel and tourism. The City will give a portion of the tax to the Chamber of Commerce for tourism will continue to direct a portion of the funds to the Industrial Development Authority for economic development and to the Downtown Development Authority. The Recreation Authority and the City 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
2017 16,414 (+50.5% change since 2000)
2000 10,000 (from 2000 Census data)

Males 7,582 or 46.2%
Females 8,832 or 53.8%

| | |
|---|---|
| White Non-Hispanic | 57.3% |
| Hispanic | 31.7% |
| Black | 7.5% |
| Other | 3.5% |

Estimated Median Household Income

| | | |
|---|---|---|
| Calhoun | 2017 | $37,777 |
| | 2000 | $33,618 |
| Georgia | 2017 | $56,183 |

Estimated Per Capita Income

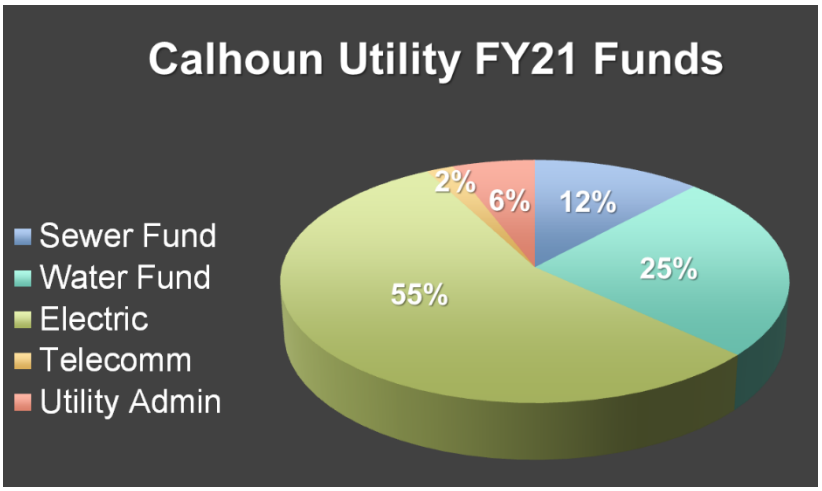
| | |
|---|---|
| 2017 | $21,763 |
| 2000 | $19,887 |

Median House or Condo Value in 2017
Calhoun $144,969 (Compared to 2000 - $93,400)
Georgia $173,700

| | |
|---|---|
| Median Resident Age | 32.4 |
| Georgia Median Age | 36.8 |

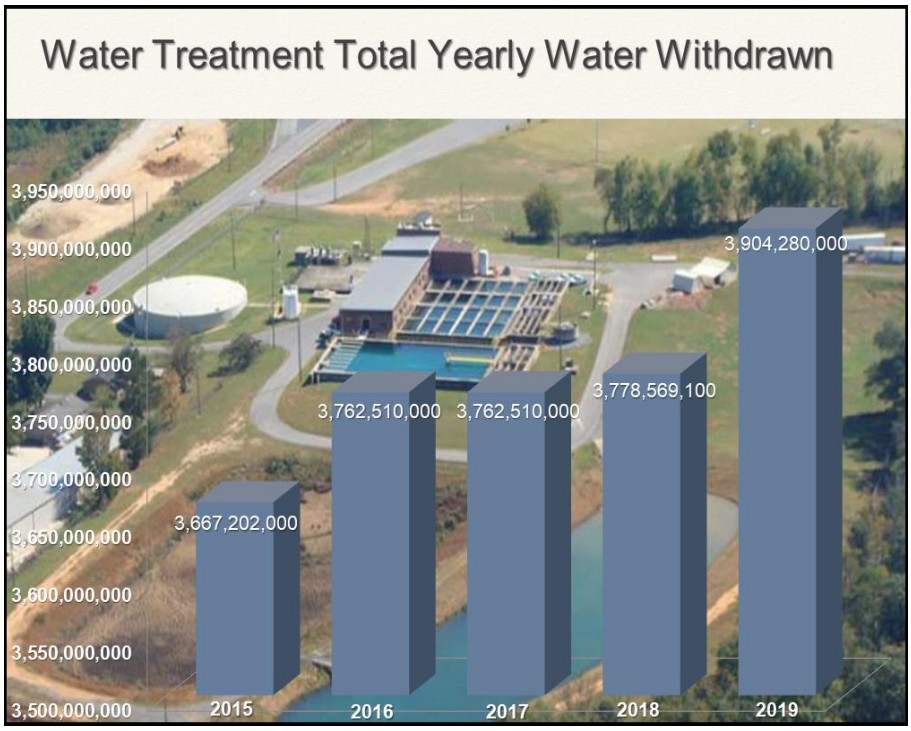
March 2017 cost of living index in Calhoun: 80.4 (US Average is 100)

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




**Revenues**

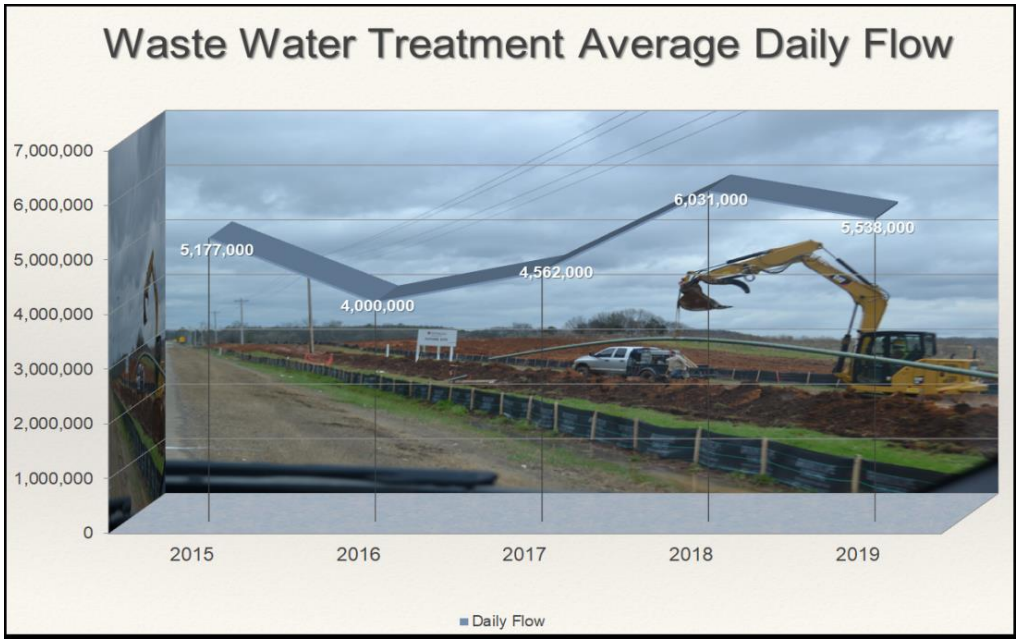
An annual 3% water and sewer rate increase will be implemented in fiscal year 2021 and for an additional two years, for operational, debt repayment and/or capital projects.




**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, where it remains. Wholesale water sales have increased, which accounts for a portion of the increase depicted in the graph to the left.

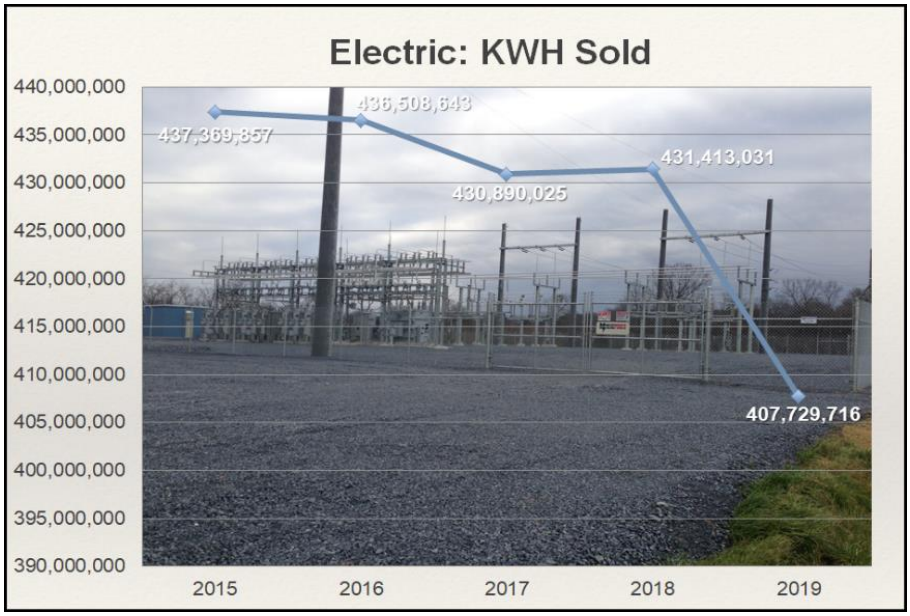
**Water Distribution:** The Water Distribution department has budgeted $160,000 for the continuation of the 2" Galvanized Line Replacement project and $400,000 is budgeted for this project to be done by a contractor. They are also budgeting $202,500 for a GDOT bridge project on SR-156 in Ranger. $310,840 is budgeted for the water relocation on Highway 136.

**Waste Treatment Plant:** The waste treatment plant has budgeted $68,000 for the Section 319 Lynn Creek project which will be funded by a grant. The expense budget includes a line item, "Royalty-Lease of Assets" which includes a lease fee to the general fund for the use of the wastewater system by Calhoun Utilities, was reduced from 7% to 6 ½% in fiscal 2019, and further reduced to 6% in fiscal 2020, where it remains.




The industrial use of sewer has decreased which is depicted in the graph above.

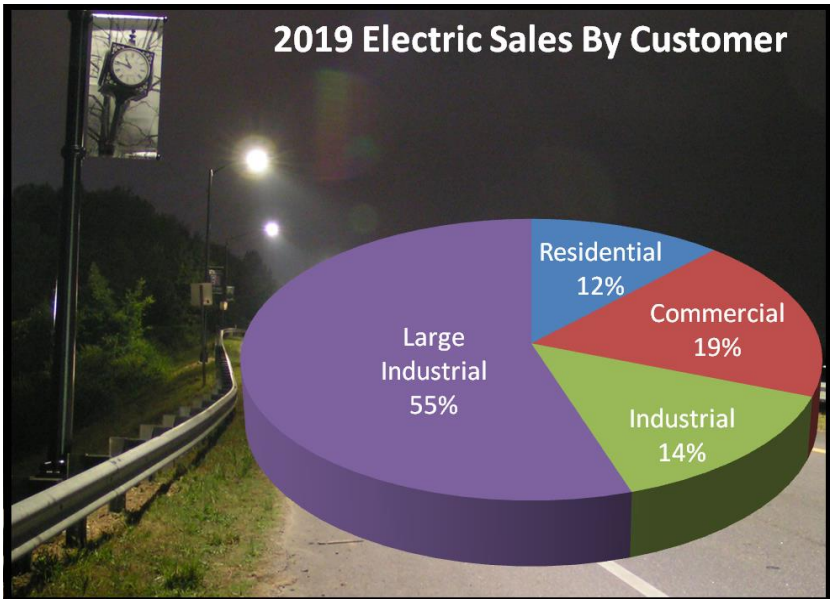
**Waste Water Collection Lift Stations:** This budget includes a lift station for a private school in the amount of $1,000,000 to be funded by that entity.




**Electric Fund:** Industrial electric usage experienced a sharp decline in 2019 as is seen in the graph to the left. This continued in FY20 and with the pandemic and we anticipate that it will likely continue into FY21.

The expense budget includes a line item, "Royalty-Lease of Assets" which includes a lease fee to the general fund for the use of the electric system by Calhoun Utilities. This has been reduced from 7% to 6 ½% for fiscal 2019, and further reduced to 6% in fiscal 2020, where it remains. The electric budget also includes $170,000 for continued system upgrades and funding for system expansions associated with growth, including converting overhead to underground in Garden Hills and Brent Step subdivision.

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




**Telecommunication Fund:** A new server, back-up server and disaster recovery site will be funded through the remaining 2011 SPLOST funds. 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, and been able to decrease them, in order to balance expenditures with the decreased projected revenues that we have forecasted for the upcoming year. The City will be prepared to further reduce expenditures should revenues not meet the projected levels.

Calhoun Utilities' capital expense program funds for 2020-2021 are $4,080,584. The five-year capital plan totals $22,722,950. 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. Vogtle Unit 3 should come online if 2021 and Unit 4 is planned to come online in 2022, which should accommodate the City's power needs for the next 30 to 35 years. The purchase of the natural gas generator has enabled the City to provide more stable electric rates and allow the City to retain a fair share of the market.

**Acknowledgments**

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

Respectfully submitted,



Paul Worley, City Administrator



Larry Vickery, Utilities Administrator

# *City of Calhoun, Georgia*
# *Officials, Management and Appointed Professionals*
# *July 1, 2020*

***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 ..... 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 ..... Brooke Land
City Clerk ..... Sharon Nelson

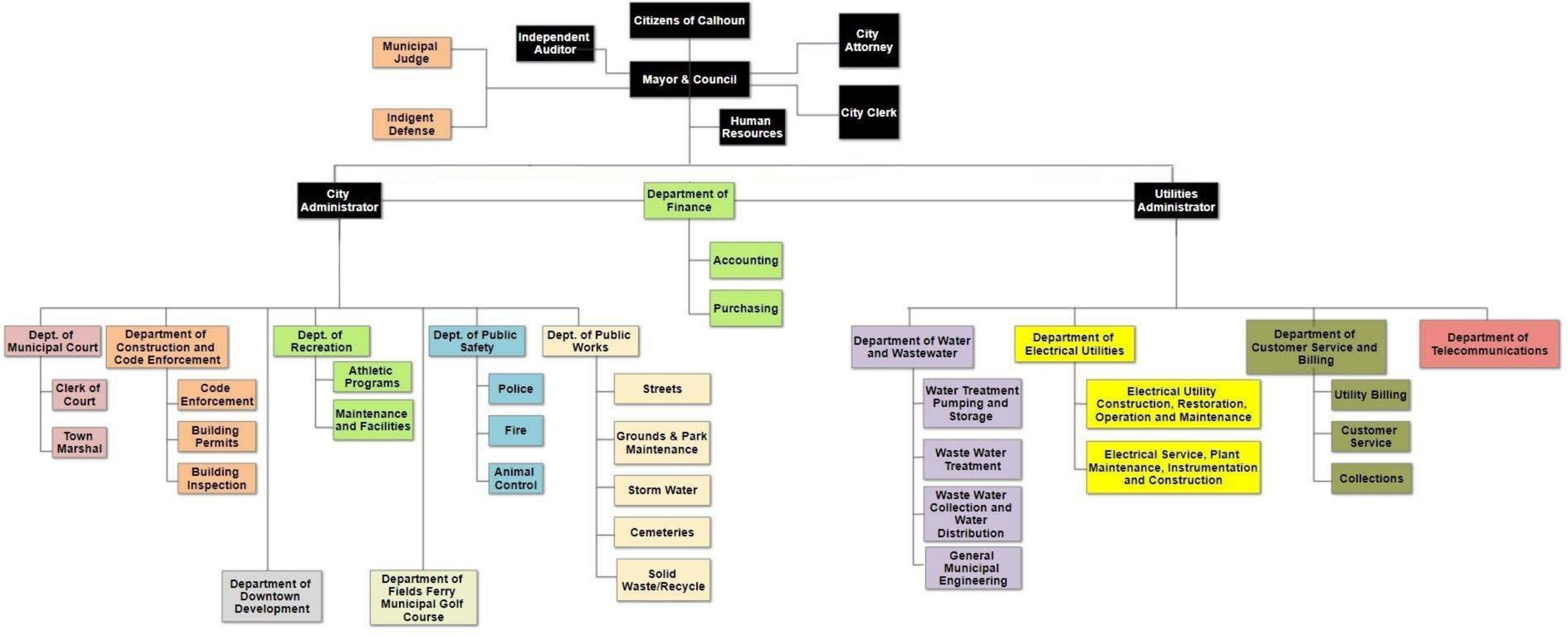
***Officials and Management Related to Calhoun Utilities:***

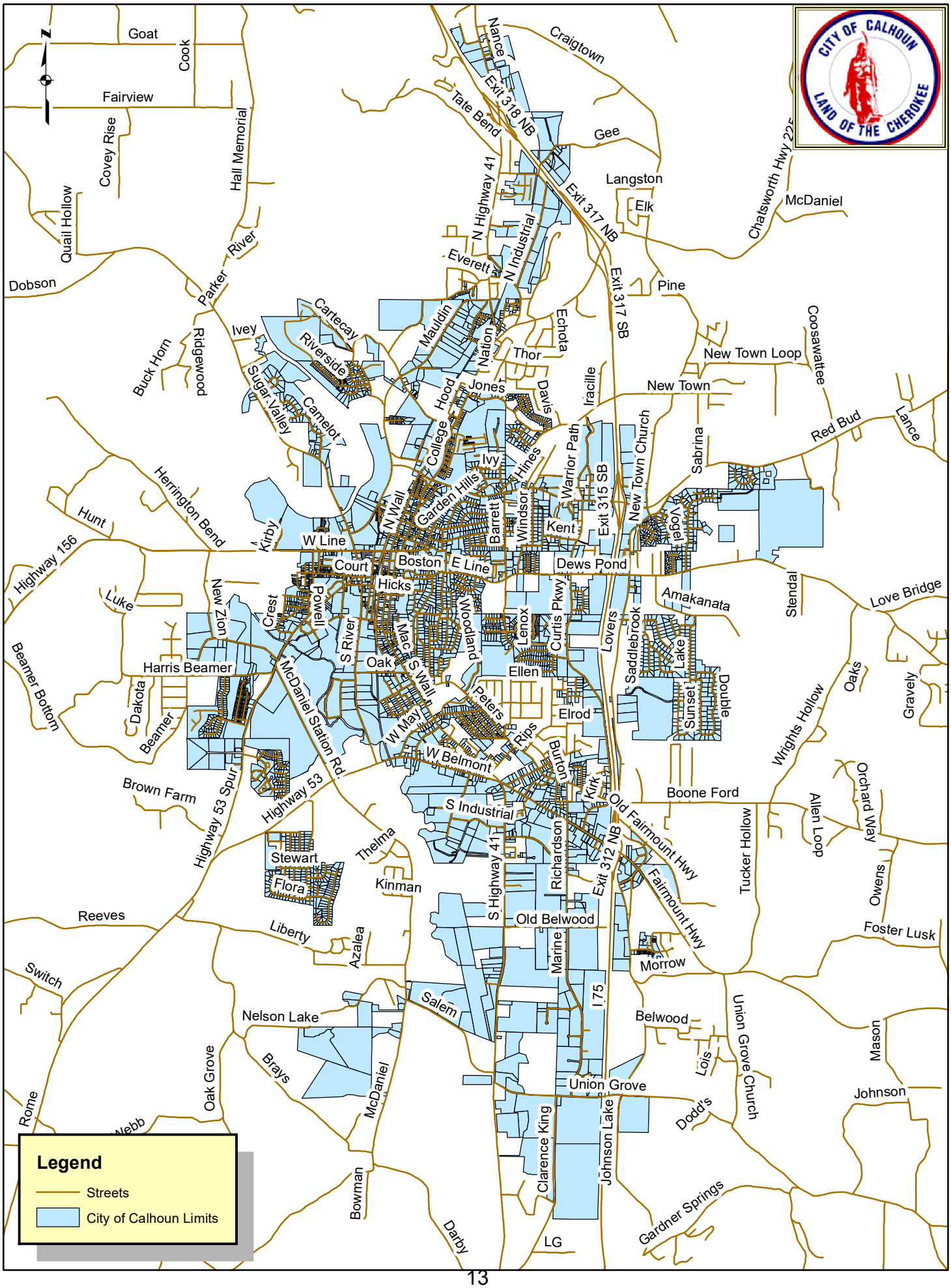
Utilities Administrator ..... Larry Vickery
Director of Finance ..... Andrea K. Bramlett
Director of Water & Sewer ..... Kyle Ellis
Brittany Drive Water Plant Superintendent ..... Ben Hall
Mauldin Rd. Water Plant Superintendent ..... Jeremy King
Sewer Plant Superintendent ..... John Banks
Water & Sewer Construction Superintendent ..... Mark Williamson
Water and Sewer Maintenance Superintendent ..... Kenneth Young
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

# 2020 City of Calhoun Organizational Chart




Goat
Cook
Fairview
Covey Rise
Hall Memorial
Quail Hollow
Dobson
Parker
River
Buck Horn
Ridgewood
Ivey
Cartecay
Riverside
Sugar Valley
Camelot
Herrington Bend
Hunt
Highway 156
Kirby
W Line
Court
Boston
E Line
Hicks
Luke
New Zion
Crest
Powell
S River
Mac
S Wall
Oak
Woodland
Harris Beamer
Beamer Bottom
Dakota
Beamer
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
Wrights Hollow
Oaks
Gravely
Boone Ford
Old Fairmount Hwy
Fairmount Hwy
Exit 312 NB
Richardson
Kirk
Burton
Rips
Peters
W May
W Belmont
S Industrial
S Highway 41
Old Belwood
Marine
I 75
Ellen
Elrod
Curtis Pkwy
Lenox
Lovers
Saddlebrook
Lake
Double
Sunset
Amakanata
Stendal
Love Bridge
Dews Pond
Kent
Exit 315 SB
New Town Church
Warrior Path
Iracille
Davis
Windsor
Hines
Barrett
Garden Hills
College
Ivy
N Wall
Hood
Jones
Mauldin
Nation
Everett
N Industrial
Exit 317 NB
Exit 317 SB
N Highway 41
Nance
Exit 318 NB
Tate Bend
Craigtown
Gee
Langston
Elk
Pine
McDaniel
Chatsworth Hwy 225
New Town Loop
New Town
Coosawattee
Red Bud
Lance
Sabrina
Thor
Echota
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 2021 as authorized by the Mayor and Council during the annual budget process. This includes 4% franchise fees for City right-of-way usage and 6% for lease of assets/royalties.

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

## I. FUND BALANCE AND NET ASSETS

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

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

## II. BUDGETARY PROCESS

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

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

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

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

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

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

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

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

**Budgetary Controls/Reports**

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

**Balanced Budget**

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

**Financing Current Expenditures**

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

**Capital Expense**

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

**Proprietary Funds**

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

# CITY OF CALHOUN, GEORGIA

# ORDINANCE

**WHEREAS**, the City Administrator and Utilities Administrator 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" and "B" hereto and made a part of said ordinance;

**NOW, THEREFORE, BE IT ORDAINED**, the Mayor and Council of the City of Calhoun hereby adopt said budget for fiscal year July 1, 2020 through June 30, 2021.

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

**ADOPTED** this the 22nd day of June 2020.

Attest:

Paul Worley, City Administrator

Larry Vickery, Utilities Administrator

**CITY OF CALHOUN, GEORGIA**

James F. Palmer, Mayor

# City of Calhoun
# 2021 Budget Summary
# GENERAL GOVERNMENT

| | 2019 ACTUALS | 2020 REVISED BUDGET | 2021 BUDGET | % INCREASE (DECREASE) |
|---|---|---|---|---|
| **General Fund** | | | | |
| **Revenues** | | | | |
| Property Tax & Intangibles | $ (2,158,366) | $ (2,156,100) | $ (2,487,200) | 15% |
| Franchise Tax | (2,583,790) | (1,947,509) | (1,997,415) | 3% |
| Local Option Sales Tax | (2,799,731) | (2,900,000) | (2,750,000) | -5% |
| Excise Tax | (2,306,059) | (2,747,794) | (2,781,786) | 1% |
| License and Permit | (538,131) | (316,200) | (390,600) | 24% |
| Intergovernmental | (681,158) | (567,586) | (526,843) | -7% |
| Charges for Services | (389,280) | (331,987) | (344,643) | 4% |
| Fines and Forfeitures | (346,854) | (337,665) | (327,738) | -3% |
| Other Local Revenues | (128,711) | (3,079,175) | (3,047,232) | -1% |
| **Total Revenues** | **(11,932,080)** | **(14,384,016)** | **(14,653,457)** | 2% |
| **Expenditures** | | | | |
| Mayor and Council | 230,895 | 361,440 | 435,939 | 21% |
| Elections | 1,129 | 4,350 | 300 | -93% |
| City Administrator | 1,505,768 | 1,825,962 | 1,658,425 | -9% |
| Tax Administration | 74,060 | 83,908 | 85,078 | 1% |
| General Teller | 60,649 | 63,675 | 66,143 | 4% |
| Human Resources | 153,170 | 164,990 | 167,891 | 2% |
| Risk Management | 3,600 | 4,300 | 4,300 | 0% |
| **General Administration** | **2,029,271** | **2,508,625** | **2,418,076** | -4% |
| Municipal Court | 364,331 | 332,011 | 344,598 | 4% |
| Custody of Prisoners | 13,971 | 23,000 | 18,500 | -20% |
| **Court Services** | **378,301** | **355,011** | **363,098** | 2% |
| Welfare Related | 56,698 | 62,504 | 63,734 | 2% |
| Auditorium | 106 | 107 | 106 | -1% |
| Depot | 27,527 | 23,805 | 24,317 | 2% |
| Community Center | 12,910 | 8,718 | 7,812 | -10% |
| Library | 143,344 | 149,043 | 155,302 | 4% |
| **Community Services** | **240,583** | **244,177** | **251,271** | 3% |
| Regulatory Inspections and Enforcement | 382,824 | 496,416 | 450,545 | -9% |
| Downtown Development | 101,140 | 104,186 | 109,817 | 5% |
| Airport | 244,720 | 263,300 | 272,289 | 3% |
| **Community Development** | **728,684** | **863,902** | **832,651** | -4% |

# City of Calhoun
# 2021 Budget Summary
# GENERAL GOVERNMENT

| | 2019 ACTUALS | 2020 REVISED BUDGET | 2021 BUDGET | % INCREASE (DECREASE) |
|---|---|---|---|---|
| Police Administration | 413,998 | 410,841 | 423,664 | 3% |
| Detectives | 563,013 | 574,879 | 583,748 | 2% |
| Patrol | 2,960,822 | 3,117,006 | 3,149,685 | 1% |
| Special Operations | 385,529 | 439,720 | 423,479 | -4% |
| Animal Control Administration | 70,085 | 70,997 | 75,480 | 6% |
| **Police Department** | **4,393,445** | **4,613,443** | **4,656,056** | 1% |
| | | | | |
| Fire Administration | 247,774 | 255,029 | 269,294 | 6% |
| Firefighting | 3,464,520 | 3,027,099 | 3,066,335 | 1% |
| Fire Inspection | 153,304 | 165,487 | 173,077 | 5% |
| Fire Training Center | 89,781 | 100,237 | 104,650 | 4% |
| Fire Stations and Buildings | 109,607 | 64,967 | 94,002 | 45% |
| Fire Debt Service | 3,005 | 57,114 | - | - |
| **Fire Department** | **4,067,992** | **3,669,933** | **3,707,358** | 1% |
| | | | | |
| Animal Control | 82,002 | 95,845 | 93,341 | -3% |
| Highways and Streets Administration | 124,908 | 127,878 | 135,272 | 6% |
| Highways and Streets | 969,980 | 1,031,379 | 1,031,621 | 0% |
| Street Cleaning | 86,339 | 93,710 | 87,044 | -7% |
| Street Lighting | 226,912 | 222,420 | 246,965 | 11% |
| Traffic Engineering | 441,142 | 610,862 | 469,588 | -23% |
| Maintenance and Parks | 384,680 | 482,711 | 530,227 | 10% |
| Cemetery | 194,894 | 205,470 | 233,921 | 14% |
| Parks Beautification | 3,641 | 4,900 | 4,900 | 0% |
| **Public Works** | **2,514,499** | **2,875,175** | **2,832,879** | -1% |
| | | | | |
| | **14,352,775** | **15,130,266** | **15,061,389** | 0% |
| | | | | |
| **Excess of Revenues (Over) Under Expenditures** | **2,420,696** | **746,250** | **407,932** | -45% |
| | | | | |
| **Other Financing Sources (Uses)** | | | | |
| Sale of Assets | (40,539) | (5,000) | - | -100% |
| Unrealized Gain/Losses | (199,857) | (106,325) | (109,870) | 3% |
| Transfers In | (3,680,685) | (326,500) | (298,062) | -9% |
| Transfers Out | 3,040 | - | - | |
| Appropriation - Fund Balance | - | (308,425) | - | |
| | (3,918,041) | (746,250) | (407,932) | -45% |
| | | | | |
| **Net Change in Fund Balance** | **$ (1,497,346)** | **$ -** | **$ -** | |

# City of Calhoun
# 2021 Budget Summary
# GENERAL GOVERNMENT

| | 2019 ACTUALS | 2020 REVISED BUDGET | 2021 BUDGET | % INCREASE (DECREASE) |
|---|---|---|---|---|
| **Special Revenue Funds** | | | | |
| **Recreation Fund** | | | | |
| **Revenues** | $ (1,292,518) | $ (1,305,032) | $ (1,312,167) | 1% |
| Recreation Administration | 88,045 | 203,074 | 199,981 | -2% |
| Participant Recreation | 994,245 | 1,101,958 | 1,112,186 | 1% |
| **Total Expenditures** | 1,082,289 | 1,305,032 | 1,312,167 | 1% |
| **Net Change in Fund Balance** | **$ (210,229)** | **$ -** | **$ -** | |
| **Minor Special Revenue Funds** | | | | |
| UDAG Fund | $ (46,896) | $ (51,750) | $ (49,200) | -5% |
| Confiscated Assets | $ 56,187 | $ (14,000) | $ (14,000) | 0% |
| Hotel/Motel Fund | $ - | $ (853,500) | $ (676,500) | -21% |
| **Capital Project Funds** | | | | |
| 2011 SPLOST Fund | $ 320,240 | $ (1,540,000) | $ (733,176) | - |
| 2018 SPLOST Fund | $ (2,253,250) | $ (5,075,253) | $ (5,551,335) | 9% |
| **Debt Service Funds** | | | | |
| School Debt | $ (2,043,062) | $ (4,404,000) | $ (4,108,000) | -7% |
| **Agency Fund** | | | | |
| Municipal Court Fund | $ - | $ (523,000) | $ (507,000) | -3% |
| **Solid Waste Fund** | | | | |
| **Revenues** | $ (893,573) | $ (1,232,838) | $ (859,953) | -30% |
| Collection | 599,425 | 582,464 | 603,608 | 4% |
| Recycle | 133,098 | 119,046 | 123,854 | 4% |
| Landfill | 111,515 | 30,500 | 30,612 | 0% |
| Yard Trimmings and Collections | 136,326 | 500,828 | 101,879 | -80% |
| **Total Expenditures** | 980,364 | 1,232,838 | 859,953 | -30% |
| **Net Change in Fund Balance** | **$ 86,791** | **$ -** | **$ -** | |
| **Golf Fund** | | | | |
| **Revenues** | $ (963,162) | $ (903,831) | $ (916,799) | 1% |
| Maintenance | 527,865 | 597,278 | 597,998 | 0% |
| Pro Shop | 317,185 | 306,553 | 318,801 | 4% |
| **Total Expenditures** | 845,050 | 903,831 | 916,799 | 1% |
| **Net Change in Fund Balance** | **$ (118,112)** | **$ -** | **$ -** | |

# City of Calhoun
# 2021 Budget Summary
# CALHOUN UTILITIES

| | 2019 ACTUAL | 2020 REVISED BUDGET | 2021 BUDGET | % INCREASE (DECREASE) |
|---|---|---|---|---|
| **WATER & SEWER FUND** | | | | |
| **SEWER FUND REVENUE** | **$ (6,448,085)** | **$ (9,143,867)** | **$ (7,322,409)** | -20% |
| Waste Treatment Plant | 4,755,776 | 4,297,017 | 4,189,609 | -2% |
| Waste Treatment Plant Maintenance | 190,696 | 273,831 | 196,545 | -28% |
| Waste Treatment - Sludge Disposal/Bio Solids | 81,032 | 111,818 | 226,876 | 103% |
| Waste Water Collection Maintenance | 1,304,909 | 4,367,510 | 1,612,059 | -63% |
| Waste Water Collection Lift Stations | 62,641 | 93,691 | 1,097,320 | 1071% |
| **Total Sewer Expenses** | **6,395,054** | **9,143,867** | **7,322,409** | -20% |
| **WATER FUND REVENUE** | **(13,991,793)** | **(16,004,245)** | **(15,164,723)** | -5% |
| Brittany Dr. Water Trmt. Plant/Big Springs Intake/Well | 2,102,592 | 3,234,355 | 3,898,072 | 21% |
| Water Plant - Mauldin Rd. & Intakes | 4,398,867 | 5,952,696 | 5,870,426 | -1% |
| Water Treatment Plant - Maintenance | 227,007 | 273,831 | 267,750 | -2% |
| Water Plant - Distribution/Pump Station | 227,891 | 1,513,922 | 309,727 | -80% |
| Water Distribution/Construction | 2,805,218 | 5,029,441 | 4,818,748 | -4% |
| **Total Water Expenses** | **9,761,576** | **16,004,245** | **15,164,723** | -5% |
| **Change in Net Position** | **$ (4,283,248)** | **$ -** | **$ -** | |
| **ELECTRIC FUND** | | | | |
| **ELECTRIC REVENUE** | **$ (37,820,744)** | **$ (35,150,065)** | **$ (33,883,122)** | -4% |
| Electric - Distribution | 34,972,309 | 35,059,577 | 33,794,074 | -4% |
| Electric - Generator | 51,606 | 90,488 | 89,048 | -2% |
| **Total Electric Expense** | **35,023,914** | **35,150,065** | **33,883,122** | -4% |
| **Change in Net Position** | **$ (2,796,830)** | **$ -** | **$ -** | |
| **TELCOMMUNICATIONS FUND** | | | | |
| **TELCOMMUNICATIONS REVENUE** | **$ (1,235,506)** | **$ (1,135,380)** | **$ (1,185,316)** | 4% |
| Telecom | 893,366 | 1,135,380 | 1,185,316 | 4% |
| **Total Telecom Expenses** | **893,366** | **1,135,380** | **1,185,316** | 4% |
| **Change in Net Position** | **$ (342,139)** | **$ -** | **$ -** | |
| **UTILITY INTERNAL SERVICE FUND** | | | | |
| **UTILITY INTERNAL SERVICE REVENUE** | **$ (3,155,649)** | **$ (3,424,088)** | **$ (3,582,181)** | 5% |
| Administration | 442,910 | 452,118 | 449,554 | -1% |
| Finance | 660,472 | 718,289 | 720,091 | 0% |
| Tellers | 211,704 | 237,312 | 196,597 | -17% |
| Purchasing | 110,074 | 109,800 | 113,128 | 3% |
| Engineering | 320,006 | 554,538 | 564,618 | 2% |
| Work Order Dispatch | 101,534 | 106,215 | 110,321 | 4% |
| GEO Info Service | 211,782 | 209,669 | 217,246 | 4% |
| Customer Service | 191,602 | 204,058 | 375,709 | 84% |
| Meter Reading | 343,223 | 420,763 | 406,452 | -3% |
| Billing | 385,877 | 411,326 | 428,465 | 4% |
| **Total ISF Expense** | **2,979,185** | **3,424,088** | **3,582,181** | 5% |
| **Change in Net Position** | **$ (176,464)** | **$ -** | **$ -** | |

## General Fund
## Summary of Capital Outlay

| | | | |
|---|---|---|---|
| **2011 SPLOST** | **Infrastructure -** Project #247 - Peters St. Phase II | $ 367,926 | $ 367,926 |
| **2018 SPLOST** | **Site Improvements** - Project #265 River to Ridges Trail | $ 146,250 | |
| | **Site Improvements** - Project #287 Recycling Center Improvements | 100,000 | |
| | **Buildings** - Project #273 Recreation Maintenance Building | 600,000 | |
| | **Buildings** - Project #239 Police Station Complex | 3,172,742 | |
| | **Vehicles** - Van for Recreation | 30,000 | |
| | **Infrastructure** - Project #288 Curtis Pkwy. Sidewalk Connector | 100,000 | |
| | **Infrastructure** - Project #247 - Peters St. Phase II | 1,116,813 | $ 5,265,805 |
| **General Fund Airport** | **Infrastructure** | $ 34,300 | $ 34,300 |
| | | **Total Governmental Funds** | **$ 5,668,031** |

## Calhoun Utilities
## Summary of Capital Outlay

| | | | |
|---|---|---|---|
| **Waste Treatment Plant** | **Infrastructure** - Project #269 Section 319 Lynn Creek grant | $ 33,000 | $ 33,000 |
| **Waste Treatment - Sludge Disposal/Bio Solids** | **Vehicle** - Tandem dump truck | $ 115,000 | $ 115,000 |
| **Wastewater Collection Maintenance** | **Infrastructure** - Project #285 - Study on possible S. Interceptor | $ 20,000 | |
| | **Machinery** - Air Compressor $24k, Aluminum Trench box $27k & Equipment trailer $12k | 63,000 | |
| | **Vehicle** - F-150 Pick-up truck | 27,000 | $ 110,000 |
| **Waste Water Collection Lift Stations** | **Infrastructure** - Project #275 - GA Cumberland Academy Lift Station | $ 1,000,000 | $ 1,000,000 |
| **Brittany Drive Water Plant/ Intake & Wells** | **Machinery** - Turbidity meters funded by 2011 SPLOST | $ 71,100 | |
| | **Machinery** - Standby generator funded with grant w/ 15% match | 591,994 | |
| | **Vehicle -** F-150 Pick-up truck**,** extended cab | 27,000 | $ 690,094 |
| **Water Plant - Mauldin Rd.** | Machinery - Turbidity meters funded by 2011 SPLOST | $ 67,150 | $ 67,150 |
| **Water Construction** | **Infrastructure** - Project #170 - Install new water mains for line extensions and line improvements | $ 170,000 | |
| | **Infrastructure** - Project #142 - 2" galv. line replacement, upgrading lines as needed | 160,000 | |
| | **Infrastructure** - Project #256 Ranger RR Bridge Water Relocation GDOT | 202,500 | |
| | **Infrastructure** - Project #284 Water Relocation SR 136 & Coosawattee Bridge | 310,840 | |
| | **Infrastructure** - Project #286 2" galv. line replacement, City funded, contractor performed | 400,000 | |
| | **Machinery** - Crew service truck $74k, Crew dump truck $79k, Equipment trailer $12k | 165,000 | |
| | **Vehicle** - F-150 extended cab truck | 27,000 | $ 1,435,340 |

# Calhoun Utilities
## Summary of Capital Outlay

| | | | |
|---|---|---|---|
| **Electric** | **Infrastructure** - Replace 100 HID roadway lights with LED lights | $ 100,000 | |
| | **Infrastructure** - Primary overhead to underground conversion: Garden Hills Apts. & Brent Step | 70,000 | |
| | **Site Improvement -** Repair pole barn and make supply yard more accessible | 40,000 | |
| | **Machinery** - Digger/Derrick truck | 275,000 | $ 485,000 |
| | | | |
| **Telecommunications** | **Machinery -** Orbital backup server | $ 50,000 | $ 50,000 |
| | | | |
| **Utility - ISF** | **Computers -** MCare, NorthStar modules | $ 68,000 | |
| | **Vehicles -** Engineering F-150 | 27,000 | $ 95,000 |
| | | **Total Utilities Funds** | **$ 4,080,584** |

**City of Calhoun**
**Full Time Equivalent Employees by Function**

| Function/program | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| General Government | | | | | | | | | | | |
| Mayor and City Council | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Administration | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 2 |
| Tax Administration | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Business License Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Human Resources | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Finance | 4 | 4 | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Purchasing | 0 | 0 | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 12 | 12 | 12 | 11 |
| Judicial | | | | | | | | | | | |
| Court Services | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Probation | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 | 0 | 0 | 0 |
| | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 3 | 3 |
| Public Safety | | | | | | | | | | | |
| Police | 49 | 49 | 49 | 49 | 49 | 49 | 50 | 50 | 50 | 50 | 50 |
| Fire | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 41 | 41 | 41 | 41 |
| Community Service Enforce. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| Animal Control | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| | 89 | 89 | 89 | 89 | 90 | 90 | 91 | 94 | 93 | 93 | 93 |
| Public Works | | | | | | | | | | | |
| Administration | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Streets and highways | 16 | 16 | 17 | 15 | 15 | 15 | 15 | 14 | 13 | 14 | 14 |
| City Maintenance | 6 | 6 | 6 | 7 | 7 | 7 | 7 | 9 | 9 | 9 | 9 |
| Cemetery | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 |
| | 27 | 26 | 27 | 26 | 26 | 26 | 26 | 28 | 27 | 28 | 28 |
| Health and Welfare | | | | | | | | | | | |
| Senior Citizens Activities | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Culture and Recreation | | | | | | | | | | | |
| Recreation Department | 14 | 15 | 15 | 13 | 13 | 13 | 15 | 15 | 15 | 16 | 17 |
| Library | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 0 | 0 | 0 |
| | 23 | 24 | 24 | 22 | 22 | 22 | 24 | 24 | 15 | 16 | 17 |
| Housing and Economic Development | | | | | | | | | | | |
| Mainstreet Program | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Airport | 4 | 4 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 |
| Inspections | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| | 9 | 9 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 8 |
| Utilities Administration | | | | | | | | | | | |
| Administration | 5 | 4 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 |
| Work Order | | | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 |
| Finance | 5 | 4 | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| Billing | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 3 |
| Customer Service | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 |
| Tellers | 3 | 4 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Purchasing | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Meter Reading | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 |
| Engineering | 6 | 6 | 6 | 6 | 6 | 5 | 5 | 5 | 5 | 5 | 4 |
| GIS | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| | 35 | 32 | 34 | 36 | 38 | 35 | 36 | 36 | 36 | 38 | 36 |
| Electric System | 17 | 15 | 15 | 17 | 17 | 17 | 17 | 17 | 18 | 18 | 19 |
| Water and Sewer System | | | | | | | | | | | |
| Wastewater Treament | 9 | 9 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| Sewer Construction | 12 | 11 | 11 | 11 | 11 | 11 | 11 | 10 | 11 | 10 | 11 |
| Maintenance Crew | 10 | 10 | 10 | 10 | 7 | 7 | 8 | 8 | 9 | 8 | 6 |
| Water Treatment | 7 | 7 | 8 | 9 | 9 | 10 | 10 | 10 | 9 | 9 | 9 |
| Water Construction | 22 | 22 | 22 | 22 | 19 | 20 | 21 | 22 | 22 | 23 | 21 |
| | 60 | 59 | 61 | 62 | 56 | 58 | 60 | 60 | 61 | 60 | 57 |
| Fields Ferry Golf Course | | | | | | | | | | | |
| Pro Shop | 9 | 9 | 9 | 5 | 4 | 3 | 3 | 4 | 4 | 4 | 4 |
| Maintenance | 8 | 8 | 7 | 7 | 5 | 7 | 7 | 7 | 7 | 7 | 6 |
| | 17 | 17 | 16 | 12 | 9 | 10 | 10 | 11 | 11 | 11 | 10 |
| Telecommunciations | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 |
| Solid Waste | 3 | 3 | 1.5 | 1.5 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Total | 305 | 299 | 296 | 294 | 288 | 288 | 294 | 300 | 290 | 293 | 289 |

# City of Calhoun
# Budget Calendar for Fiscal Year 2020 - 2021

| Date | Procedure | Action to be Taken By |
|---|---|---|
| February 3 - 6, 2020 | Payroll budget information updated for distribution to department heads | Human Resource to prepare initial projections of payroll accounts for department head distribution |
| February 7, 2020 | Distribute budget information to department heads and supervisors | Director of Finance |
| Feb. 10 - March 3, 2020 | Dept. heads/supervisors prepare initial projections for mgmt. review | Supervisors and department heads |
| March 3 - 5, 2020 | Department heads review proposals with immediate supervisor | Supervisors and department heads |
| March 6 - 18, 2020 | Management meet and review department head proposals | Mayor, Budget Officer, Director of Finance & department heads |
| March 19 - 31, 2020 | Prepare first draft | Budget Officer and Finance Department |
| April 1 - 7, 2020 | Review total combined first draft | Budget Officer |
| April 8, 2020 | Prepare legal notice regarding public hearing to be held on May 11, 2020 | City Clerk |
| April 8 – 24, 2020 | Amend first draft for Council work session | Budget Officer and Finance Department |
| April 27, 2020 | Council budget work session | Mayor, Council, Budget Officer |
| April 28 - May 8, 2020 | Prepare second draft | Budget Officer and Finance Department |
| April 22, 2020 | Publish ad for first public hearing to be held on May 11, 2020 | Legal organ - City Clerk |
| May 11, 2020 | Work session with School Board | Mayor, Council, Budget Officer, School Board and Superintendent |
| May 11, 2020 - 7:00 p.m. | Public hearing | Mayor, Council |
| May 13, 2020 | Prepare second legal notice of hearing on June 8, 2020 | City Clerk |
| May 18, 2020 | Receive School's draft of budget | Mayor, Council and Budget Officer |
| May 12 - June 5, 2020 | Prepare final budget proposal | Budget Officer and Finance Department |
| May 27, 2020 | Publish ad for public hearing to be held on June 8, 2020 | Legal organ - City Clerk |
| June 8, 2020 - 7:00 p.m. | Second public hearing | Mayor and Council |
| June 9 - 12, 2020 | Prepare final draft | Budget Officer and Finance Department |
| June 22, 2020 | Adoption of budget | Mayor and Council |
| June 23 – 30, 2020 | Print final adopted budget and distribute to Mayor, Council, Library and upload to website & CVIOG | Finance Department |

# GENERAL FUND
## Revenue Summary

| | | | FY 2019 Actuals | FY 2020 Revised Budget | FY 2021 Budget | Percent Change |
|---|---|---|---|---|---|---|
| **Property Taxes** | | | | | | |
| 31 | 1000 | General Property Taxes | $ (1,811,608) | $ (1,800,000) | $ (2,080,000) | 16% |
| 31 | 1001 | General Property Taxes-Prior | (24,467) | (25,000) | (35,000) | 40% |
| 31 | 1101 | Refund Property Taxes | 78,022 | 8,000 | 22,000 | 175% |
| 31 | 1110 | Public Utility Tax | (14,639) | (14,000) | (16,000) | 14% |
| 31 | 1201 | Refund Prior Year Taxes | 3,018 | 400 | 1,000 | 150% |
| 31 | 1310 | Motor Vehicle Tax | (30,680) | (23,000) | (23,000) | 0% |
| 31 | 1311 | Title Ad Valorem Tax | (313,693) | (270,000) | (300,000) | 11% |
| 31 | 1316 | Alt Apportioned Vehicle Tax | (6,724) | (3,000) | (5,000) | 67% |
| 31 | 1320 | Mobile Home Tax | (6) | - | - | - |
| 31 | 1340 | Intangibles - Regular & Recording | (18,963) | (14,500) | (23,000) | 59% |
| 31 | 1391 | Excess Tax Funds Collected | - | - | (200) | - |
| 31 | 1600 | Real Estate Transfer Tax & Other | (8,475) | (6,000) | (13,000) | 117% |
| 31 | 9000 | Penalties & Interest on Delinquent Taxes | (10,152) | (9,000) | (15,000) | 67% |
| | **Total Property Taxes** | | **(2,158,366)** | **(2,156,100)** | **(2,487,200)** | 15% |
| **Franchise Tax** | | | | | | |
| 31 | 1710 | Franchise Tax - Electric - City | (1,152,712) | (1,144,903) | (1,088,043) | -5% |
| 31 | 1711 | Franchise Tax - Electric - Other | (595,579) | (169,500) | (258,380) | 52% |
| 31 | 1713 | Franchise Tax - Gas | (187,694) | - | - | - |
| 31 | 1714 | Franchise Tax - Cable | (139,077) | (128,000) | (139,145) | 9% |
| 31 | 1715 | Franchise Tax - Sewage - City | (201,713) | (215,415) | (207,636) | -4% |
| 31 | 1720 | Franchise Tax - Water - City | (215,140) | (199,881) | (212,382) | 6% |
| 31 | 1760 | Franchise Tax - Telephone | (45,856) | (43,810) | (45,829) | 5% |
| 31 | 1761 | Franchise Tax - Telephone - Other | (46,020) | (46,000) | (46,000) | 0% |
| | **Total Franchise Tax** | | **(2,583,790)** | **(1,947,509)** | **(1,997,415)** | 3% |
| **Sales Tax** | | | | | | |
| 31 | 3100 | Local Option Sales Tax | **(2,799,731)** | **(2,900,000)** | **(2,750,000)** | -5% |
| **Excise Tax** | | | | | | |
| 31 | 3101 | County Excise Tax | (167,461) | (177,000) | (150,000) | -15% |
| 31 | 4200 | Beer Tax | (292,136) | (291,000) | (288,000) | -1% |
| 31 | 4201 | Wine Tax | (41,539) | (43,000) | (43,000) | 0% |
| 31 | 4202 | Liquor Tax | (54,473) | (51,000) | (60,000) | 18% |
| 31 | 4203 | Liquor Pouring Tax | (22,177) | (18,500) | (35,000) | 89% |
| 31 | 6100 | Business & Occupational Taxes | (428,310) | (555,000) | (428,000) | -23% |
| 31 | 6101 | Business/Occ Tax - EMC | - | (399,500) | (353,786) | -11% |
| 31 | 6102 | Business/Occ Tax - Gas Marketers | - | - | (151,000) | - |
| 31 | 6200 | Insurance Premium Taxes | (1,206,790) | (1,123,500) | (1,180,000) | 5% |
| 31 | 6300 | Financial Institution Taxes | (91,138) | (86,294) | (91,000) | 5% |
| 31 | 9400 | Penalties & Int. on Delinquent Business License | (2,034) | (3,000) | (2,000) | -33% |
| | **Excise Tax** | | **(2,306,059)** | **(2,747,794)** | **(2,781,786)** | 1% |
| **License & Permit** | | | | | | |
| 32 | 1000 | Business Regulatory Fees | (47,513) | (47,000) | (47,000) | 0% |
| 32 | 1005 | Business License Application Fee | (1,275) | (1,250) | (1,800) | 44% |
| 32 | 1006 | Fire Permits | (200) | (200) | (100) | -50% |
| 32 | 1110 | Beer Retail License | (25,500) | (26,250) | (28,000) | 7% |
| 32 | 1120 | Wine Retail License | (18,000) | (18,500) | (18,500) | 0% |
| 32 | 1130 | Liquor Retail License | (30,000) | (30,000) | (30,000) | 0% |
| 32 | 1140 | Pouring License (All) | (48,375) | (45,000) | (43,000) | -4% |
| 32 | 1141 | Temporary Liquor/Beer Event Permit | (800) | (700) | (800) | 14% |
| 32 | 1330 | Plumbing Permits/ HVAC | (53,306) | (35,000) | (40,000) | 14% |
| 32 | 1340 | Electric Permits | (35,790) | (20,000) | (30,000) | 50% |

# GENERAL FUND
## Revenue Summary

| | | | FY 2019 Actuals | FY 2020 Revised Budget | FY 2021 Budget | Percent Change |
|---|---|---|---|---|---|---|
| 32 | 2111 | Building Permits | (252,415) | (80,000) | (135,000) | 69% |
| 32 | 2120 | Soil & Sedimentation Permits | (2,245) | (500) | (500) | 0% |
| 32 | 2121 | Grading Permits | (6,075) | (2,500) | (2,500) | 0% |
| 32 | 2140 | Sign Permits | (7,210) | (3,500) | (3,500) | 0% |
| 32 | 2150 | Fuel System Installation Permits | (1,106) | (500) | (400) | -20% |
| 32 | 2210 | Zoning & Annexation Fees | (1,875) | (1,000) | (1,500) | 50% |
| 32 | 2991 | Fireworks Stand Sales Permit | (2,000) | (1,000) | (1,000) | 0% |
| 32 | 3150 | Driveway Permits | (150) | (300) | - | -100% |
| 32 | 3900 | Other Sprinkler Permit | (984) | (2,500) | (6,000) | 140% |
| 32 | 3902 | NPDES Permits | (3,312) | (500) | (1,000) | 100% |
| | **Total Licenses & Permit** | | **(538,131)** | **(316,200)** | **(390,600)** | 24% |
| **Intergovernmental** | | | | | | |
| 33 | 1000 | Federal Government Grants | (87,143) | - | - | - |
| 33 | 1100 | Operating - Categorical | - | - | (5,000) | - |
| 33 | 1110 | Dept. of Justice- Overtime Reimbursement | (4,519) | (7,000) | - | -100% |
| 33 | 1111 | Operating - Categorical FEMA | (18,955) | - | - | - |
| 33 | 1120 | Direct - Dept. of Justice | (5,438) | (5,500) | (5,500) | 0% |
| 33 | 4000 | 226 - State Government Grants | (6,100) | (5,000) | (5,000) | 0% |
| 33 | 4100 | 158 - GSAR | (44,136) | (32,000) | (32,800) | 3% |
| 33 | 4113 | Direct Highway Safety | (40,455) | - | - | - |
| 33 | 4113 | 277 - State Direct Highway Safety | - | - | (19,875) | - |
| 33 | 4311 | DOT- LMIG Grant | (297,402) | (202,402) | (219,840) | 9% |
| 33 | 4311 | 205 - DOT-LMIG Grant | - | (94,955) | - | -100% |
| 33 | 5000 | Local Grants - Gordon Co. Library | (2,330) | (2,430) | - | -100% |
| 33 | 7000 | In Lieu of Taxes - Housing Authority | (47,907) | (44,000) | (46,500) | 6% |
| 33 | 7002 | Airport Authority - Reimbursement | (91,642) | (103,300) | (113,200) | 10% |
| 33 | 7003 | IG - Reimbursement | (35,133) | (71,000) | (79,129) | 11% |
| | **Total Intergovernmental** | | **(681,158)** | **(567,586)** | **(526,843)** | -7% |
| **Charges for Services** | | | | | | |
| 34 | 1191 | Electronic Recognition | (523) | (500) | (800) | 60% |
| 34 | 1320 | Inspection Fee | (300) | - | (300) | - |
| 34 | 1391 | Building Permit Plan Reviews | (36,817) | (15,000) | (30,000) | 100% |
| 34 | 1400 | Charges - Copies & Paper | (4) | - | - | - |
| 34 | 1700 | Indirect Cost Allocation - Serv. Fees | (210,172) | (185,176) | (190,427) | 3% |
| 34 | 1910 | Election Qualifying Fees | - | (1,200) | - | -100% |
| 34 | 2120 | Accident Reports | (8,120) | (8,000) | (8,000) | 0% |
| 34 | 2310 | Fingerprinting Fees | (392) | (400) | (500) | 25% |
| 34 | 3918 | Street Special Services - Interdepartmental Chg. | - | - | (2,000) | - |
| 34 | 3928 | Maint. Special Services - Interdepartmental Chg. | (7,312) | (2,000) | (40,000) | 0% |
| 34 | 6000 | Background Check Fees | (36,037) | (40,000) | (12,000) | 0% |
| 34 | 6100 | Animal Control Sales & Fines | (13,840) | (12,000) | (2,000) | 0% |
| 34 | 6101 | Dog Vaccinations | (2,246) | (2,000) | (300) | 0% |
| 34 | 6102 | Animal Control Surrender Fee | (612) | (500) | - | -40% |
| 34 | 6103 | Spay and Neuter Certificate | (80) | (75) | (1,000) | 1233% |
| 34 | 9100 | Cemetery Lot Sales | (2,520) | (2,000) | (15,000) | -50% |
| 34 | 9101 | Cemetery Markers | (25,550) | (20,000) | (500) | -25% |
| 39 | 1108 | Transfer In - Fine Admin. Fees | (44,756) | (43,136) | (41,816) | -3% |
| | **Total Charges for Services** | | **(389,280)** | **(331,987)** | **(344,643)** | 4% |
| **Fines and Forfeitures** | | | | | | |
| 35 | 1000 | Police Fines | 3,275 | - | - | - |
| 35 | 1901 | Fines - Community Development | (380) | - | - | - |
| 35 | 2200 | Other Confiscations | (297) | (100) | (500) | 400% |

# GENERAL FUND
## Revenue Summary

| | | | FY 2019 Actuals | FY 2020 Revised Budget | FY 2021 Budget | Percent Change |
|---|---|---|---|---|---|---|
| 39 | 1130 | Transfer In - Municipal Court Agency Fund | (349,452) | (337,565) | (327,238) | -3% |
| | **Total Fines and Forfeitures** | | **(346,854)** | **(337,665)** | **(327,738)** | -3% |
| **Other Local Revenues** | | | | | | |
| 37 | 1001 | Donations - Police Department | (100) | - | - | - |
| 37 | 1002 | Donations - Fire Department | (1,350) | (750) | - | -100% |
| 38 | 1001 | Rents & Royalties | - | (3,074,425) | (3,042,132) | -1% |
| 38 | 3000 | Reimb. For Damaged Property | (16,910) | - | - | - |
| 38 | 3100 | Insurance Reimbursement | (91,098) | (1,000) | (1,000) | 0% |
| 38 | 9000 | Miscellaneous Revenue | (19,137) | (3,000) | (4,000) | 33% |
| 38 | 9001 | Sales Tax Vendor's Fee | (2) | - | - | - |
| 38 | 9003 | Employee Jury Duty Pay | (115) | - | (100) | - |
| | **Total Other Local Revenues** | | **(128,711)** | **(3,079,175)** | **(3,047,232)** | -1% |
| **Other Financing Sources** | | | | | | |
| 36 | 1006 | Interest Revenue - Investments | (112,271) | (79,400) | (109,870) | 38% |
| 36 | 3000 | Unrealized Gain or Loss on Investments | (87,586) | (26,925) | - | -100% |
| 39 | 1102 | Transfer In - Water/Sewer | (1,368,743) | - | - | - |
| 39 | 1103 | Transfer In - Electric | (1,873,156) | - | - | - |
| 39 | 1113 | Transfers In - Other Internal Service Fund | (39,600) | - | - | - |
| 39 | 1114 | Transfer In - Confiscated Assets | (59,794) | - | - | - |
| 39 | 1119 | 800 Hotel/Motel Revenue | (54,026) | (52,500) | (41,438) | -21% |
| 39 | 1126 | Trans In - Utility Labor/Equipment | (15,237) | (11,500) | (8,000) | -30% |
| 39 | 1135 | 800 Transfer in - Hotel/Motel | (270,128) | (262,500) | (248,624) | -5% |
| 39 | 2100 | Sale of Assets | (9,100) | (2,000) | - | -100% |
| 39 | 2101 | Sale of Assets - Non-taxable | (31,439) | (3,000) | - | -100% |
| 39 | 9000 | Appropriation - Fund Balance | - | (308,425) | - | -100% |
| 61 | 1013 | Transfer Out - Utility Labor/Equip. | 3,040 | - | - | - |
| | **Total Other Financing Sources** | | **(3,918,041)** | **(746,250)** | **(407,932)** | -45% |
| | | | **$(15,850,121)** | **$(15,130,266)** | **$(15,061,389)** | 0% |

# GENERAL ADMINISTRATION





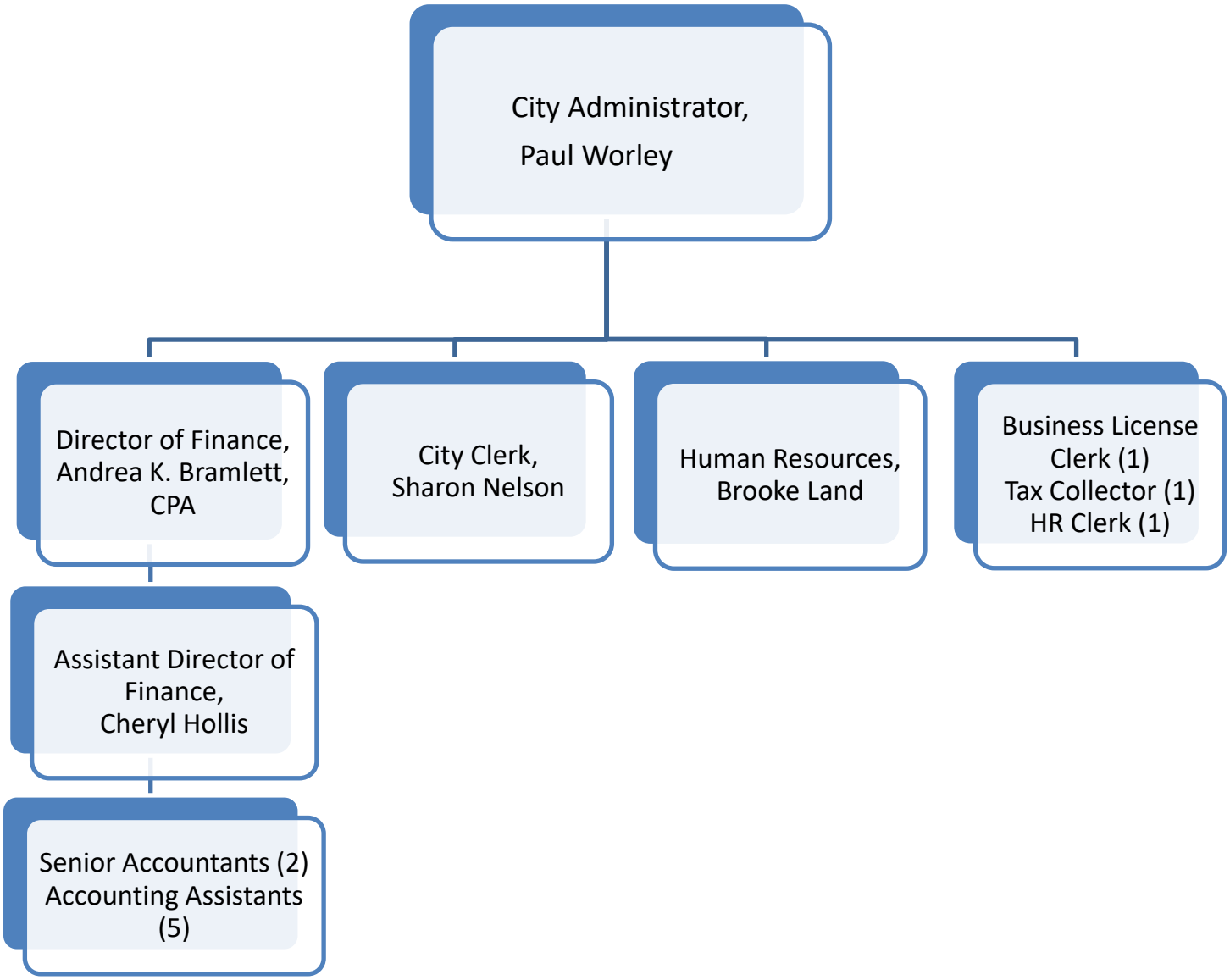
The City of Calhoun's General Administration is made up of several different divisions, including Mayor and Council, Elections, City Administrator, Tax Administration, Human Resources and Risk Management. General Administration's goal is to organize the City with a professional understanding of how all 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 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | | |
| | 511100 | Regular Employee Wages | $ 48,000 | $ 48,000 | $ 48,000 | $ 48,000 |
| | 512100 | Group Insurance | 11,934 | 13,174 | 13,174 | 14,362 |
| | 512101 | Insurance Deduct. Reimburse | 253 | 294 | 294 | 286 |
| | 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 | 1,385 | 1,385 | 1,385 |
| | 521201 | Legal & Auditing | 76,280 | 20,000 | 20,000 | 20,000 |
| | 521205 | Consulting | 4,103 | - | - | - |
| | 523001 | Other Purchased Services | 456 | 750 | 750 | 750 |
| | 523104 | Surety Bonds | 5 | 5 | 5 | 5 |
| | 523105 | Public Officials Liability Ins. | 3,778 | 3,908 | 3,908 | 4,750 |
| | 523200 | Telephone - City Service | 650 | 655 | 655 | 650 |
| | 523203 | Data Service - City | 1,732 | 1,800 | 1,800 | 2,317 |
| | 523209 | Internet Service | 739 | 1,000 | 1,000 | 850 |
| | 523210 | E-mail Service | 210 | 210 | 210 | 210 |
| | 523300 | Advertising | 347 | 700 | 700 | 700 |
| | 523400 | Printing & Binding | - | - | - | - |
| | 523500 | Travel | 23,175 | 23,000 | 23,000 | 25,000 |
| | 523600 | Dues & Fees | 24,229 | 28,000 | 28,000 | 28,500 |
| | 523700 | Education & Training | 10,065 | 9,000 | 9,000 | 11,000 |
| **Supplies** | | | | | | |
| | 531100 | General Supplies & Materials | 304 | 1,000 | 1,000 | 500 |
| | 531120 | Office Supplies | 154 | 500 | 500 | 500 |
| | 531300 | Food for Meetings | 3,761 | 3,600 | 3,600 | 3,600 |
| | 531600 | Small Equipment <$5000 | - | 800 | 800 | 500 |
| | 531601 | Computers/Printers/Software | - | 500 | 500 | - |
| | 531700 | Miscellaneous | | | | |
| **Other** | | | | | | |
| | 576000 | Contingency | - | 290,818 | 183,823 | 252,738 |
| **TOTAL** | | **MAYOR & COUNCIL** | **$ 230,895** | **$ 468,435** | **$ 361,440** | **$ 435,939** |

## (1101400) ELECTIONS

| | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| **Purchased & Contracted Services** | | | | | | |
| | 521201 | Legal | $ 1,040 | $ 750 | $ 750 | $ 200 |
| | 521205 | Consulting | - | 3,500 | 3,500 | - |
| | 523300 | Advertising | 89 | 100 | 100 | 100 |
| **Supplies** | | | | | | |
| | 531300 | Food for Meetings | - | - | - | - |
| **TOTAL** | | **ELECTIONS** | **$ 1,129** | **$ 4,350** | **$ 4,350** | **$ 300** |

## (1101511) CITY ADMINISTRATOR

| | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | | |
| | 511100 | Regular Employee Wages | $ 257,300 | $ 268,691 | $ 268,691 | $ 172,645 |
| | 512100 | Group Insurance | 37,887 | 41,376 | 41,376 | 30,015 |
| | 512101 | Insurance Deduct. Reimburse | 797 | 882 | 882 | 857 |
| | 512200 | FICA Contributions | 15,481 | 16,659 | 16,659 | 11,014 |
| | 512300 | Medicare | 3,620 | 3,896 | 3,896 | 2,453 |
| | 512401 | Retirement Plan Empl. Cont. | 13,086 | 13,208 | 13,208 | 15,669 |
| | 512402 | Retirement Plan Admin. Costs | 781 | 789 | 789 | 800 |
| | 512700 | Workers' Comp. Insurance | 304 | 531 | 531 | 264 |

| | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| **Purchased & Contracted Services** | | | | | | |
| 521201 | | Legal & Auditing | $ 33,199 | $ 30,000 | $ 30,000 | $ 28,000 |
| 521204 | | Medical Services | - | 105 | 105 | 105 |
| 521205 | | Consulting | - | 2,950 | 2,950 | 2,950 |
| 521205 | 802 | Consulting | 2,846 | - | - | - |
| 522002 | | Exterminating Services | 320 | 320 | 320 | 320 |
| 522110 | | Garbage Pick-up Service | 584 | 590 | 590 | 585 |
| 522130 | | Janitorial Services | - | - | - | 4,000 |
| 522200 | | Interdept. Services & Labor | 6,889 | 9,000 | 9,000 | 5,000 |
| 522201 | | Vehicle Repair & Maintenance | 957 | 1,000 | 1,000 | 1,000 |
| 522202 | | Repairs & Maint. - Equip. | 13,528 | 16,300 | 16,300 | 16,000 |
| 522203 | | Repairs & Maint. - Bldgs. | 2,362 | 5,000 | 5,000 | 5,000 |
| 522320 | | Rental of Equipment | 4,486 | 5,000 | 5,000 | 3,500 |
| 523001 | | Other Purchased Services | 300 | 350 | 350 | 350 |
| 523101 | | General Liability Insurance | 4,180 | 3,666 | 3,666 | 3,663 |
| 523102 | | Property Insurance | 813 | 823 | 823 | 811 |
| 523103 | | Vehicle Insurance | 480 | 457 | 457 | 938 |
| 523104 | | Surety Bonds | 26 | 27 | 27 | 27 |
| 523109 | | Cyber Liability Ins. | - | - | - | 194 |
| 523200 | | Telephone - City Service | 4,967 | 5,000 | 5,000 | 5,100 |
| 523203 | | Data Service - City | 11,581 | 11,750 | 11,750 | 10,197 |
| 523205 | | Cell Phone | 368 | 600 | 600 | - |
| 523209 | | Internet Service | 2,489 | 2,800 | 2,800 | 2,160 |
| 523210 | | E-mail Service | 455 | 500 | 500 | 500 |
| 523220 | | Postage | 2,686 | 3,500 | 3,500 | 3,500 |
| 523300 | | Advertising | 318 | 800 | 800 | 800 |
| 523400 | | Printing & Binding | 2,550 | 5,500 | 5,500 | 5,500 |
| 523500 | | Travel | 9,033 | 7,500 | 7,500 | 9,000 |
| 523600 | | Dues & Fees | 5,842 | 6,000 | 6,000 | 7,000 |
| 523604 | | Bank Service Charges | 517 | - | - | 1,700 |
| 523605 | | Investment Fees - Specific | 185 | 1,000 | 1,000 | - |
| 523700 | | Education & Training | 3,110 | 3,500 | 3,500 | 4,000 |
| **Supplies** | | | | | | |
| 531100 | | General Supplies & Materials | 2,078 | 3,000 | 3,000 | 2,500 |
| 531120 | | Office & Computer Supplies | 396 | 1,500 | 1,500 | 2,000 |
| 531125 | | Printer & Copier Supplies | 2,078 | 3,000 | 3,000 | 2,500 |
| 531141 | | Vehicle Repair & Maintenance | 349 | 500 | 500 | 750 |
| 531142 | | Repairs & Maint. - Bldgs. | 58 | 1,000 | 1,000 | 1,000 |
| 531210 | | Water & Sewer Service - City | 7,803 | 9,000 | 9,000 | 8,000 |
| 531220 | | Natural Gas Service | 2,540 | 2,800 | 2,800 | 2,800 |
| 531230 | | Electric Service - City | 17,263 | 18,000 | 18,000 | 18,000 |
| 531270 | | Gasoline | 230 | 500 | 500 | 500 |
| 531300 | | Food for Meetings | 119 | 300 | 300 | 300 |
| 531400 | | Books & Periodicals | 61 | 200 | 200 | 200 |
| 531600 | | Small Equipment <$5000 | 620 | 1,500 | 1,500 | 1,500 |
| **Interfund/Interdepartmental Charges** | | | | | | |
| 554100 | | Interfund Allocation - Utilities | 246,048 | 295,719 | 295,719 | 281,600 |
| **Other Charges** | | | | | | |
| 562000 | | Amortization | 9,996 | 5,150 | 5,150 | 14,069 |
| 571010 | | Industrial Development | 110,000 | 120,000 | 120,000 | 96,000 |
| 571020 | | Downtown Development Assoc | - | - | - | 10,000 |
| 572029 | | Electronic Recognition Fee | 400 | 600 | 600 | 1,000 |
| 573900 | | Cash Over or Short | (39) | 25 | 25 | 25 |
| 582200 | 801 | Interest-Advance Electric | 2,340 | - | - | - |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Other Financing Uses** | | | | | |
| 611003 | Transfer Out - Electric | | | | |
| 611005 | Transfer Out - Golf | 155,285 | 154,124 | 176,684 | 149,966 |
| 611020 | Transfer Out - Recreation | 503,395 | 613,974 | 613,974 | 632,868 |
| 611114 | Transfer to Restricted Excise | - | 100,840 | 100,840 | 75,630 |
| **TOTAL** | **CITY ADMINISTRATION** | **$1,505,768** | **$1,803,402** | **$ 1,825,962** | **$1,658,425** |

## CITY ADMINISTRATOR FOOTNOTES

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

| **(1101514) TAX ADMINISTRATION** | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | 35,200 | 35,601 | 35,601 | 36,304 |
| 512100 | Group Insurance | 11,991 | 13,174 | 13,174 | 14,420 |
| 512101 | Insurance Deduct. Reimburse | 253 | 294 | 294 | 286 |
| 512200 | FICA Contributions | 1,718 | 2,207 | 2,207 | 2,251 |
| 512300 | Medicare | 402 | 516 | 516 | 516 |
| 512401 | Retirement Plan Empl. Cont. | 1,783 | 1,815 | 1,815 | 2,136 |
| 512402 | Retirement Plan Admin. Costs | 106 | 109 | 109 | 109 |
| 512700 | Workers' Comp. Insurance | 71 | 88 | 88 | 70 |
| **Purchased and Contracted Services** | | | | | |
| 521201 | Legal | 1,781 | 1,500 | 1,500 | 1,000 |
| 521300 | Technical | 13,052 | 19,000 | 19,000 | 19,400 |
| 522200 | Repairs & Maint. - Departments | - | 150 | 150 | 100 |
| 523104 | Surety Bonds | 4 | 4 | 4 | 4 |
| 523109 | Cyber Insurance | - | - | - | 32 |
| 523300 | Advertising | 1,700 | 2,500 | 2,500 | 2,100 |
| 523400 | Printing & Binding | 5,767 | 5,750 | 5,750 | 6,000 |
| **Supplies** | | | | | |
| 531100 | General Supplies | - | 100 | 100 | 50 |
| 531120 | Office Supplies | - | 50 | 50 | 50 |
| 531400 | Books & Periodicals | 232 | 250 | 250 | 250 |
| 531601 | Computer Equipment <$5000 | - | 800 | 800 | - |
| **TOTAL** | **TAX ADMINISTRATION** | **$ 74,060** | **$ 83,908** | **$ 83,908** | **$ 85,078** |

## TAX ADMINISTRATION FOOTNOTES

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

| **(1101515) GENERAL TELLER** | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | 41,368 | 41,900 | 41,900 | 42,730 |
| 512100 | Group Insurance | 11,991 | 13,174 | 13,174 | 14,420 |
| 512101 | Insurance Deduct. Reimburse | 253 | 294 | 294 | 286 |
| 512200 | FICA Contributions | 2,486 | 2,598 | 2,598 | 2,649 |

| | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| | 512300 | Medicare | 582 | 608 | 608 | 608 |
| | 512401 | Retirement Plan Empl. Cont. | 2,099 | 2,135 | 2,135 | 2,514 |
| | 512402 | Retirement Plan Admin. Costs | 125 | 128 | 128 | 128 |
| | 512700 | Workers' Comp. Insurance | 71 | 98 | 98 | 70 |
| **Purchased & Contracted Services** | | | | | | |
| | 521201 | Legal | 364 | 750 | 750 | 600 |
| | 521300 | Technical Services | 225 | 250 | 250 | 250 |
| | 523104 | Surety Bonds | 4 | 5 | 5 | 4 |
| | 523109 | Cyber Liability Ins. | - | - | - | 24 |
| | 523300 | Advertising | 81 | 200 | 200 | 300 |
| | 523400 | Printing & Binding | 152 | 200 | 200 | 200 |
| | 523500 | Travel | - | 500 | 500 | 500 |
| | 523600 | Dues & Fees | - | 35 | 35 | 35 |
| | 523700 | Education & Training | - | 300 | 300 | 300 |
| **Supplies** | | | | | | |
| | 531120 | Office & Computer Supplies | 120 | 500 | 500 | 525 |
| | 531601 | Computer Equipment <$5000 | 727 | - | - | - |
| **TOTAL** | | **TELLERS** | **$ 60,649** | **$ 63,675** | **$ 63,675** | **$ 66,143** |

# GENERAL TELLER FOOTNOTES

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

| (1101540) HUMAN RESOURCES | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | | |
| | 511100 | Regular Employee Wages | 115,979 | 119,870 | 119,870 | 120,806 |
| | 512100 | Group Insurance | 12,623 | 13,749 | 13,749 | 15,061 |
| | 512101 | Insurance Deduct. Reimburse | 265 | 294 | 294 | 286 |
| | 512200 | FICA Contributions | 6,899 | 7,432 | 7,432 | 7,490 |
| | 512300 | Medicare | 1,613 | 1,738 | 1,738 | 1,717 |
| | 512401 | Retirement Plan Empl. Cont. | 5,897 | 6,003 | 6,003 | 7,105 |
| | 512402 | Retirement Plan Admin. Costs | 352 | 359 | 359 | 363 |
| | 512700 | Workers' Comp. Insurance | 141 | 203 | 203 | 138 |
| **Purchased & Contracted Services** | | | | | | |
| | 521201 | Legal | 676 | 3,000 | 3,000 | 2,500 |
| | 521204 | Medical Services | - | 150 | 150 | 50 |
| | 523001 | Other Purchased Services | - | 100 | 100 | 100 |
| | 523104 | Surety Bonds | 12 | 12 | 12 | 12 |
| | 523109 | Cyber Liability Ins. | - | - | - | 63 |
| | 523220 | Postage | 1,841 | 2,000 | 2,000 | 2,000 |
| | 523300 | Advertising | - | 100 | 100 | 125 |
| | 523400 | Printing & Binding | 817 | 1,000 | 1,000 | 1,025 |
| | 523500 | Travel | 916 | 2,000 | 2,000 | 2,000 |
| | 523600 | Dues & Fees | 50 | 50 | 50 | 50 |
| | 523604 | Bank Service Charges | 116 | 1,000 | 1,000 | 500 |
| | 523700 | Education & Training | 50 | 1,250 | 1,250 | 1,250 |
| **Supplies** | | | | | | |
| | 531100 | General Supplies | 96 | 1,500 | 1,500 | 2,350 |
| | 531120 | Office & Computer Supplies | 1,635 | 1,600 | 1,600 | 1,700 |
| | 531125 | Printer & Copier Supplies | 386 | 100 | 100 | 300 |

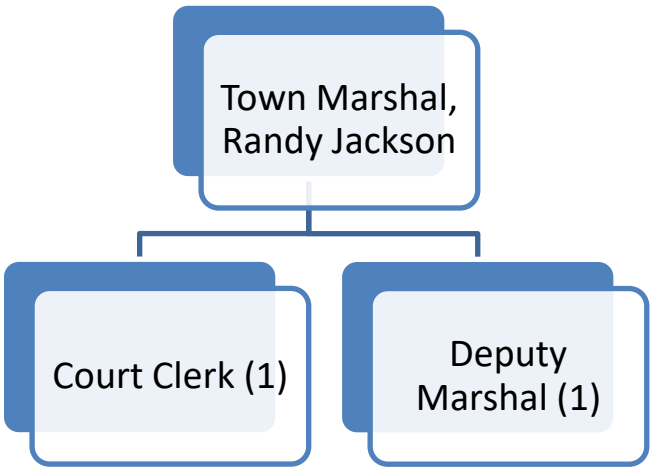
| | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| | 531400 | Books & Periodicals | 782 | 655 | 655 | 900 |
| | 531601 | Computer Equipment <$5000 | 2,024 | 825 | 825 | - |
| **TOTAL** | | **HUMAN RESOURCES** | **$ 153,170** | **$ 164,990** | **$ 164,990** | **$ 167,891** |

## HUMAN RESOURCES FOOTNOTES

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

| **(1101555) RISK MANAGEMENT** | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| **Supplies** | | | | | | |
| | 531100 | General Supplies | 3,230 | 3,800 | 3,800 | 3,800 |
| | 531120 | Office & Computer Supplies | - | 100 | 100 | 100 |
| | 531300 | Food for Meetings | 370 | 400 | 400 | 400 |
| **TOTAL** | | **RISK MANAGEMENT** | **$ 3,600** | **$ 4,300** | **$ 4,300** | **$ 4,300** |

# MUNICIPAL COURT SERVICES





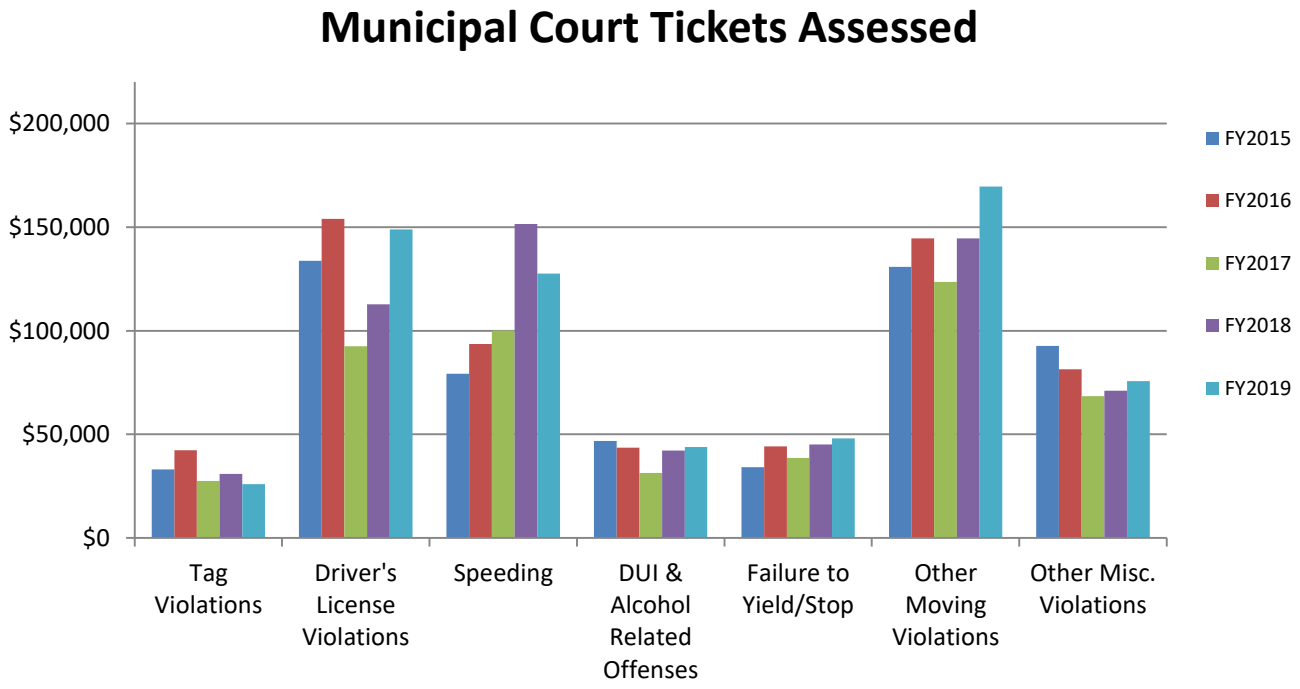

**Town Marshal,**
**Randy Jackson**

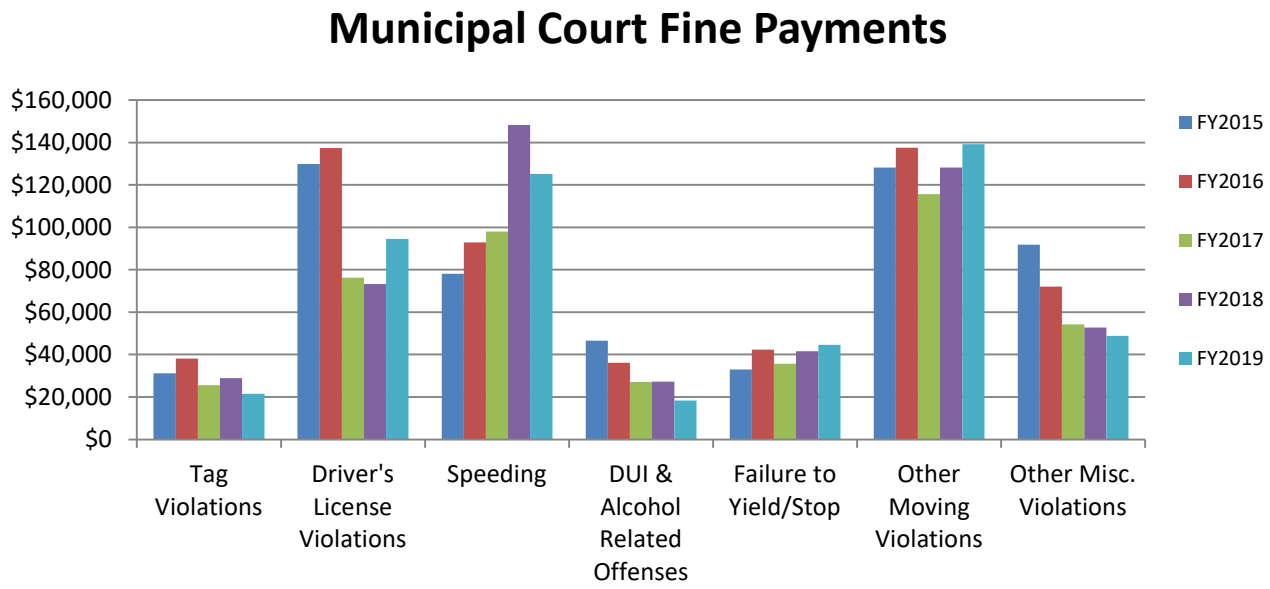


Municipal Court provides court administration and management of prisoners held in custody at area jails that have cases pending with the City of Calhoun Municipal Court. In addition, Municipal Court is responsible for collecting fines and fees imposed by the court, signing arrest warrants, hearing disputes 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 full time 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 to provide positive customer service.



# COURT SERVICES

| (1102650) MUNICIPAL COURT | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 141,561 | $ 143,920 | $ 143,920 | $ 146,729 |
| 511300 | Overtime | 4,224 | 5,000 | 5,000 | 5,200 |
| 512100 | Group Insurance | 36,444 | 39,993 | 39,993 | 43,738 |
| 512101 | Insurance Deduct. Reimburse | 769 | 882 | 882 | 857 |
| 512200 | FICA Contributions | 8,391 | 9,354 | 9,354 | 9,540 |
| 512300 | Medicare | 1,962 | 2,187 | 2,187 | 2,191 |
| 512401 | Retirement Plan Empl. Cont. | 7,032 | 7,153 | 7,153 | 8,639 |
| 512402 | Retirement Plan Admin Costs | 420 | 427 | 427 | 441 |
| 512700 | Workers' Compensation | 233 | 296 | 296 | 221 |
| **Purchased & Contracted Services** | | | | | |
| 521201 | Legal & Auditing | 74,548 | 24,500 | 24,500 | 24,000 |
| 521202 | City Court Judge | 24,200 | 24,500 | 24,500 | 24,500 |
| 521204 | Medical Services | 40 | 105 | 105 | 105 |
| 521209 | Indigent Legal Services | 21,600 | 21,600 | 21,600 | 21,600 |
| 522002 | Exterminating Services | 196 | 200 | 200 | 196 |
| 522110 | Garbage Pickup - City Service | 315 | 315 | 315 | 315 |
| 522130 | Janitorial Services | 96 | 200 | 200 | 200 |
| 522200 | Interdept. Services & Labor | 349 | 500 | 500 | 500 |
| 522201 | Repairs & Maint. - Vehicles | 272 | 1,500 | 1,500 | 5,000 |
| 522202 | Repairs & Maint. - Equip. | 23 | 100 | 100 | 100 |
| 522203 | Repairs & Maint. - Bldgs. | - | 1,500 | 1,500 | 1,000 |
| 522320 | Rental of Equipment | 1,836 | 1,900 | 1,900 | 1,650 |
| 523001 | Other Purchased Services | 30 | 100 | 100 | 100 |
| 523101 | General Liability Insurance | 799 | 705 | 705 | 674 |
| 523102 | Property Insurance | 318 | 322 | 322 | 317 |
| 523103 | Vehicle Insurance | 1,153 | 1,126 | 1,126 | 1,174 |
| 523104 | Surety Bonds | 14 | 15 | 15 | 14 |
| 523109 | Cyber Liability Ins. | - | - | - | 126 |
| 523200 | Telephone - City Service | 3,027 | 3,050 | 3,050 | 3,050 |
| 523203 | Data Service - City | 3,291 | 3,350 | 3,350 | 5,210 |
| 523205 | Cell Phone/Radio | 853 | 850 | 850 | 500 |
| 523207 | Courtware Software | 7,228 | 8,640 | 8,640 | 8,640 |
| 523209 | Internet Service | 720 | 720 | 720 | 720 |
| 523210 | E-mail Service | 126 | 126 | 126 | 126 |
| 523300 | Advertising | - | 100 | 100 | 100 |
| 523400 | Printing & Binding | 132 | 300 | 300 | 300 |
| 523500 | Travel | 5,776 | 6,500 | 6,500 | 6,300 |
| 523600 | Dues & Fees | 202 | 400 | 400 | 400 |
| 523700 | Education & Training | 2,113 | 2,100 | 2,100 | 2,400 |
| 523850 | Contract Labor | - | 300 | 300 | 300 |
| **Supplies** | | | | | |
| 531100 | General Supplies & Materials | 782 | 800 | 800 | 900 |
| 531120 | Office & Computer Supplies | 827 | 750 | 750 | 850 |
| 531125 | Printer & Copier Supplies | 875 | 800 | 800 | 825 |
| 531130 | Purchased Uniforms | 1,501 | 1,950 | 1,950 | 1,950 |
| 531141 | Repairs & Maint. - Vehicles | 438 | 800 | 800 | 800 |
| 531142 | Repairs & Maint. - Bldgs. | - | 100 | 100 | 100 |
| 531210 | Water & Sewer | 314 | 350 | 350 | 350 |
| 531220 | Natural Gas | 1,888 | 1,700 | 1,700 | 1,800 |
| 531230 | Electric - City | 3,832 | 4,525 | 4,525 | 4,450 |
| 531270 | Gasoline | 3,159 | 3,200 | 3,200 | 3,200 |
| 531400 | Books & Periodicals | - | 200 | 200 | - |
| 531600 | Small Equipment <$5000 | 420 | 300 | 300 | 500 |
| 531601 | Equipment - Printer, Software | - | 1,700 | 1,700 | 1,700 |
| **TOTAL** | **MUNICIPAL COURT** | **$ 364,331** | **$ 332,011** | **$ 332,011** | **$ 344,598** |

## MUNICIPAL COURT ADMINISTRATION FOOTNOTES

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

# MUNICIPAL PROBATION

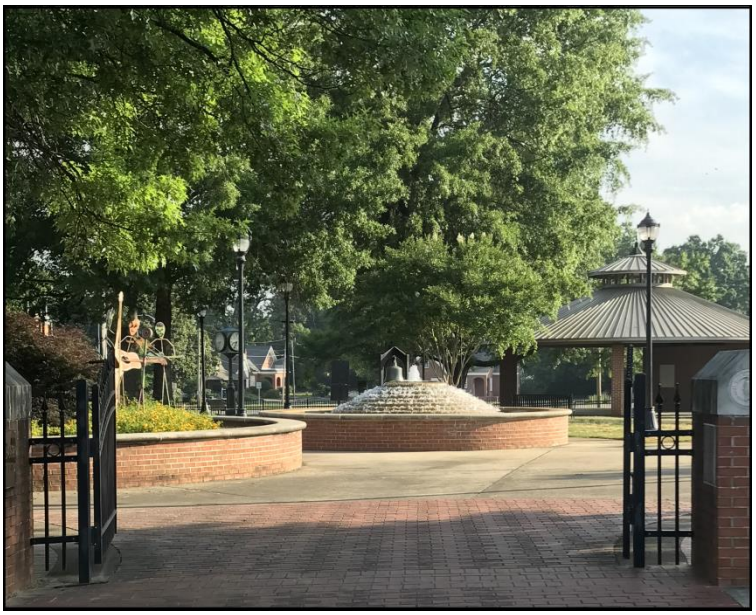
The Municipal Probation Department was split in 2012 from Municipal Court in an effort to manage growth of the City while adhering to both state and federal law. In 2013, efforts to further enhance the department continued by requiring both employees to be certified law enforcement officers. The goal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

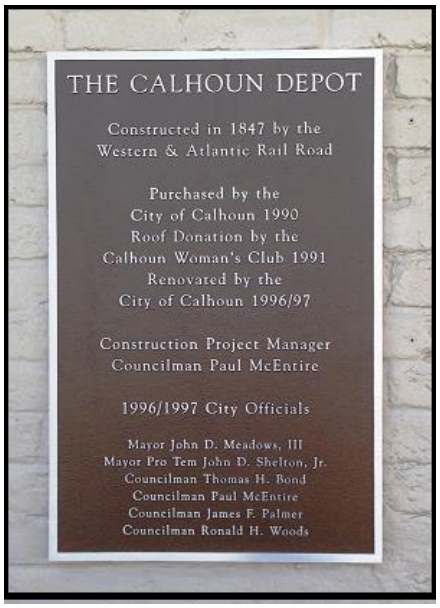
| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Purchased & Contracted Services** | | | | | |
| 521204 | Prisoner Medical Expenses | $ 71 | $ 1,000 | $ 1,000 | $ 500 |
| 522340 | Inmate Housing | 13,900 | 22,000 | 22,000 | 18,000 |
| **TOTAL** | **PRISONER CUSTODY** | **$ 13,971** | **$ 23,000** | **$ 23,000** | **$ 18,500** |

# 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 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 24,067 | $ 24,323 | $ 24,323 | $ 24,812 |
| 512100 | Group Insurance | 11,991 | 13,174 | 13,174 | 14,420 |
| 512101 | Insurance Deduct. Reimburse | 253 | 294 | 294 | 286 |
| 512200 | FICA Contributions | 1,346 | 1,508 | 1,508 | 1,538 |
| 512300 | Medicare | 315 | 353 | 353 | 353 |
| 512401 | Retirement Plan Empl. Cont. | 1,218 | 1,240 | 1,240 | 1,459 |
| 512402 | Retirement Plan Admin Costs | 73 | 74 | 74 | 75 |
| 512700 | Workers' Compensation | 527 | 730 | 730 | 466 |
| **Purchased & Contracted Services** | | | | | |
| 521204 | Medical Services | - | 35 | 35 | 35 |
| 522201 | Repairs & Maint. - Vehicles | - | 1,000 | 1,000 | 900 |
| 523104 | Surety Bonds | 2 | 3 | 3 | 3 |
| 523109 | Cyber Liability Ins. | - | - | - | 17 |
| **Supplies** | | | | | |
| 531141 | Repairs & Maint. - Vehicles | 132 | 600 | 600 | 500 |
| 531270 | Gasoline | 978 | 1,500 | 1,500 | 1,200 |
| **Other Charges** | | | | | |
| 572000 | Cont. to Other Agencies | 791 | 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 | 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** | **$ 56,696** | **$ 62,504** | **$ 62,504** | **$ 63,734** |

## WELFARE RELATED PAYMENTS FOOTNOTES

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

## (1106180) AUDITORIUM

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Supplies** | | | | | |
| 523102 | Property Insurance | $ 106 | $ 107 | $ 107 | $ 106 |
| **TOTAL** | **AUDITORIUM** | **$ 106** | **$ 107** | **$ 107** | **$ 106** |

## (1106181) DEPOT BUILDING

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Purchased & Contracted Services** | | | | | |
| 522002 | Exterminating Services | $ 94 | $ 200 | $ 200 | $ 200 |
| 522110 | Garbage Pickup - City | - | 500 | - | - |
| 522112 | Garbage Pickup - Commercial | 522 | - | 500 | 525 |
| 522130 | Janitorial Services | - | 50 | 50 | 60 |
| 522140 | Lawn / Landscaping Services | 290 | 600 | 600 | 425 |
| 522200 | Interdept. Services & Labor | 6,250 | 7,500 | 7,500 | 6,500 |
| 522202 | Repairs & Maint. - Equip. | 18 | - | - | 250 |
| 522203 | Repairs & Maint. - Bldgs. | 1,098 | 700 | 700 | 700 |
| 523102 | Property Insurance | 415 | 420 | 420 | 413 |
| 523109 | Cyber Liability Ins. | - | - | - | 9 |
| 523206 | Communications - Security | 216 | 435 | 435 | 435 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Supplies** | | | | | |
| 531100 | General Supplies & Materials | $ 1,942 | $ 900 | $ 900 | $ 900 |
| 531142 | Repairs & Maint. - Bldgs. | 39 | 200 | 200 | 200 |
| 531210 | Water & Sewer Services | 2,883 | 3,000 | 3,000 | 4,300 |
| 531230 | Electric Service - City | 9,342 | 9,300 | 9,300 | 9,400 |
| 531600 | Small Equipment <$5000 | 4,417 | - | - | - |
| **TOTAL** | **DEPOT** | **$ 27,527** | **$ 23,805** | **$ 23,805** | **$ 24,317** |

## (1106182) MCCONNELL ROAD BUILDING

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Purchased & Contracted Services** | | | | | |
| 522110 | Garbage Pickup - City | $ 315 | $ 315 | $ 315 | $ 315 |
| 522200 | Interdept. Services & Labor | - | 500 | 500 | 300 |
| 522203 | Repairs & Maint. - Bldgs. | 8,131 | 1,000 | 1,000 | 1,000 |
| 523102 | Property Insurance | 546 | 553 | 553 | 544 |
| 523109 | Cyber Liability Ins. | - | - | - | 3 |
| **Supplies** | | | | | |
| 531100 | General Supplies & Materials | - | 300 | 300 | 200 |
| 531142 | Repairs & Maint. - Bldgs. | 489 | 750 | 750 | 750 |
| 531210 | Water & Sewer Service | 437 | 600 | 600 | 500 |
| 531220 | Natural Gas Service | 932 | 1,700 | 1,700 | 1,200 |
| 531230 | Electric Service - City | 2,059 | 3,000 | 3,000 | 3,000 |
| **TOTAL** | **MCCONNELL RD. BLDG.** | **$ 12,910** | **$ 8,718** | **$ 8,718** | **$ 7,812** |

## (1106590) LIBRARY

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Purchased & Contracted Services** | | | | | |
| 521201 | Legal | - | 500 | 500 | 500 |
| 522200 | Interdept. Services & Labor | 5,505 | 8,000 | 8,000 | 9,500 |
| 522202 | Repairs & Maint. - Equip. | 36 | 1,500 | 1,500 | 1,000 |
| 522203 | Repairs & Maint. - Bldgs. | 1,894 | 2,000 | 2,000 | 3,000 |
| 523102 | Property Insurance | 4,660 | 4,860 | 4,860 | 5,433 |
| 523109 | Cyber Liability Ins. | - | - | - | 7 |
| **Supplies** | | | | | |
| 531100 | General Supplies & Materials | 6 | 200 | 200 | 200 |
| 531142 | Repairs & Maint. - Bldgs. | 143 | 1,000 | 1,000 | 750 |
| **Other** | | | | | |
| 572001 | Library Allotment | 131,100 | 130,983 | 130,983 | 134,912 |
| **TOTAL** | **LIBRARY** | **$ 143,344** | **$ 149,043** | **$ 149,043** | **$ 155,302** |

# COMMUNITY DEVELOPMENT



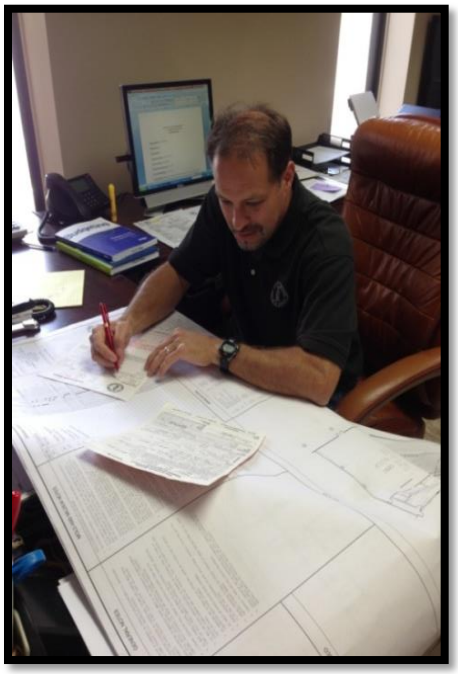
Director of Community Development,
Don McGinnis

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

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



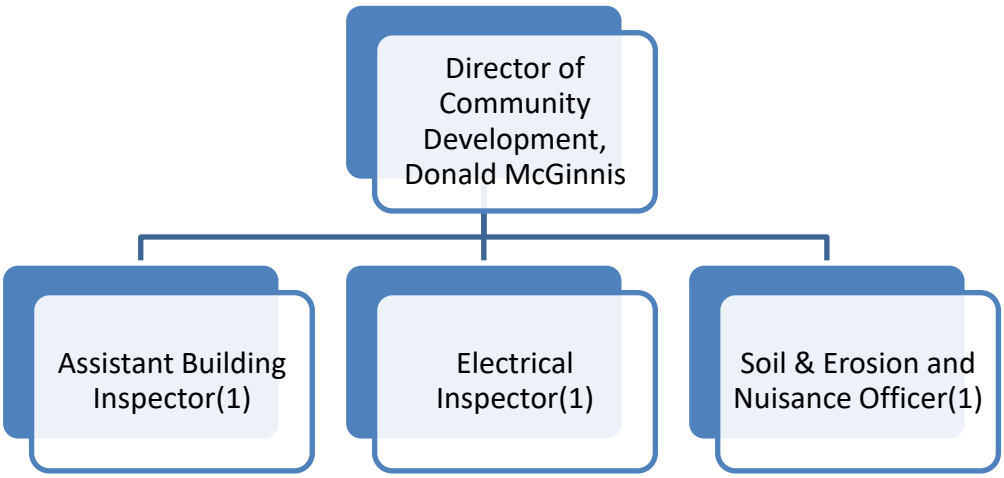
Ordinance Officer,
Neal Russell

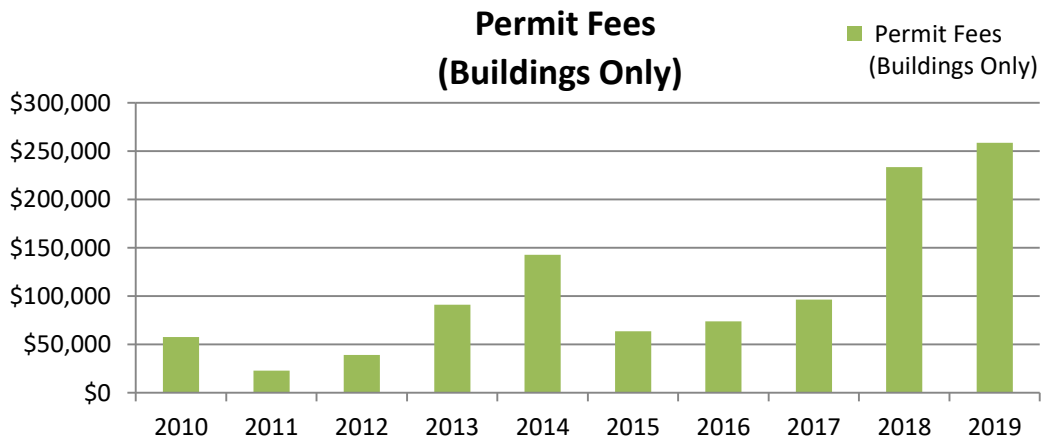


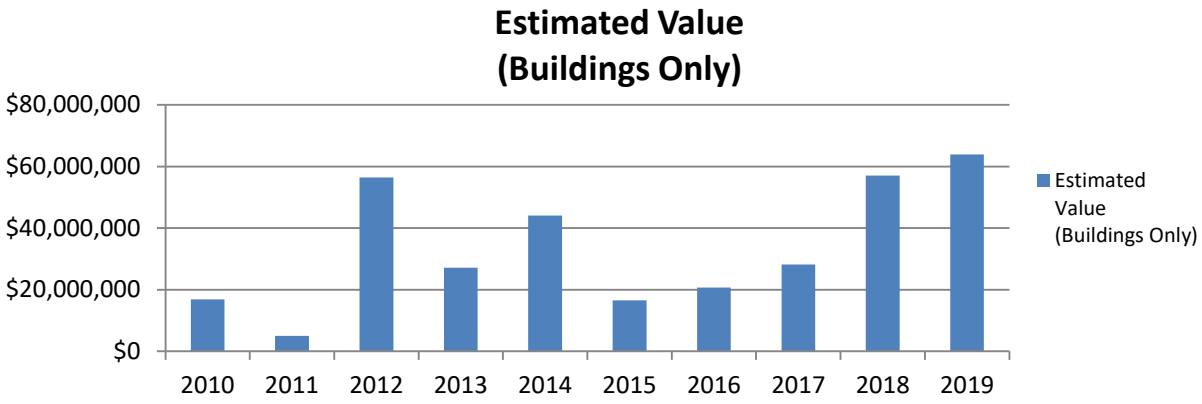
Assistant Building Inspector,
Joey Moore

# COMMUNITY DEVELOPMENT

## REGULATORY INSPECTIONS & CODE ENFORCEMENT



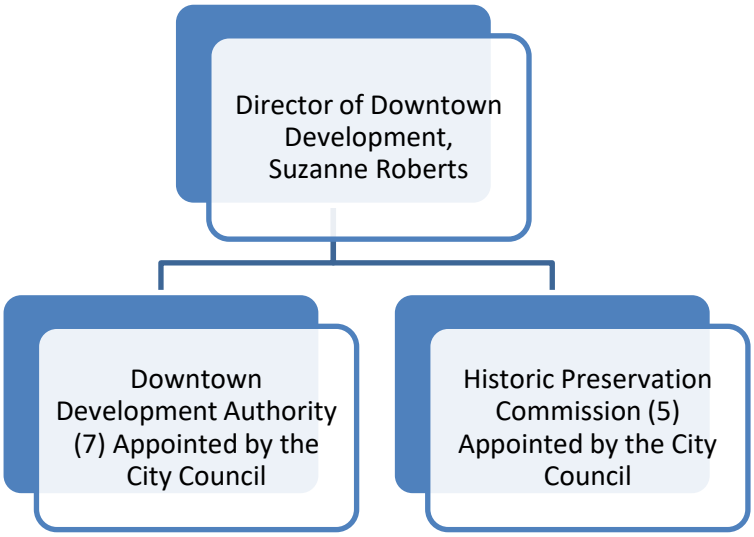
## (1107220) REGULATORY INSPECTIONS & CODE ENFORCEMENT

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 163,216 | $ 183,455 | $ 183,455 | $ 191,988 |
| 512100 | Group Insurance | 36,466 | 46,602 | 46,602 | 50,970 |
| 512101 | Insurance Deduct. Reimburse | 769 | 882 | 882 | 857 |
| 512200 | FICA Contributions | 9,776 | 11,590 | 11,590 | 12,139 |
| 512300 | Medicare | 2,286 | 2,710 | 2,710 | 2,718 |
| 512401 | Retirement Plan Empl. Cont. | 8,263 | 8,405 | 8,405 | 11,019 |
| 512402 | Retirement Plan Admin Costs | 493 | 502 | 502 | 563 |
| 512700 | Workers' Compensation | 2,507 | 3,186 | 3,186 | 1,734 |
| **Purchased & Contracted Services** | | | | | |
| 521201 | Legal & Auditing | 5,377 | 21,000 | 21,000 | 5,500 |
| 521204 | Medical Services | - | 70 | 70 | 70 |
| 522002 | Exterminating Services | 128 | 130 | 130 | 130 |
| 522200 | Interdept. Services & Labor | 2,309 | 2,400 | 2,400 | 2,400 |
| 522201 | Repairs & Maint. - Vehicles | 4,120 | 4,000 | 4,000 | 4,500 |
| 522202 | Repairs & Maint. - Equip. | 14 | 50 | 50 | 200 |
| 522203 | Repairs & Maint. - Buildings | - | 400 | 400 | 400 |
| 522310 | Rental of Land & Buildings | 39,600 | 12,000 | 12,000 | 12,000 |
| 523001 | Other Purchased Services | 132 | 180 | 180 | 180 |
| 523002 | Nuisance Demolition | 45,850 | 96,000 | 96,000 | 96,000 |
| 523101 | General Liability Insurance | 829 | 744 | 744 | 902 |
| 523102 | Property Insurance | 289 | 293 | 293 | 288 |
| 523103 | Vehicle Insurance | 1,034 | 1,006 | 1,006 | 1,050 |
| 523104 | Surety Bonds | 17 | 17 | 17 | 18 |
| 523109 | Cyber Liability Ins. | - | - | - | 161 |
| 523200 | Telephone - City | 2,406 | 2,425 | 2,425 | 2,450 |
| 523203 | Data Service - City | 2,148 | 2,120 | 2,120 | 2,575 |
| 523205 | Cellular Telephone Service | 2,754 | 2,000 | 2,000 | 1,600 |
| 523209 | Internet Service - City | 690 | 720 | 720 | 720 |
| 523210 | E-mail - City | 126 | 130 | 130 | 130 |
| 523300 | Advertising | 1,002 | 1,000 | 1,000 | 1,010 |
| 523400 | Printing & Binding | 1,650 | 1,200 | 1,200 | 1,200 |
| 523500 | Travel | 3,182 | 2,000 | 2,000 | 3,200 |
| 523600 | Dues & Fees | 479 | 500 | 500 | 500 |
| 523700 | Education & Training | 1,365 | 1,500 | 1,500 | 1,525 |
| **Supplies** | | | | | |
| 531100 | General Supplies & Materials | 928 | 500 | 500 | 500 |
| 531120 | Office & Computer Supplies | 243 | 500 | 500 | 500 |
| 531125 | Printer & Copier Supplies | 461 | 400 | 400 | 450 |
| 531130 | Purchased Uniforms | 702 | 900 | 900 | 975 |
| 531141 | Repairs & Maint. - Vehicles | 156 | 300 | 300 | 350 |
| 531142 | Repairs & Maint. - Bldgs. | 77 | 200 | 200 | 150 |
| 531230 | Electric Service - City | 6,529 | 6,500 | 6,500 | 8,200 |
| 531270 | Gasoline | 5,013 | 4,650 | 4,650 | 4,825 |
| 531400 | Books & Periodicals | 232 | 1,150 | 1,150 | 1,150 |
| 531600 | Small Equipment <$5000 | 200 | 500 | 500 | 500 |
| 531601 | Computer Equipment <$5000 | - | 400 | 400 | 400 |
| **Capital Outlay** | | | | | |
| 542200 | Vehicles | - | - | 52,470 | - |
| **Interfund/Interdepartmental Charges** | | | | | |
| 554100 | Internal Service Funds -Utility | 20,006 | 9,729 | 9,729 | 12,848 |
| **Other Financing Uses** | | | | | |
| 611003 | Transfer Out - Electric | 9,000 | 9,000 | 9,000 | 9,000 |
| **TOTAL** | **REGULAR INSPECTION** | **$ 382,824** | **$ 443,946** | **$ 496,416** | **$ 450,545** |

## REGULATORY INSPECTIONS & CODE ENFORCEMENT FOOTNOTES

**1 Three full-time employees are included 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 the BBQ Boogie & Blues in the spring are available to the community at no cost.



## (1107550) DOWNTOWN DEVELOPMENT & MAINSTREET

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 38,366 | $ 38,772 | $ 38,772 | $ 39,538 |
| 512100 | Group Insurance | 11,991 | 13,174 | 13,174 | 14,420 |
| 512101 | Insurance Deduct. Reimburse | 253 | 294 | 294 | 286 |
| 512200 | FICA Contributions | 2,110 | 2,404 | 2,404 | 2,451 |
| 512300 | Medicare | 493 | 562 | 562 | 562 |
| 512401 | Retirement Plan Empl. Cont. | 1,942 | 1,976 | 1,976 | 2,326 |
| 512402 | Retirement Plan Admin Costs | 116 | 118 | 118 | 119 |
| 512700 | Workers' Compensation | 116 | 199 | 199 | 89 |
| **Purchased & Contracted Services** | | | | | |
| 521201 | Legal & Auditing | 897 | 750 | 750 | 750 |
| 521204 | Medical Services | - | 35 | 35 | 40 |
| 522140 | Lawn / Landscaping Services | 232 | - | - | - |
| 522200 | Interdept. Services & Labor | 13,368 | 20,000 | 20,000 | 21,600 |
| 522320 | Rental of Equipment | 3,123 | 2,300 | 2,300 | 2,000 |
| 523101 | General Liability Insurance | 240 | 226 | 226 | 212 |
| 523104 | Surety Bonds | 4 | 4 | 4 | 4 |
| 523109 | Cyber Liability Ins. | - | - | - | 38 |
| 523200 | Telephone - City Service | 504 | 550 | 550 | 525 |
| 523203 | Data Service - City | 1,291 | 1,300 | 1,300 | 1,785 |
| 523209 | Internet Service | 180 | 180 | 180 | 180 |
| 523210 | E-mail Service | 42 | 42 | 42 | 42 |
| 523300 | Advertising | 7,638 | 8,000 | 8,000 | 8,000 |
| 523500 | Travel | 787 | 900 | 900 | 900 |
| 523600 | Dues & Fees | 3,386 | 3,200 | 3,200 | 3,250 |
| 523700 | Education & Training | 375 | 500 | 500 | 500 |
| 523850 | Contract Labor | 5,880 | 2,100 | 2,100 | 2,100 |
| **Supplies** | | | | | |
| 531100 | General Supplies & Materials | 2,053 | 1,500 | 1,500 | 2,500 |
| 531125 | Printer & Copier Supplies | 109 | 100 | 100 | 100 |
| 531142 | Repairs & Maint. - Bldgs. | - | 1,000 | - | 500 |
| 531300 | Food for Meetings | 1,280 | - | 1,000 | 1,000 |
| **Other Charges** | | | | | |
| 571003 | Allotment for Programs | 4,363 | 4,000 | 4,000 | 4,000 |
| **TOTAL** | **DOWNTOWN DEV.-MAINSTR.** | **$ 101,140** | **$ 104,186** | **$ 104,186** | **$ 109,817** |

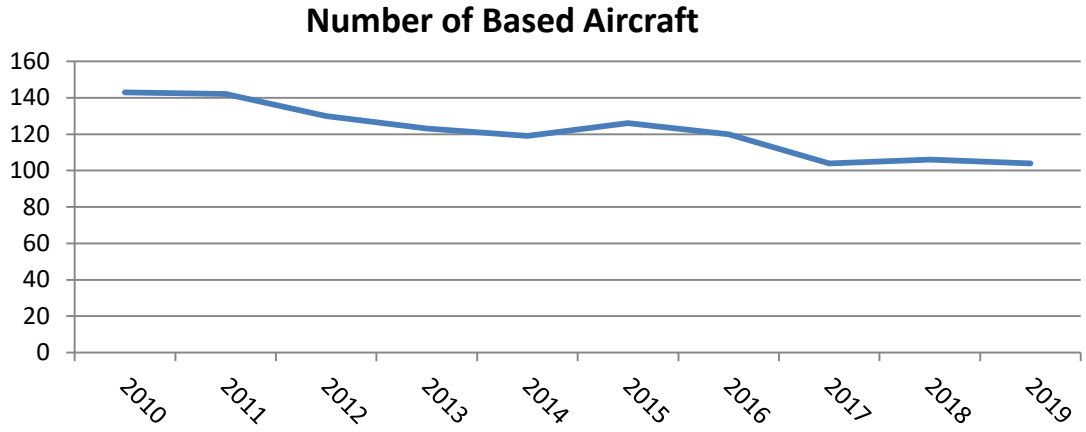
## DOWNTOWN DEVELOPMENT & MAINSTREET FOOTNOTES

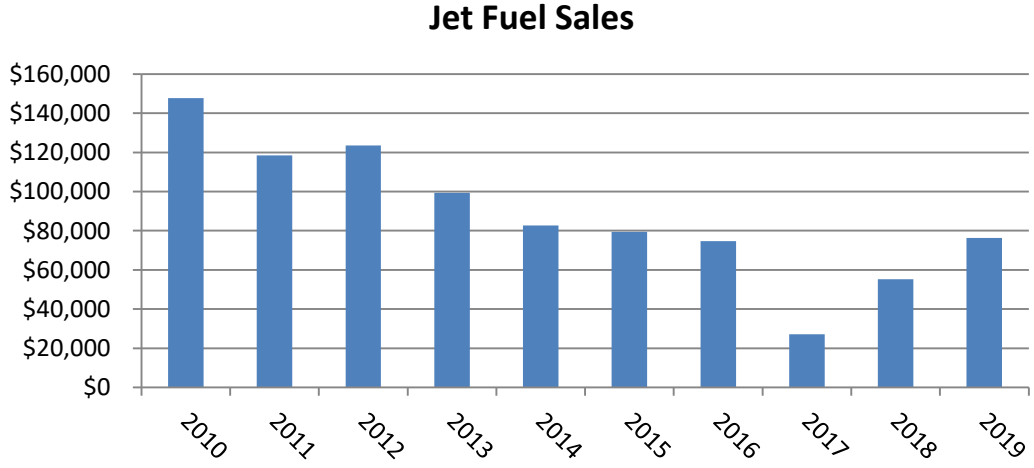
**1** **One full-time employee is included in the Regular Employee Wages**

# 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 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 166,741 | $ 182,285 | $ 182,285 | $ 195,945 |
| 512100 | Group Insurance | 173 | 174 | 174 | 174 |
| 512200 | FICA Contributions | 10,188 | 11,302 | 11,302 | 12,149 |
| 512300 | Medicare | 2,383 | 2,643 | 2,643 | 2,720 |
| 512401 | Retirement Plan Empl. Cont. | 8,032 | 7,767 | 7,767 | 10,964 |
| 512402 | Retirement Plan Admin Costs | 480 | 464 | 464 | 560 |
| 512700 | Workers' Compensation | 2,048 | 2,420 | 2,420 | 2,881 |
| **Purchased & Contracted Services** | | | | | |
| 521201 | Legal & Auditing | 78 | - | - | - |
| 521204 | Medical Services | 80 | - | - | - |
| 523104 | Surety Bonds | 17 | 18 | 18 | 18 |
| 523109 | Cyber Liability Ins. | - | - | - | 78 |
| **Capital Outlay** | | | | | |
| 541400 | Infrastructure | | | | |
| 541480 | Infrastructure | 42,000 | 43,727 | 43,727 | 34,300 |
| **Other Charges** | | | | | |
| 579000 | Contingency Fund | 12,500 | 12,500 | 12,500 | 12,500 |
| **TOTAL** | **AIRPORT** | **$ 244,720** | **$ 263,300** | **$ 263,300** | **$ 272,289** |

**County Pays 50% of Total Expenses**

## AIRPORT FOOTNOTES

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

**2** **Capital Outlay**

| | |
|---|---|
| Infrastructure | $ 34,300 |
| **Total** | **$ 34,300** |

# 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 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”.

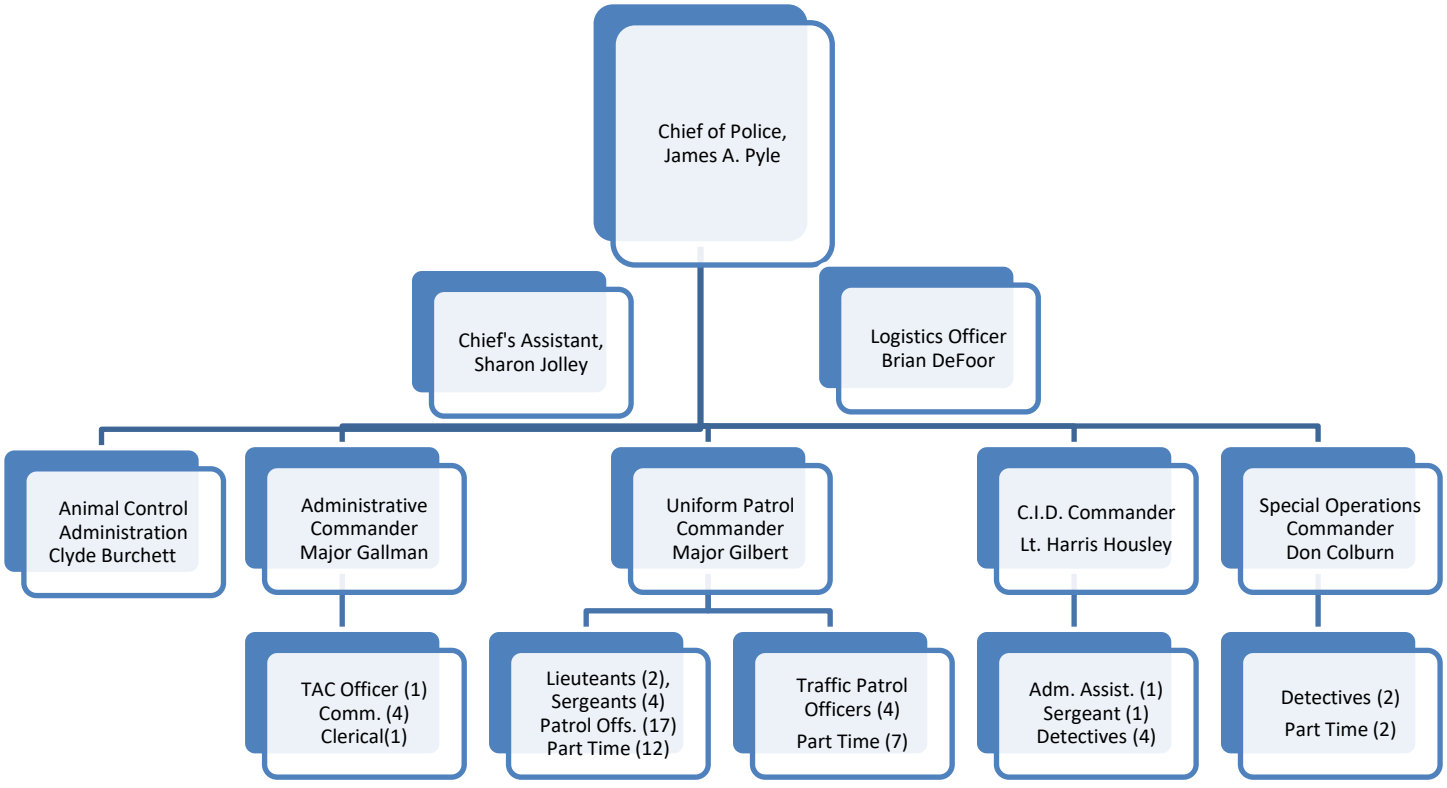
The CPD is comprised of several divisions: Administration, Criminal Investigation, Patrol, Special Operations Unit and Animal Control Administration. Each of the men and women of these divisions are sworn to uphold the law. Some officers are specialized in areas such as surveillance, child protection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

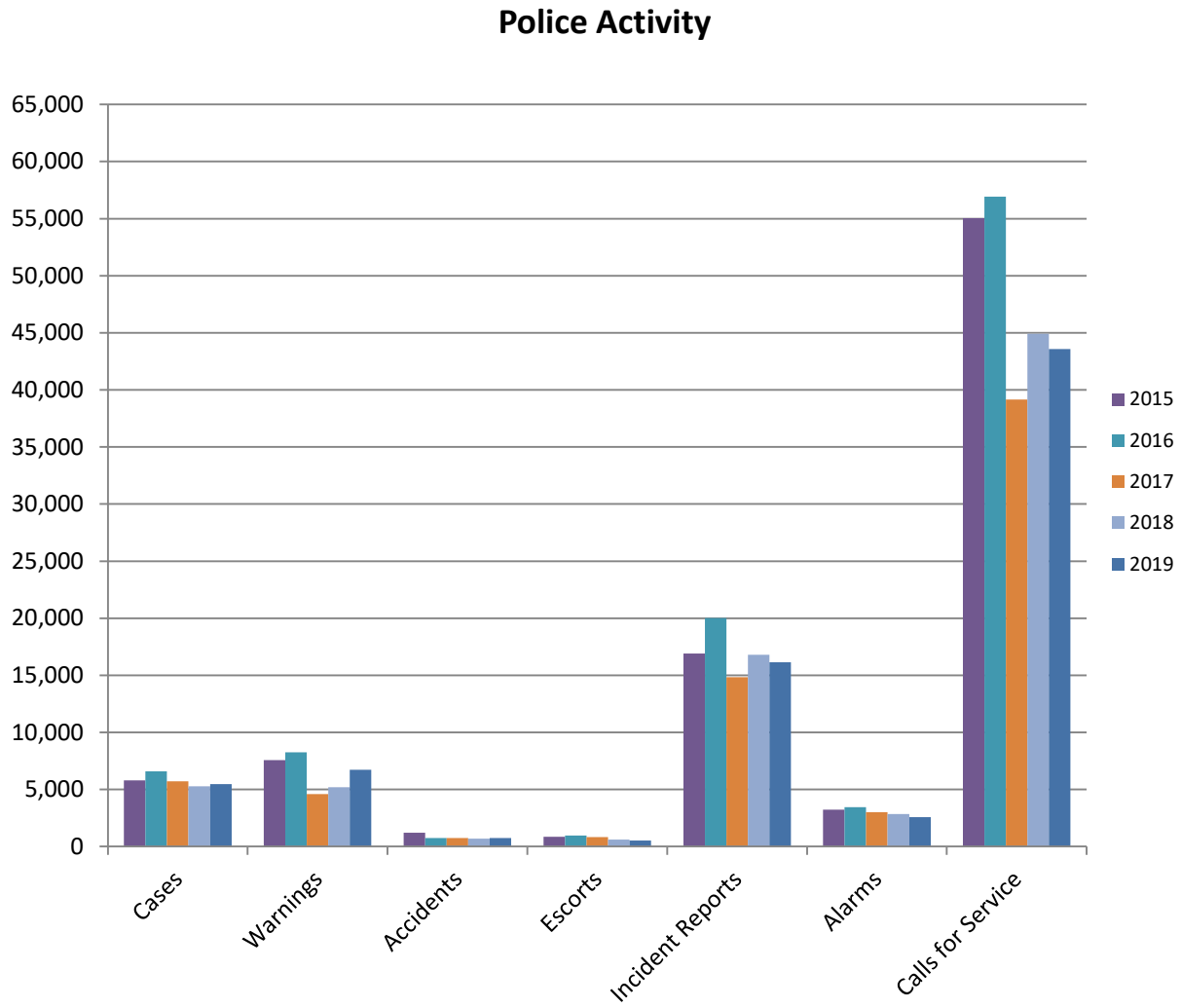


**Chief of Police,**
**James A. Pyle**



# 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 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 281,595 | $ 275,376 | $ 275,376 | $ 279,951 |
| 512100 | Group Insurance | 53,448 | 66,473 | 66,473 | 72,713 |
| 512101 | Insurance Deduct. Reimburse | 1,277 | 1,470 | 1,470 | 1,428 |
| 512200 | FICA Contributions | 16,623 | 17,306 | 17,306 | 17,589 |
| 512300 | Medicare | 3,888 | 4,047 | 4,047 | 4,034 |
| 512401 | Retirement Plan Empl. Cont. | 13,786 | 13,853 | 13,853 | 16,469 |
| 512402 | Retirement Plan Admin. Costs | 823 | 838 | 838 | 841 |
| 512700 | Workers' Compensation | 3,501 | 4,420 | 4,420 | 3,455 |
| **Purchased & Contracted Services** | | | | | |
| 521204 | Medical Services | - | 35 | 35 | 35 |
| 522201 | Repairs & Maint. - Vehicles | 276 | 500 | 500 | 800 |
| 522202 | Repairs & Maint. - Equip. | - | 100 | 100 | 100 |
| 523103 | Vehicle Insurance | 1,323 | 1,285 | 1,285 | 1,342 |
| 523104 | Surety Bonds | 28 | 28 | 28 | 27 |
| 523109 | Cyber Liability Ins. | - | - | - | 152 |
| 523204 | Cable Television Service | - | - | 165 | 588 |
| 523500 | Travel | 3,498 | 3,500 | 3,500 | 3,500 |
| 523600 | Dues & Fees | 80 | 300 | 300 | 1,260 |
| 523700 | Education & Training | 1,385 | 1,200 | 1,200 | 1,400 |
| 523800 | Licenses | 249 | 150 | 150 | - |
| **Supplies** | | | | | |
| 531100 | General Supplies & Materials | 400 | 230 | 65 | 400 |
| 531120 | Office Supplies | 132 | 200 | 200 | 200 |
| 531130 | Purchased Uniforms | 3,157 | 3,750 | 3,750 | 3,750 |
| 531141 | Repairs & Maint. - Vehicles | 536 | 1,500 | 1,500 | 1,000 |
| 531270 | Gasoline | 2,941 | 4,000 | 4,000 | 3,500 |
| 531271 | Diesel Fuel | - | 50 | 50 | 50 |
| 531600 | Small Equipment <$5000 | - | 150 | 150 | - |
| 531601 | Controllable Equipment | 3,892 | 1,000 | 1,000 | - |
| **Interfund/Interdepartmental Charges** | | | | | |
| 554100 | Interfund Allocation - Utilities | 21,160 | 9,080 | 9,080 | 9,080 |
| **TOTAL** | **POLICE ADMINISTRATIVE** | **$ 413,998** | **$ 410,841** | **$ 410,841** | **$ 423,664** |

## POLICE ADMINISTRATION FOOTNOTES

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

## (1323221) POLICE DETECTIVE DIVISION

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 331,319 | $ 334,074 | $ 334,074 | $ 352,303 |
| 511300 | Overtime | 12,598 | 11,900 | 11,900 | 10,000 |
| 512100 | Group Insurance | 91,914 | 105,392 | 105,392 | 100,940 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| 512101 | Insurance Deduct. Reimburse | 2,024 | 2,058 | 2,058 | 1,999 |
| 512200 | FICA Contributions | 20,097 | 21,822 | 21,822 | 22,835 |
| 512300 | Medicare | 4,700 | 5,104 | 5,104 | 5,068 |
| 512401 | Retirement Plan Empl. Cont. | 18,912 | 18,913 | 18,913 | 19,496 |
| 512402 | Retirement Plan Admin. Costs | 1,129 | 1,151 | 1,151 | 996 |
| 512700 | Workers' Compensation | 7,909 | 9,526 | 9,526 | 7,826 |
| 512900 | Other Employee Benefits | 269 | - | - | - |
| **Purchased & Contracted Services** | | | | | |
| 521204 | Medical Services | 40 | 80 | 80 | 80 |
| 522002 | Exterminating Service | 360 | 360 | 360 | 360 |
| 522112 | Garbage Pickup - Com. Serv. | 522 | 550 | 550 | 525 |
| 522200 | Interdept. Services & Labor | 2,165 | 2,200 | 2,200 | 2,000 |
| 522201 | Repairs & Maint. - Vehicles | 1,876 | 2,000 | 2,000 | 2,500 |
| 522202 | Repairs & Maint. - Equipment | 207 | - | - | 343 |
| 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 |
| 523102 | Property Insurance | 19 | 19 | 19 | 19 |
| 523103 | Vehicle Insurance | 4,448 | 4,505 | 4,505 | 4,857 |
| 523104 | Surety Bonds | 38 | 105 | 105 | 33 |
| 523109 | Cyber Liability Ins. | - | - | - | 218 |
| 523400 | Printing & Binding | - | 50 | 50 | 50 |
| 523500 | Travel | 1,266 | 1,700 | 1,700 | 2,100 |
| 523600 | Dues & Fees | - | 50 | 50 | 50 |
| 523700 | Education & Training | 862 | 1,300 | 1,300 | 1,000 |
| 523800 | Licenses | 120 | 120 | 120 | - |
| **Supplies** | | | | | |
| 531100 | General Supplies & Materials | 349 | 350 | 350 | 300 |
| 531120 | Office Supplies | 2,976 | 3,800 | 3,800 | 1,000 |
| 531125 | Printer & Copier Supplies | 2,146 | 3,200 | 3,200 | 1,500 |
| 531130 | Purchased Uniforms | 4,912 | 5,250 | 5,250 | 5,250 |
| 531141 | Repair & Maint. - Vehicles | 2,163 | 3,000 | 3,000 | 5,400 |
| 531142 | Repair & Maint. - Building | 37 | 50 | 50 | 50 |
| 531210 | Water & Sewer Service | 335 | 350 | 350 | 350 |
| 531220 | Natural Gas Service | 925 | 1,200 | 1,200 | 1,000 |
| 531231 | Electric - Other | 6,395 | 7,000 | 7,000 | 7,000 |
| 531270 | Gasoline | 8,555 | 10,000 | 10,000 | 8,000 |
| 531600 | Small Equipment <$5000 | - | 300 | 300 | 100 |
| 531601 | Computer Supplies <$5000 | - | - | - | 800 |
| **Capital Outlay** | | | | | |
| 542200 | Vehicles | 14,044 | - | - | - |
| **TOTAL** | **DETECTIVES** | **$ 563,013** | **$ 574,879** | **$ 574,879** | **$ 583,748** |

# DETECTIVES FOOTNOTES

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

| | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| **(1323223) POLICE PATROL DIVISION** | | | | | | |
| **Personal Services & Employee Benefits** | | | | | | |
| 511100 | | Regular Employee Wages | $ 1,536,484 | $1,617,108 | $ 1,572,619 | $1,707,624 |
| 511100 | 212 | Regular Employee Wages | 44,178 | 44,489 | 88,978 | 93,020 |
| 511300 | | Overtime | 45,952 | 40,000 | 36,525 | 55,000 |
| 511300 | 212 | Overtime | 1,737 | 3,475 | 6,950 | 6,700 |
| 512100 | | Group Insurance | 348,078 | 369,104 | 355,930 | 418,412 |
| 512100 | 212 | Group Insurance | 11,986 | 13,174 | 26,348 | 28,840 |
| 512101 | | Insurance Deduct. Reimburse | 7,088 | 8,820 | 8,526 | 8,568 |
| 512101 | 212 | Insurance Deduct. Reimburse | 253 | 294 | 588 | 571 |
| 512200 | | FICA Contributions | 94,281 | 104,480 | 101,454 | 111,075 |
| 512200 | 212 | FICA Contributions | 2,818 | 3,026 | 6,052 | 6,288 |
| 512300 | | Medicare | 22,050 | 24,435 | 23,727 | 25,550 |
| 512300 | 212 | Medicare | 659 | 708 | 1,416 | 1,444 |
| 512401 | | Retirement Plan Empl. Cont. | 69,662 | 69,618 | 67,346 | 89,985 |
| 512401 | 212 | Retirement Plan Empl. Cont. | 2,230 | 2,272 | 4,544 | 5,480 |
| 512402 | | Retirement Plan Admin. Costs | 4,229 | 4,230 | 4,094 | 4,596 |
| 512402 | 212 | Retirement Plan Admin. Costs | 133 | 136 | 272 | 280 |
| 512700 | | Workers' Compensation | 100,269 | 62,051 | 61,019 | 124,330 |
| 512700 | 212 | Workers' Compensation | 1,120 | 1,032 | 2,064 | 2,074 |
| 512900 | | Other Employee Benefits | - | 300 | 300 | 300 |
| **Purchased & Contracted Services** | | | | | | |
| 521201 | | Legal & Auditing | 7,976 | 10,000 | 10,000 | 10,000 |
| 521204 | | Medical Services | 570 | 700 | 700 | 700 |
| 521204 | 212 | Medical Services | - | - | - | 40 |
| 521205 | 239 | Consulting | - | 5,000 | 5,000 | - |
| 522002 | | Exterminating Services | 508 | 510 | 510 | 510 |
| 522112 | | Garbage Pickup - Com. Svc. | 1,042 | 1,075 | 1,075 | 1,075 |
| 522130 | | Janitorial Services | 1,567 | 1,600 | 1,600 | 1,750 |
| 522200 | | Interdept. Services & Labor | 4,093 | 2,300 | 2,300 | 4,100 |
| 522201 | | Repairs & Maint. - Vehicles | 37,997 | 20,000 | 19,500 | 19,000 |
| 522201 | 212 | Repairs & Maint. - Vehicles | 89 | 500 | 1,000 | 500 |
| 522202 | | Repairs & Maint. - Equip. | 2,532 | 3,000 | 3,000 | 5,000 |
| 522203 | | Repairs & Maint. - Building | 1,207 | 400 | 400 | 400 |
| 522320 | | Rental of Equip. or Vehicles | 2,179 | 3,000 | 3,000 | 2,800 |
| 523001 | | Other Purchased Services | 1,557 | 1,500 | 1,500 | 1,700 |
| 523101 | | General Liability Insurance | 6,572 | 5,750 | 5,750 | 5,705 |
| 523102 | | Property Insurance | 599 | 526 | 526 | 517 |
| 523103 | | Vehicle Insurance | 22,691 | 24,902 | 23,974 | 25,591 |
| 523103 | 212 | Vehicle Insurance | 740 | 928 | 1,856 | 976 |
| 523104 | | Surety Bonds | 151 | 152 | 147 | 158 |
| 523104 | 212 | Surety Bonds | 4 | 5 | 10 | 5 |
| 523105 | | Public Officials Liability Ins. | 41,206 | 34,956 | 34,956 | 36,303 |
| 523109 | | Cyber Liability Ins. | - | - | - | 1,063 |
| 523200 | | Telephone Service - City | 15,681 | 16,000 | 16,000 | 15,750 |
| 523203 | | Data Service - City | 26,827 | 27,000 | 27,000 | 32,089 |
| 523205 | | Cellular Telephone Service | 19,715 | 19,500 | 19,500 | 21,025 |
| 523207 | | Data Service - DOAS | 5,264 | 5,300 | 5,300 | 5,300 |
| 523209 | | Internet Service | 7,937 | 8,100 | 8,100 | 8,200 |
| 523210 | | E-Mail Service | 1,089 | 1,100 | 1,100 | 1,175 |
| 523220 | | Postage | 1,721 | 400 | 400 | 450 |
| 523300 | | Advertising | 217 | 200 | 200 | 200 |
| 523400 | | Printing & Binding | 6,205 | 4,000 | 4,000 | 3,200 |
| 523500 | | Travel | 9,162 | 5,000 | 5,000 | 10,000 |
| 523600 | | Dues & Fees | 727 | 1,145 | 1,145 | 1,145 |

| | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| 523700 | | Education & Training | 12,187 | 9,000 | 8,500 | 25,000 |
| 523700 | 212 | Education & Training | 339 | 500 | 1,000 | 750 |
| 523800 | | Licenses | 239 | 560 | 560 | 300 |
| **Supplies** | | | | | | |
| 531100 | | General Supplies & Materials | 12,064 | 10,000 | 10,000 | 10,500 |
| 531100 | 32 | General Supplies & Materials-DARE | 595 | 1,100 | 1,100 | 1,000 |
| 531100 | 212 | General Supplies & Materials | 690 | - | - | 200 |
| 531100 | 226 | General Supplies & Materials | 6,100 | 5,000 | 5,000 | 5,000 |
| 531104 | | Protective/Safety | 10,875 | 14,250 | 14,250 | 2,000 |
| 531120 | | Office Supplies | 2,755 | 5,000 | 5,000 | 4,000 |
| 531125 | | Printer & Copier Supplies | 4,342 | 4,500 | 4,500 | 3,000 |
| 531130 | | Purchased Uniforms | 28,665 | 33,050 | 32,200 | 32,200 |
| 531130 | 212 | Purchased Uniforms | 539 | 850 | 1,700 | 1,700 |
| 531140 | | Repair & Maint. - Equipment | 230 | 1,000 | 1,000 | 1,000 |
| 531141 | | Repair & Maint. - Vehicles | 27,828 | 22,000 | 21,500 | 10,000 |
| 531141 | 212 | Repair & Maint. - Vehicles | - | 500 | 1,000 | 1,000 |
| 531142 | | Repair & Maint. - Building | 658 | 2,000 | 2,000 | 1,000 |
| 531210 | | Water & Sewer Service | 1,235 | 1,250 | 1,250 | 1,296 |
| 531220 | | Natural Gas Service | 3,007 | 2,900 | 2,900 | 2,900 |
| 531230 | | Electric - City | 17,006 | 18,200 | 18,200 | 18,200 |
| 531231 | | Electric - Other | 380 | 400 | 400 | 400 |
| 531270 | | Gasoline | 89,129 | 90,000 | 88,200 | 91,000 |
| 531270 | 212 | Gasoline | 1,920 | 1,800 | 3,600 | 3,600 |
| 531271 | | Diesel Fuel | 83 | 200 | 200 | 200 |
| 531300 | | Food for Meetings | 830 | 1,200 | 1,200 | 1,000 |
| 531400 | | Books & Periodicals | 3,307 | 2,000 | 2,000 | 1,700 |
| 531600 | | Small Equipment <$5000 | 1,379 | 1,500 | 1,080 | 1,600 |
| 531600 | 212 | Small Equipment <$5000 | 140 | 420 | 840 | 500 |
| 531600 | 277 | Small Equipment <$5000 | - | - | - | 19,875 |
| 531601 | | Computer Equipment <$5000 | 3,793 | 5,000 | 5,000 | 1,000 |
| 531704 | | Trophies & Medals | 38 | 100 | 100 | 200 |
| **Capital Outlay** | | | | | | |
| 542100 | | Machinery >$5000 | 10,500 | - | - | - |
| 542200 | | Vehicles | 197,422 | 308,425 | 308,425 | - |
| **Other Costs** | | | | | | |
| 578001 | | Damages to Other Property | 1,513 | 1,000 | 1,000 | 1,000 |
| **TOTAL** | | **PATROL** | **$ 2,960,821** | **$3,117,006** | **$ 3,117,006** | **$3,149,685** |

# POLICE PATROL FOOTNOTES

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

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **(1323224) SPECIAL OPERATIONS DIVISION** | | | | | |
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 207,265 | $ 255,259 | $ 255,259 | $ 245,180 |
| 511300 | Overtime | 35,967 | 40,000 | 40,000 | 30,000 |
| 512100 | Group Insurance | 32,030 | 39,580 | 39,580 | 43,318 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| 512101 | Insurance Deduct. Reimburse | 760 | 588 | 588 | 857 |
| 512200 | FICA Contributions | 14,967 | 18,585 | 18,585 | 17,340 |
| 512300 | Medicare | 3,500 | 4,347 | 4,347 | 3,973 |
| 512401 | Retirement Plan Empl. Cont. | 9,972 | 10,159 | 10,159 | 12,775 |
| 512402 | Retirement Plan Admin. Costs | 595 | 609 | 609 | 653 |
| 512700 | Workers' Compensation | 7,077 | 4,928 | 4,928 | 4,614 |
| **Purchased & Contracted Services** | | | | | |
| 521204 | Medical Services | 40 | 80 | 80 | 80 |
| 522002 | Exterminating Services | 196 | 200 | 200 | 200 |
| 522200 | Interdept. Services & Labor | 1,420 | 1,000 | 1,000 | 1,100 |
| 522201 | Repairs & Maint. - Vehicles | 572 | 2,500 | 2,500 | 2,600 |
| 522202 | Repairs & Maint. - Equip. | 65 | 250 | 250 | 1,000 |
| 522203 | Repairs & Maint. - Building | 170 | 1,000 | 1,000 | 800 |
| 523001 | Other Purchased Services | 337 | 425 | 425 | 400 |
| 523102 | Property Insurance | 127 | 129 | 129 | 127 |
| 523103 | Vehicle Insurance | 3,098 | 2,880 | 2,880 | 2,971 |
| 523104 | Surety Bonds | 25 | 26 | 26 | 25 |
| 523109 | Cyber Liability Ins. | - | - | - | 166 |
| 523207 | Data Network | 573 | 475 | 475 | 1,900 |
| 523209 | Internet Service | - | - | - | 200 |
| 523220 | Postage | 28 | 50 | 50 | 50 |
| 523400 | Printing & Binding | - | 50 | 50 | 50 |
| 523500 | Travel | 4,358 | 4,000 | 4,000 | 4,000 |
| 523600 | Dues & Fees | 46 | 150 | 150 | 375 |
| 523700 | Education & Training | 1,580 | 2,500 | 2,500 | 2,000 |
| 523800 | Licenses | 120 | 250 | 250 | 150 |
| **Supplies** | | | | | |
| 531100 | General Supplies & Materials | 560 | 900 | 900 | 1,400 |
| 531120 | Office & Computer Supplies | 963 | 1,500 | 1,500 | 1,800 |
| 531125 | Printer/Copier Supplies | 748 | 1,200 | 1,200 | 2,000 |
| 531130 | Purchased Uniforms | 2,110 | 3,300 | 3,300 | 3,300 |
| 531140 | Repairs & Maint. - Equip. | 249 | 50 | 50 | 100 |
| 531141 | Repairs & Maint. - Vehicles | 522 | 2,500 | 2,500 | 3,000 |
| 531142 | Repairs & Maint. - Bldgs. | 48 | 300 | 300 | 300 |
| 531210 | Water/Sewer Service | 252 | 250 | 250 | 275 |
| 531230 | Electric Service - City | 4,144 | 4,800 | 4,800 | 4,500 |
| 531270 | Gasoline | 4,999 | 6,000 | 6,000 | 6,000 |
| 531271 | Diesel | - | - | - | 200 |
| 531300 | Food For Meetings | 119 | 200 | 200 | 200 |
| 531400 | Books & Periodicals | - | 200 | 200 | - |
| 531600 | Small Equipment <$5000 | 474 | 1,500 | 1,500 | 1,500 |
| 531601 | Computer Equipment <$5000 | 5,425 | - | - | - |
| 531701 | Police Special Miscellaneous | 1,880 | 2,000 | 2,000 | 2,000 |
| 531705 | Police PEPI | 18,849 | 25,000 | 25,000 | 20,000 |
| 542200 | Co Vehicles | 19,300 | - | - | - |
| **TOTAL** | **SPECIAL OPS. DIVISION** | **$ 385,529** | **$ 439,720** | **$ 439,720** | **$ 423,479** |

# SPECIAL OPERATIONS DIVISION FOOTNOTES

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

## (1323225) ANIMAL CONTROL ADMINISTRATION

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 46,925 | $ 46,582 | $ 46,582 | $ 47,518 |
| 511300 | Overtime | 3,106 | 2,500 | 2,500 | 4,000 |
| 512100 | Group Insurance | 11,991 | 13,174 | 13,174 | 14,420 |
| 512101 | Insurance Deduct. Reimburse | 253 | 294 | 294 | 286 |
| 512200 | FICA Contributions | 2,986 | 3,137 | 3,137 | 3,288 |
| 512300 | Medicare | 698 | 734 | 734 | 755 |
| 512401 | Retirement Plan Empl. Cont. | 2,334 | 2,375 | 2,375 | 2,795 |
| 512402 | Retirement Plan Admin. Costs | 139 | 142 | 142 | 143 |
| 512700 | Workers' Compensation | 1,293 | 1,164 | 1,164 | 1,353 |
| **Purchased & Contracted Services** | | | | | |
| 521204 | Medical Services | 40 | 40 | 40 | 40 |
| 523104 | Surety Bonds | 5 | 5 | 5 | 5 |
| 523109 | Cyber Liability Ins. | - | - | - | 27 |
| 531130 | Purchased Uniforms | 314 | 850 | 850 | 850 |
| **TOTAL** | **ANIMAL CONTROL ADMIN.** | **$ 70,085** | **$ 70,997** | **$ 70,997** | **$ 75,480** |

## ANIMAL CONTROL ADMINISTRATION FOOTNOTES

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

# 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.***



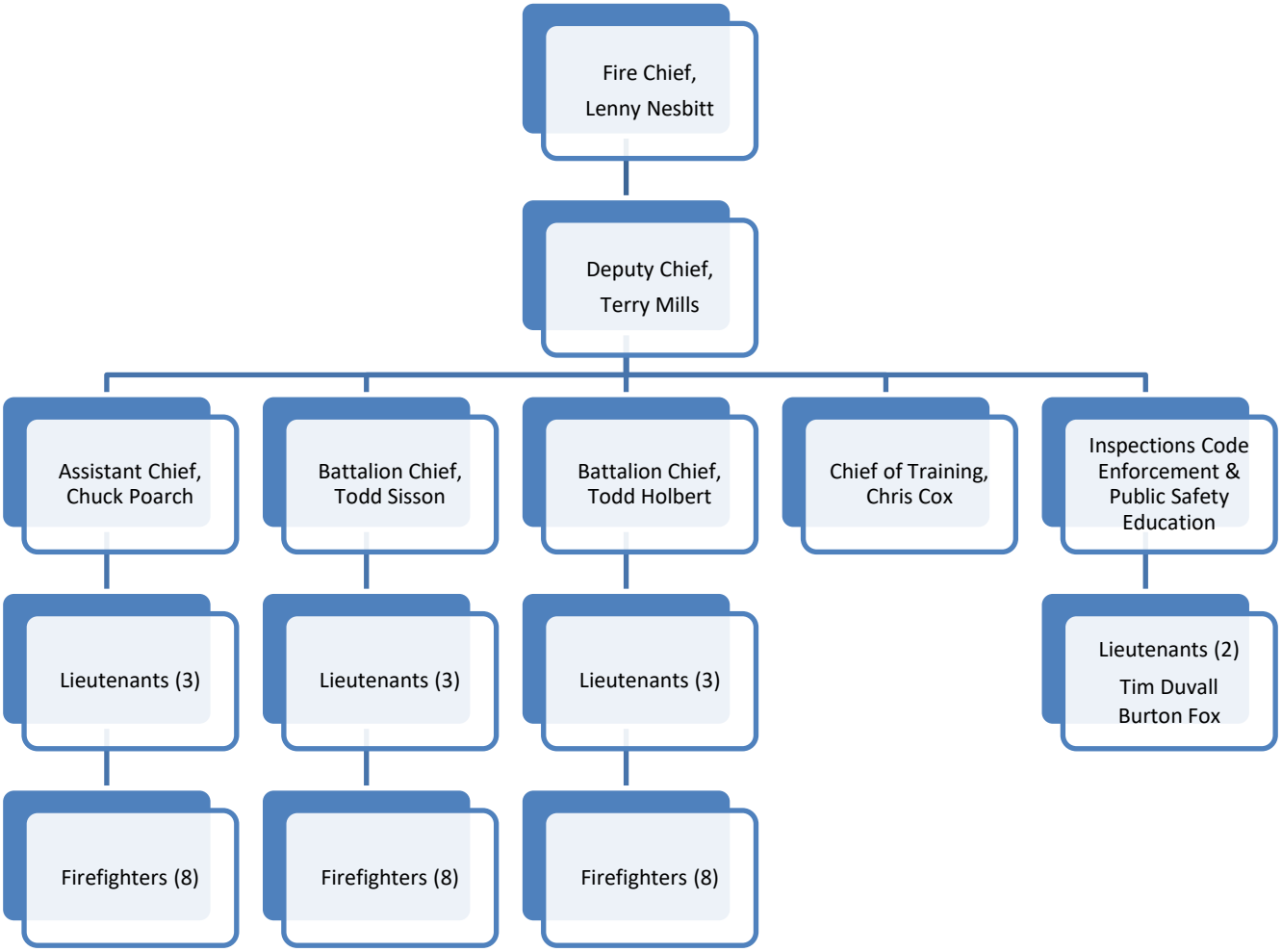

The Calhoun Fire Department currently has 41 sworn full time employees, one part time administration secretary and one part time fire fighter. The Administration staff consists of the Fire Chief, Deputy Fire Chief, Chief of Training and two Fire Code Inspectors. The Fire Suppression Division consists of 36 shift personnel working three 24 hour shifts. Each of the three shifts consists of a Battalion Chief, Lieutenants, Sergeants, Firefighters, with some being certified EMT's.

More EMT's are being added in the department yearly. There are currently three stations covering the City of Calhoun with property purchased to construct a fourth station. The Department has a multifunction Fire Training Facility capable of producing live fire training as well as simulated rescues and high angle and confined space rescue. 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 17,266 and a service delivery population of approximately 27,160. 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, holds public fire safety education classes seeing over 3,500 children per year in local schools, performs fire investigations, reviews plans for new construction, issues burn permits, sprinkler installation permits, fuel tank permits and performs requested home safety inspections. 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

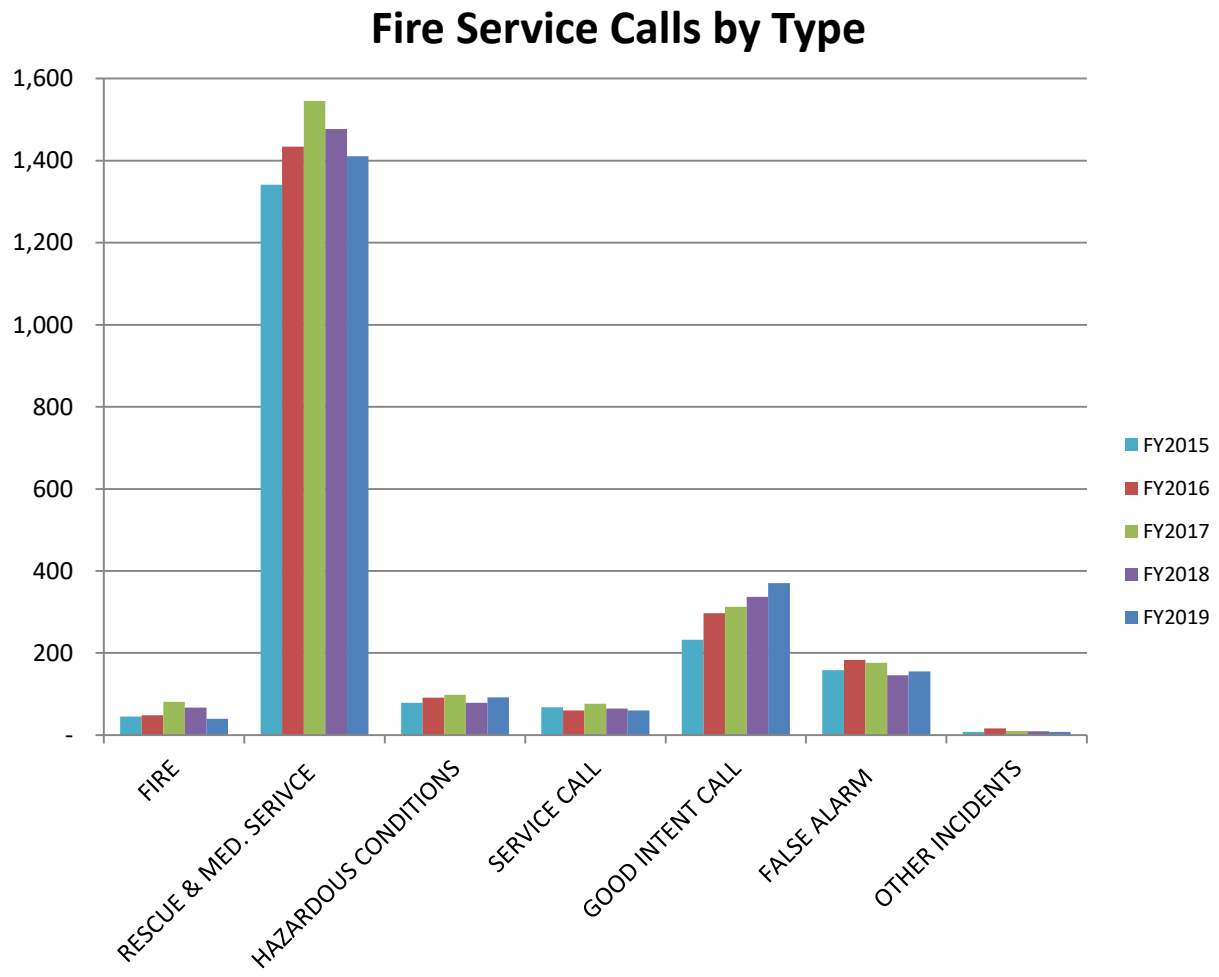





**Fire Chief,**
**Lenny Nesbitt**

# 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 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 150,986 | $ 167,799 | $ 167,799 | $ 171,405 |
| 511300 | Overtime | 1,414 | - | - | - |
| 512100 | Group Insurance | 25,067 | 27,434 | 27,434 | 29,944 |
| 512101 | Insurance Deduct. Reimburse | 528 | 588 | 588 | 571 |
| 512200 | FICA Contributions | 9,111 | 10,515 | 10,515 | 10,738 |
| 512300 | Medicare | 2,131 | 2,459 | 2,459 | 2,462 |
| 512401 | Retirement Plan Empl. Cont. | 7,639 | 7,640 | 7,640 | 9,149 |
| 512402 | Retirement Plan Admin. Costs | 456 | 464 | 464 | 467 |
| 512700 | Workers' Compensation | 1,592 | 1,885 | 1,885 | 1,546 |
| **Purchased & Contracted Services** | | | | | |
| 521201 | Legal & Auditing | 1,833 | - | - | - |
| 521204 | Medical Services | - | 70 | 70 | 80 |
| 522201 | Vehicle Repair & Maintenance | 321 | 1,000 | 2,500 | 1,000 |
| 523101 | General Liability Insurance | 446 | 896 | 896 | 553 |
| 523103 | Vehicle Insurance | 951 | 948 | 948 | 1,017 |
| 523104 | Surety Bonds | 17 | 17 | 17 | 17 |
| 523109 | Cyber Liability Ins. | - | - | - | 90 |
| 523202 | Paging | 536 | 700 | 700 | 600 |
| 523205 | Cell Phone/Radio | 1,734 | 1,800 | 1,800 | 2,400 |
| 523500 | Travel | 4,900 | 6,000 | 6,000 | 6,000 |
| 523600 | Dues & Fees | 1,079 | 1,300 | 1,300 | 850 |
| 523700 | Education & Training | 1,925 | 1,500 | 1,500 | 1,500 |
| **Supplies** | | | | | |
| 531130 | Purchased Uniforms | 2,187 | 2,000 | 2,000 | 2,100 |
| 531141 | Repairs and Maint. - Vehicles | 690 | 500 | 500 | 500 |
| 531300 | Food for Meetings | 1,588 | 1,800 | 1,800 | 2,000 |
| 531600 | Small Equipment <$5000 | 719 | - | - | - |
| **Interfund/Interdepartmental Charges** | | | | | |
| 554100 | Interfund Allocation - Utilities | 29,923 | 16,214 | 16,214 | 24,305 |
| **TOTAL** | **FIRE ADMINISTRATION** | **$ 247,774** | **$ 253,529** | **$ 255,029** | **$ 269,294** |

## FIRE ADMINISTRATION FOOTNOTES

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

| (1353520) FIREFIGHTING | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 1,621,037 | $ 1,672,070 | $ 1,672,070 | $ 1,668,902 |
| 511300 | Overtime | 202,067 | 170,500 | 170,500 | 200,000 |
| 512100 | Group Insurance | 409,846 | 474,380 | 474,380 | 490,396 |
| 512101 | Insurance Deduct. Reimburse | 8,605 | 9,996 | 9,996 | 9,710 |
| 512200 | FICA Contributions | 107,068 | 117,457 | 117,457 | 117,880 |
| 512300 | Medicare | 25,040 | 27,470 | 27,470 | 26,957 |
| 512401 | Retirement Plan Empl. Cont. | 84,462 | 84,463 | 84,463 | 92,302 |
| 512402 | Retirement Plan Admin. Costs | 5,042 | 4,927 | 4,927 | 4,715 |
| 512700 | Workers' Compensation | 32,157 | 39,950 | 39,950 | 45,612 |
| **Purchased & Contracted Services** | | | | | |
| 521201 | Legal & Auditing | 7,101 | 5,000 | 5,000 | 6,000 |
| 521204 | Medical Services | 920 | 900 | 900 | 1,000 |
| 521209 | Misc. Professional Svc. | 344 | 344 | 344 | 500 |

| | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| 521300 | | Technical | - | 200 | 200 | - |
| 522002 | | Exterminating Services | 588 | 600 | 600 | 600 |
| 522110 | | Garbage Pickup - City | - | - | - | 1,400 |
| 522112 | | Garbage Pickup - Com. Serv. | 1,402 | 1,300 | 1,300 | - |
| 522130 | | Janitorial Services | - | 1,000 | 1,000 | 1,000 |
| 522140 | | Lawn/Landscaping | 963 | 1,100 | 1,100 | 1,100 |
| 522200 | | Repairs & Maint. - Bldgs. | 1,528 | 700 | 700 | 1,000 |
| 522201 | | Repairs & Maint. - Vehicles | 137,522 | 45,000 | 43,500 | 33,000 |
| 522201 | 158 | Repairs & Maint. - Vehicles | 2,792 | 4,570 | 4,570 | 8,200 |
| 522202 | | Repairs & Maint. - Equip. | 15,208 | 12,500 | 12,500 | 15,000 |
| 522202 | 158 | Repairs & Maint. - Equip. | - | 9,570 | 9,570 | 8,200 |
| 522202 | 36 | Repairs & Maint. - Equip. | 4,499 | - | - | - |
| 522320 | | Rental of Equip. or Vehicles | 2,644 | 2,650 | 2,650 | 2,650 |
| 523001 | | Other Purchased Services | 1,510 | 1,450 | 1,450 | 1,800 |
| 523101 | | General Liability Insurance | 14,776 | 14,022 | 14,022 | 14,827 |
| 523102 | | Property Insurance | 3,109 | 3,148 | 3,148 | 3,098 |
| 523103 | | Vehicle Insurance | 6,331 | 6,096 | 6,096 | 6,916 |
| 523104 | | Surety Bonds | 169 | 170 | 170 | 164 |
| 523109 | | Cyber Liability Ins. | - | - | - | 1,140 |
| 523200 | | Telephone - City | 12,375 | 12,500 | 12,500 | 12,400 |
| 523202 | | Paging | 533 | 560 | 560 | 620 |
| 523203 | | Data Service - City | 9,339 | 9,600 | 9,600 | 10,175 |
| 523204 | | Cable Television Service | 258 | 275 | 275 | 275 |
| 523205 | | Cellular Telephone Service | 4,572 | 4,930 | 4,930 | 3,800 |
| 523209 | | Internet Service | 2,520 | 2,520 | 2,520 | 2,520 |
| 523210 | | E-Mail Service | 469 | 465 | 465 | 500 |
| 523220 | | Postage | 588 | 400 | 400 | 800 |
| 523300 | | Advertising | 379 | 200 | 474 | 450 |
| 523400 | | Printing & Binding | 200 | 150 | 150 | 150 |
| 523500 | | Travel | 4,576 | 5,500 | 5,500 | 6,500 |
| 523600 | | Dues & Fees | 1,920 | 2,125 | 2,125 | 2,125 |
| 523700 | | Education & Training | - | - | - | 1,000 |
| 523800 | | License | 72 | - | - | 5,600 |
| 523850 | | Contract Labor | 2,315 | - | 1,500 | - |
| **Supplies** | | | | | | |
| 531100 | | General Supplies & Materials | 17,617 | 18,500 | 18,226 | 18,500 |
| 531100 | 158 | General Supplies & Materials | 147 | 4,570 | 4,570 | 8,200 |
| 531104 | | Protective & Safety Equipment | 25,932 | 28,000 | 28,000 | 28,000 |
| 531104 | 158 | Protective & Safety Equipment | 12,738 | 4,570 | 4,570 | - |
| 531105 | | Janitorial & Linen Supplies | 1,852 | 1,800 | 1,800 | 2,000 |
| 531106 | | Medical Supplies | 3,048 | 3,000 | 5,820 | 4,000 |
| 531106 | 158 | Medical Supplies | - | 4,570 | 4,570 | - |
| 531120 | | Office & Computer Supplies | 1,658 | 1,800 | 1,800 | 1,500 |
| 531125 | | Printer & Copier Supplies | 714 | 700 | 700 | 700 |
| 531130 | | Purchased Uniforms | 32,965 | 32,000 | 32,000 | 32,000 |
| 531140 | | Repair & Maint. - Equipment | 3,618 | 6,000 | 6,000 | 6,000 |
| 531140 | 158 | Repair & Maint. - Equipment | 329 | 4,570 | 4,570 | 8,200 |
| 531141 | | Repair & Maint. - Vehicles | 19,332 | 16,000 | 16,000 | 13,000 |
| 531141 | 158 | Repair & Maint. - Vehicles | 562 | 4,570 | 4,570 | - |
| 531146 | | Repair & Maint. - Hydrants | 1,896 | 2,000 | 2,000 | 2,000 |
| 531210 | | Water & Sewer Service | 14,115 | 14,500 | 14,500 | 14,600 |
| 531220 | | Natural Gas Service | 8,245 | 8,500 | 8,500 | 8,700 |
| 531230 | | Electric Service - City | 27,581 | 28,000 | 28,000 | 30,000 |
| 531270 | | Gasoline | 10,947 | 10,600 | 10,600 | 9,500 |
| 531271 | | Diesel Fuel | 14,203 | 15,000 | 15,000 | 16,700 |
| 531271 | 158 | Diesel Fuel | 507 | 500 | 500 | - |
| 531400 | | Books & Periodicals | 85 | 600 | 600 | 300 |
| 531600 | | Small Equipment <$5000 | 22,915 | 22,000 | 27,500 | 22,000 |
| 531600 | 158 | Small Equipment <$5000 | 27,481 | 4,570 | 4,570 | - |
| 531601 | | PC - Hardware & Software | 7,077 | 13,500 | 13,500 | 14,400 |
| 531606 | | Furniture & Bedding | 8,550 | 8,550 | 8,550 | 6,000 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Capital Outlay** | | | | | |
| 542200 | Vehicles | 453,007 | - | - | - |
| **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** | **$ 3,464,520** | **$ 3,018,779** | **$ 3,027,099** | **$ 3,066,335** |

## FIREFIGHTING FOOTNOTES

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

| (1353530) FIRE INSPECTION | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 102,445 | $ 105,627 | $ 105,627 | $ 108,869 |
| 511300 | Overtime | 934 | 800 | 800 | 500 |
| 512100 | Group Insurance | 23,982 | 26,348 | 26,348 | 28,840 |
| 512101 | Insurance Deduct. Reimburse | 506 | 588 | 588 | 571 |
| 512200 | FICA Contributions | 5,872 | 6,710 | 6,710 | 6,892 |
| 512300 | Medicare | 1,373 | 1,569 | 1,569 | 1,581 |
| 512401 | Retirement Plan Empl. Cont. | 5,185 | 5,275 | 5,275 | 6,402 |
| 512402 | Retirement Plan Admin. Costs | 310 | 315 | 315 | 327 |
| 512700 | Workers' Compensation | 1,541 | 1,889 | 1,889 | 1,444 |
| **Purchased & Contracted Services** | | | | | |
| 521204 | Medical Services | 40 | 70 | 70 | 80 |
| 522201 | Repairs & Maint. - Vehicles | 855 | 800 | 800 | 800 |
| 523101 | General Liability Insurance | 446 | 892 | 892 | 553 |
| 523103 | Vehicle Insurance | 664 | 643 | 643 | 674 |
| 523104 | Surety Bonds | 10 | 11 | 11 | 11 |
| 523109 | Cyber Liability Ins. | - | - | - | 63 |
| 523205 | Cell Phone Service | 1,407 | 1,400 | 1,400 | 2,400 |
| 523400 | Printing & Binding | - | 300 | 300 | 200 |
| 523500 | Travel | 800 | 1,000 | 1,000 | 1,400 |
| 523600 | Dues & Fees | - | 50 | 50 | 70 |
| 523700 | Education & Training | 250 | 250 | 250 | 300 |
| 523701 | Public Safety Education | 4,685 | 7,200 | 7,200 | 7,200 |
| **Supplies** | | | | | |
| 531130 | Purchased Uniforms | 1,638 | 1,800 | 1,800 | 1,800 |
| 531141 | Repair & Maint. - Vehicles | 361 | 300 | 300 | 300 |
| 531400 | Books & Periodicals | - | 1,650 | 1,650 | 1,800 |
| **TOTAL** | **FIRE INSPECTION** | **$ 153,304** | **$ 165,487** | **$ 165,487** | **$ 173,077** |

## FIRE INSPECTION FOOTNOTES

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

## (1353540) FIRE TRAINING DIVISION

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 57,330 | $ 58,818 | $ 58,818 | $ 60,776 |
| 511300 | Overtime | 817 | 1,500 | 1,500 | 500 |
| 512100 | Group Insurance | 11,991 | 13,174 | 13,174 | 14,420 |
| 512101 | Insurance Deduct. Reimburse | 253 | 294 | 294 | 286 |
| 512200 | FICA Contributions | 3,546 | 3,796 | 3,796 | 3,855 |
| 512300 | Medicare | 829 | 887 | 887 | 884 |
| 512401 | Retirement Plan Empl. Cont. | 2,946 | 2,946 | 2,946 | 3,575 |
| 512402 | Retirement Plan Admin. Costs | 176 | 179 | 179 | 183 |
| 512700 | Workers' Compensation | 770 | 798 | 798 | 786 |
| **Purchased & Contracted Services** | | | | | |
| 521204 | Medical Services | - | 35 | 35 | 40 |
| 522201 | Repairs & Maint. - Vehicles | 78 | 400 | 400 | 600 |
| 522202 | Repairs & Maint. - Equipment | 155 | - | - | 150 |
| 523101 | General Liability Insurance | 223 | 224 | 224 | 276 |
| 523103 | Vehicle Insurance | 310 | 280 | 280 | 290 |
| 523104 | Surety Bonds | 6 | 6 | 6 | 6 |
| 523109 | Cyber Liability Ins. | - | - | - | 38 |
| 523205 | Cell Telephone Svc./ Alt. Radio | 1,138 | 1,200 | 1,200 | 1,135 |
| 523400 | Printing & Binding | - | 250 | 250 | 150 |
| 523500 | Travel | - | 900 | 900 | 900 |
| 523600 | Dues & Fees | 20 | 100 | 100 | 100 |
| 523700 | Education & Training | 2,637 | 6,500 | 6,500 | 6,500 |
| **Supplies** | | | | | |
| 531100 | General Supplies & Materials | 3,922 | 4,000 | 4,000 | 5,000 |
| 531120 | Office Supplies | 242 | 200 | 200 | 300 |
| 531125 | Printer/Copier Supplies | - | 100 | 100 | 100 |
| 531130 | Purchased Uniforms | 878 | 900 | 900 | 900 |
| 531141 | Repairs & Maint. - Vehicles | - | 300 | 300 | 600 |
| 531400 | Books & Periodicals | 872 | 1,500 | 1,500 | 1,500 |
| 531600 | Small Equipment < $5000 | 640 | 800 | 800 | 800 |
| 531601 | Computer Equipment | - | 150 | 150 | - |
| **TOTAL** | **FIRE TRAINING** | **$ 89,781** | **$ 100,237** | **$ 100,237** | **$ 104,650** |

## FIRE TRAINING DIVISION FOOTNOTES

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

## (1353570) FIRE STATIONS & BLDGS

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Purchased & Contracted Services** | | | | | |
| 522203 | Repairs & Maint. - Building | $ 17,698 | $ 2,500 | $ 64,076 | $ 8,000 |
| 523109 | Cyber Liability Ins. | - | - | - | 2 |
| **Supplies** | | | | | |
| 531142 | Repairs & Maint. - Building | 3,129 | 2,500 | 891 | 6,000 |
| **Capital Outlay** | | | | | |
| 541300 | Buildings | 88,780 | - | - | - |
| **Other Charges** | | | | | |
| 579000 | Contingency Fund | - | 17,000 | - | 80,000 |
| **TOTAL** | **STATIONS & BLDGS.** | **$ 109,607** | **$ 22,000** | **$ 64,967** | **$ 94,002** |

## (1358000) FIRE DEBT SERVICE

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Other Charges** | | | | | |
| 581200 | Principal - Capital Lease | - | 81,230 | 52,968 | - |
| 582200 | Interest - Advance Electric | 3,005 | 6,966 | 4,146 | - |
| **TOTAL** | **FIRE DEBT SERVICE** | **$ 3,005** | **$ 88,196** | **$ 57,114** | **$ -** |

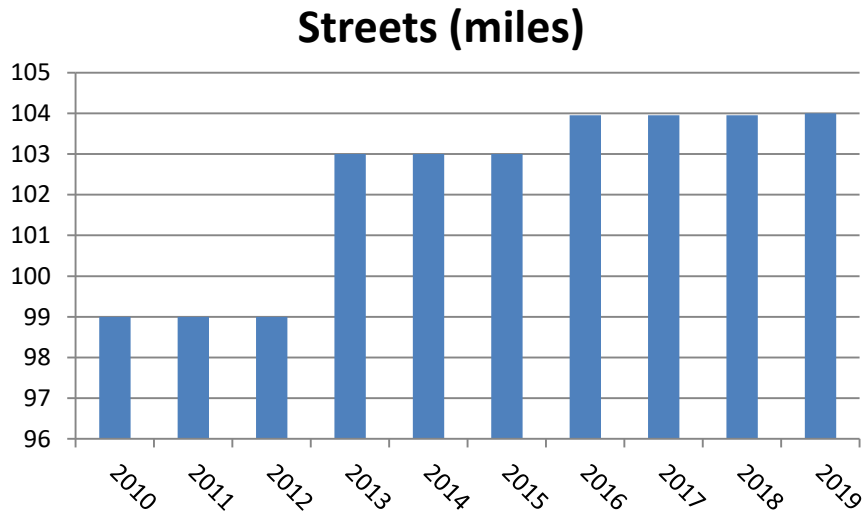
# PUBLIC WORKS

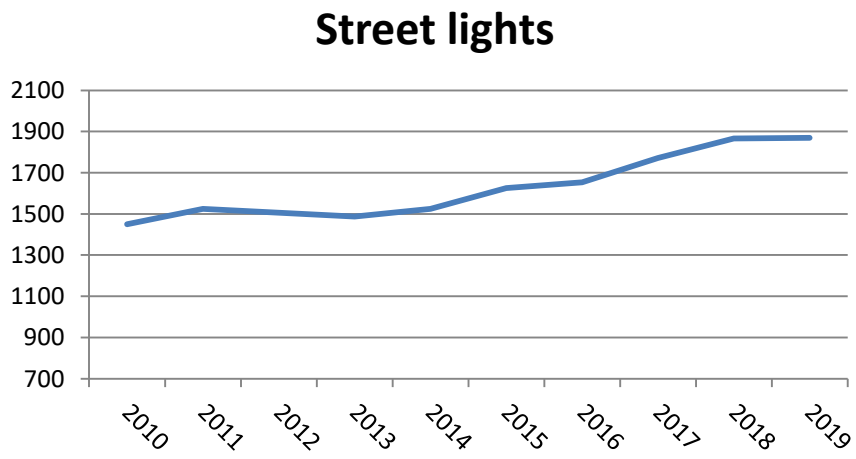



The Public Works Department consists of many areas working together to help ensure the comfort and safety of our citizens. It maintains safe street conditions by paving streets, maintaining the right-of-way, managing storm water systems, and maintaining traffic control devices. The Public Works Department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

The Street Department is responsible for the upkeep of 104 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.

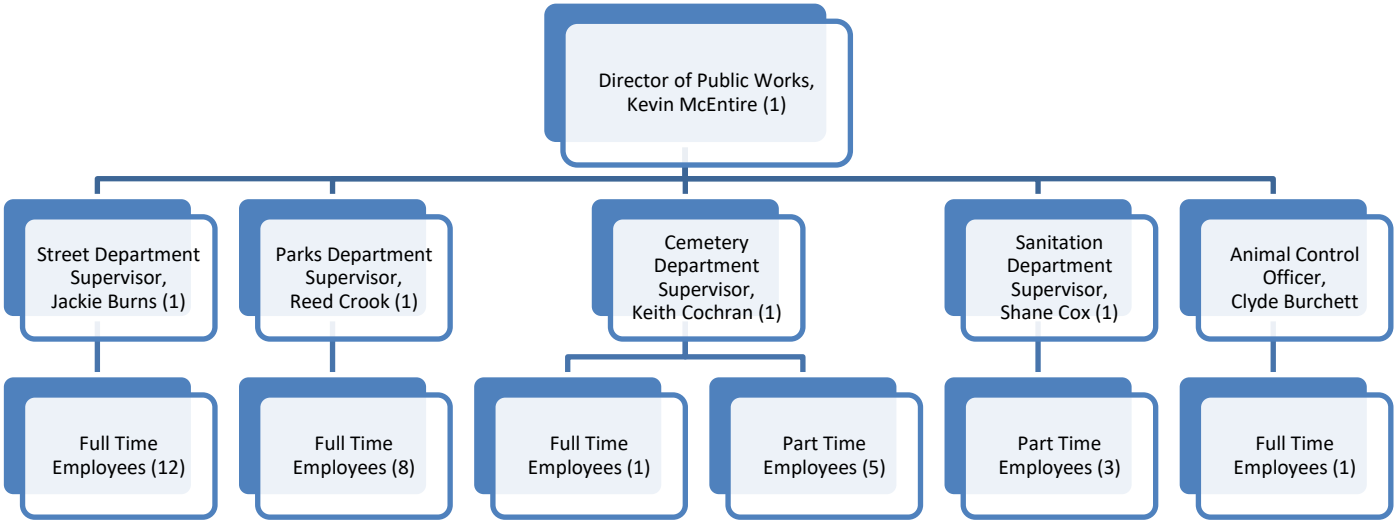


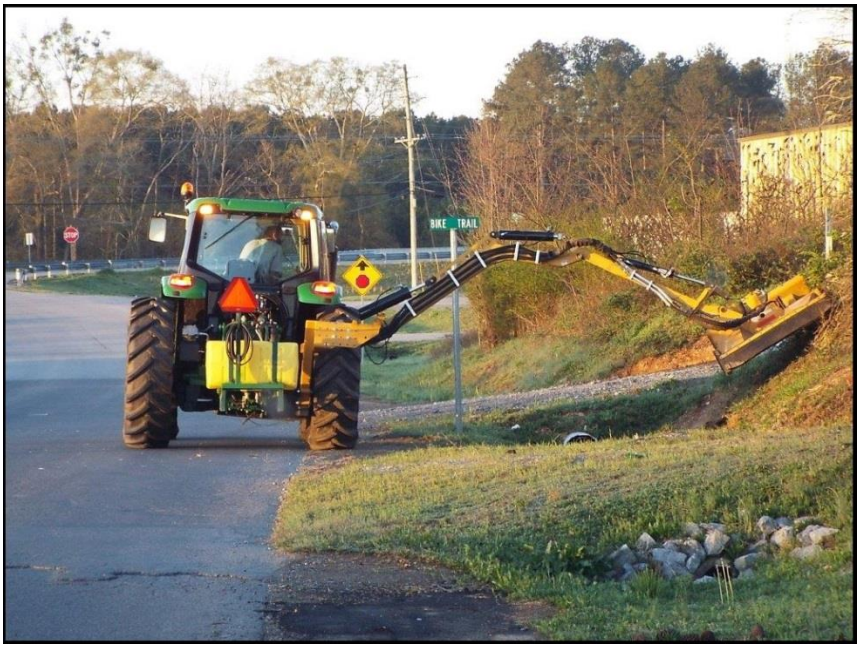
# PUBLIC WORKS




**Director of Public Works,**
**Kevin McEntire**



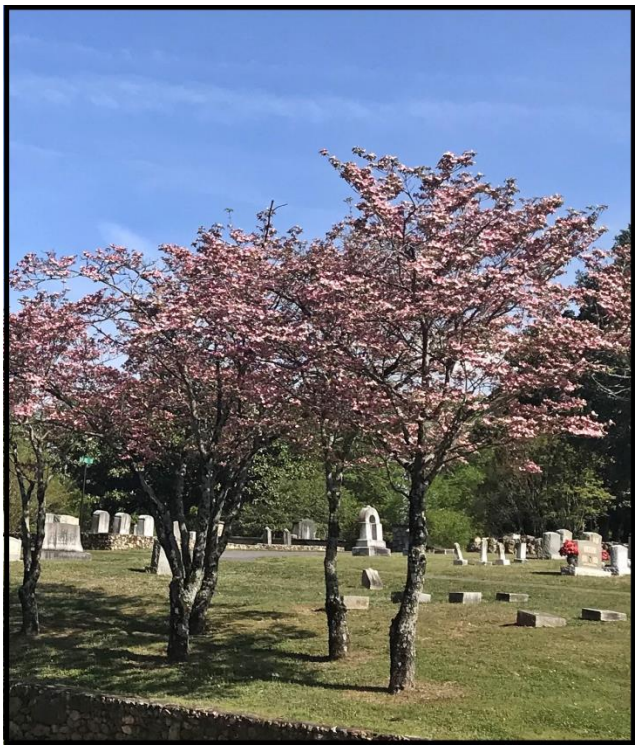
# PUBLIC WORKS




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 four-mile paving agreement per year with Gordon County have provided additional funding for maintaining safe and efficient movement of the public and goods within the City of Calhoun.

In 2019, the City of Calhoun completed phase one of the Peter Street project which includes the addition of a roundabout. The second phase should be completed in this fiscal year, which incorporates new sidewalks, gutters and paving from the 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 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 37,109 | $ 38,403 | $ 38,403 | $ 40,127 |
| 511300 | Overtime | 6,171 | 6,000 | 6,000 | 6,500 |
| 512100 | Group Insurance | 11,991 | 13,174 | 13,174 | 14,420 |
| 512101 | Insurance Deduct. Reimburse | 253 | 294 | 294 | 286 |
| 512200 | FICA Contributions | 2,543 | 2,773 | 2,773 | 2,911 |
| 512300 | Medicare | 595 | 649 | 649 | 656 |
| 512401 | Retirement Plan Empl. Cont. | 1,824 | 1,868 | 1,868 | 1,999 |
| 512402 | Retirement Plan Admin. Costs | 109 | 112 | 112 | 102 |
| 512700 | Workers' Compensation | 473 | 650 | 650 | 596 |
| **Purchased & Contracted Services** | | | | | |
| 521201 | Legal & Auditing | 299 | 1,000 | 1,000 | 500 |
| 521204 | Medical Services | 40 | 35 | 35 | 40 |
| 522002 | Exterminating Services | 200 | 200 | 200 | 200 |
| 522110 | Garbage Pickup - City | 180 | 180 | 180 | 180 |
| 522140 | Lawn / Landscaping Service | 261 | 300 | 300 | 300 |
| 522200 | Repairs & Maint - Dept. | 111 | 300 | 300 | 200 |
| 522201 | Repairs & Maint. - Vehicles | 288 | 300 | 300 | 300 |
| 522202 | Repairs & Maint. - Equip. | - | 150 | 150 | 150 |
| 522203 | Repairs & Maint. - Bldgs. | - | 3,500 | 3,500 | 2,000 |
| 523101 | General Liability Insurance | 235 | 213 | 213 | 195 |
| 523102 | Property Insurance | 153 | 155 | 155 | 152 |
| 523103 | Vehicle Insurance | 745 | 716 | 716 | 743 |
| 523104 | Surety Bonds | 4 | 4 | 4 | 4 |
| 523109 | Cyber Liability Ins. | - | - | - | 36 |
| 523200 | Telephone Service - City | 991 | 1,050 | 1,050 | 1,050 |
| 523203 | Data Service - City | 1,069 | 1,100 | 1,100 | 1,175 |
| 523209 | Internet Service | 270 | 360 | 360 | 360 |
| 523210 | Email | 84 | 84 | 84 | 84 |
| 523400 | Printing & Binding | 158 | 300 | 300 | 300 |
| 523500 | Travel | 833 | 1,000 | 1,000 | 1,300 |
| 523600 | Dues & Fees | 5,183 | 7,500 | 7,500 | 3,000 |
| 523700 | Education & Training | - | 1,000 | 1,000 | 800 |
| **Supplies** | | | | | |
| 531100 | General Supplies & Materials | 1,177 | 1,500 | 1,500 | 1,600 |
| 531101 | Chemical Supplies | 108 | 500 | 500 | 500 |
| 531120 | Office Supplies | 31 | 100 | 100 | 100 |
| 531125 | Printer/Copier Supplies | 141 | 250 | 250 | 200 |
| 531130 | Purchased Uniforms | 660 | 325 | 325 | 325 |
| 531141 | Repair & Maint. - Vehicles | 228 | 350 | 350 | 300 |
| 531142 | Repair & Maint. - Buildings | 146 | 1,200 | 1,200 | 1,000 |
| 531210 | Water & Sewer Services | 1,681 | 1,700 | 1,700 | 1,750 |
| 531220 | Natural Gas | 1,420 | 1,250 | 1,250 | 1,400 |
| 531230 | Electric Service - City | 1,647 | 2,050 | 2,050 | 2,000 |
| 531270 | Gasoline | 2,594 | 2,550 | 2,550 | 2,800 |
| 531300 | Food for Meetings | - | 200 | 200 | 200 |
| 531600 | Small Equipment <$5000 | - | 500 | 500 | 500 |
| **TOTAL** | **ANIMAL CONTROL** | **$ 82,002** | **$ 95,845** | **$ 95,845** | **$ 93,341** |

## ANIMAL CONTROL FOOTNOTES

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

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **(1404210) HIGHWAY & STREET ADMINISTRATION** | | | | | |
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 90,956 | $ 91,951 | $ 91,951 | $ 95,952 |
| 512100 | Group Insurance | 12,645 | 13,829 | 13,829 | 15,101 |
| 512101 | Insurance Deduct. Reimburse | 267 | 294 | 294 | 286 |
| 512200 | FICA Contributions | 5,500 | 5,757 | 5,757 | 6,005 |
| 512300 | Medicare | 1,286 | 1,346 | 1,346 | 1,377 |
| 512401 | Retirement Plan Empl. Cont. | 4,606 | 4,688 | 4,688 | 5,644 |
| 512402 | Retirement Plan Admin. Costs | 275 | 279 | 279 | 288 |
| 512700 | Workers' Compensation | 2,611 | 2,892 | 2,892 | 2,215 |
| **Purchased & Contracted Services** | | | | | |
| 521204 | Medical Services | - | 40 | 40 | - |
| 522201 | Repairs & Maint. - Vehicles | 16 | 50 | 50 | 50 |
| 523103 | Vehicle Insurance | 411 | 377 | 377 | 397 |
| 523104 | Surety Bonds | 9 | 10 | 10 | 9 |
| 523109 | Cyber Liability Ins. | - | - | - | 48 |
| 523205 | Cellular Telephone Service | 504 | 525 | 525 | 560 |
| 523209 | Internet | 1,216 | 1,250 | 1,250 | 800 |
| 523500 | Travel | 1,642 | 1,700 | 1,700 | 2,000 |
| 523600 | Dues & Fees | 217 | 215 | 215 | 215 |
| 523700 | Education & Training | 495 | 500 | 500 | 500 |
| 523800 | Licenses | | | | |
| **Supplies** | | | | | |
| 531130 | Purchased Uniforms | 325 | 325 | 325 | 325 |
| 531270 | Gasoline | 1,926 | 1,850 | 1,850 | 2,000 |
| 531601 | Small Equipment - Comp Related | - | - | - | 1,500 |
| **TOTAL** | **HWY. & STREET ADMIN.** | **$ 124,908** | **$ 127,878** | **$ 127,878** | **$ 135,272** |

# HIGHWAY & STREETS ADMINISTRATION FOOTNOTES

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

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **(1404220) HIGHWAY & STREET MAINTENANCE** | | | | | |
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 454,802 | $ 505,111 | $ 505,111 | $ 503,056 |
| 511300 | Overtime | 12,420 | 15,000 | 15,000 | 15,000 |
| 512100 | Group Insurance | 141,509 | 158,146 | 158,146 | 173,098 |
| 512101 | Insurance Deduct. Reimburse | 2,987 | 3,588 | 3,588 | 3,427 |
| 512200 | FICA Contributions | 27,322 | 32,359 | 32,359 | 32,454 |
| 512300 | Medicare | 6,390 | 7,568 | 7,568 | 7,455 |
| 512401 | Retirement Plan Empl. Cont. | 24,329 | 25,069 | 25,069 | 28,805 |
| 512402 | Retirement Plan Admin. Costs | 1,452 | 1,497 | 1,497 | 1,471 |
| 512700 | Workers' Compensation | 33,939 | 47,348 | 47,348 | 36,605 |
| 512999 | Amounts Capitalized | (42,476) | (41,500) | (41,500) | (41,500) |

| | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| **Purchased & Contracted Services** | | | | | | |
| 521201 | | Legal & Auditing | 12,654 | - | - | 10,000 |
| 521201 | 79 | Legal & Auditing | - | 10,000 | 10,000 | - |
| 521204 | | Medical Services | 530 | 450 | 450 | 450 |
| 521205 | | Consulting | - | - | 10,260 | - |
| 521209 | | Misc. Professional Services | 1,053 | 1,800 | 1,800 | 1,500 |
| 522002 | | Exterminating Services | 196 | 200 | 200 | 200 |
| 522112 | | Garbage Pickup - Commercial | 1,687 | 1,500 | 1,500 | 1,800 |
| 522200 | | Interdept. Services & Labor | 7,224 | 2,000 | 2,000 | 4,000 |
| 522201 | | Repairs & Maint. - Vehicles | 12,734 | 10,000 | 10,000 | 9,600 |
| 522202 | | Repairs & Maint. - Equip. | 16,200 | 15,000 | 15,000 | 15,000 |
| 522203 | | Repairs & Maint. - Bldgs. | 957 | 1,500 | 1,500 | 1,500 |
| 522205 | | Repairs & Maint. - Sidewalks | 9,680 | 8,500 | 8,500 | 8,000 |
| 522320 | | Rental of Equip. & Vehicles | 11,733 | 15,219 | 15,219 | 14,600 |
| 523101 | | General Liability Insurance | 2,445 | 2,122 | 2,122 | 2,074 |
| 523102 | | Property Insurance | 2,367 | 2,349 | 2,349 | 2,452 |
| 523103 | | Vehicle Insurance | 8,424 | 8,661 | 8,661 | 10,442 |
| 523104 | | Surety Bonds | 48 | 52 | 52 | 50 |
| 523109 | | Cyber Liability Ins. | - | - | - | 371 |
| 523200 | | Telephone Service - City | 2,825 | 2,900 | 2,900 | 2,850 |
| 523203 | | Data Service - City | 4,258 | 4,400 | 4,400 | 4,550 |
| 523205 | | Cellular Telephone Service | 3,495 | 3,000 | 3,000 | 2,300 |
| 523209 | | Internet Service | 900 | 900 | 900 | 900 |
| 523210 | | E-Mail Service | 210 | 210 | 210 | 210 |
| 523300 | | Advertising | - | 100 | 100 | 100 |
| 523300 | 196 | Advertising | 922 | 1,300 | 1,300 | - |
| 523400 | | Printing & Binding | 98 | 150 | 150 | 250 |
| 523500 | | Travel | 203 | 1,000 | 1,000 | 850 |
| 523600 | | Dues & Fees | 496 | 200 | 200 | 200 |
| 523700 | | Education & Training | 829 | 1,000 | 1,000 | 1,000 |
| 523800 | | Licenses | 73 | - | - | 150 |
| 523900 | | Contract Labor | 1,400 | 1,500 | 1,500 | 1,000 |
| 529999 | | Amounts to Capitalize | (393) | - | - | - |
| **Supplies** | | | | | | |
| 531001 | | Constr.- Street Base Material | 10,178 | 10,000 | 10,000 | 12,000 |
| 531002 | | Construction - Patching | 52,032 | 35,000 | 35,000 | 35,000 |
| 531010 | | Construction - Pipe | 3,270 | 1,000 | 1,000 | 2,500 |
| 531100 | | General Supplies & Materials | 9,605 | 12,000 | 12,000 | 10,000 |
| 531104 | | Safety Equipment | 239 | - | - | - |
| 531120 | | Office & Computer Supplies | 374 | 750 | 750 | 1,000 |
| 531125 | | Printer & Copier Supplies | 471 | 550 | 550 | 700 |
| 531130 | | Purchased Uniforms | 4,519 | 3,900 | 3,900 | 3,900 |
| 531140 | | Repair & Maint. - Equipment | 11,113 | 11,500 | 11,500 | 11,000 |
| 531141 | | Repair & Maint. - Vehicles | 10,450 | 10,000 | 10,000 | 9,000 |
| 531142 | | Repair & Maint. - Buildings | - | - | - | 150 |
| 531210 | | Water & Sewer Services | 415 | 600 | 600 | 700 |
| 531220 | | Natural Gas | 738 | 850 | 850 | 850 |
| 531230 | | Electric - City | 6,430 | 6,800 | 6,800 | 7,300 |
| 531270 | | Gasoline | 7,942 | 8,000 | 8,000 | 8,000 |
| 531271 | | Diesel Fuel | 22,281 | 24,025 | 24,025 | 22,000 |
| 531300 | | Food for Meetings | 2,945 | 200 | 200 | 200 |
| 531600 | | Small Equipment <$5000 | 3,648 | 5,000 | 5,000 | 4,000 |
| **Capital Outlay** | | | | | | |
| 541300 | | Buildings | 7,390 | - | - | - |
| **Interfund/Interdepartmental Charges** | | | | | | |
| 554100 | | Interfund Allocations - Utilities | 20,330 | 10,053 | 10,053 | 16,359 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Other Costs** | | | | | |
| 573000 | Retired Employee Payroll | 28,692 | 28,692 | 28,692 | 28,692 |
| 578001 | Damages to Other Property | 1,000 | 2,000 | 2,000 | 2,000 |
| **TOTAL** | **HWY. & STREET MAINT.** | **$ 969,980** | **$ 1,021,119** | **$ 1,031,379** | **$ 1,031,621** |

# HIGHWAY & STREETS MAINTENANCE FOOTNOTES

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

| (1404225) STREET CLEANING | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 34,634 | $ 35,006 | $ 35,006 | $ 35,304 |
| 512100 | Group Insurance | 11,991 | 13,174 | 13,174 | 14,420 |
| 512101 | Insurance Deduct. Reimburse | 253 | 294 | 294 | 286 |
| 512200 | FICA Contributions | 2,051 | 2,191 | 2,191 | 2,218 |
| 512300 | Medicare | 480 | 512 | 512 | 509 |
| 512401 | Retirement Plan Empl. Cont. | 1,754 | 1,784 | 1,784 | 2,076 |
| 512402 | Retirement Plan Admin. Costs | 105 | 107 | 107 | 106 |
| 512700 | Workers' Compensation | 2,610 | 4,237 | 4,237 | 4,936 |
| **Purchased & Contracted Services** | | | | | |
| 521204 | Medical Services | - | 40 | 40 | 45 |
| 522201 | Repairs & Maint. - Vehicles | 8,764 | 6,500 | 6,500 | 4,500 |
| 523103 | Vehicle Insurance | 805 | 1,336 | 1,336 | 579 |
| 523104 | Surety Bonds | 4 | 4 | 4 | 4 |
| 523109 | Cyber Liability Ins. | - | - | - | 36 |
| 523600 | Dues & Fees | - | 200 | 200 | 200 |
| **Supplies** | | | | | |
| 531100 | General Supplies & Materials | 8 | - | - | - |
| 531130 | Purchased Uniforms | - | 325 | 325 | 325 |
| 531141 | Repair & Maint. - Vehicles | 11,023 | 13,000 | 13,000 | 9,000 |
| 531210 | Water/Sewer Services | 1,740 | 2,000 | 2,000 | 1,500 |
| 531271 | Diesel Fuel | 10,117 | 13,000 | 13,000 | 11,000 |
| **TOTAL** | **STREET CLEANING** | **$ 86,339** | **$ 93,710** | **$ 93,710** | **$ 87,044** |

# STREET CLEANING FOOTNOTES

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

| (1404260) STREET LIGHTING | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Supplies** | | | | | |
| 523109 | Cyber Liability Ins. | - | - | - | 84 |
| 531015 | Street Lights & Accessories | - | - | - | 5,000 |
| 531230 | Electric Service - City | 159,407 | 165,120 | 165,120 | 167,700 |
| 531231 | Electric Service - Other | 67,504 | 57,300 | 57,300 | 74,181 |
| **TOTAL** | **STREET LIGHTING** | **$ 226,912** | **$ 222,420** | **$ 222,420** | **$ 246,965** |

## (1404270) TRAFFIC ENGINEERING

| | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| **Purchased & Contracted Services** | | | | | | |
| 522200 | | Interdepartment Services | $ - | $ 4,000 | $ 4,000 | $ - |
| 522204 | | Repairs & Maint. - Striping | 111,279 | 150,000 | 150,000 | 115,000 |
| 522204 | 205 | Repairs & Maint. - Striping | - | 135,650 | 135,650 | - |
| 523109 | | Cyber Liability Ins. | - | - | - | 231 |
| 523201 | | Telephone - Other Service | 6,388 | 6,500 | 6,500 | 6,700 |
| **Supplies** | | | | | | |
| 531103 | | Street Signs | 5,697 | 7,500 | 7,500 | 7,000 |
| 531143 | | Repairs & Maint. - Systems | 1,281 | 2,500 | 2,500 | 2,000 |
| 531147 | | Asphalt for Paving | 292,332 | 280,612 | 280,612 | 314,057 |
| 531230 | | Electric Service - City | 20,137 | 20,600 | 20,600 | 20,600 |
| 531231 | | Electric Service - Other | 4,027 | 3,500 | 3,500 | 4,000 |
| **TOTAL** | | **TRAFFIC ENGINEERING** | **$ 441,142** | **$ 610,862** | **$ 610,862** | **$ 469,588** |

## (1404900) MAINTENANCE & SHOP

| | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| **Purchased & Contracted Services** | | | | | | |
| 511100 | | Regular Employee Wages | $ 247,014 | $ 288,262 | $ 288,262 | $ 304,835 |
| 511300 | | Overtime | 307 | 500 | 500 | 1,200 |
| 512100 | | Group Insurance | 48,210 | 92,508 | 92,508 | 115,418 |
| 512101 | | Insurance Deduct. Reimburse | 1,774 | 1,176 | 1,176 | 1,714 |
| 512200 | | FICA Contributions | 14,943 | 18,085 | 18,085 | 19,155 |
| 512300 | | Medicare | 3,495 | 4,229 | 4,229 | 4,398 |
| 512401 | | Retirement Plan Empl. Cont. | 13,405 | 13,535 | 13,535 | 17,815 |
| 512402 | | Retirement Plan Admin. Costs | 800 | 808 | 808 | 910 |
| 512700 | | Workers' Compensation | 7,743 | 10,288 | 10,288 | 10,492 |
| **Purchased & Contracted Services** | | | | | | |
| 521201 | | Legal | 411 | 500 | 500 | 500 |
| 521204 | | Medical Services | 400 | 700 | 700 | 700 |
| 522002 | | Exterminating Services | 194 | 200 | 200 | 200 |
| 522140 | 176 | Lawn/Landscaping Services | 3,082 | 3,500 | 3,500 | 3,500 |
| 522201 | | Repairs & Maint. - Vehicles | 720 | 1,500 | 1,500 | 1,000 |
| 522202 | | Repairs & Maint. - Equip. | 610 | 1,500 | 1,500 | 1,000 |
| 523101 | | General Liability Insurance | 1,087 | 980 | 980 | 981 |
| 523102 | | Property Insurance | 329 | 208 | 208 | 611 |
| 523103 | | Vehicle Insurance | 1,779 | 1,833 | 1,833 | 2,261 |
| 523104 | | Surety Bonds | 27 | 27 | 27 | 28 |
| 523109 | | Cyber Liability Ins. | - | - | - | 182 |
| 523203 | | Data Service - City | 1,273 | 1,300 | 1,300 | 1,300 |
| 523205 | | Cellular Telephone Service | 1,145 | 825 | 825 | 1,000 |
| 523209 | | Internet Service | 180 | 180 | 180 | 180 |
| 523210 | | E-Mail Service | 42 | 42 | 42 | 42 |
| 523700 | | Education & Training | - | - | - | 300 |
| **Supplies** | | | | | | |
| 531100 | | General Supplies & Materials | 1,451 | 2,000 | 2,000 | 1,500 |
| 531120 | | Office & Computer Supplies | - | 50 | 50 | 50 |
| 531125 | | Printer & Copier Supplies | 31 | 150 | 150 | 150 |
| 531130 | | Purchased Uniforms | 2,257 | 2,925 | 2,925 | 2,925 |
| 531140 | | Repairs & Maint. - Equip. | 1,877 | 2,500 | 2,500 | 2,000 |
| 531140 | 176 | Repairs & Maint. - Equip. | 1,963 | 3,500 | 3,500 | 3,500 |
| 531141 | | Repairs & Maint. -Vehicles | 652 | 1,500 | 1,500 | 1,000 |
| 531142 | | Repairs & Maint. - Bldgs. | 6 | 750 | 750 | 500 |
| 531210 | | Water & Sewer | 4,115 | 4,200 | 4,200 | 5,700 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| 531230 | Electric Service - City | 10,119 | 10,550 | 10,550 | 11,730 |
| 531270 | Gasoline | 2,738 | 3,700 | 3,700 | 3,000 |
| 531271 | Diesel Fuel | 2,496 | 2,200 | 2,200 | 2,450 |
| 531600 | Small Equipment <$5000 | 8,008 | 5,000 | 5,000 | 5,000 |
| **Other Charges** | | | | | |
| 578001 | Damages to Other Property | - | 1,000 | 1,000 | 1,000 |
| **TOTAL** | **MAINTENANCE/SHOP** | **$ 384,680** | **$ 482,711** | **$ 482,711** | **$ 530,227** |

# MAINTENANCE & SHOPS FOOTNOTES

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

| (1404950) CEMETERY DEPARTMENT | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 122,241 | $ 131,415 | $ 131,415 | $ 139,392 |
| 512100 | Group Insurance | 12,049 | 13,232 | 13,232 | 28,840 |
| 512101 | Insurance Deduct. Reimburse | 254 | 294 | 294 | 571 |
| 512200 | FICA Contributions | 7,215 | 8,188 | 8,188 | 8,682 |
| 512300 | Medicare | 1,687 | 1,915 | 1,915 | 2,007 |
| 512401 | Retirement Plan Empl. Cont. | 4,027 | 3,985 | 3,985 | 4,969 |
| 512402 | Retirement Plan Admin. Costs | 240 | 238 | 238 | 254 |
| 512700 | Workers' Compensation | 7,328 | 3,701 | 3,701 | 7,118 |
| **Purchased & Contracted Services** | | | | | |
| 521201 | Legal & Auditing | 411 | 750 | 750 | 1,300 |
| 521204 | Medical Services | 845 | 500 | 500 | 500 |
| 522112 | Garbage Pickup - Commercial | 680 | 700 | 700 | 700 |
| 522200 | Interdept. Services & Labor | - | 320 | 320 | 200 |
| 522201 | Repairs & Maint. - Vehicles | 4,512 | 4,000 | 4,000 | 4,200 |
| 522202 | Repairs & Maint. - Equip. | 3,319 | 3,500 | 3,500 | 3,500 |
| 522203 | Repairs & Maint. - Bldgs. | 50 | 500 | 500 | 1,000 |
| 522320 | Rental of Equipment & Vehicles | 412 | 700 | 700 | 500 |
| 523001 | Other Purchased Services | 369 | 400 | 400 | 600 |
| 523101 | General Liability Insurance | 454 | 406 | 406 | 417 |
| 523102 | Property Insurance | 240 | 238 | 238 | 239 |
| 523103 | Vehicle Insurance | 1,446 | 1,430 | 1,430 | 1,481 |
| 523104 | Surety Bonds | 12 | 12 | 12 | 13 |
| 523109 | Cyber Liability Ins. | - | - | - | 77 |
| 523201 | Telephone - Other | 897 | 850 | 850 | 920 |
| 523203 | Telephone - Other | 24 | 35 | 35 | - |
| 523205 | Cellular Telephone Service | 1,348 | 1,300 | 1,300 | 1,350 |
| 523209 | Internet Service | 1,946 | 2,000 | 2,000 | 1,900 |
| 523210 | E-Mail | 42 | 42 | 42 | 42 |
| 523300 | Advertising | 153 | - | - | - |
| 523400 | Printing & Binding | - | 200 | 200 | - |
| 523900 | Contract Labor | 375 | 300 | 300 | 400 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Supplies** | | | | | |
| 531100 | General Supplies & Materials | 2,124 | 1,600 | 1,600 | 1,600 |
| 531120 | Office & Computer Supplies | 61 | 300 | 300 | 200 |
| 531125 | Printer & Copier Supplies | 38 | 200 | 200 | 150 |
| 531130 | Purchased Uniforms | 595 | 650 | 650 | 650 |
| 531140 | Repairs & Maint. - Equip. | 544 | 1,000 | 1,000 | 1,000 |
| 531141 | Repairs & Maint. - Vehicles | 2,644 | 2,500 | 2,500 | 2,700 |
| 531142 | Repairs & Maint. - Bldgs. | 1,005 | 1,000 | 1,000 | 1,000 |
| 531145 | Grounds Maintenance Supplies | - | - | - | 100 |
| 531210 | Water & Sewer Services | 181 | 180 | 180 | 240 |
| 531220 | Natural Gas | 674 | 700 | 700 | 750 |
| 531230 | Electric Service - City | 2,620 | 3,000 | 3,000 | 3,000 |
| 531270 | Gasoline | 7,968 | 7,900 | 7,900 | 7,200 |
| 531271 | Diesel Fuel | 306 | 400 | 400 | 350 |
| 531600 | Small Equipment <$5000 | 735 | 1,300 | 1,300 | 1,000 |
| **Interfund/Interdepartmental Charges** | | | | | |
| 554100 | Interfund Allocations - Utilities | 1,754 | 1,589 | 1,589 | 1,309 |
| **Other Charges** | | | | | |
| 578001 | Damages to Other Property | 1,065 | 2,000 | 2,000 | 1,500 |
| **TOTAL** | **CEMETERY** | **$ 194,894** | **$ 205,470** | **$ 205,470** | **$ 233,921** |

# CEMETERY DEPARTMENT FOOTNOTES

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

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **(1406240) PARKS & BEAUTIFICATION** | | | | | |
| **Purchased & Contracted Services** | | | | | |
| 522205 | Repair & Maint. - Sidewalk/Curb | $ - | $ 1,000 | $ 1,000 | $ 1,000 |
| 523109 | Cyber Liability Ins. | - | - | - | 2 |
| **Supplies** | | | | | |
| 531100 | General Supplies & Materials | 3,383 | 3,900 | 3,900 | 3,898 |
| 531120 | Office Supplies | 258 | - | - | - |
| **TOTAL** | **PARKS & BEAUTIFICATION** | **$ 3,641** | **$ 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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## REVOLVING LOAN FUND - UDAG (200)

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| 361000 | Interest Revenues - Investments | $ (596) | $ (250) | $ (250) | $ (700) |
| 361001 | Interest Revenues - Loans | (48,800) | (51,500) | (51,500) | (48,500) |
| **Expenditures** | | | | | |
| **Purchased & Contracted Services** | | | | | |
| 521201 | Legal and Auditing | 2,500 | 2,500 | 2,500 | 2,500 |
| **Transfer Out** | | | | | |
| 619900 | Transfer to Fund Balance | - | 49,250 | 49,250 | 46,700 |
| **TOTAL** | **UDAG FUND** | **$ (46,896)** | **$ -** | **$ -** | **$ -** |

## CONFISCATED ASSETS FUND (210)

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| 351110 | Fines - Superior Court Awards | $ (35,128) | $ (10,000) | $ (10,000) | $ (10,000) |
| 392101 | Confiscated - Sale of Assets (Non-Tax) | (13,450) | (4,000) | (4,000) | (4,000) |
| **Expenditures** | | | | | |
| **Purchased & Contracted Services** | | | | | |
| 522203 | Repair & Maintenance - Building | 2,560 | - | - | - |
| 523001 | Other Purchased Services | 960 | - | - | - |
| **Supplies** | | | | | |
| 531100 | General Supplies & Material | 3,045 | 3,000 | 3,000 | 3,000 |
| 531104 | Safety Equipment | 1,141 | - | - | - |
| 531600 | Small Equipment <$5000 | 31,724 | 3,600 | 3,600 | 3,600 |
| 531601 | Computer Equipment | 2,323 | - | - | - |
| **Other Costs** | | | | | |
| 572025 | Payments to District Attorney | 3,218 | 7,400 | 7,400 | 7,400 |
| 611001 | Transfer Out - General Fund | 59,794 | - | - | - |
| **TOTAL** | **CONFISCATED ASSETS** | **$ 56,187** | **$ -** | **$ -** | **$ -** |

## HOTEL/MOTEL TAX FUND (275)

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| 314100 | Hotel-Motel Taxes - City | $ (864,410) | $ (840,000) | $ (840,000) | $ (663,000) |
| 381008 | Reimbursement Fees | (13,050) | (13,500) | (13,500) | (13,500) |
| **Expenditures** | | | | | |
| **2757520 (HOTEL/MOTEL TAXES ECONOMIC DEV)** | | | | | |
| 572035 | Downtown Development Authority | 54,026 | 52,500 | 52,500 | - |
| 611202 | Transfer Out - City of Calhoun | 270,128 | 262,500 | 262,500 | 248,624 |
| **2757540 (HOTEL/MOTEL TAXES TOURISM)** | | | | | |
| 521211 | GMA Administration Fee | 13,050 | 13,500 | 13,500 | 13,500 |
| 572020 | Chamber of Commerce | 378,180 | 367,500 | 367,500 | 290,063 |
| 611201 | Transfer Out - Calhoun Recreation | 108,051 | 105,000 | 105,000 | 82,875 |
| 611202 | Transfer Out - City of Calhoun | 54,026 | 52,500 | 52,500 | 41,438 |
| **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.





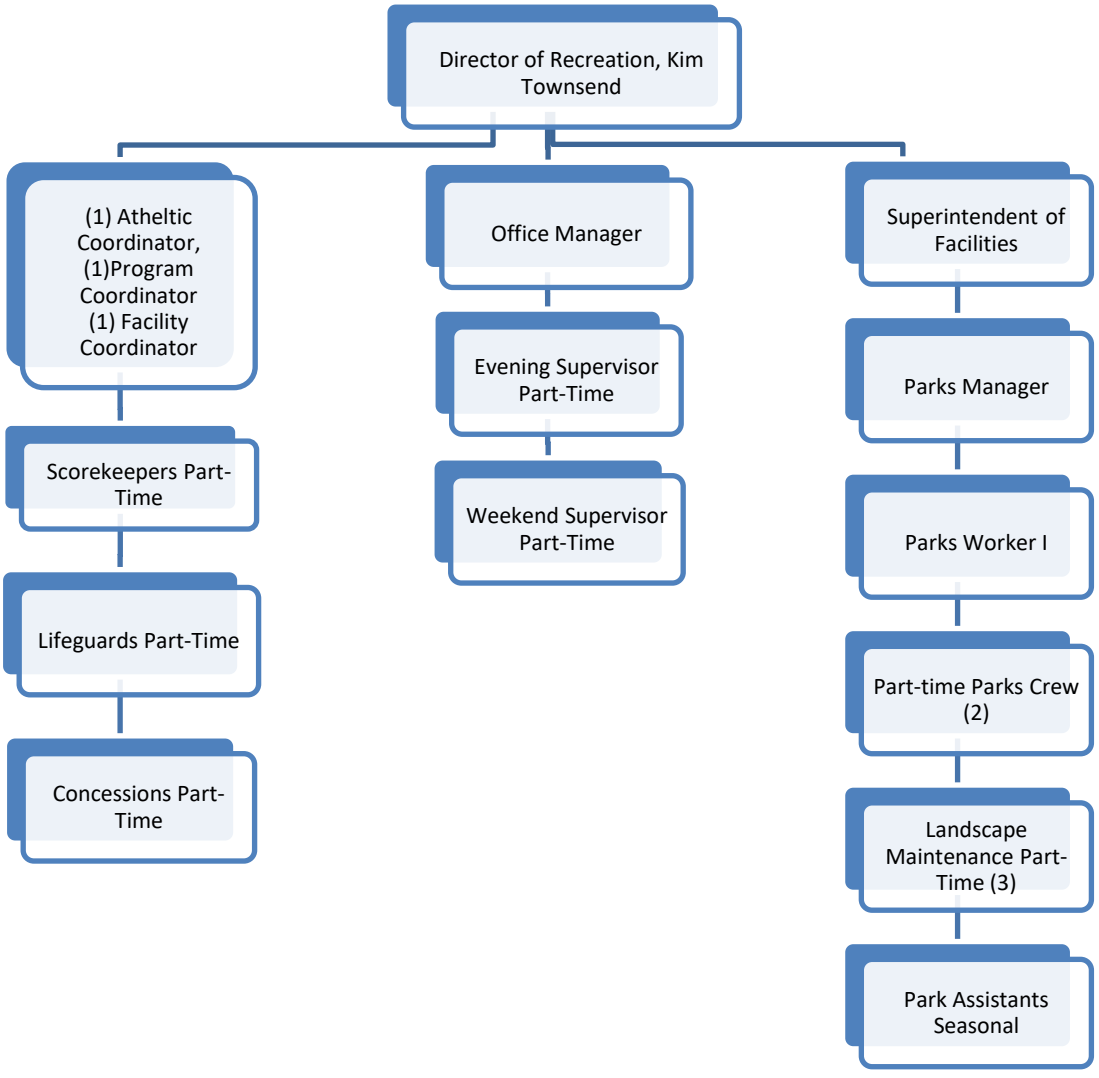
# RECREATION



Director of Recreation, Kim Townsend



Recreation Department Staff

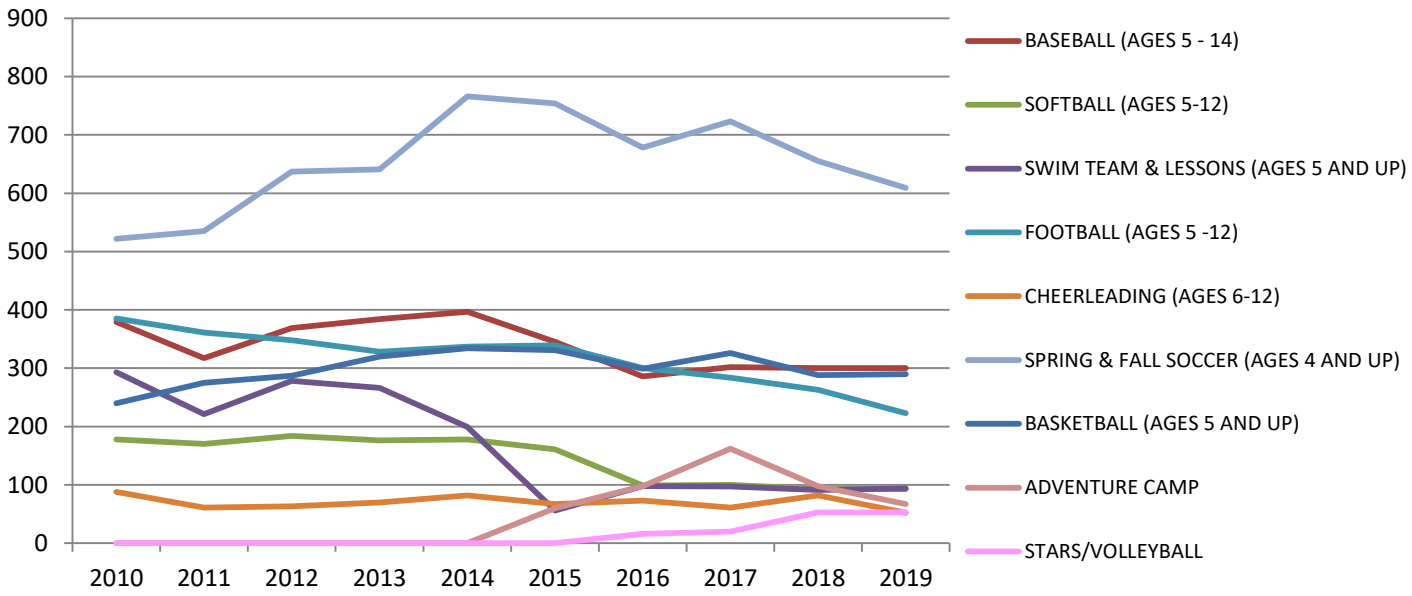


# RECREATION

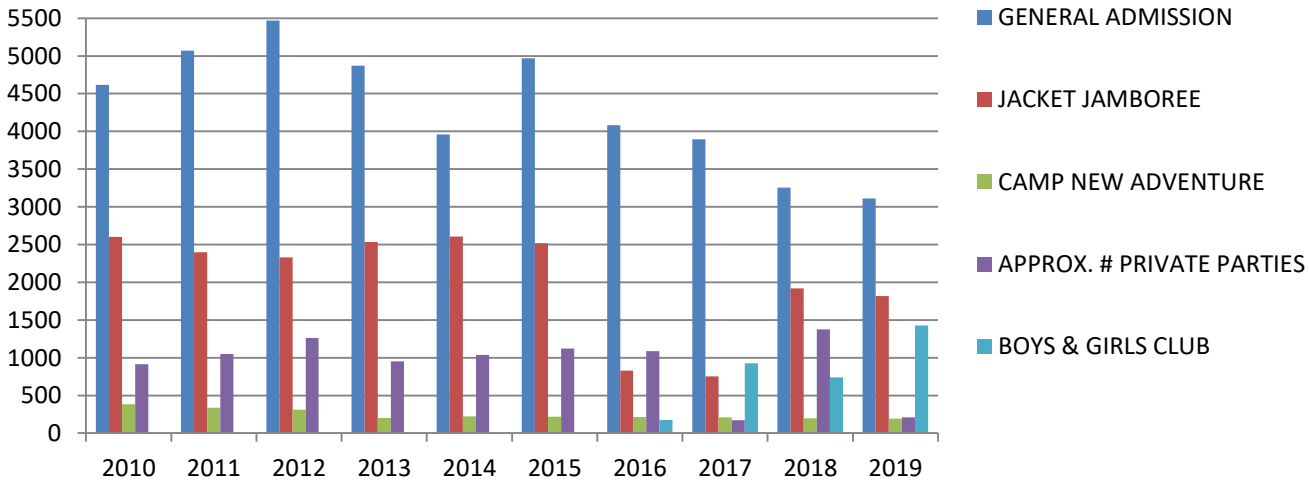
The Calhoun Recreation Department's mission is to enrich the value of life for all citizens living within population of Calhoun and Gordon County by providing a comprehensive range of recreation services designed to contribute to the physical, social and cultural needs of the community.

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.

## Sport Participation




## Pool Usage



# RECREATION DEPARTMENT (276)

| | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| 335000 | | Local Grants - Gordon County | $ (353,034) | $ (363,625) | $ (363,625) | $ (374,534) |
| 347300 | | Activity Fees - Pool Admission | (8,527) | (8,500) | (8,500) | (8,500) |
| 347301 | | Activity Fees - Pool Rental | (5,010) | (4,000) | (4,000) | (4,500) |
| 347302 | | Pool Membership Cards | (100) | - | - | - |
| 347400 | | Tournament Gate | (13,563) | (14,000) | (14,000) | (14,500) |
| 347503 | | Tennis Program Revenue | (1,313) | (2,000) | (2,000) | (1,500) |
| 347600 | | Program Fees | (91,695) | (90,500) | (90,500) | (90,500) |
| 347601 | | Tournament Fees | (14,142) | (25,000) | (25,000) | (20,000) |
| 347602 | | Refund Fees | 883 | 1,800 | 1,800 | 1,800 |
| 347900 | | Concession Stand Revenue | (50,840) | (36,000) | (36,000) | (42,000) |
| 349300 | | Bad Check Fees | (35) | (70) | (70) | (70) |
| 371008 | | Private Source Payroll Reimburse | (7,065) | (6,500) | (6,500) | (6,500) |
| 381006 | | Rental Income - Facilities | (12,030) | (10,500) | (10,500) | (10,500) |
| 381007 | | Rental Income - Fields | (2,538) | (4,000) | (4,000) | (4,000) |
| 382005 | | Coke & Picture Commissions | (2,920) | (3,000) | (3,000) | (3,000) |
| 389000 | | Miscellaneous Revenue | (214) | (3,000) | (3,000) | (1,000) |
| 389001 | | Sales Tax Vendor Comp | (108) | (115) | (115) | (100) |
| 389002 | 252 | Donations | (100,000) | - | - | - |
| 389005 | | Sale of Scrap or Surplus | (26) | - | - | - |
| 389006 | | Insurance Reimbursement (other) | (24) | (48) | (48) | (20) |
| 389007 | | United Way Grant | (17,000) | (17,000) | (17,000) | (17,000) |
| **Transfers In** | | | | | | |
| 391101 | | Transfer In - General Grant | (503,395) | (613,974) | (613,974) | (632,868) |
| 391119 | 900 | Hotel/Motel Revenue - Restricted | (108,051) | (105,000) | (105,000) | (82,875) |
| 391126 | | Transfer In - Utility Labor & Equip. | (1,772) | - | - | - |
| **TOTAL** | | **RECREATION REVENUES** | **$(1,292,519)** | **$(1,305,032)** | **$(1,305,032)** | **$(1,312,167)** |

| | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| **(2766110) RECREATION ADMINISTRATION** | | | | | | |
| **Personal Services & Employee Benefits** | | | | | | |
| 511100 | | Regular Employee Wages | 66,034 | 73,245 | 73,245 | 75,011 |
| 512100 | | Group Insurance | 12,475 | 13,660 | 13,660 | 14,916 |
| 512101 | | Insurance Deductible Reimb. | 263 | 294 | 294 | 286 |
| 512200 | | FICA Contributions | 3,752 | 4,541 | 4,541 | 4,651 |
| 512300 | | Medicare | 877 | 1,062 | 1,062 | 1,068 |
| 512401 | | Retirement Plan Employer Cont. | 3,393 | 3,348 | 3,348 | 4,424 |
| 512402 | | Retirement Plan Admin. Cost | 203 | 200 | 200 | 226 |
| 512700 | | Workers' Compensation Insurance | 312 | 272 | 272 | 277 |
| 521204 | | Medical Services | - | 35 | 35 | 35 |
| **Purchased & Contracted Services** | | | | | | |
| 522201 | | Repairs & Maintenance - Vehicles | - | 100 | 100 | - |
| 522202 | | Repairs & Maintenance - Equipment | - | - | - | 100 |
| 523103 | | Vehicle Insurance | 344 | 360 | 360 | 343 |
| 523104 | | Surety Bonds | 7 | 7 | 7 | 7 |
| 523109 | | Cyber Liability Insurance | - | - | - | 37 |
| 523500 | | Travel | 186 | 500 | 500 | 500 |
| 523700 | | Education & Training | 200 | 200 | 200 | 200 |
| **Supplies** | | | | | | |
| 531141 | | Vehicle Repair & Maintenance | - | 100 | 100 | 250 |
| 531300 | | Food For Meetings | - | 50 | 50 | 50 |
| 531600 | | Small Equipment <$5000 | - | 100 | 100 | 100 |

| | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| **Transfers Out** | | | | | | |
| 619900 | 900 | Transfer to Fund Balance | - | 105,000 | 105,000 | 97,500 |
| **TOTAL RECREATION ADMINISTRATION** | | | **$ 88,045** | **$ 203,074** | **$ 203,074** | **$ 199,981** |

# RECREATION ADMINISTRATION FOOTNOTES

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

| **(2766120) PARTICIPANT RECREATION** | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | | |
| 511100 | | Regular Employee Wages | 325,998 | 393,237 | 393,237 | 403,048 |
| 512100 | | Group Insurance | 52,058 | 79,160 | 79,160 | 72,274 |
| 512101 | | Insurance Deductible Reimb. | 1,520 | 1,470 | 1,470 | 1,142 |
| 512200 | | FICA Contributions | 19,095 | 24,380 | 24,380 | 24,989 |
| 512300 | | Medicare | 4,466 | 5,702 | 5,702 | 5,778 |
| 512401 | | Retirement Plan Employer Cont. | 9,980 | 10,019 | 10,019 | 14,723 |
| 512402 | | Retirement Plan Admin. Cost | 596 | 599 | 599 | 752 |
| 512700 | | Worker's Compensation Insurance | 4,430 | 5,738 | 5,738 | 5,726 |
| **Purchased & Contracted Services** | | | | | | |
| 521201 | | Legal & Auditing | 3,717 | 3,000 | 3,000 | 4,500 |
| 521204 | | Medical Services | 440 | 500 | 500 | 500 |
| 521205 | | Consulting | 1,631 | 1,488 | 1,488 | 1,688 |
| 521300 | | Technical Services | 795 | 1,000 | 1,000 | 1,000 |
| 522001 | | Linen Services | 8,157 | 8,400 | 8,400 | 8,400 |
| 522002 | | Exterminating Service | 512 | 520 | 520 | 520 |
| 522112 | | Garbage Pickup - Comm. Services. | 4,283 | 4,200 | 4,200 | 4,500 |
| 522140 | | Landscaping Service | 9,520 | 9,520 | 9,520 | 9,520 |
| 522200 | | Interdepartmental Services & Labor | 3,571 | 9,000 | 9,000 | 6,500 |
| 522201 | | Repairs & Maintenance - Vehicles | 1,015 | 4,000 | 4,000 | 5,500 |
| 522202 | | Repairs & Maintenance - Equip. | 8,963 | 9,000 | 9,000 | 9,000 |
| 522203 | | Repairs & Maintenance - Buildings | 20,187 | 8,000 | 8,000 | 9,000 |
| 522203 | 906 | Repairs & Maintenance - Buildings | 2,020 | - | - | - |
| 522203 | 910 | Repairs & Maintenance - Buildings | 4,700 | - | - | - |
| 522204 | | Repairs & Maintenance general | 1,846 | 3,000 | 3,000 | 3,000 |
| 522205 | | Repairs & Maintenance - Site Impr. | 1,744 | 2,000 | 2,000 | 2,000 |
| 522320 | | Rental of Equipment or Vehicles | 3,483 | 3,000 | 3,000 | 3,000 |
| 523001 | | Other Purchased Services | 3,357 | 7,500 | 7,500 | 7,500 |
| 523001 | 251 | Other Purchased Services | 289 | 150 | 150 | 300 |
| 523101 | | General Liability Insurance | 2,957 | 2,613 | 2,613 | 2,651 |
| 523102 | | Property Insurance | 3,302 | 3,340 | 3,340 | 3,294 |
| 523103 | | Vehicle Insurance | 2,174 | 2,220 | 2,220 | 2,259 |
| 523104 | | Surety Bonds | 36 | 36 | 36 | 39 |
| 523107 | | Participant Insurance | 30 | 30 | 30 | 30 |
| 523109 | | Cyber Liability Insurance | - | - | - | 405 |
| 523200 | | Telephone - City | 3,855 | 3,500 | 3,500 | 3,800 |
| 523201 | | Telephone - Other Service | 8,197 | 8,000 | 8,000 | 9,300 |
| 523203 | | Data Service - City | 3,018 | 3,310 | 3,310 | 3,475 |
| 523206 | | Communication Services - Security | 2,955 | 2,500 | 2,500 | 2,450 |
| 523209 | | Internet Service | 1,116 | 1,200 | 1,200 | 1,200 |
| 523210 | | E-Mail Service | 298 | 336 | 336 | 265 |
| 523220 | | Postage | - | 100 | 100 | 100 |
| 523300 | | Advertising | - | 250 | 250 | 250 |
| 523400 | | Printing & Binding | 182 | 900 | 900 | 900 |
| 523500 | | Travel | 2,757 | 2,500 | 2,500 | 2,500 |

| | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| 523501 | | Tournament Expenses | 5,525 | 5,000 | 5,000 | 5,000 |
| 523600 | | Dues & Fees | 9,329 | 12,000 | 12,000 | 12,000 |
| 523601 | | Bank/Credit Card Charges | 1,629 | 1,800 | 1,800 | 1,800 |
| 523700 | | Education & Training | 235 | 1,500 | 1,500 | 1,500 |
| 523850 | | Contract Labor | 63,671 | 70,000 | 70,000 | 67,000 |
| **Supplies** | | | | | | |
| 531100 | | General Supplies & Materials | 5,438 | 6,000 | 6,000 | 6,500 |
| 531120 | | Office Supplies | 488 | 600 | 600 | 600 |
| 531125 | | Printer/Copier Supplies | 276 | 400 | 400 | 500 |
| 531130 | | Purchased Uniforms | 281 | 350 | 350 | 350 |
| 531131 | | Purchased Uniforms - Sports Act. | 34,180 | 33,000 | 33,000 | 34,000 |
| 531140 | | Repairs & Maint. - Equipment | 4,049 | 4,000 | 4,000 | 4,000 |
| 531140 | 905 | Repairs & Maint. - Equipment | 1,551 | - | - | - |
| 531141 | | Repairs & Maintenance - Vehicles | 895 | 3,000 | 3,000 | 3,000 |
| 531142 | | Repairs & Maintenance - Buildings | 4,202 | 5,000 | 5,000 | 5,500 |
| 531144 | | Repairs & Maintenance - Pool | 20,931 | 25,000 | 25,000 | 23,000 |
| 531145 | | Grounds Maintenance | 25,653 | 30,000 | 30,000 | 30,000 |
| 531210 | | Water & Sewer Services | 38,924 | 39,000 | 39,000 | 39,000 |
| 531220 | | Natural Gas Service | 3,972 | 4,000 | 4,000 | 4,000 |
| 531230 | | Electric Service - City | 127,364 | 130,000 | 130,000 | 125,000 |
| 531231 | | Electric Service - Other | 310 | 350 | 350 | 350 |
| 531270 | | Gasoline | 10,243 | 11,500 | 11,500 | 10,000 |
| 531271 | | Diesel Fuel | 176 | 400 | 400 | 250 |
| 531300 | | Food for Meetings | 626 | 800 | 800 | 800 |
| 531301 | | Concession Purchases | 36,709 | 31,000 | 31,000 | 37,000 |
| 531400 | | Books & Periodicals | 39 | 40 | 40 | 40 |
| 531600 | | Small Equipment <$5000 | 2,340 | 2,300 | 2,300 | 2,500 |
| 531600 | 909 | Small Equipment <$5000 | 2,166 | - | - | - |
| 531600 | 911 | Small Equipment <$5000 | 4,940 | - | - | - |
| 531601 | | Computer Equipment <$5000 | 1,264 | 1,500 | 1,500 | 1,500 |
| 531703 | | Sports Equipment (Other Supplies) | 15,686 | 18,000 | 18,000 | 18,000 |
| 531704 | | Trophies & Medals | 6,974 | 7,200 | 7,200 | 7,200 |
| **Capital Outlay** | | | | | | |
| 541200 | 252 | Site Improvements | 3,535 | - | - | - |
| **Interfund/Interdepartmental Charges** | | | | | | |
| 551100 | | Interfund Allocations - General Fund | 14,527 | 13,837 | 13,837 | 15,008 |
| 554100 | | Interfund Allocations - Utilities | 16,867 | 18,963 | 18,963 | 19,010 |
| **TOTAL** | | **PARTICIPANT RECREATION** | **$ 994,245** | **$ 1,101,958** | **$ 1,101,958** | **$ 1,112,186** |
| **TOTAL RECREATION EXPENDITURES** | | | **$ 1,082,290** | **$ 1,305,032** | **$ 1,305,032** | **$ 1,312,167** |
| **TOTAL RECREATION FUND** | | | **$ (210,229)** | **$ -** | **$ -** | **$ -** |

## 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 ***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

## SCHOOLS GENERAL OBLIGATION DEBT SERVICE (430)

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| 331000 | Federal Govt. Grants | $ (938,972) | $ (939,000) | $ (939,000) | $ (944,000) |
| 337003 | SPLOST - School Shared | (3,509,214) | (3,200,000) | (3,200,000) | (2,980,000) |
| 361000 | Interest Revenues | (217,287) | (265,000) | (265,000) | (184,000) |
| **Debt Service** | | | | | |
| 582100 | Interest on Bonds | 1,482,675 | 1,482,675 | 1,482,675 | 1,482,675 |
| 583000 | Fiscal Agent's Fees | 600 | 550 | 550 | 600 |
| 611030 | Transfer to School Splost Cap. | 1,139,135 | - | - | - |
| 619900 | Transfer to Fund Balance | - | 2,920,775 | 2,920,775 | 2,624,725 |
| **TOTAL SCHOOL DEBT SERVICE** | | **$ (2,043,062)** | **$ -** | **$ -** | **$ -** |

## SCHOOL DEBT SERVICE FOOTNOTES

| Type of Loan | Description | Original Amount of Loan | Balance - 6/30/2020 | Principal Pd. FYE 6/30/2021 | Interest Pd. FYE 6/30/2021 | Balance - 6/30/2021 |
|---|---|---|---|---|---|---|
| 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 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| 351170 | Police Fines | $ (422,304) | $ (398,000) | $ (398,000) | $ (383,000) |
| 351900 | Speeding Fines | (124,520) | (125,000) | (125,000) | (124,000) |
| **Expenditures** | | | | | |
| **Other** | | | | | |
| 571001 | Gordon County - Fine Assessment | 51,399 | 49,451 | 49,451 | 47,938 |
| 571005 | Georgia Department of Revenue | 33,898 | 31,911 | 31,911 | 30,935 |
| 572021 | Peace Officer's Association | 24,467 | 21,118 | 21,118 | 20,472 |
| 572022 | Victim's Assistance | 364 | 527 | 527 | 511 |
| 572023 | DHR Office of Financial Services | 2,092 | 1,638 | 1,638 | 1,588 |
| 572024 | Georgia Department of Treasury | 1,105 | 1,154 | 1,154 | 1,119 |
| 572026 | Indigent Defense Fees | 31,513 | 32,384 | 32,384 | 31,393 |
| 572027 | Driver Ed. & Training | 7,778 | 4,116 | 4,116 | 3,990 |
| **Transfer Out** | | | | | |
| 611001 | Transfer to General Fund | 349,452 | 337,565 | 337,565 | 327,238 |
| 611008 | Transfer to Fine Administration | 44,756 | 43,136 | 43,136 | 41,816 |
| **TOTAL MUNICIPAL COURT AGENCY** | | **$ -** | **$ -** | **$ -** | **$ -** |

# CAPITAL PROJECT FUNDS

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

Capital project funds include:

The ***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 $11.4 million for pay-as-you-go projects that have been used to renovate the gym and field house. The remaining amount is being held for future needs and for early retirement of the school bonds.

## 2011 SPLOST CAPITAL PROJECT FUND (324)

| | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| 337100 | 183 | SPLOST | $ (313,923) | $ (547,000) | $ (547,000) | $ - |
| 361000 | | Interest Revenue | (2,404) | (1,500) | (1,500) | (250) |
| 361006 | | Interest Revenue - Investments | (7,813) | - | - | - |
| 363000 | | Unrealized Loss / Gain Invest. | (3,445) | - | - | - |
| 399000 | | Appropriation - Fund Balance | - | (991,500) | (991,500) | (732,926) |
| **Purchased & Contracted Services** | | | | | | |
| 521200 | 247 | Engineering | 30,000 | 75,000 | 75,000 | - |
| 523604 | | Bank Charges | 15 | - | - | - |
| **Capital Outlay** | | | | | | |
| 541480 | 183 | Infrastructure | 2,250 | - | - | - |
| 541480 | 247 | Infrastructure | 84,192 | 915,000 | 915,000 | 367,926 |
| 542200 | | Vehicles | 234,018 | - | - | - |
| **Amortization** | | | | | | |
| 562000 | | Amortization | (3,656) | - | - | - |
| **Transfer Out** | | | | | | |
| 611002 | | Transfer out - Water/Sewer | 254,245 | 550,000 | 550,000 | 138,250 |
| 611004 | | Transfer out - Telecom | - | - | - | 227,000 |
| 611005 | | Transfer out - Golf | 46,761 | - | - | - |
| **TOTAL 2011 SPLOST** | | | **$ 320,240** | **$ -** | **$ -** | **$ -** |

## SPLOST CAPITAL PROJECT FUND FOOTNOTES

**1** **Capital Outlay**

Infrastructure - Project # 247 Peter Street, Phase II

| | |
|---|---|
| | $ 367,926 |
| **Total** | **$ 367,926** |

## SPLOST 2018 FUND (325)

| | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| 313200 | | SPLOST Tax | $ (2,665,808) | (3,088,284) | (3,088,284) | (1,978,015) |
| 361000 | | Interest Revenues | (2,639) | (4,000) | (4,000) | (5,000) |
| **Transfer In** | | | | | | |
| 399000 | | Appropriation - Fund Balance | - | (1,986,969) | (1,986,969) | (3,568,320) |
| **Expenditures** | | | | | | |
| **Capital Outlay** | | | | | | |
| 541200 | 265 | Site Improvements | 42,552 | 125,000 | 125,000 | 146,250 |
| 541200 | 271 | Site Improvements | - | 30,000 | - | - |
| 541200 | 274 | Site Improvements | 4,875 | - | 30,000 | - |
| 541200 | 287 | Site Improvements | - | - | - | 100,000 |
| 541300 | 239 | Buildings | - | 2,880,000 | 2,880,000 | 3,172,742 |
| 541300 | 273 | Buildings | 8,910 | 400,000 | 400,000 | 600,000 |
| 541480 | 247 | Infrastructure | - | 1,085,000 | 1,085,000 | 1,116,813 |
| 541480 | 268 | Infrastructure | 47,286 | - | - | - |
| 541480 | 270 | Infrastructure | 58,659 | - | - | - |
| 541480 | 288 | Infrastructure | - | - | - | 100,000 |
| 542100 | | Machinery >$5000 | 181,782 | 434,225 | 34,225 | - |
| 542200 | | Vehicles | - | 64,500 | 64,500 | 30,000 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Debt Service** | | | | | |
| 581200 | Interest - Bonds | - | 37,880 | - | - |
| 582000 | Interest | - | 22,648 | - | - |
| **Transfer Out** | | | | | |
| 611006 | Transfer to Solid Waste | 71,133 | - | 460,528 | 285,530 |
| **TOTAL SPLOST 2018 FUND** | | **$ (2,253,250)** | **$ -** | **$ -** | **$ -** |

**1 Capital Outlay**

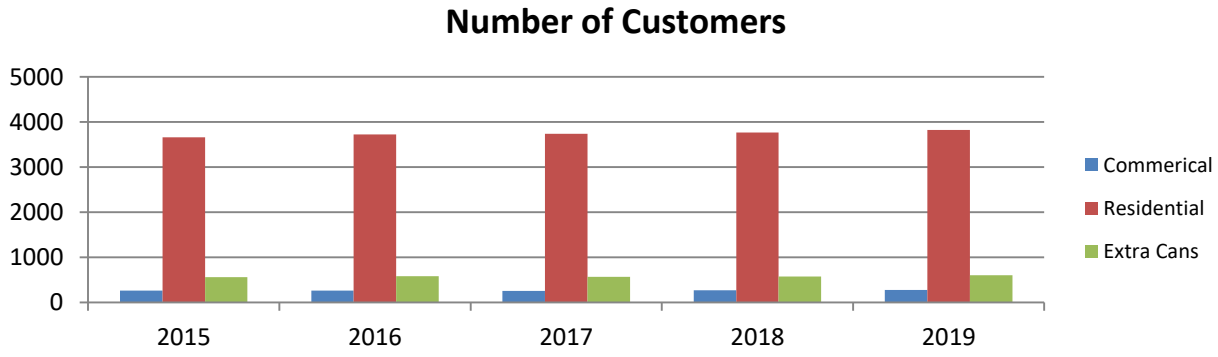
| | |
|---|---|
| Site Improvements #265 Recreation River to Ridges trail | $ 146,250 |
| Site Improvements #287 Recycling Center Improvements | 100,000 |
| Building # 239 Police Station Complex | 3,172,742 |
| Building # 273 Recreation maintenance building | 600,000 |
| Infrastructure # 247 Peter Street Phase II | 1,116,813 |
| Infrastructure #288 Curtis Parkway Sidewalk Connector | 100,000 |
| Vehicles - Recreation van: $32,000, street pick-up truck: $32,500 | 30,000 |
| **Total Capital Outlay** | **$ 5,265,805** |

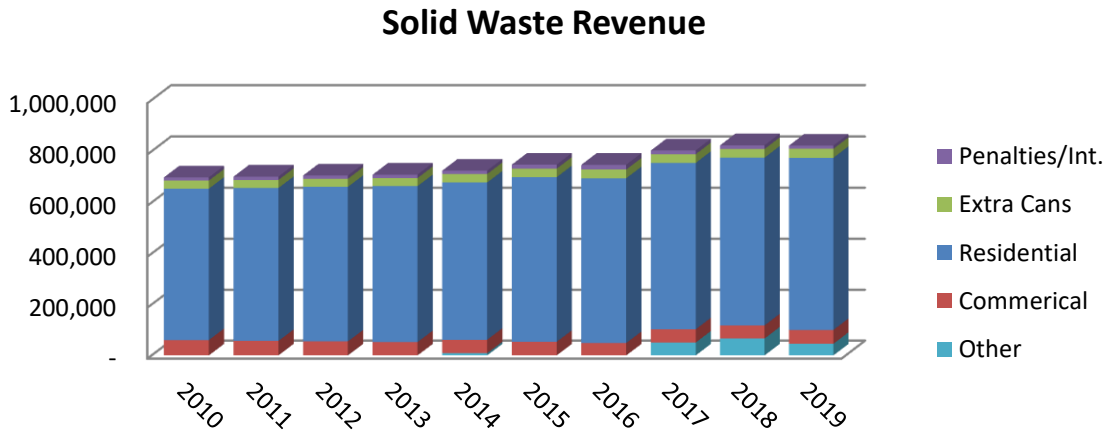
# SOLID WASTE




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)

| Revenues | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| 344108 | | Garbage Pickup Fees - Residential | $ (674,445) | $ (660,000) | $ (660,000) | $ (675,000) |
| 344109 | | Garbage Pickup Fees - Commercial | (54,470) | (52,000) | (52,000) | (53,000) |
| 344119 | | Penalty - Pickup | (11,314) | (11,250) | (11,250) | (11,250) |
| 344152 | | Extra Can Fee | (34,969) | (34,000) | (34,000) | (48,000) |
| 344190 | | Recovery of Bad Debts | (1,243) | (1,500) | (1,500) | (1,000) |
| 389000 | | Miscellaneous Revenue | (82) | - | - | - |
| 389000 | 227 | Miscellaneous Revenue | (1,529) | - | - | - |
| 389002 | 227 | Donations | (12,750) | - | - | - |
| 389012 | 227 | Sale of Scrap - Recycling | (80) | - | - | - |
| 389013 | 227 | Sale of Scrap - Cardboard | (25,777) | - | - | - |
| 389014 | | Sale of Glass - Recycling | - | (600) | (600) | (300) |
| 389014 | 227 | Sale of Glass - Recycling | (755) | - | - | - |
| 389018 | 227 | Sale of Loose Paper | (2,981) | - | - | - |
| 389019 | | Sale of Aluminum & Tin | - | (600) | (600) | - |
| 389019 | 227 | Sale of Aluminum & Tin | (1,661) | - | - | - |
| 391126 | | Transfer In - Util. Labor & Equip. | (385) | - | - | - |
| | | Transfer In - SPLOST | (71,133) | - | (460,528) | (60,530) |
| 399000 | | Appropriation - Fund Balance | - | (12,360) | (12,360) | (10,873) |
| **TOTAL SOLID WASTE REVENUES** | | | **$ (893,573)** | **$ (772,310)** | **$(1,232,838)** | **$ (859,953)** |

## (5404520) SOLID WASTE COLLECTION

| | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| **Purchased & Contracted Services** | | | | | | |
| 521201 | | Legal & Auditing | $ 1,421 | $ 1,500 | $ 1,500 | $ 1,400 |
| 522111 | | Garbage Pickup Labor - Residential | 443,523 | 441,000 | 441,000 | 451,000 |
| 522112 | | Garbage Pickup Labor - Commercial | 18,692 | 19,000 | 19,000 | 19,000 |
| 523101 | | General Liability Insurance | 1,479 | 1,251 | 1,251 | 1,183 |
| 523109 | | Cyber Liability Insurance | - | - | - | 174 |
| 523205 | | Cell Phone | 587 | 500 | 500 | 500 |
| **Interfund/Interdepartmental Charges** | | | | | | |
| 551100 | | Interfund Allocations - General Fund | 4,362 | 3,807 | 3,807 | 3,809 |
| 554100 | | Interfund Allocations - Utility | 94,507 | 103,606 | 103,606 | 119,542 |
| **Depreciation** | | | | | | |
| 561000 | | Depreciation | 23,585 | - | - | - |
| **Other Costs** | | | | | | |
| 572000 | | Contributions to Other Agencies | 4,800 | 4,800 | 4,800 | - |
| 573901 | | Bad Debt Expense | 6,469 | 7,000 | 7,000 | 7,000 |
| **TOTAL SOLID WASTE COLLECTION** | | | **$ 599,425** | **$ 582,464** | **$ 582,464** | **$ 603,608** |

## (5404540) SOLID WASTE COLLECTION - RECYCLABLES

| | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | | |
| 511100 | | Regular Employee Wages | $ 25,035 | $ 27,898 | $ 27,898 | $ 28,158 |
| 511100 | 227 | Regular Employee Wages | 24,492 | - | - | - |
| 512100 | 227 | Group Insurance | 2,410 | - | - | - |
| 512101 | 227 | Insurance Deductible Reimb. | 51 | - | - | - |
| 512200 | | FICA Contributions | 1,578 | 1,762 | 1,762 | 1,778 |
| 512200 | 227 | FICA Contributions | 1,555 | - | - | - |
| 512300 | | Medicare | 369 | 412 | 412 | 416 |
| 512300 | 227 | Medicare | 364 | - | - | - |
| 512401 | 227 | Retirement - Employer Contribution | 228 | - | - | - |
| 512402 | 227 | Retirement Plan Admin Exp. | 14 | - | - | - |
| 512700 | | Workers' Compensation | 882 | 1,235 | 1,235 | 3,424 |
| 512700 | 227 | Workers' Compensation | 8,903 | - | - | - |

| | | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|---|
| **Purchased & Contracted Services** | | | | | | |
| 521201 | | Legal & Auditing | - | 50 | 50 | 50 |
| 521201 | 227 | Legal & Accounting | 546 | - | - | - |
| 521204 | | Medical Services | - | 105 | 105 | - |
| 522112 | | Garbage Pickup - Commercial | 1,741 | 1,450 | 1,450 | 19,350 |
| 522112 | 227 | Disposal - Commercial Pickup | 778 | - | - | - |
| 522200 | 227 | Repairs & Maintenance | 5,410 | - | - | - |
| 522201 | 227 | Vehicle Repairs & Maintenance | 530 | - | - | - |
| 522202 | 227 | Equipment Repairs & Maintenance | 5 | - | - | - |
| 522203 | | Building Repair & Maintenance | 3,978 | - | - | - |
| 522320 | | Rental of Equip. & Vehicles | - | 21,100 | 21,100 | 3,000 |
| 522320 | 227 | Rental of Equip. & Vehicles | 40 | - | - | - |
| 523102 | | Property Insurance | 198 | 185 | 185 | 48 |
| 523103 | 227 | Vehicle Insurance | 366 | - | - | - |
| 523104 | | Surety Bonds | 3 | 6 | 6 | 3 |
| 523104 | 227 | Surety Bonds | 3 | - | - | - |
| 523109 | | Cyber Liability Insurance | - | - | - | 22 |
| 523205 | | Cell Phone / Radio | 278 | 290 | 290 | 325 |
| 523210 | | E-mail | 180 | - | - | - |
| 523210 | 227 | E-mail | 42 | - | - | - |
| 523400 | 227 | Printing & Binding | 194 | - | - | 100 |
| 523500 | | Travel & Education | - | 420 | 420 | 1,200 |
| 523500 | 227 | Travel & Education | 2,941 | - | - | - |
| 523600 | | Dues & Fees | - | 380 | 380 | 200 |
| 523600 | 227 | Dues & Fees | 400 | - | - | - |
| 523700 | | Education & Training | - | 300 | 300 | 300 |
| 523700 | 227 | Education & Training | 934 | - | - | - |
| 523800 | 227 | Licenses | 22 | - | - | - |
| 523850 | 227 | Contract Labor | 5,560 | - | - | - |
| 523900 | | Other Purchased Services | 2,759 | 1,500 | 1,500 | 3,400 |
| 523900 | 227 | Other Purchased Services | 4,850 | - | - | - |
| **Supplies** | | | | | | |
| 531100 | | General Supplies & Materials | 378 | 250 | 250 | 250 |
| 531100 | 227 | General Supplies & Materials | 3,011 | - | - | - |
| 531105 | 227 | Janitorial and Linen Supplies | 109 | - | - | - |
| 531120 | 227 | Office Supplies | 184 | - | - | - |
| 531125 | 227 | Printer/Copier Supplies | 75 | - | - | - |
| 531130 | | Purchased Uniforms | 623 | - | - | - |
| 531140 | 227 | Repairs & Maint. - Equipment | 436 | - | - | - |
| 531141 | 227 | Repairs & Maint. - Vehicles | 221 | - | - | - |
| 531142 | | Building Repair & Maintenance | 362 | 350 | 350 | - |
| 531210 | | Water & Sewer Services | 307 | 325 | 325 | 300 |
| 531210 | 227 | Water & Sewer Services | 205 | - | - | - |
| 531220 | | Natural Gas Service | 792 | - | - | - |
| 531230 | | Electric Service - City | 696 | 500 | 500 | 1,000 |
| 531230 | 227 | Electric Service - City | 510 | - | - | - |
| 531270 | 227 | Gasoline | 1,798 | - | - | - |
| 531300 | 227 | Food For Meetings | 170 | - | - | - |
| **Depreciation** | | | | | | |
| 561000 | 227 | Depreciation | 1,997 | - | - | - |

| Debt Service | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| 581200 | Principal - Capital Lease | - | - | 37,880 | 39,675 |
| 582000 | Interest - Capital Lease | 23,589 | - | 22,648 | 20,855 |
| **TOTAL RECYCLABLES COLLECTION** | | **$ 133,098** | **$ 58,518** | **$ 119,046** | **$ 123,854** |

## RECYCLABLES COLLECTION FOOTNOTES

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

**2**

## SOLID WASTE FOOTNOTES

| Type of Loan | Description | Balance - 6/30/2020 | Principal Pd. FYE 6/30/2021 | Interest Pd. FYE 6/30/2021 | Balance - 6/30/2021 |
|---|---|---|---|---|---|
| Capital Lease | Street Sweeper | $ 159,145 | $ 39,675 | $ 20,855 | $ 119,470 |
| **Total** | | **$ 159,145** | **$ 39,675** | **$ 20,855** | **$ 119,470** |

## (5404560) SOLID WASTE - LANDFILL POST CLOSING

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Purchased & Contracted Services** | | | | | |
| 521201 | Legal & Auditing | $ 1,421 | $ 1,300 | $ 1,300 | $ 1,400 |
| 523109 | Cyber Liability Insurance | - | - | - | 12 |
| 523900 | Change in Estimate Closure Costs | 110,094 | 29,200 | 29,200 | 29,200 |
| **TOTAL LANDFILL POST CLOSING** | | **$ 111,515** | **$ 30,500** | **$ 30,500** | **$ 30,612** |

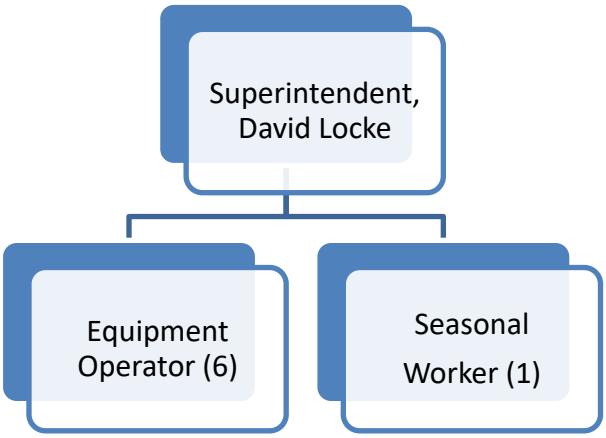
## (5404585) YARD TRIMMINGS COLLECTIONS & MANAGEMENT

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Purchased & Contracted Services** | | | | | |
| 512999 | Amounts Reclassified | $ 41,500 | $ 41,500 | $ 41,500 | $ 41,500 |
| 522114 | Brush Grinding | 32,820 | 35,000 | 35,000 | 35,000 |
| 522201 | Vehicle Repairs & Maintenance | 35,330 | 5,000 | 5,000 | 5,000 |
| 523103 | Vehicle Services | 1,116 | 1,128 | 1,128 | 1,141 |
| 523109 | Cyber Liability Insurance | - | - | - | 38 |
| 523300 | Advertising | 100 | 200 | 200 | 200 |
| **Supplies** | | | | | |
| 531100 | General Supplies & Material | 18 | - | - | - |
| 531141 | Vehicle Repairs & Maintenance | 13,493 | 8,000 | 8,000 | 8,000 |
| 531271 | Diesel Fuel | 11,950 | 10,000 | 10,000 | 11,000 |
| **Capital Outlay** | | | | | |
| 542100 | Machinery | - | - | 400,000 | - |
| **TOTAL YARD TRIMMING COLLECTION** | | **$ 136,326** | **$ 100,828** | **$ 500,828** | **$ 101,879** |

# 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.

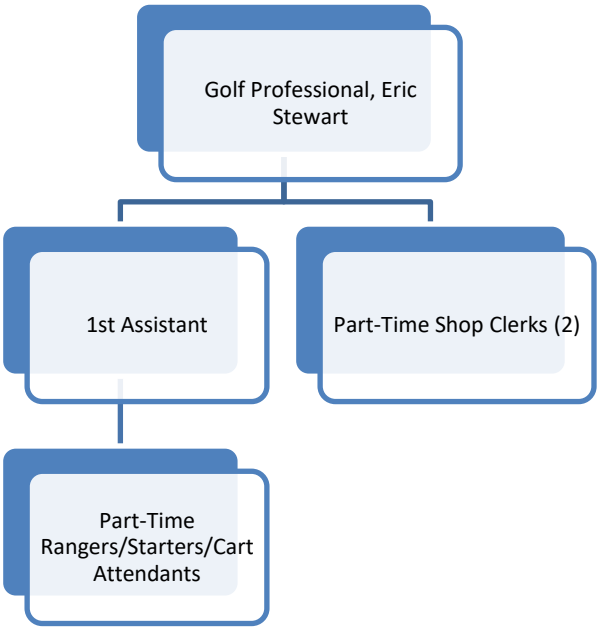
The staff continues to work on the sand traps and drainage issues throughout the golf course and maintain the irrigation system to lessen the amount of wet areas on the golf course and assist the greens to reach their full potential. Every hole of this beautiful 18-hole golf course presents the professional 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.

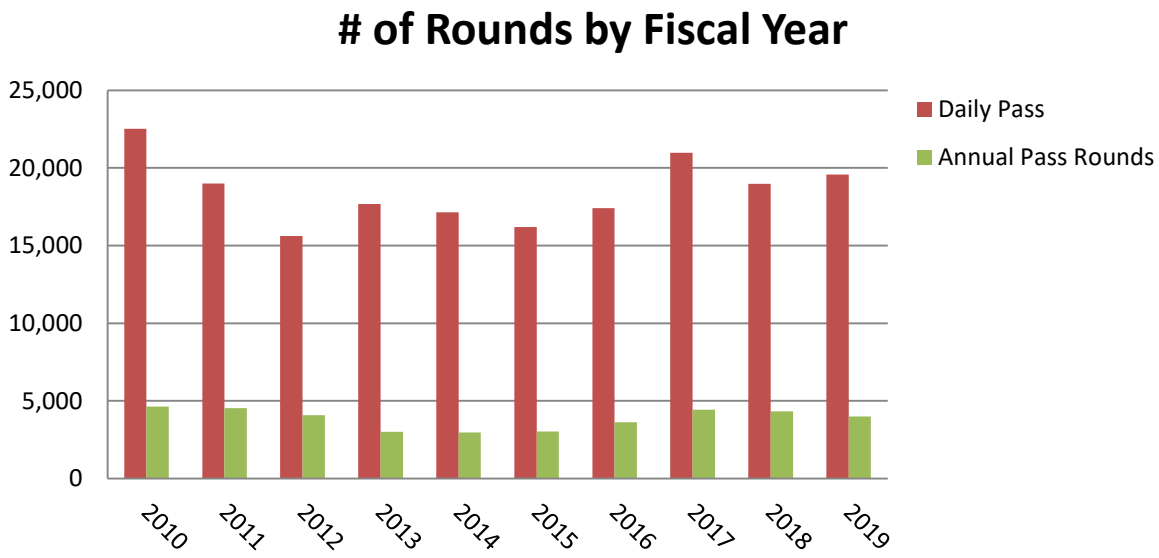
An important topic at Fields Ferry Golf Club and golf in general is how to facilitate the continued growth of the club and the game for years to come. The Pro Shop seeks to remedy this dilemma by introducing the youth of the area to the sport of golf along with making the course better known as a facility 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.

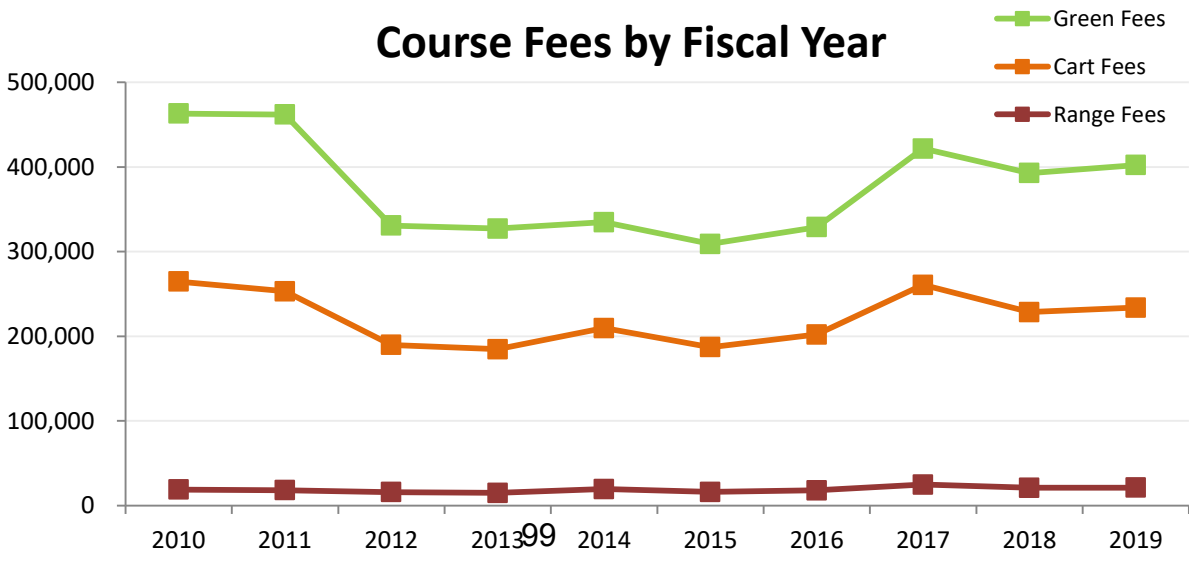


# FIELDS FERRY GOLF

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 maintaining the great 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 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| 335000 | Local Grants - Gordon County | $ (88,258) | $ (90,907) | $ (90,907) | $ (93,633) |
| 345210 | Green Fees | (332,815) | (310,000) | (310,000) | (335,000) |
| 345211 | Pass Fees | (54,019) | (47,000) | (47,000) | (53,000) |
| 345212 | Non-Taxable Green Fees | (15,005) | (16,500) | (16,500) | (15,000) |
| 345213 | Cart Fees | (222,769) | (215,000) | (215,000) | (222,000) |
| 345214 | Annual Pass - Cart Fees | (6,104) | (5,000) | (5,000) | (5,000) |
| 345215 | Range Fees | (17,150) | (17,000) | (17,000) | (17,000) |
| 345216 | Annual Pass - Range Fees | (3,745) | (3,000) | (3,000) | (4,500) |
| 345217 | Non-Taxable Cart Fees | (6,669) | (8,000) | (8,000) | (7,000) |
| 345218 | Non-Taxable Range Fees | - | (200) | (200) | - |
| 345220 | Handicap Fees | (1,212) | (1,300) | (1,300) | (1,200) |
| 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 | (5,189) | (4,800) | (4,800) | (5,000) |
| 389000 | Miscellaneous Income | (668) | (1,000) | (1,000) | (1,000) |
| 389001 | Sales Tax Vendor Commission | (912) | (900) | (900) | (900) |
| **Transfer In** | | | | | |
| 391101 | Transfer In - General Fund | (155,285) | (154,124) | (176,624) | (149,966) |
| 391122 | SPLOST Capital Project | (46,761) | - | - | - |
| **TOTAL REVENUES** | | **$ (963,162)** | **$ (881,331)** | **$ (903,831)** | **$(916,799)** |

## (5606125) GOLF MAINTENANCE

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 166,753 | $ 192,432 | $ 192,432 | $ 204,326 |
| 511300 | Overtime | 4,516 | 5,500 | 5,500 | 5,000 |
| 512100 | Group Insurance | 60,014 | 65,928 | 65,928 | 72,158 |
| 512101 | Insurance Deductible Reimbursement | 1,518 | 1,470 | 1,470 | 1,428 |
| 512200 | FICA Contributions | 9,809 | 12,393 | 12,393 | 13,099 |
| 512300 | Medicare | 2,294 | 2,898 | 2,898 | 2,926 |
| 512401 | Retirement Employer Contributions | 9,264 | 8,633 | 8,633 | 11,190 |
| 512402 | Retirement Plan Administrative Costs | 507 | 516 | 516 | 572 |
| 512700 | Workers' Compensation Insurance | 1,129 | 2,985 | 2,985 | 1,147 |
| **Purchased & Contracted Services** | | | | | |
| 521201 | Legal & Auditing | 1,421 | 1,300 | 1,300 | 1,450 |
| 521204 | Medical Services | 160 | 105 | 105 | 200 |
| 522112 | Garbage Pickup - Commercial | 520 | 550 | 550 | 525 |
| 522140 | Lawn & Landscaping | 1,834 | 5,600 | 5,600 | 2,500 |
| 522200 | Interdepartmental Services & Labor | - | 1,000 | 1,000 | 1,000 |
| 522202 | Repairs & Maintenance - Equipment | 3,545 | 3,600 | 3,600 | 4,500 |
| 522320 | Rental of Equipment and Vehicles | 171 | 175 | 175 | 185 |
| 523101 | General Liability Insurance | 1,201 | 1,034 | 1,034 | 970 |
| 523102 | Property Insurance | 1,880 | 1,467 | 1,467 | 1,495 |
| 523104 | Surety Bonds | 18 | 19 | 19 | 19 |
| 523109 | Cyber Liability Insurance | - | - | - | 175 |
| 523201 | Telephone - Other Service | 1,098 | 1,200 | 1,200 | 1,075 |
| 523203 | Data Service - City | 24 | 30 | 30 | - |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| 523206 | Communications Services - Security | 464 | 465 | 465 | 475 |
| 523209 | Internet Service | 764 | 840 | 840 | 720 |
| 523220 | Postage | 19 | 50 | 50 | 50 |
| 523700 | Education & Training | 110 | 150 | 150 | 150 |
| **Supplies** | | | | | |
| 531100 | General Supplies & Materials | 1,086 | 1,600 | 1,600 | 1,400 |
| 531104 | Protective Safety Supplies | 74 | 100 | 100 | 100 |
| 531120 | Office & Computer Supplies | - | 25 | 25 | 25 |
| 531125 | Printer/Copier Supplies | 223 | 150 | 150 | 225 |
| 531130 | Purchased Uniforms | 1,462 | 1,500 | 1,500 | 1,500 |
| 531140 | Repairs & Maintenance - Equipment | 25,387 | 34,000 | 34,000 | 34,000 |
| 531142 | Repairs & Maintenance - Buildings | 64 | 500 | 500 | 500 |
| 531145 | Ground Maintenance | 63,016 | 68,000 | 68,000 | 73,000 |
| 531210 | Water & Sewer Services | 1,239 | 1,500 | 1,500 | 1,300 |
| 531220 | Natural Gas Service | 1,599 | 1,800 | 1,800 | 1,700 |
| 531231 | Electricity - Other (Irrigation) | 14,255 | 18,500 | 18,500 | 18,500 |
| 531270 | Gasoline | 8,825 | 12,500 | 12,500 | 8,000 |
| 531271 | Diesel Fuel | 7,030 | 8,000 | 8,000 | 7,500 |
| 531300 | Food for Meetings | 259 | 250 | 250 | 300 |
| 531600 | Small Equipment <$5000 | 1,118 | 2,500 | 2,500 | 2,500 |
| **Capital Outlay** | | | | | |
| 542100 | Machinery | - | - | 22,500 | - |
| **Interfund/Interdepartmental Charges** | | | | | |
| 551100 | Interfund Allocations - General | 7,003 | 6,635 | 6,635 | 6,651 |
| 554100 | Interfund Allocations - Utilities | 8,433 | 9,481 | 9,481 | 9,505 |
| **Depreciation** | | | | | |
| 561000 | Depreciation | 26,597 | - | - | - |
| **TOTAL GOLF MAINTENANCE** | | **$ 436,703** | **$ 477,381** | **$ 499,881** | **494,041** |

# GOLF MAINTENANCE FOOTNOTES

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

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **(5606126) GOLF MAINTENANCE ADMINISTRATION** | | | | | |
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 67,519 | $ 70,155 | $ 70,155 | $ 75,011 |
| 512100 | Group Insurance | 12,475 | 13,659 | 13,659 | 14,916 |
| 512101 | Insurance Deductible Reimb. | 263 | 294 | 294 | 286 |
| 512200 | FICA Contributions | 4,200 | 4,418 | 4,418 | 4,720 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| 512300 | Medicare | 982 | 1,033 | 1,033 | 1,068 |
| 512401 | Retirement Plan Employer Cont. | 3,513 | 3,498 | 3,498 | 4,424 |
| 512402 | Retirement Plan Admin. Costs | 209 | 209 | 209 | 226 |
| 512700 | Workers' Compensation Insurance | 180 | 336 | 336 | 181 |
| **Purchased & Contracted Services** | | | | | |
| 521204 | Medical Services | - | 35 | 35 | 40 |
| 522201 | Repairs & Maintenance - Vehicles | - | 1,000 | 1,000 | 1,000 |
| 523103 | Vehicle Insurance | 663 | 703 | 703 | 666 |
| 523104 | Surety Bonds | 7 | 7 | 7 | 7 |
| 523109 | Cyber Liability Insurance | - | - | - | 37 |
| 523500 | Travel | - | 500 | 500 | - |
| 523600 | Dues & Fees | 535 | 550 | 550 | 575 |
| 523700 | Education & Training | 290 | 500 | 500 | 300 |
| **Supplies** | | | | | |
| 531130 | Purchased Uniforms | 241 | 250 | 250 | 250 |
| 531141 | Repair & Maintenance - Vehicles | 84 | 250 | 250 | 250 |
| **TOTAL MAINTENANCE ADMINISTRATION** | | **$ 91,162** | **$ 97,397** | **$ 97,397** | **$ 103,957** |

# GOLF MAINTENANCE ADMINISTRATION FOOTNOTES

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

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **(5616125) GOLF COURSE PRO SHOP** | | | | | |
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employees | $ 81,185 | $ 80,495 | $ 80,495 | $ 87,054 |
| 512100 | Group Insurance | 11,991 | 13,174 | 13,174 | 14,420 |
| 512101 | Insurance Deductible Reimb. | 253 | 294 | 294 | 286 |
| 512200 | FICA Contributions | 4,751 | 5,011 | 5,011 | 5,417 |
| 512300 | Medicare | 1,111 | 1,172 | 1,172 | 1,257 |
| 512401 | Retirement Plan Employer Cont. | 3,336 | 3,166 | 3,166 | 2,187 |
| 512402 | Retirement Plan Administrative Costs | 182 | 189 | 189 | 112 |
| 512700 | Workers' Compensation Insurance | 1,085 | 1,925 | 1,925 | 911 |
| **Purchased & Contracted Services** | | | | | |
| 521201 | Legal & Auditing | 1,421 | 1,300 | 1,300 | 1,300 |
| 521204 | Medical Services | 240 | 240 | 240 | 240 |
| 522112 | Garbage Pickup - Commercial | 780 | 800 | 800 | 800 |
| 522200 | Interdepartmental Services & Labor | - | 350 | 350 | 350 |
| 522202 | Repairs & Maintenance - Equipment | 92 | 300 | 300 | 300 |
| 522203 | Repairs & Maintenance - Buildings | - | 1,000 | 1,000 | 1,000 |
| 522320 | Rental of Equipment & Vehicles | - | - | - | 3,132 |
| 523001 | Other Purchased Services | 265 | 260 | 260 | 265 |
| 523101 | General Liability Insurance | 498 | 474 | 474 | 500 |
| 523102 | Property Insurance | 705 | 1,674 | 1,674 | 1,735 |
| 523104 | Surety Bonds | 8 | 9 | 9 | 8 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| 523109 | Cyber Liability Insurance | - | - | - | 62 |
| 523201 | Telephone Service - Other | 1,191 | 1,300 | 1,300 | 1,325 |
| 523203 | Data Service - City | 24 | 24 | 24 | - |
| 523206 | Communication Services - Security | 464 | 465 | 465 | 475 |
| 523209 | Internet Service | 829 | 960 | 960 | 720 |
| 523220 | Postage | 10 | 30 | 30 | 25 |
| 523300 | Advertising | 133 | 800 | 800 | 500 |
| 523400 | Printing & Binding | - | 1,500 | 1,500 | 1,300 |
| 523600 | Dues & Fees | 1,238 | 2,000 | 2,000 | 1,500 |
| 523601 | Bank Card Service Charges | 12,105 | 12,400 | 12,400 | 14,000 |
| **Supplies** | | | | | |
| 531100 | General Supplies & Materials | 3,269 | 4,000 | 4,000 | 3,500 |
| 531120 | Office Supplies | 91 | 200 | 200 | 150 |
| 531125 | Printer/Copier Supplies | 359 | 350 | 350 | 400 |
| 531140 | Repairs & Maintenance - Equipment | 370 | 600 | 600 | 600 |
| 531142 | Repairs & Maintenance - Buildings | 607 | 600 | 600 | 900 |
| 531210 | Water & Sewer Service - City | 3,366 | 3,625 | 3,625 | 3,600 |
| 531220 | Natural Gas Service | 2,576 | 2,200 | 2,200 | 2,200 |
| 531231 | Electric Service - Other | 9,410 | 10,700 | 10,700 | 10,500 |
| 531270 | Gasoline | 6,010 | 7,000 | 7,000 | 6,500 |
| 531300 | Food for Meetings | 259 | 250 | 250 | 300 |
| 531600 | Small Equipment <$5000 | - | 200 | 200 | 200 |
| 531601 | Computer Equipment <$5000 | 2,430 | 2,250 | 2,250 | 2,475 |
| **Interfund/Interdepartmental Charges** | | | | | |
| 551100 | Interfund Allocation - General | 5,419 | 4,938 | 4,938 | 4,946 |
| 554100 | Interfund Allocation - Utilities | 8,433 | 9,481 | 9,481 | 9,505 |
| **Depreciation** | | | | | |
| 561000 | Depreciation | 63,036 | - | - | - |
| **Other Costs** | | | | | |
| 573900 | Cash (Over) or Short | 8 | 20 | 20 | 30 |
| **Debt Service** | | | | | |
| 581200 | Principal - Capital Lease | - | 40,191 | 40,191 | 41,852 |
| 582000 | Interest | 8,166 | 6,570 | 6,570 | 4,909 |
| **TOTAL GOLF COURSE PRO SHOP** | | **$ 237,706** | **$ 224,487** | **$ 224,487** | **$ 233,748** |

# GOLF COURSE PRO SHOP FOOTNOTES

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

| Type of Loan | Description | Balance - 6/30/2020 | Additions - 6/30/2021 | Principal Pd. FYE 6/30/2021 | Interest Pd. FYE 6/30/2021 |
|---|---|---|---|---|---|
| Capital Lease | Golf carts | $ 151,214 | $ - | $ 41,852 | $ 4,909 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **(5616126) GOLF COURSE PRO SHOP ADMINISTRATION** | | | | | |
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 58,646 | $ 60,010 | $ 60,010 | $ 61,201 |
| 512100 | Group Insurance | 12,418 | 13,602 | 13,602 | 14,854 |
| 512101 | Insurance Deductible Reimb. | 262 | 294 | 294 | 286 |
| 512200 | FICA Contributions | 3,416 | 3,762 | 3,762 | 3,815 |
| 512300 | Medicare | 799 | 880 | 880 | 875 |
| 512401 | Retirement Plan Employer Cont. | 3,573 | 3,059 | 3,059 | 3,600 |
| 512402 | Retirement Plan Admin. Costs | 179 | 183 | 183 | 184 |
| 512700 | Workers' Compensation Ins. | 180 | 235 | 235 | 181 |
| 521204 | Medical Services | - | 35 | 35 | 40 |
| 523104 | Surety Bonds | 6 | 6 | 6 | 6 |
| 523109 | Cyber Liability Insurance | - | - | - | 11 |
| **TOTAL PRO SHOP ADMINISTRATION** | | **$ 79,480** | **$ 82,066** | **$ 82,066** | **$ 85,053** |

# 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
## 2020-2021

| 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 | 167,891 | 82,425 | 8,159 | 22,092 | 7,988 | 11,582 | 16,318 | 2,274 | 1,137 | 2,274 | 3,979 | 9,663 |
| Elected Officials | 433,201 | 194,940 | 21,660 | 56,316 | 21,660 | 56,316 | 56,316 | 4,332 | 4,332 | 4,332 | 4,332 | 8,665 |
| Elected Off. Conting. | (250,000) | (112,500) | (12,500) | (32,500) | (12,500) | (32,500) | (32,500) | (2,500) | (2,500) | (2,500) | (2,500) | (5,000) |
| General Admin. *** | 28,000 | 23,800 | - | - | - | - | - | - | 840 | 840 | 840 | 1,680 |
| **Total** | **379,092** | **188,665** | **17,319** | **45,908** | **17,148** | **35,398** | **40,134** | **4,106** | **3,809** | **4,946** | **6,651** | **15,008** |

Total Utility Service Fee = 160,013

*** Legal & Consulting

Total Service Fee = 190,427

| Human Resource (Basis - Employees) | | | |
|---|---|---|---|
| **Division** | **# of Employees** | **# of Employees Adjusted *** | **Percent** |
| General | 145 | 145 | 49.09% |
| Utility Admin. | 37 | 0 | 0.00% |
| Water Plant | 10 | 14 | 4.86% |
| Water Const. | 27 | 39 | 13.16% |
| Sewer Plant | 10 | 14 | 4.76% |
| Sewer Const. | 14 | 20 | 6.90% |
| Electric | 20 | 29 | 9.72% |
| Telecom | 4 | 4 | 1.35% |
| Solid Waste | 2 | 2 | 0.68% |
| Golf Pro | 4 | 4 | 1.35% |
| Golf Maint. | 7 | 7 | 2.37% |
| Recreation | 17 | 17 | 5.76% |
| **TOTAL** | **297** | **295** | 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:**

| | |
|---|---|
| 2019 Taxes | Dec. 20, 2019 |
| 2018 Taxes | Dec. 20, 2018 |
| 2017 Taxes | Dec. 20, 2017 |

**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. Currently the City offers two plans. One is a HMO plan with a $2,500 deductible and a Health Reimbursement Account that will reimburse employees $2,000 of the deductible from the City. The other plan is a POS plan with the same deductible and reimbursement from the City as the HMO.

**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 100% of all raw materials and goods in process of manufacturers for local industries, finished goods produced in Georgia within the last 12 months, and finished goods stored in Georgia within the last 12 months and destined for shipment out of state.

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

**Green Fee**: A fee paid to play the Fields Ferry Golf Course. Fees include: cart and green fees as follows: weekend/holiday $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 types:

| | *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 - $3,894,576, 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
# 2022-2026

| Year | General Admin. | Municipal Court | Code Insp. & Enforcement | Airport | Police | Fire | Public Works | Recreation | Solid Waste | Golf | Totals |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **FY 2022** | $ 80,000 | $ - | $ 26,000 | $ 83,674 | $ 20,000 | $ 443,500 | $ 278,500 | $ 1,215,000 | $ 29,500 | $ 154,000 | $ 2,330,174 |
| **FY 2023** | 10,000 | 25,000 | 26,000 | 154,280 | 500,000 | 450,000 | 320,000 | 2,450,000 | 39,500 | 125,000 | 4,099,780 |
| **FY 2024** | 10,000 | 20,000 | - | 545,000 | 160,000 | 1,775,000 | 398,000 | 128,500 | 229,500 | 48,000 | 3,314,000 |
| **FY 2025** | 25,000 | 10,000 | - | 1,625,000 | 900,000 | 711,500 | 418,500 | 28,500 | 32,000 | 40,000 | 3,790,500 |
| **FY 2026** | 350,000 | - | - | 55,000 | 30,000 | 1,950,000 | 564,000 | 28,500 | 257,000 | 160,000 | 3,394,500 |
| **Totals** | **$ 475,000** | **$ 55,000** | **$ 52,000** | **$ 2,462,954** | **$ 1,610,000** | **$ 5,330,000** | **$ 1,979,000** | **$ 3,850,500** | **$ 587,500** | **$ 527,000** | **$ 16,928,954** |

# General Government Administration
# Five Year Capital Plan
# 2022-2026

| Budget Year | Item | Cost | Funding Source |
|---|---|---|---|
| 2021-2022 | Remodel interior of City Hall | $ 50,000 | Operating revenues |
| | Improve Records Retention System | 30,000 | Operating revenues |
| | **TOTAL** | **80,000** | |
| 2022-2023 | Computers/equipment | 10,000 | Operating revenues |
| | **TOTAL** | **10,000** | |
| 2023-2024 | Tax and software update | 10,000 | Operating revenues |
| | **TOTAL** | **10,000** | |
| 2024-2025 | Exterior improvements to City Hall | 25,000 | Operating revenues |
| | **TOTAL** | **25,000** | |
| 2025-2026 | Records retention facility | 350,000 | SPLOST |
| | **TOTAL** | **350,000** | |
| | **GRAND TOTAL** | **$ 475,000** | |

# Municipal Court
# Five Year Capital Plan
# 2022-2026

| Budget Year | Item | Cost | Funding Source |
|---|---|---|---|
| 2021-2022 | n/a | $ - | |
| | **TOTAL** | **-** | |
| 2022-2023 | Vehicle | 25,000 | Operating revenues |
| | **TOTAL** | **25,000** | |
| 2023-2024 | Building improvements | 20,000 | Operating revenues |
| | **TOTAL** | **20,000** | |
| 2024-2025 | Office equipment | 10,000 | Operating revenues |
| | **TOTAL** | **10,000** | |
| 2025-2026 | n/a | - | |
| | **TOTAL** | **-** | |
| | **GRAND TOTAL** | **$ 55,000** | |

# Code Inspection and Enforcement
# Five Year Capital Plan
# 2022-2026

| Year | Item | Cost | Funding Source |
|---|---|---|---|
| 2021-2022 | Vehicle | $ 26,000 | Operating revenues |
| | **TOTAL** | **26,000** | |
| 2022-2023 | Vehicle | 26,000 | Operating revenues |
| | **TOTAL** | **26,000** | |
| 2023-2024 | n/a | - | |
| | **TOTAL** | **-** | |
| 2024-2025 | n/a | - | |
| | **Total** | **-** | |
| 2025-2026 | n/a | - | |
| | **TOTAL** | **-** | |
| | **GRAND TOTAL** | **$ 52,000** | |

# Calhoun - Gordon County Airport
# Five Year Capital Plan
# 2022-2026

| Year | Equipment | Cost* | Funding Source |
|---|---|---|---|
| **2021-2022** | Runway 35 primary surface improvements ph 1 | $ 29,100 | Operating revenues |
| | Reimbursement supplemental EA | 8,685 | Operating revenues |
| | Land acquisition for parallel taxiway & stream relocation ph 1 | 33,139 | Operating revenues |
| | Apron reconstruction | 12,750 | Operating revenues |
| | **TOTAL** | **83,674** | |
| **2022-2023** | Land acquisition for parallel taxiway & stream relocation ph 2 | 84,280 | Operating revenues |
| | Parallel taxiway & stream relocation - permitting & design | 70,000 | Operating revenues |
| | **TOTAL** | **154,280** | |
| **2023-2024** | Tree clearing - construction | 20,000 | Operating revenues |
| | Stream relocation - construction | 325,000 | Operating revenues |
| | Parallel taxiway - construction | 200,000 | Operating revenues |
| | **TOTAL** | **545,000** | |
| **2024-2025** | Corporate hangar site - design & construction | 125,000 | Operating revenues |
| | Corporate hangars - construction | 1,500,000 | Operating revenues |
| | **TOTAL** | **1,625,000** | |
| **2025-2026** | Security improvement - perimeter fencing & access gates design and construction | 55,000 | Operating revenues |
| | **TOTAL** | **55,000** | |
| | **GRAND TOTAL** | **$ 2,462,954** | |

***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
# 2022-2026

| Year | Equipment | Cost | Funding Source |
|---|---|---|---|
| 2021-2022 | CID computer upgrades | $ 20,000 | General operating |
| | **TOTAL** | **20,000** | |
| 2022-2023 | Furniture & Fixtures for new complex | 500,000 | General operating |
| | **TOTAL** | **500,000** | |
| 2023-2024 | 4 CID Vehicles and 4 Special Ops Vehicles | 160,000 | General operating |
| | **TOTAL** | **160,000** | |
| 2024-2025 | New Patrol fleet | 900,000 | SPLOST |
| | **TOTAL** | **900,000** | |
| 2025-2026 | Computer upgrades admin., Laptops for Patrol | 30,000 | General operating |
| | **TOTAL** | **30,000** | |
| | **GRAND TOTAL** | **$ 1,610,000** | |

# Calhoun Fire Department
# Five Year Capital Plan
# 2022-2026

| Year | Item | Cost | Funding Source |
|---|---|---|---|
| 2021-2022 | 25 SCBA units | $ 235,000 | Lease purchase |
| | Fire hose | 25,000 | Operating revenues |
| | Refurbish Station #3 | 35,000 | Operating revenues |
| | Parking lot repairs at Station #1 | 100,000 | Operating revenues |
| | Crew service vehicle | 48,500 | Operating revenues |
| | **TOTAL** | **443,500** | |
| 2022-2023 | Squad 1 replacement | 235,000 | Operating revenues |
| | Battery rescue tools | 35,000 | Operating revenues |
| | Hose/gear dryer & hose washer | 50,000 | Operating revenues |
| | Upgrade existing saws on apparatus | 12,000 | Operating revenues |
| | Resurface fire stations bay floors | 30,000 | Operating revenues |
| | Refurbish burn rooms in training tower | 40,000 | Operating revenues |
| | Crew service vehicle | 48,000 | Operating revenues |
| | **TOTAL** | **450,000** | |
| 2023-2024 | 104' Ladder/Tower truck | 1,600,000 | Lease purchase |
| | Equipment for new ladder/tower truck | 150,000 | Lease purchase |
| | Fire hose | 25,000 | Operating revenues |
| | **TOTAL** | **1,775,000** | |
| 2024-2025 | Fire engine (pumper) | 525,000 | Operating revenues |
| | Refurbish Station #1 | 150,000 | Operating revenues |
| | Crew service vehicle | 36,500 | Operating revenues |
| | **TOTAL** | **711,500** | |
| 2025-2026 | Station #4 property on Mauldin Rd. | 1,800,000 | SPLOST |
| | Furnishings for Station #4 | 150,000 | SPLOST |
| | **TOTAL** | **1,950,000** | |
| | **GRAND TOTAL** | **$ 5,330,000** | |

# Calhoun Animal Control Department
# Five Year Capital Plan
# 2022-2026

| Year | Item | Cost | Funding Source |
|---|---|---|---|
| **2021-2022** | Improvements and equipment | $ 10,000 | Operating revenue |
| | **TOTAL** | **10,000** | |
| **2022-2023** | Improvements and equipment | 12,000 | Operating revenue |
| | **TOTAL** | **12,000** | |
| **2023-2024** | Building improvements | 30,000 | Operating revenue |
| | **TOTAL** | **30,000** | |
| **2024-2025** | Improvements and equipment | 15,000 | Operating revenue |
| | **TOTAL** | **15,000** | |
| **2025-2026** | F250 4x4 pickup | 35,000 | SPLOST |
| | **TOTAL** | **35,000** | |
| | **GRAND TOTAL** | **$ 102,000** | |

# Calhoun Street Department
# Five Year Capital Plan
# 2022-2026

| Year | Item | Total Cost | Funding Source |
|---|---|---|---|
| **2021-2022** | Mill and pave streets | $ 200,000 | Operating revenue |
| | F-350 crew truck | 45,000 | SPLOST |
| | **TOTAL** | **245,000** | |
| **2022-2023** | Mill and pave streets | 200,000 | Operating revenue |
| | Large salt spreader | 30,000 | SPLOST |
| | **TOTAL** | **230,000** | |
| **2023-2024** | Mill and pave streets | 250,000 | Operating revenue |
| | Single axel dump truck | 87,000 | SPLOST |
| | **TOTAL** | **337,000** | |
| **2024-2025** | Mill and pave streets | 250,000 | Operating revenue |
| | Asphalt roller | 100,000 | SPLOST |
| | **TOTAL** | **350,000** | |
| **2025-2026** | Mill and pave streets | 250,000 | Operating revenue |
| | Hot patch truck | 200,000 | SPLOST |
| | F-250 4x4 pickup truck | 40,000 | SPLOST |
| | **TOTAL** | **490,000** | |
| | **GRAND TOTAL** | **$ 1,652,000** | |

# Calhoun Cemetery Department
# Five Year Capital Plan
# 2022-2026

| Year | Item | Cost | Funding Source |
|---|---|---|---|
| 2021-2022 | Zero Turn mower | $ 10,000 | SPLOST |
| | **TOTAL** | **10,000** | |
| 2022-2023 | 1-ton Dump truck | 50,000 | SPLOST |
| | **TOTAL** | **50,000** | |
| 2023-2024 | Zero Turn mower | 11,000 | SPLOST |
| | Site/Wall Improvements | 10,000 | Operating revenues |
| | **TOTAL** | **21,000** | |
| 2024-2025 | Zero Turn mower | 11,500 | SPLOST |
| | F-150 pickup truck | 28,000 | SPLOST |
| | **TOTAL** | **39,500** | |
| 2025-2026 | Zero Turn mower | 12,000 | SPLOST |
| | Site/Wall Improvements | 15,000 | Operating revenues |
| | **TOTAL** | **27,000** | |
| | **GRAND TOTAL** | **$ 147,500** | |

# Calhoun Shop & Maintenance Department
# Five Year Capital Plan
# 2022-2026

| Year | Item | Cost | Funding Source |
|---|---|---|---|
| 2021-2022 | Zero Turn mower with bagger | $ 13,500 | SPLOST |
| | **TOTAL** | **13,500** | |
| 2022-2023 | F-150 4x4 pickup truck | 28,000 | SPLOST |
| | **TOTAL** | **28,000** | |
| 2023-2024 | Riding mower and equipment | 10,000 | SPLOST |
| | **TOTAL** | **10,000** | |
| 2024-2025 | Zero Turn mower with bagger | 14,000 | SPLOST |
| | **TOTAL** | **14,000** | |
| 2025-2026 | Riding mower and equipment | 12,000 | SPLOST |
| | **TOTAL** | **12,000** | |
| | **GRAND TOTAL** | **$ 77,500** | |
| | **STREET DEPARTMENT TOTAL** | **$ 1,979,000** | |

# Calhoun Recreation Department
# Five Year Capital Plan
# 2022-2026

| Budget Year | Item | Cost | Funding Source |
|---|---|---|---|
| 2021-2022 | Fencing of all fields - Palmer Memorial | $ 600,000 | SPLOST |
| | HVAC - gym | 90,000 | Hotel/Motel |
| | Upgrade lighting - all fields - Palmer Memorial | 400,000 | SPLOST |
| | Upgrade lighting - Tennis Center | 125,000 | Operating revenues |
| | **TOTAL** | **1,215,000** | |
| 2022-2023 | Walking trail expansion | 500,000 | SPLOST |
| | Recreation Center improvements | 1,880,000 | SPLOST |
| | Outdoor basketball court/Pickleball courts | 70,000 | Hotel/Motel |
| | **TOTAL** | **2,450,000** | |
| 2023-2024 | Equipment | 28,500 | Hotel/Motel |
| | Walking trail improvements | 100,000 | SPLOST |
| | **TOTAL** | **128,500** | |
| 2024-2025 | Equipment | 28,500 | Hotel/Motel |
| | **TOTAL** | **28,500** | |
| 2025-2026 | Equipment | 28,500 | Hotel/Motel |
| | **TOTAL** | **28,500** | |
| | **GRAND TOTAL** | **$ 3,850,500** | |

# Solid Waste
# Five Year Capital Plan
# 2022-2026

| Year | Item | Cost | Funding Source |
|---|---|---|---|
| 2021-2022 | Landfill monitoring | $ 29,500 | Operating revenues |
| | **TOTAL** | **29,500** | |
| 2022-2023 | Landfill monitoring | 29,500 | Operating revenues |
| | Dumpsters | 10,000 | Operating revenues |
| | **TOTAL** | **39,500** | |
| 2023-2024 | Landfill monitoring | 29,500 | Operating revenues |
| | Brush truck | 200,000 | SPLOST |
| | **TOTAL** | **229,500** | |
| 2024-2025 | Landfill monitoring | 32,000 | Operating revenues |
| | **TOTAL** | **32,000** | |
| 2025-2026 | Landfill monitoring | 32,000 | Operating revenues |
| | Leaf Vac | 225,000 | SPLOST |
| | **TOTAL** | **257,000** | |
| | **GRAND TOTAL** | **$ 587,500** | |

# Calhoun Golf Maintenance Department
# Five Year Capital Plan
# 2022-2026

| Year | Item | Cost | Funding Source |
|---|---|---|---|
| 2021-2022 | Fairway mower | $ 70,000 | Operating revenues |
| | 2 Trim mowers | 60,000 | Operating revenues |
| | Vehicle | 24,000 | Operating revenues |
| | **TOTAL** | **154,000** | |
| 2022-2023 | 7 Gang mower | 35,000 | Operating revenues |
| | 2 Utility vehicles | 18,000 | Operating revenues |
| | 2 Greens mowers | 72,000 | Operating revenues |
| | **TOTAL** | **125,000** | |
| 2023-2024 | Renew Toro NSN | 15,000 | Operating revenues |
| | Fairway aerator | 26,000 | Operating revenues |
| | **TOTAL** | **41,000** | |
| 2024-2025 | Tractor | 20,000 | Operating revenues |
| | **TOTAL** | **20,000** | |
| 2025-2026 | Replace irrigation pump station | 150,000 | Operating revenues |
| | **TOTAL** | **150,000** | |
| | **GRAND TOTAL** | **$ 490,000** | |

# Calhoun Golf Pro Shop
# Five Year Capital Plan
# 2022-2026

| Year | Item | Cost | Funding Source |
|---|---|---|---|
| 2021-2022 | No activity planned | $ - | |
| | **TOTAL** | **-** | |
| 2022-2023 | No activity planned | - | |
| | **TOTAL** | **-** | |
| 2023-2024 | Range cart | 7,000 | Operating revenues |
| | **TOTAL** | **7,000** | |
| 2024-2025 | Club house renovations | 20,000 | Operating revenues |
| | **TOTAL** | **20,000** | |
| 2025-2026 | Cart barn renovations | 10,000 | Operating revenues |
| | **TOTAL** | **10,000** | |
| | **GRAND TOTAL** | **$ 37,000** | Operating revenues |
| | **GOLF DEPARTMENT TOTAL** | **$ 527,000** | |

# CALHOUN UTILITY

## FINANCIAL SECTION



# WATER & WASTE WATER SYSTEMS



**Director of Water & Wastewater Systems,**
**Kyle W. Ellis**

**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 855 miles of water mains and 16 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 138 miles of sanitary sewer mains and 14 lift stations.



Brittany Drive Water Treatment
Plant Manager,
Ben Hall





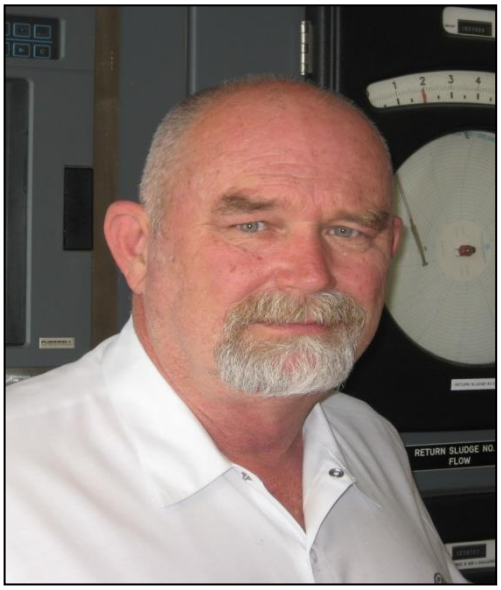


Mauldin Road
Water Treatment Plant Manager,
Jeremy King





Water Distribution &
Wastewater Collection Superintendent,
Mark Williamson




**Wastewater Treatment Plant Superintendent, John Banks**

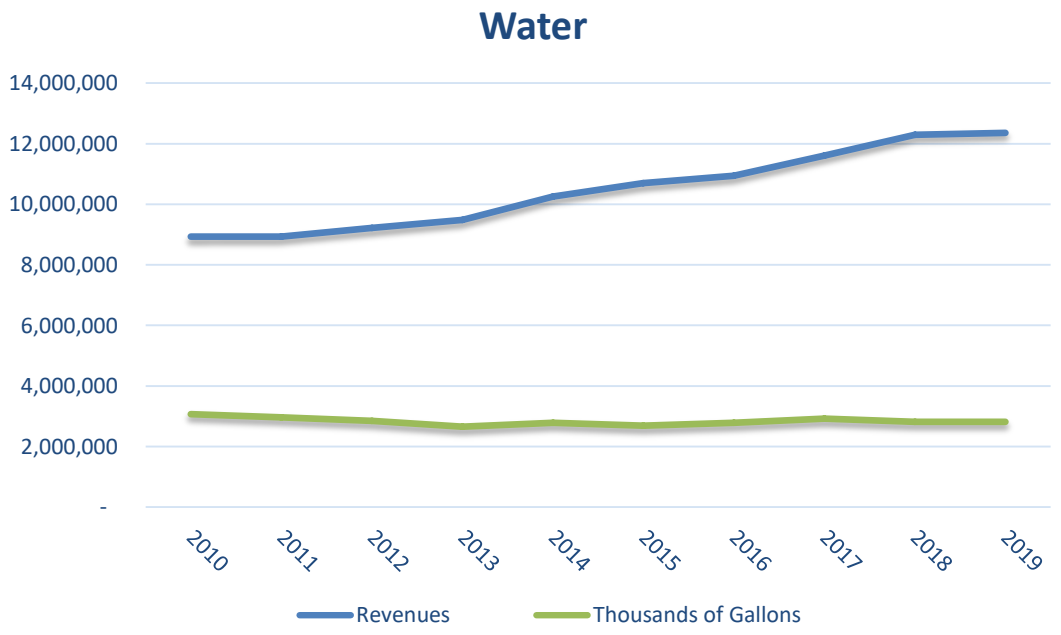


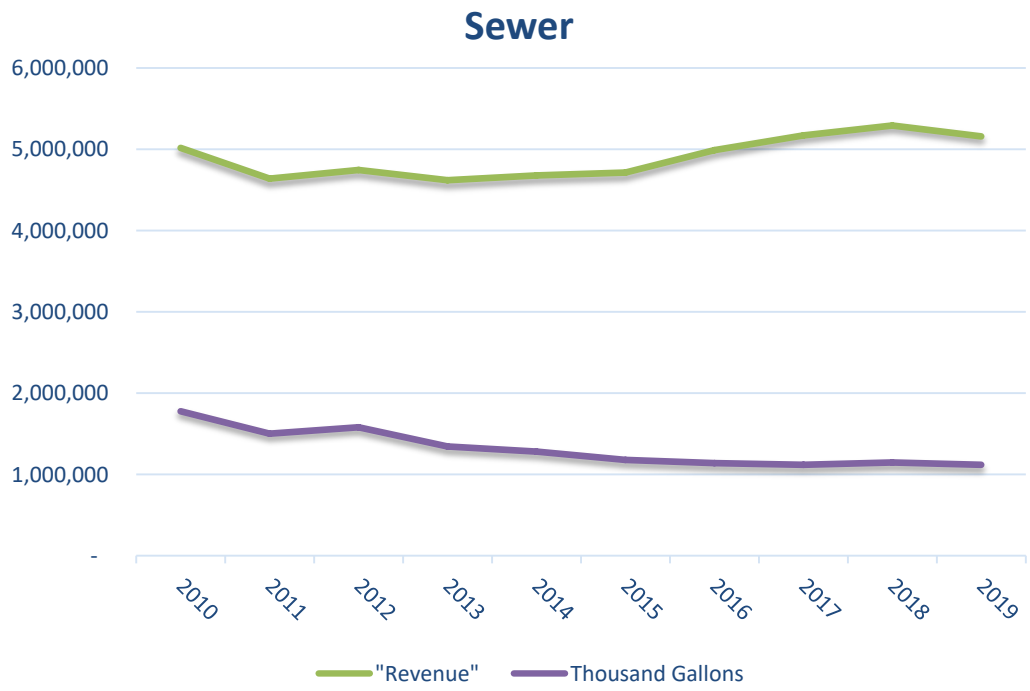





**Plant Maintenance Superindendent, Scott Young**

2019 water revenues continued to increase from the prior year primarily due to the 3% increase in rates. Sewer revenues only decreased slightly due to a decrease in consumption. There will be a 3% rate increase implemented for the next three years for operational, capital and debt expenses.



# WASTE TREATMENT & WATER (505)

## (2300000) WASTE TREATMENT

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| 331350 188 | Federal Capital - Indirect | - | (113,000) | (113,000) | (113,000) |
| **Charges for Services** | | | | | |
| 344201 | Water/Sewer - Residential | (282) | - | - | - |
| 344202 | Water/Sewer - Commercial | (1,180) | - | - | - |
| 344203 | Industrial | (10,589) | - | - | - |
| 344206 | Water/Sewer - Unmetered Other | 19,159 | - | - | - |
| 344211 | Water/Sewer - Residential | (1,656,672) | (1,700,825) | (1,700,825) | (1,888,874) |
| 344212 | Water/Sewer - Commercial | (1,490,662) | (1,548,535) | (1,548,535) | (1,540,608) |
| 344213 | Water/Sewer - Industrial | (2,014,137) | (2,136,009) | (2,136,009) | (1,761,406) |
| 344229 | Sewer Disposal Tickets | (374,720) | (250,000) | (250,000) | (250,000) |
| 344260 | Penalties | (42,644) | (47,995) | (47,995) | (40,000) |
| 344276 | Water/Sewer Taps | (574,238) | (236,250) | (236,250) | (310,000) |
| 344281 | Water/Sewer Install Fee | (236,773) | - | - | (1,000,000) |
| 344290 | Recovery of Bad Debt | (2,622) | (2,475) | (2,475) | (1,500) |
| **Other** | | | | | |
| 361000 | Interest Revenues | (1,044) | (1,000) | (1,000) | (1,000) |
| 361006 | Interest Revenues | (5,884) | (18,000) | (18,000) | (11,076) |
| 361007 | Interest Revenues - Specific Invest | (3,848) | (6,200) | (6,200) | (8,950) |
| 363000 | Unrealized Gain or Loss Invest | (20,051) | (6,600) | (6,600) | - |
| 363002 | Unrealized Gain or Loss Invest | (10,007) | (3,225) | (3,225) | - |
| 381000 | Rents & Royalties | (8,463) | (9,110) | (9,110) | (9,445) |
| 389000 | Miscellaneous Revenue | (525) | (500) | (500) | (500) |
| 389005 | Sale of Scrap/Surplus | (1,703) | (500) | (500) | (500) |
| **Transfers In** | | | | | |
| 391102 | Water/Sewer | - | (190,623) | (190,623) | (379,550) |
| 391126 | Utilities Labor & Equipment | (11,198) | (6,000) | (6,000) | (6,000) |
| 391305 | Transfer - Restricted 3% | - | (2,867,020) | (2,867,020) | - |
| **TOTAL** | **REVENUE** | **$ (6,448,085)** | **$ (9,143,867)** | **$ (9,143,867)** | **$ (7,322,409)** |

## (2304335) WASTE TREATMENT PLANT EXPENSES

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 415,317 | $ 427,120 | $ 427,120 | $ 440,648 |
| 511300 | Overtime | 29,736 | 39,000 | 39,000 | 39,000 |
| 512100 | Group Insurance | 91,367 | 100,241 | 100,241 | 109,390 |
| 512101 | Insurance Deductible Reimb. | 1,927 | 2,205 | 2,205 | 2,142 |
| 512200 | FICA Contributions | 26,375 | 29,130 | 29,130 | 29,968 |
| 512300 | Medicare | 6,162 | 6,812 | 6,812 | 7,009 |
| 512401 | Ret. Plan Employer Contrib. | 22,499 | 20,738 | 20,738 | 25,546 |
| 512402 | Retirement Plan Admin. Costs | 1,234 | 1,239 | 1,239 | 1,305 |
| 512700 | Workers' Comp. Insurance | 5,982 | 9,341 | 9,341 | 6,279 |
| **Purchased & Contracted Services** | | | | | |
| 521200 | Engineering | 40,056 | 45,000 | 45,000 | 45,000 |
| 521200 269 | Engineering | 8,427 | 35,000 | 35,000 | 35,000 |
| 521201 | Legal & Auditing | 4,156 | 4,000 | 4,000 | 4,000 |
| 521204 | Medical Services | 120 | 125 | 125 | 125 |
| 521205 | Consulting | 5,475 | 7,500 | 7,500 | 7,550 |
| 521209 | Miscellaneous Professional | 2,053 | 2,500 | 2,500 | 8,000 |
| 521300 | Technical | 2,979 | 3,500 | 3,500 | 3,500 |
| 522001 | Linen Services | 2,012 | 2,100 | 2,100 | 2,200 |
| 522002 | Exterminating Services | 196 | 200 | 200 | 200 |
| 522110 | Garbage Pickup - City | 25,554 | 15,500 | 15,500 | 16,000 |
| 522112 | Garbage Pickup - Commercial | 3,178 | 2,650 | 2,650 | 2,800 |
| 522200 | Interdept. Services & Labor | 8,993 | 8,000 | 8,000 | 9,000 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| 522201 | Repairs & Maint. - Vehicles | 1,077 | 1,000 | 1,000 | 1,000 |
| 522202 | Repairs & Maint. - Equipment | 58,461 | 40,000 | 40,000 | 40,000 |
| 522203 | Repairs & Maint. - Building | 25,538 | 20,000 | 20,000 | 9,000 |
| 522206 | Repairs & Maint. - Pretreatment | - | 500 | 500 | 500 |
| 522310 | Rental of Land & Buildings | 2,500 | - | - | - |
| 522320 | Rental of Equipment & Vehicles | 2,310 | 2,000 | 2,000 | 2,000 |
| 522330 | City Franchise Fees | 201,713 | 215,415 | 215,415 | 207,636 |
| 522350 | Rents/Royalties | - | 323,122 | 323,122 | 311,453 |
| 523101 | General Liability Insurance | 6,572 | 5,512 | 5,512 | 5,952 |
| 523102 | Property Insurance | 3,076 | 3,050 | 3,050 | 3,104 |
| 523103 | Vehicle Insurance | 3,073 | 3,203 | 3,203 | 3,394 |
| 523104 | Surety Bonds | 93 | 94 | 94 | 94 |
| 523109 | Cyber Liability Ins. | - | - | - | 1,046 |
| 523200 | Telephone - City | 2,302 | 2,150 | 2,150 | 2,200 |
| 523203 | Data Service - City | 3,468 | 3,200 | 3,200 | 3,700 |
| 523205 | Cell Phone/Radio | 1,414 | 1,550 | 1,550 | 1,550 |
| 523209 | Internet Service | 920 | 950 | 950 | 720 |
| 523210 | E-Mail | 252 | 252 | 252 | 252 |
| 523220 | Postage | 5,013 | 5,500 | 5,500 | 5,000 |
| 523300 | Advertising | 79 | 200 | 200 | 200 |
| 523400 | Printing & Binding | 194 | 100 | 100 | 100 |
| 523500 | Travel | 2,389 | 2,500 | 2,500 | 3,500 |
| 523600 | Dues & Fees | 2,533 | 2,200 | 2,200 | 2,200 |
| 523604 | Bank Service Charges | 810 | 750 | 750 | 1,200 |
| 523605 | Investment Fees - Specific | 63 | 200 | 200 | - |
| 523700 | Education & Training | 7,897 | 6,500 | 6,500 | 6,500 |
| 523800 | Licenses | 1,155 | 300 | 300 | 1,285 |
| 523850 | Contract Labor | 3,750 | 1,500 | 1,500 | 1,500 |
| **Supplies** | | | | | |
| 531017 | Concrete | 404 | 300 | 300 | 300 |
| 531100 | General Supplies & Materials | 3,288 | 5,500 | 5,500 | 4,000 |
| 531101 | Chemical Supplies | 438,427 | 425,000 | 425,000 | 425,000 |
| 531102 | Lab Supplies | 7,251 | 7,000 | 7,000 | 8,000 |
| 531104 | Protective/Safety Supplies | - | 1,500 | 1,500 | 250 |
| 531120 | Office Supplies | 491 | 450 | 450 | 500 |
| 531125 | Printer/Copier Supplies | 395 | 450 | 450 | 550 |
| 531130 | Purchased Uniforms | 2,623 | 2,763 | 2,763 | 2,763 |
| 531140 | Repair & Maint. - Equipment | 60,353 | 226,265 | 226,265 | 100,000 |
| 531141 | Repair & Maint. - Vehicles | 381 | 500 | 500 | 500 |
| 531142 | Repair & Maint. - Buildings | 2,092 | 4,000 | 4,000 | 2,500 |
| 531210 | Water/Sewer Supplies | 74,441 | 72,000 | 72,000 | 85,000 |
| 531220 | Natural Gas | 3,175 | 4,000 | 4,000 | 3,750 |
| 531230 | Electric Service - City | 570,231 | 575,100 | 575,100 | 665,000 |
| 531270 | Gasoline | 2,560 | 2,500 | 2,500 | 2,500 |
| 531271 | Diesel Fuel | 698 | 800 | 800 | 500 |
| 531300 | Food For Meetings | - | - | - | 300 |
| 531400 | Books & Periodicals | 97 | 100 | 100 | 100 |
| 531600 | Small Equipment <$5000 | - | 5,000 | 5,000 | 5,000 |
| 531601 | Computer Equipment | 99 | 500 | 500 | 1,500 |
| 531602 | Pretreatment Supplies | 10,111 | 25,000 | 25,000 | 25,000 |
| **Capital Outlay** | | | | | |
| 541480 269 | Infrastructure | - | 33,000 | 33,000 | 33,000 |
| 542100 | Machinery >$5000 | - | 6,500 | 6,500 | - |
| **Interfund** | | | | | |
| 551100 | Interfund Allocation - Gen. Fund | 19,117 | 16,919 | 16,919 | 17,148 |
| 554100 | Interfund Allocation - Utilities | 379,361 | 400,775 | 400,775 | 436,598 |
| **Depreciation** | | | | | |
| 561000 | Depreciation | 1,664,733 | - | - | - |
| 562000 | Amortization | 16,036 | 700 | 700 | - |
| 562001 | Amortization (Specific) | 510 | 375 | 375 | 944 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Other** | | | | | |
| 573901 | Bad Debt Expense | 10,642 | 18,000 | 18,000 | 16,000 |
| 579000 | Contingency | - | 100,000 | 100,000 | 100,000 |
| **Debt Service** | | | | | |
| 581100 | Principal - Bonds | - | 727,159 | 727,159 | 625,725 |
| 581400 | Principal - Notes Payable | - | 94,320 | 94,320 | 95,649 |
| 581410 | Principal - Advance from Electric | - | 33,308 | 33,308 | 33,643 |
| 582100 | Interest - Bonds | 89,991 | 74,616 | 74,616 | 60,836 |
| 582400 | Interest - Notes Payable | 28,103 | 27,367 | 27,367 | 26,038 |
| 582410 | Interest - Advance from Electric | 1,932 | 1,601 | 1,601 | 1,267 |
| **Transfers Out** | | | | | |
| 611001 | General Fund | 327,784 | - | - | - |
| **TOTAL** | **WASTE TRTMNT. PLANT** | **$ 4,755,776** | **$ 4,297,017** | **$ 4,297,017** | **$ 4,189,609** |

# 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 | Kyle Ellis 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 06/30/2020* | *Principal Pd. FYE 6/30/2021* | *Interest Pd. FYE 6/30/2021* | *Balance 6/30/2021* |
|---|---|---|---|---|---|---|
| | | | | | | |
| SRF CW 13-001 | Clean Water SRF | $ 2,121,643 | $ 1,903,598 | $ 95,649 | $ 26,038 | $ 1,807,949 |
| | **Total Notes Payable** | **$ 2,121,643** | **$ 1,903,598** | **$ 95,649** | **$ 26,038** | **$ 1,807,949** |
| Advance | Sewer Plant Property | $ 543,580 | $ 139,249 | $ 33,643 | $ 1,267 | $ 105,606 |
| | **Total Advances** | **$ 543,580** | **$ 139,249** | **$ 33,643** | **$ 1,267** | **$ 105,606** |
| | | | | | | |
| Sewer Portion | 2012 Bonds | 3,521,850 | 1,282,600 | 315,350 | 26,678 | $ 967,250 |
| Sewer Portion | 2016 Bonds | 3,133,546 | 2,021,162 | 310,375 | 34,158 | $ 1,710,787 |
| | **Total Bonds** | **$ 11,614,396** | **$ 3,303,762** | **$ 625,725** | **$ 60,836** | **$ 2,678,037** |

**5 Capital Outlay**

| | |
|---|---|
| Infrastructure-Project 269 materials for Section 319 Lynn Creek | $ 33,000 |
| **Total** | **$ 33,000** |

## (2304336) WASTE TREATMENT PLANT MAINTENANCE

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 127,631 | $ 150,688 | $ 150,688 | $ 110,236 |
| 511300 | Overtime | 5,827 | 5,000 | 5,000 | 4,000 |
| 512100 | Group Insurance | 38,683 | 39,798 | 39,798 | 29,232 |
| 512101 | Insurance Deductible Reimb. | 1,018 | 882 | 882 | 857 |
| 512200 | FICA Contributions | 7,948 | 9,653 | 9,653 | 7,151 |
| 512300 | Medicare | 1,843 | 2,258 | 2,258 | 1,672 |
| 512401 | Ret. Plan Employer Contribution | 8,155 | 7,547 | 7,547 | 6,520 |
| 512402 | Retirement Plan Admin. Costs | 446 | 451 | 451 | 333 |
| 512700 | Workers' Compensation | 3,425 | 6,360 | 6,360 | 12,879 |
| 512999 | Amounts to Capitalize | (19,837) | - | - | - |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Purchased & Contracted Services** | | | | | |
| 521204 | Medical Services | 485 | 300 | 300 | 300 |
| 522200 | Repairs & Maintenance | - | 500 | 500 | 500 |
| 522201 | Repairs & Maintenance - Vehicle | 2,082 | 1,400 | 1,400 | 1,000 |
| 522202 | Repairs & Maintenance - Equip. | 2,100 | 1,250 | 1,250 | 1,250 |
| 522320 | Rental of Equipment & Vehicle | - | 525 | 525 | 400 |
| 523101 | General Liability Insurance | 406 | 334 | 334 | 349 |
| 523103 | Vehicle Insurance | - | 1,519 | 1,519 | 2,024 |
| 523104 | Surety Bonds | 36 | 36 | 36 | 33 |
| 523109 | Cyber Liability Ins. | - | - | - | 95 |
| 523205 | Cell Phones/Radio | 611 | 520 | 520 | 600 |
| 523209 | Internet Service | 275 | 150 | 150 | 276 |
| 523220 | Postage | - | 50 | 50 | 50 |
| 523500 | Travel | - | 100 | 100 | 200 |
| 523700 | Education & Training | - | 100 | 100 | 500 |
| 523850 | Contract Labor | - | 7,500 | 7,500 | 2,500 |
| **Supplies** | | | | | |
| 531005 | PVC Parts | - | 100 | 100 | - |
| 531100 | General Supplies | 1,520 | 1,000 | 1,000 | 1,900 |
| 531104 | Protective/Safety Supplies | 225 | 950 | 950 | 950 |
| 531120 | Office Supplies | 27 | 80 | 80 | 50 |
| 531125 | Printer/Copier Supplies | 131 | 80 | 80 | 50 |
| 531130 | Purchased Uniforms | 1,239 | 1,300 | 1,300 | 1,138 |
| 531140 | Repairs & Maint. - Equipment | 934 | 1,000 | 1,000 | 1,000 |
| 531141 | Repairs & Maint. - Vehicles | 993 | 1,000 | 1,000 | 1,000 |
| 531270 | Gasoline | 2,583 | 3,500 | 3,500 | 2,000 |
| 531271 | Diesel Fuel | 1,766 | 3,000 | 3,000 | 4,000 |
| 531600 | Small Equipment <$5000 | 143 | 900 | 900 | 1,500 |
| **Capital Outlay** | | | | | |
| 542200 | Vehicles | - | 24,000 | 24,000 | - |
| **TOTAL** | **WASTE PLANT MAINT.** | **$ 190,696** | **$ 273,831** | **$ 273,831** | **$ 196,545** |

## 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 | Anthony M Brown |
| Thomas Phillips Jr. | Connor Dailey |
| Edwin Brown | Jeremy Jordon |
| Vacant | |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **(2304530) WASTE TREATMENT - SLUDGE DISPOSAL/BIO SOLIDS** | | | | | |
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employees | $ 42,970 | $ 42,964 | $ 42,964 | $ 43,816 |
| 511300 | Overtime | 2,059 | 5,000 | 5,000 | 5,000 |
| 512100 | Group Insurance | 11,991 | 13,174 | 13,174 | 14,420 |
| 512101 | Insurance Deductible Reimb. | 253 | 294 | 294 | 286 |
| 512200 | FICA Contributions | 2,417 | 2,994 | 2,994 | 3,047 |
| 512300 | Medicare | 554 | 700 | 700 | 713 |
| 512401 | Ret. Plan Employer Contrib. | 2,301 | 2,246 | 2,246 | 2,578 |
| 512402 | Retirement Plan Admin. Costs | 129 | 134 | 134 | 132 |
| 512700 | Workers' Comp. Insurance | 724 | 929 | 929 | 879 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Purchased & Contracted Services** | | | | | |
| 521201 | Legal & Auditing | 1,122 | 1,000 | 1,000 | 1,000 |
| 521204 | Medical Services | - | - | - | 100 |
| 521300 | Technical | 3,489 | 1,500 | 1,500 | 2,500 |
| 522201 | Repairs & Maint. - Vehicles | 3,558 | 3,000 | 3,000 | 5,500 |
| 522202 | Repairs & Maint. - Equipment | 2,380 | 2,500 | 2,500 | 2,000 |
| 523101 | General Liability Insurance | 170 | 148 | 148 | 156 |
| 523104 | Surety Bonds | 10 | 10 | 10 | 10 |
| 523109 | Cyber Liability Ins. | - | - | - | 39 |
| 523205 | Cell Phone/Radio | 507 | 600 | 600 | 500 |
| 523220 | Postage | - | 50 | 50 | 50 |
| 523500 | Travel | - | 500 | 500 | 250 |
| 523700 | Education & Training | 1,799 | 500 | 500 | 250 |
| **Supplies** | | | | | |
| 531100 | General Supplies & Material | 42 | 100 | 100 | 100 |
| 531101 | Chemical Supplies | - | 15,000 | 15,000 | 10,000 |
| 531120 | Office Supplies | 79 | 100 | 100 | 100 |
| 531130 | Purchased Uniforms | 313 | 325 | 325 | 325 |
| 531140 | Repairs & Maint. - Equipment | 349 | 1,000 | 1,000 | 1,000 |
| 531141 | Repairs & Maint. - Vehicles | 159 | 100 | 100 | 100 |
| 531270 | Gasoline | - | 50 | 50 | 25 |
| 531271 | Diesel Fuel | 3,658 | 6,400 | 6,400 | 6,500 |
| 531600 | Small Equipment <$5000 | - | 500 | 500 | 500 |
| **Capital Outlay** | | | | | |
| 542200 | Vehicles | - | - | - | 115,000 |
| **Other** | | | | | |
| 579000 | Contingency Fund | - | 10,000 | 10,000 | 10,000 |
| **TOTAL** | **SLUDGE DISPOSAL/BIO SOLIDS** | **$ 81,032** | **$ 111,818** | **$ 111,818** | **$ 226,876** |

## WASTE TREATMENT BIO SOLIDS FOOTNOTES

**1 The following Employee is included in the Regular Employee Wages**

David Nicholson

**2 Capital Outlay**

| | | |
|---|---|---|
| | Vehicle - Tandem dump truck for hauling sludge | **$ 115,000** |
| **Total** | | **$ 115,000** |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **(2334331) WASTE WATER COLLECTION MAINTENANCE** | | | | | |
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 375,126 | $ 427,960 | $ 427,960 | $ 421,158 |
| 511300 | Overtime | 33,762 | 30,000 | 30,000 | 34,000 |
| 512100 | Group Insurance | 109,447 | 125,808 | 125,808 | 123,292 |
| 512101 | Insurance Deductible Reimb. | 2,669 | 2,499 | 2,499 | 2,428 |
| 512200 | FICA Contributions | 24,034 | 28,676 | 28,676 | 28,243 |
| 512300 | Medicare | 5,665 | 6,707 | 6,707 | 6,605 |
| 512401 | Ret. Plan Employer Contrib. | 22,610 | 21,062 | 21,062 | 23,490 |
| 512402 | Retirement Plan Admin. Costs | 1,235 | 1,258 | 1,258 | 1,200 |
| 512700 | Workers' Comp. Insurance | 8,741 | 14,348 | 14,348 | 8,551 |
| **Purchased & Contracted Services** | | | | | |
| 521200 | Engineering | - | 1,200 | 1,200 | 1,000 |
| 521201 | Legal & Auditing | 10,614 | 6,000 | 6,000 | 6,000 |
| 521204 | Medical Services | 125 | 650 | 650 | 700 |
| 522001 | Linen Services | 546 | 700 | 700 | 700 |
| 522112 | Garbage Pickup - Commercial | - | 200 | 200 | 200 |
| 522200 | Interdepartmental Services | 2,568 | 3,200 | 3,200 | 3,200 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| 522201 | Repairs & Maint. - Vehicles | 1,873 | 4,200 | 4,200 | 4,200 |
| 522202 | Repairs & Maint. - Equipment | 16,959 | 15,000 | 15,000 | 15,000 |
| 522203 | Repairs & Maint. - Building | 875 | 600 | 600 | 600 |
| 522320 | Rental of Equipment & Vehicles | 28,927 | 30,000 | 30,000 | 32,000 |
| 523101 | General Liability Insurance | 2,152 | 1,872 | 1,872 | 2,087 |
| 523102 | Property Insurance | 976 | 928 | 928 | 844 |
| 523103 | Vehicle Insurance | 9,508 | 9,779 | 9,779 | 10,014 |
| 523104 | Surety Bonds | 93 | 94 | 94 | 94 |
| 523109 | Cyber Liability Ins. | - | - | - | 355 |
| 523200 | Telephone - City | 2,757 | 2,780 | 2,780 | 2,780 |
| 523203 | Data Service - City | 3,974 | 4,300 | 4,300 | 4,300 |
| 523205 | Cell Phone/Radio | 1,269 | 1,200 | 1,200 | 1,252 |
| 523209 | Internet Service | 1,949 | 2,000 | 2,000 | 2,000 |
| 523210 | E-Mail | 294 | 300 | 300 | 300 |
| 523220 | Postage | 5 | 100 | 100 | 100 |
| 523300 | Advertising | - | 300 | 300 | 300 |
| 523400 | Printing & Binding | - | 50 | 50 | 100 |
| 523500 | Travel | 330 | 700 | 700 | 900 |
| 523600 | Dues & Fees | 2,450 | 2,800 | 2,800 | 3,000 |
| 523700 | Education & Training | 3,235 | 2,800 | 2,800 | 3,200 |
| 523800 | Licenses | 753 | 500 | 500 | 900 |
| 523850 | Contract Labor | - | 300 | 300 | 300 |
| **Supplies** | | | | | |
| 531001 | Stone & Gravel | 57,373 | 55,000 | 55,000 | 55,000 |
| 531002 | Patching | 4,201 | 12,000 | 12,000 | 12,000 |
| 531003 | Brass Parts | 20 | 600 | 600 | 600 |
| 531005 | PVC Parts | 2,692 | 3,200 | 3,200 | 3,200 |
| 531006 | Ductile Iron | 547 | 1,000 | 1,000 | 1,000 |
| 531007 | Clamps | - | 500 | 500 | 500 |
| 531010 | PVC Pipe | 906 | 3,500 | 3,500 | 3,500 |
| 531011 | Wire | - | 500 | 500 | 500 |
| 531012 | Manholes & Risers | 3,222 | 5,000 | 5,000 | 5,000 |
| 531016 | Fernco Coupling | 346 | 900 | 900 | 900 |
| 531017 | Concrete | 811 | 1,500 | 1,500 | 1,500 |
| 531020 | Other | 6,129 | 6,800 | 6,800 | 8,100 |
| 531029 | Inventory Change | (43,562) | - | - | - |
| 531100 | General Supplies & Material | 7,941 | 8,000 | 8,000 | 11,000 |
| 531104 | Protective Supply | 3,059 | 4,000 | 4,000 | 4,000 |
| 531120 | Office Supplies | 251 | 400 | 400 | 600 |
| 531125 | Printer/Copier Supplies | 266 | 600 | 600 | 700 |
| 531130 | Purchased Uniforms | 3,233 | 3,450 | 3,450 | 3,450 |
| 531140 | Repairs & Maint. - Equipment | 7,248 | 10,500 | 10,500 | 12,500 |
| 531141 | Repairs & Maint. - Vehicles | 3,974 | 5,000 | 5,000 | 5,000 |
| 531142 | Repairs & Maint. - Buildings | 38 | 800 | 800 | 800 |
| 531210 | Water/Sewer Service | 2,980 | 3,100 | 3,100 | 3,200 |
| 531220 | Natural Gas | 3,571 | 4,500 | 4,500 | 4,500 |
| 531230 | Electric Service - City | 5,679 | 7,000 | 7,000 | 7,000 |
| 531270 | Gasoline | 6,124 | 6,500 | 6,500 | 6,500 |
| 531271 | Diesel Fuel | 35,420 | 35,000 | 35,000 | 36,000 |
| 531300 | Food for Meetings | 84 | 150 | 150 | 200 |
| 531400 | Books & Periodicals | - | 100 | 100 | 100 |
| 531600 | Small Equipment <$5000 | 3,540 | 5,500 | 5,500 | 6,800 |
| 531601 | Computer Equipment | 297 | 2,000 | 2,000 | 2,000 |
| 531700 | Miscellaneous | - | 200 | 200 | 200 |
| **Capital Outlay** | | | | | |
| 541480 267 | Infrastructure | - | 2,867,020 | 2,867,020 | - |
| 541480 285 | Infrastructure | - | - | - | 20,000 |
| 542100 | Machinery >$5000 | - | 7,800 | 7,800 | 63,000 |
| 542200 | Vehicles | - | - | - | 27,000 |
| **Interfund** | | | | | |
| 551100 | Interfund Allocation - General | 41,900 | 35,970 | 35,970 | 35,398 |
| 554100 | Interfund Allocation - Utilities | 359,083 | 417,549 | 417,549 | 423,918 |

| Other | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| 561000 | Depreciation | 111,766 | - | - | - |
| 578001 | Damages to Other Property | 249 | 1,000 | 1,000 | 1,000 |
| 579000 | Contingency Fund | - | 100,000 | 100,000 | 100,000 |
| **TOTAL** | **WASTE WTR. COL. MAINT.** | **$ 1,304,909** | **$ 4,367,510** | **$ 4,367,510** | **$ 1,612,059** |

## 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 | Bobby Burchett |
| Daniel Filyaw | Keith Lyons |
| Trevor Cloer | |

**2 Capital Outlay**

| | |
|---|---|
| Infrastructure - South Interceptor project study | $ 20,000 |
| Machinery - Equipment trailer ($12k), air compressor ($24k), aluminum trench box $27k) | 63,000 |
| Vehicles - F150 4x4 Extended cab truck | 27,000 |
| **Total** | **$ 110,000** |

## (2334334) WASTE WATER COLLECTION LIFT STATIONS

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Purchased & Contracted Services** | | | | | |
| 521300 | Technical | $ - | $ 500 | $ 500 | $ 500 |
| 522200 | Interdepartmental Services | - | 500 | 500 | 500 |
| 522202 | Repairs & Maint. - Equipment | 27,139 | 14,000 | 14,000 | 26,000 |
| 522203 | Repairs & Maint. - Building | - | 300 | 300 | - |
| 522320 | Rental of Equipment | - | 1,000 | 1,000 | - |
| 523101 | Liability Insurance | 81 | 91 | 91 | 84 |
| 523109 | Cyber Liability Ins. | - | - | - | 36 |
| 523206 | Communications - Security | 5,785 | 3,900 | 3,900 | 4,800 |
| **Supplies** | | | | | |
| 531006 | Ductile Iron | - | 500 | 500 | 500 |
| 531100 | General Supplies | 203 | 400 | 400 | 400 |
| 531140 | Repairs & Maint. - Equipment | 3,774 | 15,000 | 15,000 | 36,000 |
| 531142 | Repairs & Maint. - Buildings | - | 200 | 200 | 200 |
| 531230 | Electric Service - City | 187 | 300 | 300 | 300 |
| 531231 | Electric Service - Other | 25,471 | 23,000 | 23,000 | 28,000 |
| 541480 275 | Infrastructure | - | - | - | 1,000,000 |
| 542100 | Machinery >$5000 | - | 34,000 | 34,000 | - |
| **TOTAL** | **WASTE WTR. LIFT STAT.** | **$ 62,641** | **$ 93,691** | **$ 93,691** | **$ 1,097,320** |

## WASTEWATER COLLECTION LIFT STATION FOOTNOTES

1 **Capital Outlay**

| | |
|---|---|
| Infrastructure - GCA Lift Station Project 275 funded by GCA | $ 1,000,000 |
| **Total** | **$ 1,000,000** |

| (2400000) WATER FUND | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| 331350 281 | IG - Indirect | $ - | $ - | $ - | $ (503,195) |
| **Charges for Service** | | | | | |
| 344201 | Water - Residential | (27) | - | - | - |
| 344202 | Water - Commercial | (3,000) | - | - | - |
| 344203 | Water - Industrial | (7,492) | - | - | - |
| 344206 | Water - Other Sales | (55,731) | - | - | - |
| 344211 | Water/Sewer - Residential | (6,607,996) | (6,729,842) | (6,729,842) | (7,382,497) |
| 344212 | Water/Sewer - Commercial | (3,619,708) | (3,899,254) | (3,899,254) | (4,230,307) |
| 344213 | Water/Sewer - Industrial | (1,616,513) | (1,709,220) | (1,709,220) | (1,497,137) |
| 344223 | Fire Protection - Private | (364,796) | (363,208) | (363,208) | (375,000) |
| 344225 | Fire Hydrant Installation Fee | (18,929) | (17,206) | (17,206) | - |
| 344260 | Penalties | (121,529) | (127,984) | (127,984) | (128,000) |
| 344265 | Processing Fee | (583) | (500) | (500) | (500) |
| 344270 | Processing Fee - Svc. Appl. | (9,005) | (8,925) | (8,925) | (8,500) |
| 344274 | Raw Water/Metal Test Fees | (6,210) | (5,014) | (5,014) | (5,500) |
| 344275 | Fines | (106,753) | (118,752) | (118,752) | (95,000) |
| 344276 | Water/Sewer Taps | (545,954) | (281,925) | (281,925) | (350,000) |
| 344278 | Water/Sewer Cut Off Charges | (131,751) | (143,054) | (143,054) | (120,000) |
| 344279 | Water/Sewer Transfer Charges | (10,700) | (10,989) | (10,989) | (11,000) |
| 344290 | Recovery of Bad Debt | (5,615) | (5,983) | (5,983) | (6,000) |
| 344291 | Fire Taps | - | (6,000) | (6,000) | - |
| 344292 | Fire Hydrant Permits/Uses | (14,875) | (15,000) | (15,000) | (4,000) |
| 344380 | Rental Income | (11,750) | (13,349) | (13,349) | (12,000) |
| 349300 | Bad Check Fees | (11,508) | (12,017) | (12,017) | (17,500) |
| **Other** | | | | | |
| 361000 | Interest Revenues | (2,964) | (2,700) | (2,700) | (2,600) |
| 361006 | Interest Revenue Investments | (82,823) | (32,700) | (32,700) | (52,746) |
| 361007 | Interest Revenue - Specific | (164,766) | (155,900) | (155,900) | (209,491) |
| 363000 | Unrealized Gain or Loss Invest | (50,257) | (25,050) | (25,050) | - |
| 363002 | Unrealized Gain or Loss Invest | (131,870) | (13,275) | (13,275) | - |
| 383000 | Reimb. for Damaged Property | (5,354) | - | - | (7,500) |
| 383001 | Reimb. Water Meter Damage | (6,854) | (5,000) | (5,000) | (2,000) |
| 389000 | Miscellaneous Revenue | (1,810) | (500) | (500) | (1,000) |
| **Transfers In** | | | | | |
| 391125 | General Fund- Labor & Equipment | (477) | - | - | - |
| 391126 | Utilities | (14,217) | (10,000) | (10,000) | (5,000) |
| 391134 | SPLOST | (254,245) | (550,000) | (550,000) | (138,250) |
| 391303 | Transfer In - Restrict 14% | - | (1,740,898) | (1,740,898) | - |
| 392101 | Gain on Sale of Assets (Non Tx) | (5,732) | - | - | - |
| **TOTAL** | **WATER FUND REVENUE** | **$ (13,991,793)** | **$ (16,004,245)** | **$ (16,004,245)** | **$ (15,164,723)** |

| (2404420) - BRITTANY DR. WATER TRMT. PLT/BIG SPRINGS INTAKE/WELL | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 210,065 | $ 230,271 | $ 230,271 | $ 220,876 |
| 511300 | Overtime | 21,042 | 30,000 | 30,000 | 30,000 |
| 512100 | Group Insurance | 51,453 | 56,481 | 56,481 | 61,783 |
| 512101 | Insurance Deductible Reimb. | 1,085 | 1,250 | 1,250 | 1,214 |
| 512200 | FICA Contributions | 13,813 | 16,269 | 16,269 | 15,687 |
| 512300 | Medicare | 3,214 | 3,805 | 3,805 | 3,669 |
| 512401 | Ret. Plan Employer Contrib. | 12,420 | 11,511 | 11,511 | 12,805 |
| 512402 | Retirement Plan Admin. Costs | 681 | 688 | 688 | 654 |
| 512700 | Workers' Comp. Insurance | 9,062 | 8,649 | 8,649 | 8,699 |
| **Purchased & Contracted Services** | | | | | |
| 521201 | Legal & Auditing | 3,740 | 4,000 | 4,000 | 4,200 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| 521204 | Medical Services | 40 | 100 | 100 | 100 |
| 521300 | Technical | 17,921 | 10,000 | 10,000 | 10,000 |
| 522001 | Linen Services | 944 | 1,100 | 1,100 | 1,100 |
| 522112 | Garbage Pickup - Commercial | 159 | 160 | 160 | 350 |
| 522130 | Janitorial Services | - | 300 | 300 | - |
| 522201 | Repairs & Maintenance-Vehicles | 459 | 1,000 | 1,000 | 1,500 |
| 522202 | Repairs & Maintenance - Equip. | 9,690 | 50,000 | 50,000 | 60,000 |
| 522203 | Repairs & Maintenance-Buildings | - | 48,861 | 48,861 | 10,000 |
| 522320 | Rental - Vehicle& Equipment | - | 1,000 | 1,000 | 1,000 |
| 522330 | Franchise Fees - City | 107,570 | 99,940 | 99,940 | 106,191 |
| 522350 | Rents/Royalties | - | 516,975 | 516,975 | 549,307 |
| 523101 | General Liability Insurance | 3,862 | 3,334 | 3,334 | 3,713 |
| 523102 | Property Insurance | 1,659 | 1,913 | 1,913 | 1,931 |
| 523104 | Surety Bonds | 51 | 52 | 52 | 51 |
| 523109 | Cyber Liability Insurance | - | - | - | 630 |
| 523200 | Telephone - City | 426 | - | - | - |
| 523201 | Telephone | 2,450 | - | - | 2,200 |
| 523203 | Data Service - City | 1,615 | - | - | 6,400 |
| 523205 | Cell Phone/Radio | 127 | 200 | 200 | 100 |
| 523209 | Internet Service | 763 | 1,000 | 1,000 | 1,080 |
| 523210 | E-Mail | 22 | 140 | 140 | 100 |
| 523220 | Postage | 1,328 | 1,300 | 1,300 | 1,500 |
| 523400 | Printing & Binding | 241 | - | - | - |
| 523500 | Travel | 231 | 1,200 | 1,200 | 1,200 |
| 523600 | Dues & Fees | 5,670 | 7,000 | 7,000 | 7,500 |
| 523604 | Bank Service Charges | 1,380 | 1,100 | 1,100 | 1,700 |
| 523605 | Interest Revenue - Specific | 356 | 550 | 550 | - |
| 523700 | Education & Training | 1,729 | 1,500 | 1,500 | 1,500 |
| 523850 | Contract Labor | 1,100 | 1,000 | 1,000 | - |
| **Supplies** | | | | | |
| 531017 | Concrete | 1,743 | 1,000 | 1,000 | - |
| 531100 | General Supplies | 4,580 | 3,800 | 3,800 | 5,200 |
| 531101 | Chemical Supplies | 35,416 | 50,000 | 50,000 | 55,000 |
| 531102 | Lab Supplies | 19,392 | 16,000 | 16,000 | 20,000 |
| 531104 | Protective/Safety Supply | - | 500 | 500 | 1,000 |
| 531120 | Office Supplies | 529 | 1,000 | 1,000 | 600 |
| 531125 | Printer/Copier Supplies | 650 | 600 | 600 | 600 |
| 531130 | Purchased Uniforms | 1,285 | 1,300 | 1,300 | 1,300 |
| 531140 | Repair & Maintenance - Equip. | 49,065 | 50,000 | 50,000 | 50,000 |
| 531140 264 | Repair & Maintenance - Equip. | 2,423 | - | - | - |
| 531142 | Repair & Maintenance - Buildings | 841 | 3,500 | 3,500 | 3,500 |
| 531145 | Grounds Maintenance | 1,159 | 600 | 600 | 300 |
| 531210 | Water/Sewer Services | 26,760 | 25,867 | 25,867 | 10,000 |
| 531231 | Electric Service - Other | 388,177 | 387,000 | 387,000 | 360,000 |
| 531300 | Food For Meetings | - | - | - | 200 |
| 531600 | Small Equipment <$5000 | 860 | 7,921 | 7,921 | 8,000 |
| 531601 | Computer Equipment | 200 | 2,100 | 2,100 | 5,000 |
| **Capital Outlay** | | | | | |
| 541200 | Site Improvements | - | 16,000 | 16,000 | - |
| 542100 | Machinery >$5000 | - | 25,827 | 25,827 | 71,100 |
| 542101 281 | Machinery - Generator Costs | - | - | - | 591,994 |
| 542200 | Vehicles | - | - | - | 27,000 |
| **Other** | | | | | |
| 551100 | Indirect Costs | 7,473 | 8,134 | 8,134 | 8,660 |
| 554100 | Interfund Allocations | 387,474 | 421,454 | 421,454 | 458,024 |
| 562000 | Amortization | 1,108 | 3,800 | 3,800 | - |
| 562001 | Amortization (Specific) | 3,704 | 3,250 | 3,250 | 5,816 |
| 579000 | Emergency Contingency | - | 100,000 | 100,000 | 100,000 |
| **Debt Service** | | | | | |
| 581100 | Principal Bonds | - | 589,241 | 589,241 | 594,275 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| 581400 | Principal - Notes Payable | - | 254,426 | 254,426 | 258,568 |
| 582100 | Interest - Bonds | 79,784 | 69,332 | 69,332 | 58,283 |
| 582400 | Interest - Notes Payable | 83,125 | 79,054 | 79,054 | 74,912 |
| **Transfers Out** | | | | | |
| 611001 | Transfer Out - General Fund | 520,479 | - | - | - |
| **TOTAL** | **BRITTANY DRIVE/BIG SPRINGS** | **$ 2,102,592** | **$ 3,234,355** | **$ 3,234,355** | **$ 3,898,072** |

# BRITTANY DRIVE WATER TREATMENT PLANT FOOTNOTES

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

| | |
|---|---|
| Edwin Collins | Brett Stephens |
| Dayton Hall | Kyle Ellis (1/4) |
| Richard Brookshire | |

**2 Capital Outlay**

| | |
|---|---|
| Infrastructure - Brittany standby generator Project 281 (grant funded w/15% match) | $ 591,994 |
| Vehicles - F150 Extended cab truck | 27,000 |
| Machinery - Turbidity meters (Splost 2011 funded) | 71,100 |
| **Total** | **$ 690,094** |

**3 Debt**

| *Type of Loan* | *Description* | *Original Amount of Loan* | *Balance - 6/30/2020* | *Principal Pd. FYE 6/30/2021* | *Interest Pd. FYE 6/30/2021* | *Balance 6/30/2021* |
|---|---|---|---|---|---|---|
| GEFA DW 13-003 | Drinking Water | $ 3,124,731 | $ 2,638,048 | $ 132,495 | $ 30,981 | $ 2,505,553 |
| GEFA DW 10-007 | Brittany Drive Expansion | 2,770,000 | 2,190,324 | 126,073 | 43,931 | $ 2,064,251 |
| **Total Notes Payable** | | **$ 5,894,731** | **$ 4,828,372** | **$ 258,568** | **$ 74,912** | **$ 4,569,804** |
| | | | | | | |
| W & S Bonds | 2012 Water Portion | $ 3,123,150 | $ 1,137,400 | $ 279,650 | $ 23,658 | $ 857,750 |
| W & S Bonds | 2016 Water Portion | 3,176,454 | 2,048,838 | 314,625 | 34,625 | $ 1,734,213 |
| **Total Bonds** | | **$ 6,299,604** | **$ 3,186,238** | **$ 594,275** | **$ 58,283** | **$ 2,591,963** |

## (2404430) WATER PLANT-MAULDIN RD & INTAKES

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 249,677 | $ 275,710 | $ 275,710 | $ 291,666 |
| 511300 | Overtime | 35,187 | 30,000 | 30,000 | 30,000 |
| 512100 | Group Insurance | 63,427 | 69,632 | 69,632 | 76,285 |
| 512101 | Insurance Deductible Reimb. | 1,338 | 1,544 | 1,544 | 1,785 |
| 512200 | FICA Contributions | 17,244 | 19,131 | 19,131 | 20,123 |
| 512300 | Medicare | 4,013 | 4,475 | 4,475 | 4,706 |
| 512401 | Ret. Plan Employer Contrib. | | | | |
| 512402 | Retirement Plan Admin. Costs | 13,962 | 12,764 | 12,764 | 16,768 |
| 512700 | Workers' Comp. Insurance | 765 | 762 | 762 | 857 |
| **Purchased & Contracted Services** | | 11,254 | 12,078 | 12,078 | 9,988 |
| 521100 | Collection Services | 59 | 100 | 100 | 100 |
| 521200 | Engineering | 7,391 | - | - | - |
| 521200 254 | Engineering | 4,756 | 15,000 | 15,000 | - |
| 521201 | Legal & Auditing | 1,122 | 2,000 | 2,000 | 2,000 |
| 521204 | Medical Services | 40 | 250 | 250 | 250 |
| 521205 | Consulting | 5,475 | 10,000 | 10,000 | 10,000 |
| 521209 | Misc. Professional Services | 2,562 | 3,000 | 3,000 | 3,000 |
| 521300 | Technical | 39,357 | 2,500 | 2,500 | 2,500 |
| 522001 | Linen Services | 718 | 900 | 900 | 900 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| 522002 | Exterminating Services | 641 | 750 | 750 | 750 |
| 522112 | Garbage Pickup - Commercial | 899 | 900 | 900 | 900 |
| 522130 | Janitorial Services | - | 300 | 300 | - |
| 522200 | Interdepartmental Services | 14,114 | 15,000 | 15,000 | 15,000 |
| 522201 | Repairs & Maint. - Vehicles | 4,501 | 500 | 500 | 500 |
| 522202 | Repairs & Maint. - Equipment | 32,090 | 120,000 | 120,000 | 120,000 |
| 522203 | Repairs & Maint. - Buildings | 250 | 2,500 | 2,500 | 2,500 |
| 522320 | Rental of Equipment & Vehicles | 4,817 | 2,000 | 2,000 | 3,500 |
| 522330 | Franchise Fees - City | 107,570 | 99,940 | 99,940 | 106,191 |
| 522350 | Rents & Royalties | - | 516,975 | 516,975 | 549,307 |
| 523101 | General Liability Insurance | 8,408 | 7,052 | 7,052 | 8,304 |
| 523102 | Property Insurance | 4,358 | 4,357 | 4,357 | 4,401 |
| 523103 | Vehicle Insurance | 1,670 | 1,797 | 1,797 | 1,857 |
| 523104 | Surety Bonds | 58 | 58 | 58 | 61 |
| 523109 | Cyber Liability Insurance | - | - | - | 1,801 |
| 523200 | Telephone - City | 2,321 | 2,315 | 2,315 | 2,345 |
| 523203 | Data Service - City | 9,026 | 9,060 | 9,060 | 9,500 |
| 523205 | Cell Phone/Radio | 2,179 | 2,184 | 2,184 | 2,091 |
| 523209 | Internet Service | 1,375 | 1,375 | 1,375 | 1,260 |
| 523210 | E-Mail | 70 | 84 | 84 | 42 |
| 523220 | Postage | 1,518 | 1,500 | 1,500 | 1,500 |
| 523300 | Advertising | - | 650 | 650 | 500 |
| 523400 | Printing & Binding | 589 | 350 | 350 | 350 |
| 523500 | Travel | 4,528 | 3,000 | 3,000 | 4,000 |
| 523600 | Dues & Fees | 7,736 | 8,000 | 8,000 | 8,000 |
| 523604 | Bank Service Charges | 846 | 750 | 750 | 1,400 |
| 523605 | Investment Fees - Specific | 356 | 500 | 500 | - |
| 523700 | Education & Training | 7,197 | 10,000 | 10,000 | 12,000 |
| 523800 | Licenses | 1,438 | 100 | 100 | 1,000 |
| 523900 | Contract Labor | - | - | - | 3,000 |
| **Supplies** | | | | | |
| 531005 | C/S - PVC Parts | - | 400 | 400 | - |
| 531017 | Concrete | - | 600 | 600 | - |
| 531100 | General Supplies | 1,207 | 4,000 | 4,000 | 3,000 |
| 531101 | Chemical Supplies | 133,689 | 180,000 | 180,000 | 180,000 |
| 531102 | Lab Supplies | 11,393 | 12,000 | 12,000 | 12,000 |
| 531104 | Protective/Safety Supplies | - | 500 | 500 | 500 |
| 531120 | Office Supplies | 299 | 800 | 800 | 800 |
| 531125 | Printer/Copier Supplies | 505 | 500 | 500 | 500 |
| 531130 | Purchased Uniforms | 1,736 | 1,735 | 1,735 | 1,950 |
| 531140 | Repairs & Maint. - Equipment | 5,289 | 50,000 | 50,000 | 50,000 |
| 531141 | Repairs & Maint. - Vehicles | 702 | 1,000 | 1,000 | 1,000 |
| 531142 | Repairs & Maint. - Buildings | 1,552 | 3,000 | 3,000 | 2,000 |
| 531142 262 | Repairs & Maint. - Buildings | 409 | - | - | - |
| 531145 | Grounds Maintenance | 908 | 1,000 | 1,000 | 1,000 |
| 531210 | Water/Sewer Services | 189,034 | 170,000 | 170,000 | 170,000 |
| 531220 | Natural Gas | 8,862 | 10,000 | 10,000 | 10,000 |
| 531230 | Electric - City | 353,399 | 355,000 | 355,000 | 408,000 |
| 531231 | Electric - Other | 1,498 | 1,500 | 1,500 | 1,500 |
| 531270 | Gasoline | 4,137 | 4,500 | 4,500 | 4,000 |
| 531300 | Food for Meetings | 160 | 200 | 200 | 200 |
| 531400 | Books & Periodicals | 191 | 150 | 150 | 150 |
| 531600 | Small Equipment <$5000 | 4,026 | 5,000 | 5,000 | 5,000 |
| 531601 | Computer Equipment | 1,400 | 3,000 | 3,000 | 2,000 |
| 531605 | Infrastructure <$20000 | - | 3,500 | 3,500 | - |
| **Capital Outlay** | | | | | |
| 542100 | Machinery >$5000 | - | - | - | 67,150 |
| **Interfund** | | | | | |
| 551100 | Interfund Allocation - General | 10,937 | 8,134 | 8,134 | 8,659 |
| 554100 | Interfund Allocation - Utilities | 418,991 | 421,454 | 421,454 | 458,024 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Depreciation** | | | | | |
| 561000 | Depreciation | 1,917,338 | - | - | - |
| 562000 | Amortization | 5,989 | 3,800 | 3,800 | - |
| 562001 | Amortization (Specific) | 3,704 | 3,250 | 3,250 | 5,816 |
| **Other** | | | | | |
| 573000 | Retired Employee Payroll | 42,065 | 35,145 | 35,145 | 35,145 |
| 573901 | Bad Debt | 36,711 | 40,000 | 40,000 | 40,000 |
| 579000 | Contingency Fund | - | 100,000 | 100,000 | 100,000 |
| **Debt Service** | | | | | |
| 581100 | Principal - Bonds | - | 33,600 | 33,600 | - |
| 581400 | Principal - Notes Payable | - | 161,028 | 161,028 | 162,988 |
| 581410 | Principle - Adv. From Electric | - | 38,108 | 38,108 | 38,490 |
| 582100 | Interest - Bonds | 1,997 | 650 | 650 | - |
| 582400 | Interest - Notes Payable | 40,677 | 40,071 | 40,071 | 38,112 |
| 582410 | Interest Advance Electric | 2,682 | 2,303 | 2,303 | 1,920 |
| **Transfers Out** | | | | | |
| 611001 | General | 520,479 | - | - | - |
| 611002 | Debt Service | - | 1,080,000 | 1,080,000 | 1,080,000 |
| 611043 | Sewer Plant | - | 190,623 | 190,623 | 379,550 |
| 611113 | Restricted - Outside | - | 1,000,000 | 1,000,000 | 1,050,000 |
| 619000 | Renew & Replace | - | 714,302 | 714,302 | 217,984 |
| **TOTAL** | **WATER PLANT - MAULDIN RD** | **$ 4,398,867** | **$ 5,952,696** | **$ 5,952,696** | **$ 5,870,426** |

## WATER TREATMENT PLANT FOOTNOTES

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

| | | |
|---|---|---|
| Jeremy King | Erik Henson | Austin Kinsey |
| Joseph Burchett | Kyle Ellis(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 6/30/20* | *Principal Paid - FYE 6/30/2021* | *Interest Paid - FYE 6/30/2021* | *Balance - 6/30/2021* |
|---|---|---|---|---|---|---|
| SRF DW13-003 | Drinking Water SRF | $ 3,819,116 | $ 3,224,281 | $ 162,988 | $ 38,490 | $ 3,061,293 |
| **Total Notes Payable** | | **$ 3,819,116** | **$ 3,224,281** | **$ 162,988** | **$ 38,490** | **$ 3,061,293** |
| | | | | | | |
| Water Plant Prop. | Highway 53 Trans Main | $ 384,101 | $ 206,431 | $ 38,112 | $ 1,920 | $ 168,319 |
| **Total Advances** | | **$ 384,101** | **$ 206,431** | **$ 38,112** | **$ 1,920** | **$ 168,319** |

**5 Capital Outlay**

| | |
|---|---|
| Machinery -Turbidity meter (2011 Splost funded) | $67,150 |
| **Total** | $67,150 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **(2404436) WATER TREATMENT PLANT - MAINTENANCE** | | | | | |
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | 157,213 | 150,688 | 150,688 | 165,355 |
| 511300 | Overtime | 1,014 | 5,000 | 5,000 | 6,000 |
| 512100 | Group Insurance | 34,884 | 39,798 | 39,798 | 43,536 |
| 512101 | Insurance Deductible Reimb. | 1,018 | 882 | 882 | 571 |
| 512200 | FICA Contributions | 9,303 | 9,653 | 9,653 | 10,727 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| 512300 | Medicare | 2,161 | 2,258 | 2,258 | 2,509 |
| 512401 | Ret. Plan Employer Contrib. | 8,146 | 7,547 | 7,547 | 9,779 |
| 512402 | Retirement Plan Admin. Costs | 446 | 451 | 451 | 500 |
| 512700 | Workers' Comp. Insurance | 3,155 | 6,360 | 6,360 | 5,000 |
| 512999 | Amounts to Capitalize | (8,689) | - | - | - |
| **Purchased & Contracted Services** | | | | | |
| 521204 | Medical Services | 80 | 300 | 300 | 300 |
| 522200 | Interdepartmental Services | 361 | 500 | 500 | 500 |
| 522201 | Repairs & Maintenance - Vehicle | 4,149 | 1,400 | 1,400 | 1,000 |
| 522202 | Repairs & Maintenance - Equip. | - | 1,250 | 1,250 | 1,250 |
| 522320 | Rental of Equipment & Vehicles | - | 525 | 525 | 400 |
| 523101 | General Liability Insurance | 335 | 334 | 334 | 349 |
| 523103 | Vehicle Insurance | 2,596 | 1,519 | 1,519 | 2,024 |
| 523104 | Surety Bonds | 36 | 36 | 36 | 33 |
| 523109 | Cyber Liability Insurance | - | - | - | 95 |
| 523205 | Cell Phone/Radio | 407 | 520 | 520 | 400 |
| 523209 | Internet Service | 184 | 150 | 150 | 184 |
| 523220 | Postage | - | 50 | 50 | 50 |
| 523500 | Travel | - | 100 | 100 | 200 |
| 523600 | Dues & Fees | 150 | - | - | - |
| 523700 | Education & Training | - | 100 | 100 | 500 |
| 523800 | Licenses | 26 | - | - | - |
| 523850 | Contract Labor | - | 7,500 | 7,500 | 2,500 |
| **Supplies** | | | | | |
| 531005 | PVC Parts | - | 100 | 100 | - |
| 531100 | General Supplies | 282 | 1,000 | 1,000 | 1,200 |
| 531104 | Protective/Safety Supply | 414 | 950 | 950 | 950 |
| 531120 | Office Supplies | 30 | 80 | 80 | 50 |
| 531125 | Printer/Copier Supplies | 88 | 80 | 80 | 50 |
| 531130 | Purchased Uniforms | 1,239 | 1,300 | 1,300 | 1,138 |
| 531140 | Repairs & Maintenance - Equip. | 1,078 | 1,000 | 1,000 | 1,200 |
| 531141 | Repairs & Maintenance - Vehicle | 1,030 | 1,000 | 1,000 | 1,200 |
| 531270 | Gasoline | 3,324 | 3,500 | 3,500 | 2,200 |
| 531271 | Diesel Fuel | 2,362 | 3,000 | 3,000 | 4,500 |
| 531600 | Small Equipment <$5000 | 188 | 900 | 900 | 1,500 |
| **Capital Outlay** | | | | | |
| 542200 | Vehicles | - | 24,000 | 24,000 | - |
| **TOTAL** | **WATER PLANT MAINT.** | **$ 227,007** | **$ 273,831** | **$ 273,831** | **$ 267,750** |

# 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. |
| Connor Dailey | Anthony M. Brown |
| Jeremy Jordon | Edwin Brown |
| Vacant | |

## (2404440) WATER PLANT - DISTRIBUTION/PUMP STATION

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Purchased & Contracted Services** | | | | | |
| 522202 | Repairs & Maintenance - Equip. | $ 14,352 | $ 50,000 | $ 50,000 | $ 50,000 |
| 522320 | Rental of Equipment & Vehicles | - | 1,800 | 1,800 | - |
| 523101 | General Liability Insurance | 542 | 423 | 423 | 437 |
| 523102 | Property Insurance | 714 | 667 | 667 | 675 |
| 523109 | Cyber Liability Insurance | - | - | - | 115 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Supplies** | | | | | |
| 531100 | General Supplies & Materials | 344 | 1,000 | 1,000 | 1,000 |
| 531140 | Repairs & Maintenance - Equip. | 17,700 | 45,000 | 45,000 | 42,000 |
| 531142 | Repairs & Maintenance - Building | - | 6,500 | 6,500 | 2,500 |
| 531230 | Electric Service - City | 64,614 | 65,000 | 65,000 | 68,000 |
| 531231 | Electric Service - Other | 129,624 | 127,000 | 127,000 | 135,000 |
| 531600 | Small Equipment <$5000 | - | 5,000 | 5,000 | - |
| **Capital Outlay** | | | | | |
| 541480 254 | Infrastructure | - | 1,201,532 | 1,201,532 | - |
| **Other** | | | | | |
| 579000 | Contingency | - | 10,000 | 10,000 | 10,000 |
| **TOTAL** | **WATER DISTRIBUTION/PUMP** | **$ 227,891** | **$ 1,513,922** | **$ 1,513,922** | **$ 309,727** |

## (2444441) WATER DISTRIBUTION/CONSTRUCTION

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 857,388 | $ 904,409 | $ 904,409 | $ 937,905 |
| 511300 | Overtime | 112,152 | 130,000 | 130,000 | 140,000 |
| 512100 | Group Insurance | 223,567 | 257,499 | 257,499 | 296,164 |
| 512101 | Insurance Deductible Reimb. | 5,702 | 5,733 | 5,733 | 5,569 |
| 512200 | FICA Contributions | 56,994 | 64,704 | 64,704 | 66,763 |
| 512300 | Medicare | 13,289 | 15,133 | 15,133 | 15,614 |
| 512401 | Ret. Plan Employer Contrib. | 46,659 | 43,602 | 43,602 | 50,332 |
| 512402 | Retirement Plan Admin. Costs | 2,552 | 2,603 | 2,603 | 2,571 |
| 512700 | Workers' Comp. Insurance | 19,777 | 27,446 | 27,446 | 21,644 |
| 512999 | Amounts to Capitalize | (100,742) | - | - | - |
| **Purchased & Contracted Services** | | | | | |
| 521200 | Engineering | 35,820 | - | - | 5,000 |
| 521201 | Legal & Auditing | 4,478 | 5,000 | 5,000 | 5,000 |
| 521204 | Medical Services | 1,225 | 900 | 900 | 1,000 |
| 522001 | Linen Services | 738 | 850 | 850 | 850 |
| 522002 | Exterminating Services | 196 | 200 | 200 | 300 |
| 522112 | Garbage Pickup - Commercial | 1,376 | 1,000 | 1,000 | 1,000 |
| 522200 | Interdepartmental Services | 621 | 800 | 800 | 800 |
| 522201 | Repairs & Maintenance - Vehicles | 5,969 | 4,000 | 4,000 | 4,500 |
| 522202 | Repairs & Maintenance - Equip. | 11,226 | 15,000 | 15,000 | 17,000 |
| 522203 | Repairs & Maintenance - Building | - | 700 | 700 | - |
| 522204 | Repairs & Maintenance - Sys. | - | 500 | 500 | - |
| 522320 | Rental of Equipment & Vehicles | 92,475 | 99,000 | 99,000 | 99,000 |
| 523101 | General Liability Insurance | 4,607 | 4,042 | 4,042 | 4,434 |
| 523102 | Property Insurance | 4,971 | 4,720 | 4,720 | 5,220 |
| 523103 | Vehicle Insurance | 11,074 | 11,813 | 11,813 | 12,402 |
| 523104 | Surety Bonds | 200 | 201 | 201 | 198 |
| 523109 | Cyber Liability Insurance | - | - | - | 967 |
| 523200 | Telephone - City | 4,877 | 5,200 | 5,200 | 5,200 |
| 523203 | Data Service - City | 4,024 | 4,200 | 4,200 | 5,000 |
| 523205 | Cell Phone/Radio | 3,253 | 3,600 | 3,600 | 3,500 |
| 523209 | Internet Service | 3,307 | 3,420 | 3,420 | 3,500 |
| 523210 | E-Mail | 336 | 300 | 300 | 375 |
| 523220 | Postage | - | 100 | 100 | 100 |
| 523300 | Advertising | - | 600 | 600 | 600 |
| 523400 | Printing & Binding | - | 100 | 100 | 100 |
| 523500 | Travel | 83 | 1,000 | 1,000 | 1,000 |
| 523600 | Dues & Fees | 3,948 | 4,300 | 4,300 | 4,300 |
| 523700 | Education & Training | 4,895 | 3,700 | 3,700 | 4,700 |
| 523800 | Licenses | 1,319 | 1,400 | 1,400 | 2,400 |
| 523850 | Contract Labor | 5,725 | 3,000 | 3,000 | 14,000 |
| 529999 | Amounts to Capitalize | (63,043) | - | - | - |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Supplies** | | | | | |
| 531001 | Stone/Gravel | 18,324 | 45,000 | 45,000 | 45,000 |
| 531002 | Patching | 14,652 | 32,000 | 32,000 | 32,000 |
| 531003 | Brass Parts | 133,808 | 120,000 | 120,000 | 130,000 |
| 531005 | PVC Parts | 1,721 | 1,200 | 1,200 | 1,200 |
| 531006 | Ductile Iron | 83,705 | 75,000 | 75,000 | 115,000 |
| 531007 | Clamps | 6,132 | 25,000 | 25,000 | 27,000 |
| 531008 | Meters & Accessories | 388,884 | 400,000 | 400,000 | 420,000 |
| 531009 | Hydrants | 19,673 | 25,000 | 25,000 | 25,000 |
| 531010 | PVC Pipe | 12,332 | 10,000 | 10,000 | 16,000 |
| 531011 | Wire | 2,225 | 3,800 | 3,800 | 4,200 |
| 531017 | Concrete | 8,616 | 11,000 | 11,000 | 14,000 |
| 531020 | Other | 17,619 | 16,000 | 16,000 | 17,000 |
| 531029 | Inventory Change | (60,371) | - | - | - |
| 531100 | General Supplies | 10,744 | 14,000 | 14,000 | 14,000 |
| 531104 | Protective/Safety Supplies | 5,436 | 6,000 | 6,000 | 6,000 |
| 531120 | Office Supplies | 705 | 1,200 | 1,200 | 1,200 |
| 531125 | Printer/Copier Supplies | 2,044 | 1,800 | 1,800 | 2,300 |
| 531130 | Purchased Uniforms | 7,051 | 7,150 | 7,150 | 7,150 |
| 531140 | Repairs & Maintenance - Equip. | 14,485 | 15,000 | 15,000 | 20,000 |
| 531141 | Repairs & Maintenance - Vehicle | 10,753 | 8,500 | 8,500 | 8,500 |
| 531142 | Repairs & Maintenance - Building | 965 | 1,200 | 1,200 | 1,200 |
| 531210 | Water/Sewer Service | 241 | 425 | 425 | 425 |
| 531220 | Natural Gas | 8,494 | 7,500 | 7,500 | 7,500 |
| 531230 | Electric Service - City | 13,953 | 15,000 | 15,000 | 15,000 |
| 531231 | Electric Service - Other | 297 | 300 | 300 | 300 |
| 531270 | Gasoline | 22,599 | 24,000 | 24,000 | 24,000 |
| 531271 | Diesel Fuel | 30,029 | 31,500 | 31,500 | 33,500 |
| 531300 | Food for Meetings | 88 | 150 | 150 | 175 |
| 531400 | Books & Periodicals | - | 150 | 150 | 150 |
| 531600 | Small Equipment <$5000 | 14,322 | 11,500 | 11,500 | 13,000 |
| 531601 | Computer Equipment | 489 | 2,000 | 2,000 | 2,000 |
| 531605 | Infrastructure | - | 12,000 | 12,000 | 12,000 |
| 531700 | Miscellaneous | - | 100 | 100 | 100 |
| **Capital Outlay** | | | | | |
| 541480 142 | Infrastructure | - | 160,000 | 160,000 | 160,000 |
| 541480 170 | Infrastructure | - | 170,000 | 170,000 | 170,000 |
| 541480 253 | Infrastructure | - | 524,366 | 524,366 | - |
| 541480 256 | Infrastructure | - | 365,765 | 365,765 | 202,500 |
| 541480 257 | Infrastructure | - | 564,000 | 564,000 | - |
| 541480 284 | Infrastructure | - | - | - | 310,840 |
| 541480 286 | Infrastructure | - | - | - | 400,000 |
| 542100 | Machinery >$5000 | - | 74,000 | 74,000 | 165,000 |
| 542200 | Vehicles | - | - | - | 27,000 |
| **Interfund** | | | | | |
| 551100 | Interfund Allocation - General | 50,347 | 44,902 | 44,902 | 45,908 |
| 554100 | Interfund Allocation - Utilities | 449,057 | 470,158 | 470,158 | 478,792 |
| **Depreciation** | | | | | |
| 561000 | Depreciation | 134,512 | - | - | - |

| Other | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| 578001 | Damages to Other Property | 253 | 2,000 | 2,000 | 4,800 |
| 579000 | Contingency Fund | - | 100,000 | 100,000 | 100,000 |
| **TOTAL** | **WATER DISTR./ CONST.** | **$ 2,805,218** | **$ 5,029,441** | **$ 5,029,441** | **$ 4,818,748** |

# 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 | Corey Whitlatch |
| Colby Wheat | Kenneth Logan | Michael Gwin |
| Ronald Scheetz | Justin Gravitt | Steven Spence |
| Zachery Wheat | Benjamin Turner | Mark Williamson (1/2) |
| Robert Ball | Teddy Dutton | Donald Morgan |
| Tommy Burchett | Andrew Campbell | Jeffery Coleman |
| Larry Muse (part-time) | Vacant | |

**2 Capital Outlay**

| | |
|---|---|
| Infrastructure - Project 284 Coosawattee Bridge waterline relocation | $ 310,840 |
| Infrastructure - Project 142 2" galvanized pipe | 160,000 |
| Infrastructure - Project 170 water system improvements | 170,000 |
| Infrastructure - Project 256 GDOT Ranger DOT Bridge | 202,500 |
| Infrastructure - Project 286 2" Galvanized line | 400,000 |
| Vehicle - F150 4x4 Extended cab truck for meter maintenance | 27,000 |
| Machinery - Crew truck ($74k), Crew dump truck ($79k), Equipment trailer ($12k) | 165,000 |
| **Total** | **$ 1,435,340** |

# 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.

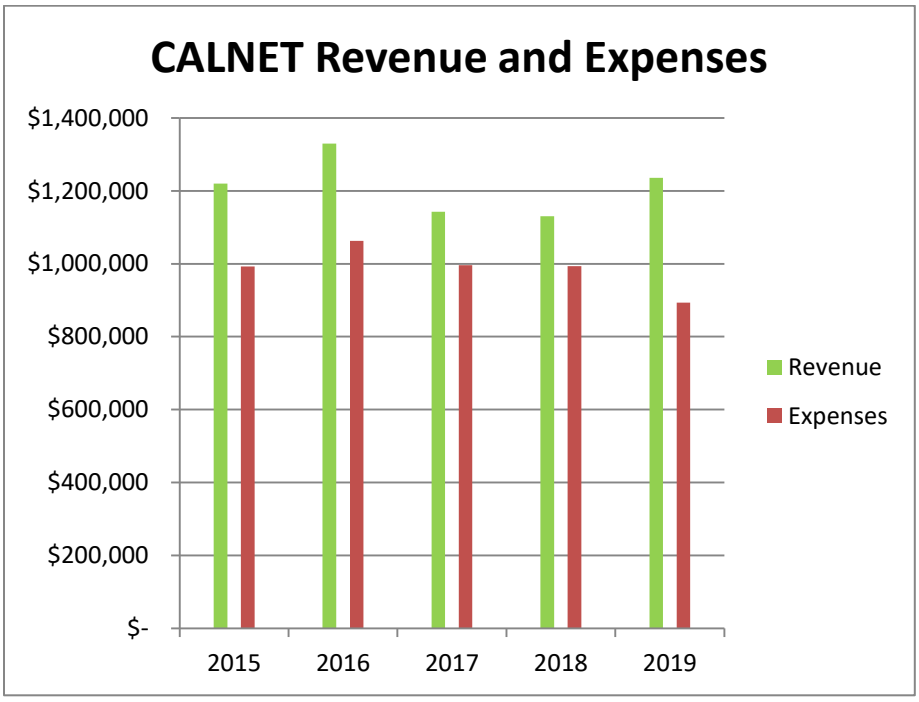


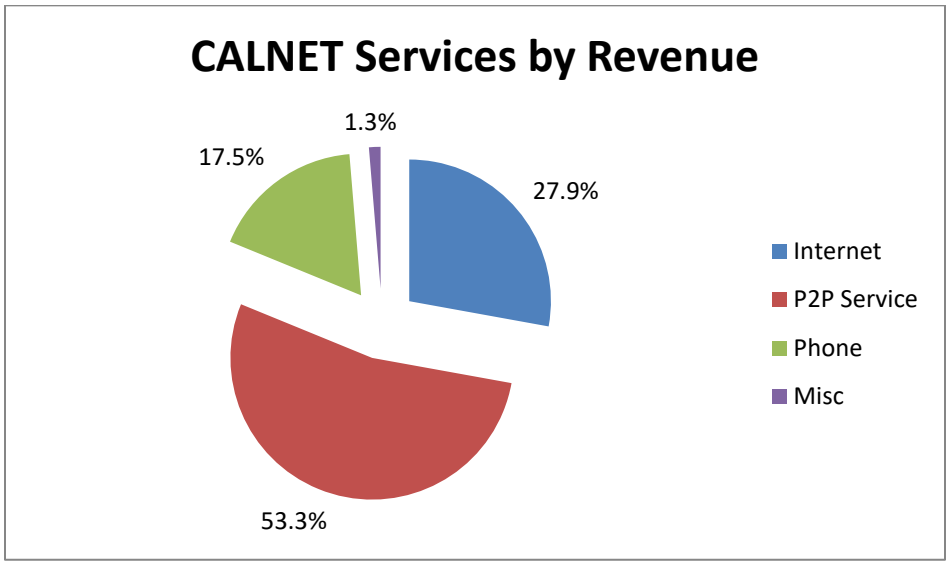
**Network Operations**
**Jeff Young**




**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 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| **Charges for Services** | | | | | |
| 344360 | Penalties | $ (3,819) | $ (4,000) | $ (4,000) | $ (4,000) |
| 344500 | Telephone | (206,077) | (204,000) | (204,000) | (205,000) |
| 344510 | Telephone - Long Distance | (2,930) | (2,900) | (2,900) | (2,900) |
| 344650 | 100 MB Ethernet | (395,753) | (362,600) | (362,600) | (350,000) |
| 344651 | Dark Fiber Lease | (37,979) | (36,000) | (36,000) | (39,800) |
| 344652 | Data Fees | (144,199) | (136,000) | (136,000) | (145,000) |
| 344653 | Data Fees - School | (35,460) | (38,400) | (38,400) | (38,400) |
| 344654 | T-1 Service Connections | (7,350) | - | - | - |
| 344656 | Lease Space | (8,040) | (8,040) | (8,040) | (8,040) |
| 344660 | Internet | (29,493) | (29,000) | (29,000) | (30,500) |
| 344661 | 128K Internet Service | (10,487) | (10,000) | (10,000) | (11,500) |
| 344663 | 512K Internet Service | (236,328) | (230,000) | (230,000) | (270,000) |
| 344665 | Internet Service | (34,502) | (35,000) | (35,000) | (33,700) |
| 344670 | E-Mail Service | (6,536) | (6,500) | (6,500) | (6,650) |
| 344680 | Web Hosting | (240) | (240) | (240) | (240) |
| 344681 | Outside Copper | (600) | (600) | (600) | (600) |
| 344698 | Special Services | (10,172) | (5,000) | (5,000) | (7,000) |
| **Other** | | | | | |
| 361006 | Interest Revenues Investments | (28,139) | (13,400) | (13,400) | (12,720) |
| 361007 | Interest Revenue - Specific | (2,378) | (4,200) | (4,200) | (18,566) |
| 363000 | Unrealized Gain or Loss Inv. | (14,814) | (5,475) | (5,475) | - |
| 363002 | Unrealized Gain or Loss Inv. | (6,836) | (2,625) | (2,625) | - |
| 389000 | Miscellaneous Revenue | (267) | (400) | (400) | (300) |
| 392100 | Gain on Sale of Assets (Taxed) | (300) | - | - | - |
| 392101 | Gain on Sale of Assets (NonTaxable) | (11,605) | - | - | - |
| **Transfer In** | | | | | |
| 391125 | Transfer In - Labor & Equip. | (1,078) | (1,000) | (1,000) | (400) |
| 391126 | Transfer In - Utilities | (124) | - | - | - |
| **TOTAL** | **TELECOMMUNICATION REVENUES** | **$ (1,235,506)** | **$ (1,135,380)** | **$ (1,135,380)** | **$ (1,185,316)** |

| **(2494750) TELECOMMUNICATIONS** | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 229,053 | $ 236,612 | $ 236,612 | $ 241,336 |
| 511300 | Overtime | - | 500 | 500 | 500 |
| 512100 | Group Insurance | 36,703 | 40,253 | 40,253 | 58,363 |
| 512101 | Insurance Deductible Reimbursement | 774 | 882 | 882 | 1,142 |
| 512200 | FICA Contributions | 13,940 | 14,829 | 14,829 | 15,122 |
| 512300 | Medicare | 3,274 | 3,468 | 3,468 | 3,537 |
| 512401 | Retirement Plan Employer Contributions | 12,985 | 11,949 | 11,949 | 14,195 |
| 512402 | Retirement Plan Administrative Costs | 714 | 714 | 714 | 725 |
| 512700 | Workers' Compensation Insurance | 5,342 | 5,081 | 5,081 | 4,247 |
| 512999 | Amounts Capitalized | (8,073) | - | - | - |
| **Purchased & Contracted Services** | | | | | |
| 521201 | Legal & Auditing | 1,876 | 2,500 | 2,500 | 2,500 |
| 521204 | Medical Services | 125 | 255 | 255 | 200 |
| 521209 | Miscellaneous Professional Services | 1,796 | 20,000 | 20,000 | 10,000 |
| 522001 | Linen Services | 520 | 520 | 520 | 520 |
| 522002 | Exterminating Services | 196 | 200 | 200 | 200 |
| 522112 | Garbage Pickup - Commercial | 522 | 500 | 500 | 525 |
| 522200 | Interdepartmental Services | 1,202 | 1,000 | 1,000 | 1,000 |
| 522201 | Repairs & Maintenance - Vehicles | 526 | 3,000 | 3,000 | 2,000 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| 522202 | Repairs & Maintenance - Equipment | 47,190 | 61,100 | 61,100 | 54,000 |
| 522310 | Rental of Land & Buildings | 19,800 | 19,800 | 19,800 | 19,800 |
| 522320 | Rental of Equipment & Vehicles | - | 500 | 500 | 500 |
| 522321 | Pole Rental | 42,325 | 45,000 | 45,000 | 46,000 |
| 522330 | Franchise Fees - City | 45,856 | 43,810 | 43,810 | 45,829 |
| 523101 | General Liability Insurance | 1,587 | 1,318 | 1,318 | 1,588 |
| 523102 | Property Insurance | 961 | 961 | 961 | 971 |
| 523103 | Vehicle Insurance | 1,755 | 1,948 | 1,948 | 1,584 |
| 523104 | Surety Bonds | 54 | 54 | 54 | 52 |
| 523109 | Cyber Liability Insurance | - | - | - | 302 |
| 523200 | Telephone - City | 4,033 | 4,100 | 4,100 | 4,100 |
| 523201 | Telephone - Other | 37,883 | 40,000 | 40,000 | 40,000 |
| 523203 | Data Service - City | 2,525 | 2,600 | 2,600 | 2,800 |
| 523205 | Cell Phone/Radio | 1,015 | 1,000 | 1,000 | 963 |
| 523208 | GA Web Telecomm Service | 98,147 | 100,000 | 100,000 | 75,600 |
| 523209 | Internet Service | 1,004 | 750 | 750 | 4,392 |
| 523210 | E-Mail | 210 | 210 | 210 | 210 |
| 523220 | Postage | 7 | 200 | 200 | 200 |
| 523300 | Advertising | 1,488 | 1,500 | 1,500 | 1,600 |
| 523500 | Travel | 2,987 | 3,000 | 3,000 | 3,800 |
| 523600 | Dues & Fees | 254 | 550 | 550 | 500 |
| 523602 | FCC/PSC Fees | 11,642 | 12,000 | 12,000 | 12,000 |
| 523604 | Bank Service Charges | 84 | 200 | 200 | 250 |
| 523605 | Investment Fees - Specific | 55 | 125 | 125 | - |
| 523700 | Education & Training | - | 600 | 600 | 700 |
| 523800 | Licenses | 22 | - | - | - |
| **Supplies** | | | | | |
| 531005 | PVC Parts | - | 500 | 500 | 500 |
| 531010 | PVC Pipe | - | 4,500 | 4,500 | 4,500 |
| 531011 | Wire | 3,537 | 15,000 | 15,000 | 15,000 |
| 531020 | Other | 7,044 | 20,000 | 20,000 | 20,000 |
| 531029 | Inventory Change | (30,480) | - | - | - |
| 531100 | General Supplies & Materials | 9,897 | 10,000 | 10,000 | 10,000 |
| 531120 | Office Supplies | 300 | 250 | 250 | 275 |
| 531125 | Printer/Copier Supplies | 146 | 400 | 400 | 400 |
| 531130 | Purchased Uniforms | 1,259 | 1,300 | 1,300 | 1,300 |
| 531140 | Repairs & Maintenance - Equipment | 141 | 1,500 | 1,500 | 1,500 |
| 531141 | Repairs & Maintenance - Vehicles | 278 | 1,000 | 1,000 | 2,000 |
| 531143 | Repairs & Maintenance - Systems | 1,187 | 2,000 | 2,000 | 2,000 |
| 531210 | Water/Sewer Services | 263 | 300 | 300 | 300 |
| 531220 | Natural Gas | 1,349 | 1,200 | 1,200 | 1,200 |
| 531230 | Electric Service - City | 15,787 | 17,500 | 17,500 | 17,500 |
| 531270 | Gasoline | 1,960 | 2,000 | 2,000 | 1,800 |
| 531271 | Diesel Fuel | 1,813 | 1,500 | 1,500 | 2,200 |
| 531600 | Small Equipment <$5000 | 15,226 | 20,000 | 20,000 | 12,000 |
| 531601 | Computer Equipment | 7,363 | 3,500 | 3,500 | 3,500 |
| 531605 | Infrastructure <$20000 | 22,482 | 12,000 | 12,000 | 8,000 |
| **Capital Outlay** | | | | | |
| 542100 | Machinery | - | - | - | 50,000 |
| **Interfund** | | | | | |
| 551100 | Interfund Allocation - General | 5,339 | 4,038 | 4,038 | 4,106 |
| 554100 | Interfund Allocation - Utilities | 52,390 | 62,345 | 62,345 | 64,788 |
| **Depreciation** | | | | | |
| 561000 | Depreciation | 148,170 | - | - | - |
| 562000 | Amortization | 482 | 550 | 550 | - |
| 562001 | Amortization - Specific Investments | 334 | 300 | 300 | 1,652 |
| **Other** | | | | | |
| 573901 | Bad Debts Expense | 39 | - | - | - |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Debt Service** | | | | | |
| 581410 | Principal - Advance from Electric | - | 114,330 | 114,330 | 149,310 |
| 582410 | Interest - Advance from Electric | 4,702 | 3,565 | 3,565 | 4,427 |
| **Transfers** | | | | | |
| 619000 | Transfer Out - Renewal & Replacement | - | 152,213 | 152,213 | 133,205 |
| **TOTAL** | **TELECOMMUNICATIONS EXPENSES** | **$ 893,366** | **$ 1,135,380** | **$ 1,135,380** | **$ 1,185,316** |
| **TOTAL** | **TELECOMMUNICATIONS FUND** | **$ (342,139)** | **$ -** | **$ -** | **$ -** |

# TELECOMMUNICATIONS FOOTNOTES

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

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

**2 Debt**

| *Type of Loan* | *Description* | *Original Amount of Loan* | *Balance - 6/30/2020* | *Principal Pd. FYE 6/30/2021* | *Interest Pd. FYE 6/30/2021* | *Balance 6/30/2021* |
|---|---|---|---|---|---|---|
| Start-Up | Electric Reserve | $ 2,033,826 | $ 284,996 | $ 149,310 | $ 4,427 | $ 135,686 |

**3 Capital Outlay**

| | |
|---|---|
| Machinery - Orbital Backup server ($45k), Orbital fiber cabinet ($5k) | $ 50,000 |
| **Total** | $ 50,000 |

# 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, enable a safe and productive environment for those employees and the community. This goal will ensure that the distribution system is maintained at the highest level of quality and reliability. The Electric Department is committed to customer satisfaction and a state-of-the-art approach to power supply, while maintaining some of the lowest Electric rates in the country. We believe our customers are not just a bottom-line number, but are our neighbors.**

**Vision: To be so Reliable our community takes us for granted.**
**Values: It's not enough to do things right, you have to do the right thing.**

The City of Calhoun Electric System is a participant city of the Municipal Electric Authority of Georgia (MEAG). The City's electric system generates and distributes electricity to approximately 5,400 of Calhoun's residential, commercial and industrial citizens. The electric system has, in it's over 100-year history, maintained reliable and low-cost service, with the goal of being the power supplier of choice.




The national award-winning 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

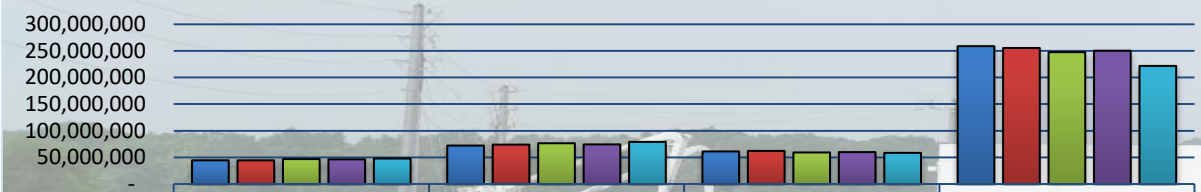
Powering our Community's Progress Since 1907

MEAG POWER | RR | GECG

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

RP3 Reliable Public Power Provider

# SALES BY CUSTOMER TYPE

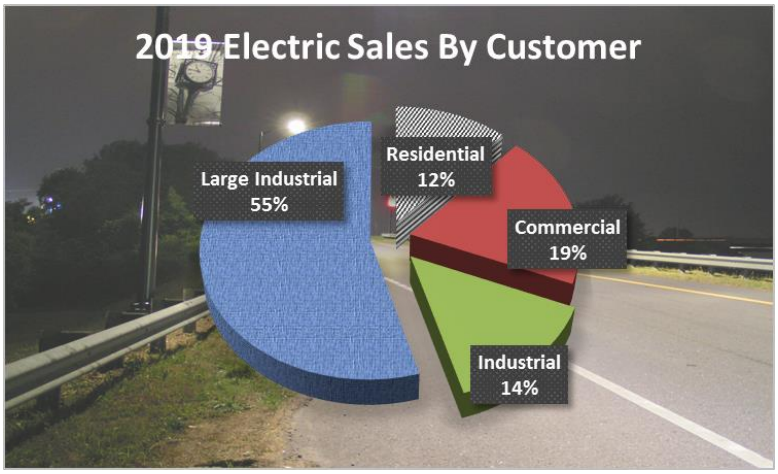



| | Residential | Commercial | Industrial | Large Industrial |
|---|---|---|---|---|
| 2015 | 44,564,206 | 72,294,893 | 61,268,974 | 259,175,135 |
| 2016 | 44,497,245 | 74,069,734 | 62,231,564 | 255,647,310 |
| 2017 | 46,917,635 | 76,650,100 | 59,348,452 | 247,905,738 |
| 2018 | 46,387,635 | 74,447,295 | 60,007,020 | 250,529,786 |
| 2019 | 47,951,201 | 79,185,128 | 58,524,530 | 222,016,363 |

## FISCAL YEAR - KWH SOLD




| | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|
| KWH Sales | 437,369,857 | 436,508,643 | 430,890,025 | 431,371,736 | 407,677,222 |



## (2480000) ELECTRIC FUND

| Revenues | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Intergovernmental Revenue** | | | | | |
| 334110 | Direct State Grants | $ (116,975) | $ - | $ - | $ - |
| **Charges for Services** | | | | | |
| 344265 | Processing Fee - Dep. Refund | (7) | - | - | - |
| 344300 | Electric | - | (28,622,540) | (28,622,540) | (27,201,096) |
| 344302 | Electric - Unmetered Commercial | (14,488) | - | - | - |
| 344303 | Electric - Unmetered Industrial | (11,988,536) | - | - | - |
| 344311 | Electric - Residential Sale | (4,285,760) | - | - | - |
| 344312 | Electric - Commercial Sales | (8,170,096) | - | - | - |
| 344313 | Electric - Industrial Sales | (1,737,839) | - | - | - |
| 344315 | Electric - Commercial KVAR | (11,696) | - | - | - |
| 344316 | Electric - Industrial Sales | (7,161) | - | - | - |
| 344317 | Electric Demand - Commercial | (1,242,108) | - | - | - |
| 344318 | Electric Demand - Industrial | (249,355) | - | - | - |
| 344319 | Electric Demand - Residential | (258,214) | - | - | - |
| 344320 | Electric - Security Lights | (392,529) | - | - | - |
| 344321 | Public Street/Highway Lighting | (150,555) | (150,435) | (150,435) | (150,435) |
| 344324 | Commercial & Admin. Electricity | (18,000) | (18,000) | (18,000) | (18,000) |
| 344340 | Sales for Resale | (254,357) | (225,000) | (225,000) | (225,000) |
| 344360 | Penalties | (126,049) | (140,000) | (140,000) | (140,000) |
| 344370 | Temporary Power | (3,120) | (500) | (500) | (500) |
| 344371 | Fuel Adjustment | (6,007,791) | (5,000,000) | (5,000,000) | (5,000,000) |
| 344378 | Cut Off Charges | (2,094) | (1,000) | (1,000) | (1,000) |
| 344380 | Rental Income | (24,500) | (24,200) | (24,200) | (24,200) |
| 344381 | Electric Pole Rent | (117,929) | (100,000) | (100,000) | (100,000) |
| 344390 | Recovery of Bad Debt | (10,815) | (3,000) | (3,000) | (3,000) |
| 344391 | Reconnect Fee | (50) | (100) | (100) | (100) |
| 344395 | Emergency Storm Assistance | (286,885) | - | - | - |
| 344398 | Special Services Department | (44,953) | (25,000) | (25,000) | (25,000) |
| 349300 | Bad Check Fees | (805) | (400) | (400) | (400) |
| **Other** | | | | | |
| 361001 | Interest Revenue - Special | (960,680) | (110,000) | (110,000) | (300,000) |
| 361003 | Interest Income - Interfund | (19,689) | (11,742) | (11,742) | (11,124) |
| 361006 | Interest Revenue Investments | (169,493) | (180,700) | (180,700) | (130,231) |
| 361007 | Interest Revenue Specific Investment | (47,962) | (77,000) | (77,000) | (190,213) |
| 363000 | Unrealized Gain or Loss | (198,627) | (71,850) | (71,850) | - |
| 363001 | Unrealized Gain/Loss MEAG et al | (117,669) | (29,723) | (29,723) | (29,723) |
| 363002 | Unrealized Gain or Loss Investment | (121,465) | (32,775) | (32,775) | - |
| 383000 | Reimb. for Damaged Property | (64,400) | (1,000) | (1,000) | (1,000) |
| 389000 | Miscellaneous Revenue | (2,419) | (3,000) | (3,000) | (10,000) |
| 389001 | Sales Tax Vendor's Compensation | (8,816) | (8,700) | (8,700) | (8,700) |
| 389003 | Employee Jury Duty Pay | (120) | - | - | - |
| 389005 | Sale of Scrap/Surplus | (51) | (1,000) | (1,000) | (1,000) |
| 389047 | MEAG Telecommunication Rebate | (3,099) | (3,200) | (3,200) | (3,200) |
| 389048 | Electric Power Rebates | (573,489) | (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 | (1,098) | (200) | (200) | (200) |
| **REVENUES** | | **$ (37,820,744)** | **$ (35,150,065)** | **$ (35,150,065)** | **$ (33,883,122)** |

| (2484640) ELECTRIC DISTRIBUTION | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 1,013,126 | $ 1,167,547 | $ 1,167,547 | $ 1,199,861 |
| 511300 | Overtime | 160,177 | 40,000 | 40,000 | 60,000 |
| 512100 | Group Insurance | 204,638 | 251,095 | 251,095 | 260,418 |
| 512101 | Insurance Deductible Reimb. | 4,569 | 4,998 | 4,998 | 5,141 |
| 512200 | FICA Contributions | 70,766 | 75,364 | 75,364 | 78,609 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| 512300 | Medicare | 16,458 | 17,625 | 17,625 | 18,384 |
| 512401 | Ret. Plan Employer Contrib. | 56,822 | 50,767 | 50,767 | 68,054 |
| 512402 | Retirement Plan Admin. Costs | 3,122 | 3,031 | 3,031 | 3,476 |
| 512500 | Tuition Reimbursements | - | 4,000 | 4,000 | 4,000 |
| 512700 | Workers' Comp. Insurance | 16,268 | 20,922 | 20,922 | 21,763 |
| 512999 | Amounts Capitalized | (15,165) | - | - | - |
| **Purchased & Contracted Services** | | | | | |
| 521200 | Engineering | 342 | 6,000 | 6,000 | 6,000 |
| 521201 | Legal & Auditing | 45,479 | 100,000 | 100,000 | 100,000 |
| 521204 | Medical Services | 685 | 450 | 450 | 600 |
| 521205 | Consulting | 219,984 | 220,000 | 220,000 | 250,000 |
| 521209 | Miscellaneous Professional Services | 593 | 500 | 500 | 500 |
| 521300 | Technical | 51,336 | 70,000 | 70,000 | 80,000 |
| 522001 | Linen Services | 3,856 | 4,000 | 4,000 | 4,500 |
| 522002 | Exterminating Services | 196 | 225 | 225 | 300 |
| 522112 | Garbage Pickup - Commercial | 4,880 | 4,500 | 4,500 | 5,000 |
| 522130 | Janitorial Services | 140 | 500 | 500 | 500 |
| 522200 | Interdepartmental Services | 1,530 | 3,000 | 3,000 | 3,000 |
| 522201 | Repairs & Maint. - Vehicles | 52,357 | 30,000 | 30,000 | 39,000 |
| 522202 | Repairs & Maint. - Equipment | 6,625 | 30,000 | 30,000 | 30,000 |
| 522203 | Repairs & Maint. - Building | 2,079 | 7,500 | 7,500 | 7,500 |
| 522320 | Rental of Equipment & Vehicles | 28,692 | 28,000 | 28,000 | 32,000 |
| 522330 | Franchise Fees - City | 1,152,712 | 1,144,902 | 1,144,902 | 1,146,941 |
| 522350 | Rents & Royalties | - | 1,717,352 | 1,717,352 | 1,720,411 |
| 523101 | General Liability Insurance | 10,202 | 8,739 | 8,739 | 9,402 |
| 523102 | Property Insurance | 3,292 | 3,166 | 3,166 | 3,469 |
| 523103 | Vehicle Insurance | 9,779 | 9,743 | 9,743 | 11,117 |
| 523104 | Surety Bonds | 236 | 236 | 236 | 256 |
| 523109 | Cyber Liability Insurance | - | - | - | 2,187 |
| 523200 | Telephone - City | 5,214 | 6,000 | 6,000 | 6,000 |
| 523203 | Data Service - City | 5,409 | 6,000 | 6,000 | 7,000 |
| 523205 | Cell Phone/Radio | 4,524 | 6,000 | 6,000 | 4,287 |
| 523209 | Internet Service | 3,967 | 4,000 | 4,000 | 4,635 |
| 523210 | E-Mail | 378 | 450 | 450 | 450 |
| 523220 | Postage | 447 | 1,200 | 1,200 | 1,200 |
| 523300 | Advertising | - | 500 | 500 | 600 |
| 523400 | Printing & Binding | 506 | 500 | 500 | 700 |
| 523500 | Travel | 11,038 | 10,000 | 10,000 | 11,000 |
| 523600 | Dues & Fees | 2,113 | 3,000 | 3,000 | 3,000 |
| 523604 | Bank Service Charges | 5,337 | 4,800 | 4,800 | 7,000 |
| 523605 | Investment Fees - Specific | 338 | 1,550 | 1,550 | - |
| 523700 | Education & Training | 4,591 | 6,500 | 6,500 | 7,000 |
| 523800 | Licenses | 130 | 375 | 375 | 375 |
| 523850 | Contract Labor | 175,708 | 77,500 | 77,500 | 100,000 |
| **Supplies** | | | | | |
| 531001 | Stone/Gravel | - | 1,000 | 1,000 | 1,000 |
| 531005 | PVC Parts | - | 1,000 | 1,000 | 1,000 |
| 531008 | Meters & Accessories | 21,634 | 70,000 | 70,000 | 50,000 |
| 531010 | PVC Pipe | - | 2,000 | 2,000 | 2,000 |
| 531011 | Wire | 60,105 | 55,000 | 55,000 | 55,000 |
| 531013 | Poles | 28,938 | 35,000 | 35,000 | 35,000 |
| 531014 | Transformers | 139,768 | 150,000 | 150,000 | 150,000 |
| 531015 | Street Lights & Accessories | 20,851 | 55,000 | 55,000 | 45,000 |
| 531020 | Other | 105,102 | 90,000 | 90,000 | 90,000 |
| 531029 | Inventory Change | 131,172 | - | - | - |
| 531100 | General Supplies & Materials | 12,280 | 14,000 | 14,000 | 15,000 |
| 531104 | Protective/Safety Supplies | 25,789 | 22,000 | 22,000 | 30,000 |
| 531108 | Underground Supplies | 6,365 | 8,000 | 8,000 | 8,000 |
| 531120 | Office Supplies | 1,433 | 1,400 | 1,400 | 1,400 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| 531125 | Printer/Copier Supplies | 391 | 1,000 | 1,000 | 2,000 |
| 531130 | Purchased Uniforms | 2,908 | 6,300 | 6,300 | 7,000 |
| 531140 | Repairs & Maintenance - Equipment | 1,436 | 17,000 | 17,000 | 15,000 |
| 531141 | Repairs & Maintenance - Vehicles | 12,417 | 10,000 | 10,000 | 10,000 |
| 531142 | Repairs & Maintenance - Buildings | 1,539 | 10,000 | 10,000 | 8,000 |
| 531210 | Water/Sewer Services | 590 | 1,000 | 1,000 | 1,000 |
| 531220 | Natural Gas Service | 9,104 | 8,000 | 8,000 | 8,000 |
| 531230 | Electric Service - City | 11,390 | 14,000 | 14,000 | 14,000 |
| 531270 | Gasoline | 14,315 | 14,000 | 14,000 | 14,000 |
| 531271 | Diesel Fuel | 16,597 | 16,000 | 16,000 | 17,800 |
| 531300 | Food for Meetings | 242 | 1,000 | 1,000 | 1,000 |
| 531400 | Books & Periodicals | 150 | 200 | 200 | 250 |
| 531500 | Purchased Power | 27,396,590 | 27,500,000 | 27,500,000 | 25,200,000 |
| 531600 | Small Equipment <$5000 | 12,011 | 11,000 | 11,000 | 12,000 |
| 531601 | Computer Supplies | 4,646 | 10,000 | 10,000 | 10,000 |
| **Capital Outlay** | | | | | |
| 541200 | Site Improvements | - | 40,000 | 40,000 | 40,000 |
| 541480 | Infrastructure | - | 139,000 | 139,000 | 170,000 |
| 542100 | Machinery | - | 180,000 | 180,000 | 275,000 |
| **Interfund** | | | | | |
| 551100 | Interfund Allocation - General | 43,748 | 37,863 | 37,863 | 40,134 |
| 554100 | Interfund Allocation - Utilities | 581,021 | 635,340 | 635,340 | 656,189 |
| **Depreciation** | | | | | |
| 561000 | Depreciation | 1,017,871 | - | - | - |
| 562000 | Amortization | 6,357 | 6,900 | 6,900 | - |
| 562001 | Amortization (Specific) | 6,129 | 3,700 | 3,700 | 26,259 |
| **Other** | | | | | |
| 573002 | Solar Panel Credits | 606 | 650 | 650 | 650 |
| 573900 | Cash Over or Short | 103 | 250 | 250 | 250 |
| 573901 | Bad Debts Expense | 15,880 | 262,000 | 262,000 | 50,000 |
| 578001 | Damages to Other Property | - | 2,000 | 2,000 | 2,000 |
| **Transfer Out** | | | | | |
| 611001 | General Fund | 1,873,156 | - | - | - |
| 611011 | Labor/Equipment | 17,394 | 15,000 | 15,000 | 15,000 |
| 611013 | Utilities Labor/Equipment | 26,804 | 15,000 | 15,000 | 15,000 |
| 619000 | Renewal & Replacement | - | 445,437 | 445,437 | 1,374,506 |
| **TOTAL** | **ELECTRIC DISTRIBUTION** | **$ 34,972,309** | **$ 35,059,577** | **$ 35,059,577** | **$ 33,794,074** |

## 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 |
| Jessie Shook | Nicholas Sane | Gary Teague |
| Matthew Chapman | Jonathan Rains | Nathan Stokes |
| Kenny Rogers | Edward Defoor | Robert Pritchett |
| Dennis Henry | Darrell Nicholson | Gregory Dodd |
| Nicholas Land | | |

**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 6/30/2020* | *Principal Paid 6/30/2021* | *Interest Paid 6/30/2021* | *Balance 6/30/2021* |
|---|---|---|---|---|---|
| Advances | Telecommunications | $ 284,996 | $ 149,310 | $ 3,510 | $ 135,686 |
| Advances | Sw. Plant Prop. | 139,249 | 33,643 | 1,267 | $ 105,606 |
| Advances | Utility Bldg. Renovation | 379,729 | 76,820 | 3,510 | $ 302,909 |
| Advances | Hwy. 53 Trans. Main | 206,431 | 38,112 | 1,267 | $ 168,319 |
| ***TOTAL*** | | **$ 1,010,405** | **$ 261,803** | **$ 11,742** | **$ 748,602** |

**5 Capital Outlay**

| | |
|---|---|
| Site Improvement -Repair pole barn and make supply yard more accessible | $ 40,000 |
| Infrastructure-Replace 100 HID lights with LED ($100k), convert overhead to underground Garden Hills ($20k); convert overhead to underground Garden Hills Apts and Brent Stepp subdivision ($50k) | 170,000 |
| Machinery - Replace 2004 Digger/Derrick | 275,000 |
| **Total** | **$ 485,000** |

| **(2484650) ELECTRIC GENERATOR** | | **FY 2019** | **ORIGINAL** | **REVISED** | **FY 2021** |
|---|---|---|---|---|---|
| **Purchased & Contracted Services** | | **ACTUALS** | **BUDGET** | **BUDGET** | **BUDGET** |
| 521300 | Technical | $ 19,983 | $ 20,000 | $ 20,000 | $ 20,000 |
| 522200 | Interdepartmental Services | - | 3,000 | 3,000 | 2,000 |
| 522202 | Repairs & Maintenance - Equipment | 16,658 | 30,000 | 30,000 | 30,000 |
| 522320 | Rental of Equipment & Vehicles | - | 5,000 | 5,000 | 5,000 |
| 523101 | General Liability Insurance | 358 | 469 | 469 | 127 |
| 523102 | Property Insurance | 4,644 | 4,642 | 4,642 | 4,689 |
| 523109 | Cyber Liability Insurance | - | - | - | 35 |
| 523200 | Telephone - City | 433 | 500 | 500 | 500 |
| 523203 | Data Service - City | 1,246 | 1,325 | 1,325 | 1,325 |
| 523209 | Internet Service | 180 | 360 | 360 | 180 |
| 523210 | E-Mail | 42 | 42 | 42 | 42 |
| **Supplies** | | | | | |
| 531140 | Repairs & Maintenance - Equipment | 29 | 10,000 | 10,000 | 10,000 |
| 531210 | Water/Sewer Services | 142 | 150 | 150 | 150 |
| 531220 | Natural Gas Services | - | 5,000 | 5,000 | 5,000 |
| 531230 | Electric Service - City | 4,468 | 5,000 | 5,000 | 5,000 |
| 531271 | Diesel Fuel | 3,423 | 5,000 | 5,000 | 5,000 |
| **TOTAL** | **ELECTRIC GENERATOR** | **$ 51,606** | **$ 90,488** | **$ 90,488** | **$ 89,048** |
| **TOTAL ELECTRIC FUND** | | **$ (2,796,830)** | **$ -** | **$ -** | **$ -** |



# 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 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **(6000000) UTILITY ADMIN INT SERVICE FUND** | | | | | |
| **Revenues** | | | | | |
| **Charges for Services** | | | | | |
| 341400 | Charges for Paper/Copy/Books | $ (118) | $ - | $ - | $ - |
| 341750 | Internal Service Charges - General | (446,562) | (483,915) | (483,915) | (503,064) |
| 341751 | Internal Service Charges - Utility | (2,707,041) | (2,928,173) | (2,928,173) | (3,067,117) |
| **Other** | | | | | |
| 381000 | Rents & Royalties | (39,600) | (12,000) | (12,000) | (12,000) |
| 389000 | Miscellaneous Revenue | (246) | - | - | - |
| 389003 | Employee Jury Duty Pay | (30) | - | - | - |
| **Transfer In** | | | | | |
| 391125 | Labor & Equipment -General | (387) | - | - | - |
| 391126 | Labor & Equipment Transfer In-Utilities | (1,265) | - | - | - |
| **Transfer Out** | | | | | |
| 611010 | Transfers Out | 39,600 | - | - | - |
| **TOTAL** | **REVENUES** | **$ (3,155,649)** | **$ (3,424,088)** | **$ (3,424,088)** | **$ (3,582,181)** |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 REVISED BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **(6114100) UTILITIES ADMINISTRATION** | | | | | |
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 126,023 | $ 129,638 | $ 129,638 | 132,234 |
| 512100 | Group Insurance | 12,851 | 14,098 | 14,098 | 15,344 |
| 512101 | Insurance Deduct. Reimbursement | 272 | 294 | 294 | 286 |
| 512200 | FICA Contributions | 7,629 | 8,062 | 8,062 | 8,220 |
| 512300 | Medicare | 1,814 | 1,885 | 1,885 | 1,922 |
| 512401 | Retirement Plan Employer Contrib. | 7,182 | 6,739 | 6,739 | 7,777 |
| 512402 | Retirement Plan Administrative Costs | 396 | 403 | 403 | 397 |
| 512700 | Workers' Compensation Insurance | 196 | 347 | 347 | 264 |
| **Purchased & Contracted Services** | | | | | |
| 521201 | Legal & Auditing | 748 | 2,000 | 2,000 | 3,000 |
| 521203 | Computer Consulting | - | 600 | 600 | - |
| 521204 | Medical Services | - | 35 | 35 | - |
| 522001 | Linen Services | 499 | 600 | 600 | 600 |
| 522002 | Exterminating Services | 256 | 368 | 368 | 256 |
| 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 | 1,373 | 2,000 | 2,000 | 2,000 |
| 522201 | Repairs & Maintenance - Vehicles | 51 | 300 | 300 | 300 |
| 522202 | Repairs & Maintenance - Equipment | 12,407 | 15,620 | 15,620 | 16,500 |
| 522203 | Repairs & Maintenance - Buildings | 199 | 5,000 | 5,000 | 4,000 |
| 522320 | Rental of Equipment & Vehicles | 2,458 | 2,700 | 2,700 | 2,700 |
| 523101 | General Liability Insurance | 681 | 561 | 561 | 632 |
| 523102 | Property Insurance | 1,836 | 1,736 | 1,736 | 1,753 |
| 523103 | Vehicle Insurance | 657 | 584 | 584 | 602 |
| 523104 | Surety Bonds | 30 | 30 | 30 | 29 |
| 523109 | Cyber Liability Insurance | - | - | - | 135 |
| 523200 | Telephone - City | 25,217 | 26,300 | 26,300 | 25,500 |
| 523203 | Data Service - City | 39,359 | 40,500 | 40,500 | 46,125 |
| 523205 | Cell Phone/Radio | 509 | 750 | 750 | 500 |
| 523206 | Communications - Security | 1,320 | 3,500 | 3,500 | 1,800 |
| 523209 | Internet Service | 7,080 | 8,000 | 8,000 | 7,020 |
| 523210 | E-Mail | 1,526 | 1,500 | 1,500 | 1,638 |
| 523220 | Postage | 154 | 200 | 200 | 150 |
| 523300 | Advertising | - | 50 | 50 | - |
| 523400 | Printing & Binding | 659 | 700 | 700 | 700 |

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 ORIGINAL BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| 523500 | Travel | 2,306 | 3,000 | 3,000 | 3,000 |
| 523600 | Dues & Fees | 5,311 | 5,500 | 5,500 | 5,200 |
| 523604 | Bank Service Charges | - | 100 | 100 | 200 |
| 523700 | Education & Training | - | 500 | 500 | - |
| 523800 | Licenses | - | 75 | 75 | - |
| **Supplies** | | | | | |
| 531100 | General Supplies & Material | 3,995 | 5,000 | 5,000 | 5,000 |
| 531120 | Office Supplies | 827 | 1,800 | 1,800 | 1,200 |
| 531125 | Printer/Copier Supplies | 245 | 800 | 800 | 1,000 |
| 531130 | Purchased Uniforms & Protective | 60 | 325 | 325 | - |
| 531141 | Repairs & Maintenance - Vehicles | 138 | 300 | 300 | 300 |
| 531142 | Repairs & Maintenance - Buildings | 3,388 | 1,500 | 1,500 | 1,500 |
| 531210 | Water/Sewer Services | 4,012 | 4,200 | 4,200 | 4,200 |
| 531230 | Electric Service - City | 27,779 | 33,500 | 33,500 | 28,500 |
| 531270 | Gasoline | 1,013 | 1,000 | 1,000 | 1,000 |
| 531300 | Food for Meetings | 169 | 800 | 800 | 800 |
| 531400 | Books & Periodicals | 60 | 50 | 50 | 50 |
| 531600 | Small Equipment <$5000 | 3,400 | 5,000 | 5,000 | 3,500 |
| 531601 | Computer Equipment | - | 4,000 | 4,000 | 2,000 |
| **Interfund** | | | | | |
| 554100 | Interfund Allocation - Utilities | 2,615 | 4,193 | 4,193 | 4,345 |
| **Depreciation** | | | | | |
| 561000 | Depreciation | 116,137 | - | - | - |
| **Debt Service** | | | | | |
| 581410 | Advance from Electric | - | 76,057 | 76,057 | 76,820 |
| 582410 | Interest - Advance from Electric | 5,029 | 4,273 | 4,273 | 3,510 |
| **Transfers Out** | | | | | |
| 611010 | Transfers Out | - | 12,000 | 12,000 | 12,000 |
| **TOTAL** | **UTILITIES ADMINISTRATION** | **$ 442,910** | **$ 452,118** | **$ 452,118** | **$ 449,554** |

# 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 - 6/30/2020 | Principal Pd. FYE 6/30/2021 | Interest Pd. FYE 6/30/2021 | Balance - 6/30/2021 |
|---|---|---|---|---|---|---|
| Advance | Utility Bldg. Renovation | $1,204,542 | $ 379,729 | $ 76,820 | $ 3,510 | $ 302,909 |

# 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



**Andrea K. Bramlett, CPA**
**Director of Finance**



## (6114112) UTILITIES - FINANCE

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 ORIGINAL BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 481,977 | $ 489,759 | $ 489,759 | $ 499,527 |
| 511300 | Overtime | 55 | 500 | 500 | 500 |
| 512100 | Group Insurance | 98,142 | 107,609 | 107,609 | 117,606 |
| 512101 | Insurance Deduct. Reimbursement | 2,070 | 2,352 | 2,352 | 2,285 |
| 512200 | FICA Contributions | 27,747 | 30,396 | 30,396 | 31,002 |
| 512300 | Medicare | 6,463 | 7,109 | 7,109 | 7,250 |
| 512401 | Retirement Plan Employer Contrib. | 26,601 | 24,962 | 24,962 | 29,382 |
| 512402 | Retirement Plan Administrative Costs | 1,465 | 1,491 | 1,491 | 1,501 |
| 512700 | Workers' Compensation Insurance | 637 | 565 | 565 | 585 |
| **Purchased & Contracted Services** | | | | | |
| 521203 | Computer Consulting | - | 5,000 | 5,000 | 5,000 |
| 521204 | Medical Services | - | 75 | 75 | 75 |
| 522200 | Interdepartmental Services | 239 | 500 | 500 | 800 |
| 522202 | Repairs & Maint. - Equip. | 1,536 | 2,100 | 2,100 | 2,000 |
| 522207 | Munis IT | 2,504 | 3,000 | 3,000 | 1,000 |
| 523101 | General Liability Insurance | 1,089 | 1,000 | 1,000 | 984 |
| 523104 | Surety Bonds | 111 | 111 | 111 | 107 |
| 523109 | Cyber Liability Insurance | - | - | - | 267 |
| 523209 | Internet Service | 352 | 460 | 460 | 460 |
| 523220 | Postage | 1,416 | 1,500 | 1,500 | 1,800 |
| 523300 | Advertising | - | 200 | 200 | 100 |
| 523400 | Printing & Binding | 2,731 | 1,400 | 1,400 | 3,000 |
| 523500 | Travel | 1,578 | 3,200 | 3,200 | 2,800 |
| 523600 | Dues & Fees | 390 | 900 | 900 | 910 |
| 523700 | Education & Training | 1,484 | 9,600 | 9,600 | 1,600 |
| 523800 | Licenses | - | 100 | 100 | 100 |
| **Supplies** | | | | | |
| 531120 | Office Supplies | 60 | - | - | 250 |
| 531125 | Printer/Copier Supplies | 708 | 1,600 | 1,600 | 2,000 |
| 531400 | Books & Periodicals | - | 300 | 300 | 300 |
| 531600 | Small Equipment <$5000 | 360 | 400 | 400 | 400 |
| 531601 | Computer Equipment | 325 | 6,300 | 6,300 | 5,200 |
| **Capital Outlay** | | | | | |
| 542400 | Computers - Printers/Access. | - | 14,500 | 14,500 | - |
| **TOTAL** | **UTILITIES - FINANCE** | **$ 660,472** | **$ 718,289** | **$ 718,289** | **$ 720,091** |

## UTILITIES - FINANCE FOOTNOTES

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

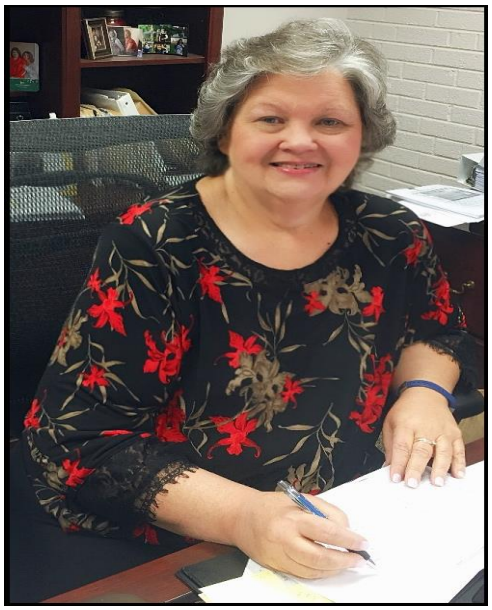
**6114112**

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

# 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 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 ORIGINAL BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 139,828 | $ 143,176 | $ 143,176 | $ 117,835 |
| 511300 | Overtime | 769 | 1,100 | 1,100 | 1,100 |
| 512100 | Group Insurance | 47,118 | 57,043 | 57,043 | 48,019 |
| 512101 | Insurance Deduct. Reimbursement | 844 | 1,273 | 1,273 | 1,237 |
| 512200 | FICA Contributions | 8,242 | 8,945 | 8,945 | 7,374 |
| 512300 | Medicare | 1,940 | 2,092 | 2,092 | 1,725 |
| 512401 | Retirement Plan Employer Contrib. | 6,868 | 6,743 | 6,743 | 6,319 |
| 512402 | Retirement Plan Administrative Costs | 377 | 403 | 403 | 323 |
| 512700 | Workers' Compensation Insurance | 345 | 382 | 382 | 311 |
| **Purchased & Contracted Services** | | | | | |
| 521204 | Medical Services | - | - | - | 200 |
| 522200 | Interdepartmental Services | 133 | 500 | 500 | 500 |
| 522202 | Repairs & Maint. - Equipment | - | - | - | 50 |
| 523101 | General Liability Insurance | 314 | 273 | 273 | 332 |
| 523104 | Surety Bonds | 32 | 32 | 32 | 32 |
| 523109 | Cyber Liability Insurance | - | - | - | 90 |
| 523300 | Advertising | - | 100 | 100 | 150 |
| 523400 | Printing & Binding | 778 | 700 | 700 | 900 |
| 523500 | Travel | 758 | 2,000 | 2,000 | 2,000 |
| **Supplies** | | | | | |
| 531100 | General Supplies & Material | 398 | 250 | 250 | 250 |
| 531120 | Office Supplies | 1,890 | 2,500 | 2,500 | 2,550 |
| 531125 | Printer/Copier Supplies | 328 | 400 | 400 | 400 |
| 531130 | Purchased Uniforms | 354 | 400 | 400 | 400 |
| 531600 | Small Equipment <$5000 | 389 | 6,500 | 6,500 | 2,000 |
| 531601 | Computer Equipment | - | 2,500 | 2,500 | 2,500 |
| **TOTAL** | **UTILITIES - TELLERS** | **$ 211,704** | **$ 237,312** | **$ 237,312** | **$ 196,597** |

## UTILITIES -TELLERS FOOTNOTES

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

Judy Reece
Shonda Schutz
Caitlyn Chambers
Rachel Coleman - part time
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 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 ORIGINAL BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Benefits | $ 85,444 | $ 88,227 | $ 88,227 | $ 89,993 |
| 512100 | Group Insurance | 5,440 | 413 | 413 | 519 |
| 512101 | Insurance Deductible Reimbursement | 262 | - | - | - |
| 512200 | FICA Contributions | 5,185 | 5,470 | 5,470 | 5,580 |
| 512300 | Medicare | 1,213 | 1,279 | 1,279 | 1,305 |
| 512401 | Retirement Plan Employer Contrib. | 4,791 | 4,495 | 4,495 | 5,293 |
| 512402 | Retirement Plan Administrative Costs | 264 | 269 | 269 | 270 |
| 512700 | Workers' Compensation Insurance | 141 | 130 | 130 | 138 |
| **Purchased & Contracted Services** | | | | | |
| 522200 | Interdepartmental Services | 387 | 400 | 400 | 400 |
| 523101 | General Liability Insurance | 179 | 157 | 157 | 154 |
| 523104 | Surety Bonds | 20 | 20 | 20 | 20 |
| 523109 | Cyber Liability Insurance | - | - | - | 42 |
| 523200 | Telephone - City | 1,397 | 1,500 | 1,500 | 1,425 |
| 523203 | Data Service - City | 1,424 | 1,500 | 1,500 | 1,600 |
| 523209 | Internet Service | 180 | 180 | 180 | 180 |
| 523210 | E-Mail | 84 | 85 | 85 | 84 |
| 523220 | Postage | 117 | 100 | 100 | 100 |
| 523400 | Printing & Binding | - | 75 | 75 | 50 |
| 523500 | Travel | - | 350 | 350 | 1,600 |
| 523600 | Dues & Fees | 60 | 250 | 250 | 75 |
| 523700 | Education & Training | - | 250 | 250 | 300 |
| **Supplies** | | | | | |
| 531100 | General Supplies & Material | 66 | - | - | - |
| 531120 | Office Supplies | 878 | 600 | 600 | 800 |
| 531125 | Printer/Copier Supplies | 908 | 1,000 | 1,000 | 1,100 |
| 531140 | Repairs & Maintenance - Equipment | - | 100 | 100 | - |
| 531400 | Books & Periodicals | - | 100 | 100 | 50 |
| 531600 | Small Equipment | 25 | 500 | 500 | 250 |
| 531601 | Computer Equipment | 1,606 | 2,350 | 2,350 | 1,800 |
| **TOTAL** | **UTILITIES - PURCHASING** | **$ 110,074** | **$ 109,800** | **$ 109,800** | **$ 113,128** |

## 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 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 ORIGINAL BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 313,116 | $ 333,540 | $ 333,540 | $ 326,136 |
| 511300 | Overtime | 3,691 | 2,000 | 2,000 | 2,000 |
| 512100 | Group Insurance | 48,707 | 53,440 | 53,440 | 58,435 |
| 512101 | Insurance Deductible Reimbursement | 1,027 | 1,176 | 1,176 | 1,142 |
| 512200 | FICA Contributions | 19,378 | 20,952 | 20,952 | 20,493 |
| 512300 | Medicare | 4,449 | 4,900 | 4,900 | 4,793 |
| 512401 | Retirement Plan Employer Contrib. | 17,578 | 16,507 | 16,507 | 19,198 |
| 512402 | Retirement Plan Administrative Costs | 968 | 986 | 986 | 981 |
| 512700 | Workers' Compensation Insurance | 4,178 | 4,738 | 4,738 | 3,239 |
| 512999 | Amounts to Capitalize | (138,645) | - | - | - |
| **Purchased & Contracted Services** | | | | | |
| 521204 | Medical Services | 120 | 200 | 200 | 200 |
| 522200 | Interdepartmental Services | 437 | 500 | 500 | 500 |
| 522201 | Repairs & Maintenance - Vehicles | 210 | 1,500 | 1,500 | 2,000 |
| 522202 | Repairs & Maintenance - Equipment | 1,294 | 4,000 | 4,000 | 4,000 |
| 523101 | General Liability Insurance | 750 | 663 | 663 | 746 |
| 523102 | Property Insurance | 180 | 169 | 169 | 181 |
| 523103 | Vehicle Insurance | 2,090 | 2,125 | 2,125 | 1,888 |
| 523104 | Surety Bonds | 73 | 74 | 74 | 73 |
| 523109 | Cyber Liability Insurance | - | - | - | 182 |
| 523201 | Telephone | 1,369 | 1,500 | 1,500 | 1,400 |
| 523205 | Cell Phone/Radio | 1,149 | 1,200 | 1,200 | 1,126 |
| 523209 | Internet Service | 573 | 500 | 500 | 918 |
| 523220 | Postage | 385 | 300 | 300 | 300 |
| 523300 | Advertising | 132 | 1,000 | 1,000 | 250 |
| 523400 | Printing & Binding | 650 | 600 | 600 | 750 |
| 523500 | Travel | 69 | 800 | 800 | 800 |
| 523600 | Dues & Fees | 518 | 500 | 500 | 600 |
| 523700 | Education & Training | 1,464 | 2,000 | 2,000 | 3,000 |
| 523800 | Licenses | 331 | 300 | 300 | 300 |
| **Supplies** | | | | | |
| 531100 | General Supplies & Materials | 1,069 | 1,300 | 1,300 | 1,300 |
| 531104 | Protective Supplies | 439 | 750 | 750 | 500 |
| 531120 | Office Supplies | 414 | 600 | 600 | 600 |
| 531125 | Printer/Copier Supplies | 1,698 | 1,800 | 1,800 | 1,700 |
| 531130 | Purchased Uniforms | 1,603 | 1,600 | 1,600 | 1,625 |
| 531140 | Repairs & Maintenance - Equipment | 6 | 300 | 300 | 200 |
| 531141 | Repairs & Maintenance - Vehicles | 573 | 800 | 800 | 2,000 |
| 531270 | Gasoline | 3,579 | 4,000 | 4,000 | 4,000 |
| 531400 | Books & Periodicals | - | 200 | 200 | 200 |
| 531600 | Small Equipment <$5000 | 1,252 | 1,000 | 1,000 | 500 |
| 531601 | Computer Equipment | 9,789 | 12,500 | 12,500 | 15,000 |
| 531700 | Miscellaneous Supplies | - | 100 | 100 | 50 |
| **Capital Outlay** | | | | | |
| 542100 | Machinery >$5000 | - | 21,000 | 21,000 | - |
| 542200 | Vehicles | - | - | - | 27,000 |
| **Interfund** | | | | | |
| 554100 | Interfund Allocation - Utilities | 13,341 | 52,418 | 52,418 | 54,312 |
| **TOTAL** | **UTILITIES - ENGINEERING** | **$ 320,006** | **$ 554,538** | **$ 554,538** | **$ 564,618** |

## UTILITIES - ENGINEERING FOOTNOTES

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

**6114175**

| | |
|---|---|
| David Burnett | Kevin King |
| Brandon Cook | Harley Barnett |
| Tod Lankford | |

**2 Capital Outlay**

| | |
|---|---|
| Vehicle - F150 Extended cab truck | $ 27,000 |
| **Total** | **$ 27,000** |

# 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 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 ORIGINAL BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 68,383 | $ 69,394 | $ 69,394 | $ 70,777 |
| 512100 | Group Insurance | 23,982 | 26,348 | 26,348 | 28,840 |
| 512101 | Insurance Deductible Reimb. | 506 | 588 | 588 | 571 |
| 512200 | FICA Contributions | 3,551 | 4,302 | 4,302 | 4,388 |
| 512300 | Medicare | 828 | 1,006 | 1,006 | 1,026 |
| 512401 | Retirement Plan Employer Contrib. | 3,768 | 3,536 | 3,536 | 4,163 |
| 512402 | Retirement Plan Administrative Costs | 207 | 211 | 211 | 213 |
| 512700 | Workers' Compensation Insurance | 141 | 130 | 130 | 138 |
| **Purchased & Contracted Services** | | | | | |
| 523101 | General Liability Insurance | 152 | 134 | 134 | 149 |
| 523104 | Surety Bonds | 16 | 16 | 16 | 16 |
| 523109 | Cyber Liability Insurance | - | - | - | 40 |
| **Supplies** | | | | | |
| 531125 | Printer/Copier Supplies | - | 350 | 350 | - |
| 531130 | Purchased Uniforms | - | 200 | 200 | - |
| **TOTAL** | **WORK ORDER DISPATCH** | **$ 101,534** | **$ 106,215** | **$ 106,215** | **$ 110,321** |

## UTILITIES - WORK ORDER DISPATCH FOOTNOTES

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

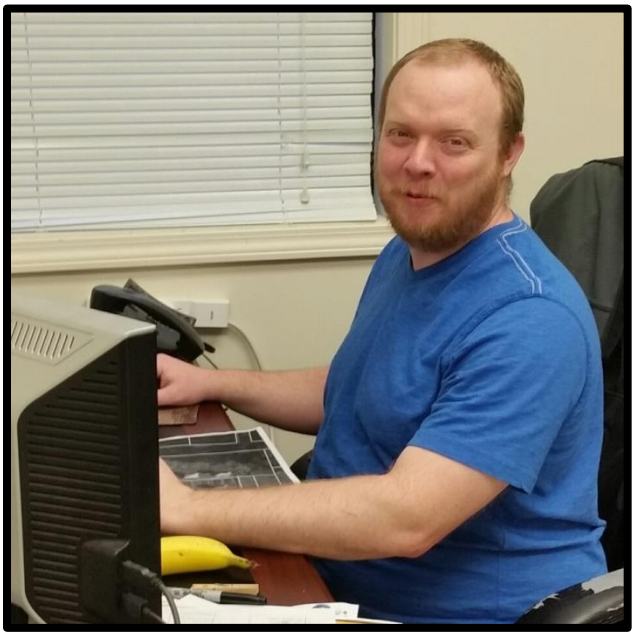
| | | |
|---|---|---|
| **6114176** | Andrea Everett | Rhonda Crider |

# 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 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 ORIGINAL BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 133,179 | $ 134,575 | $ 134,575 | $ 137,277 |
| 512100 | Group Insurance | 23,982 | 26,348 | 26,348 | 28,840 |
| 512101 | Insurance Deduct. Reimbursement | 506 | 588 | 588 | 571 |
| 512200 | FICA Contributions | 8,167 | 8,384 | 8,384 | 8,551 |
| 512300 | Medicare | 1,900 | 1,961 | 1,961 | 2,000 |
| 512401 | Retirement Plan Employer Contrib. | 7,239 | 6,793 | 6,793 | 8,070 |
| 512402 | Retirement Plan Administrative Costs | 399 | 406 | 406 | 412 |
| 512700 | Workers' Compensation Insurance | 233 | 193 | 193 | 181 |
| **Purchased & Contracted Services** | | | | | |
| 521204 | Medical Services | 40 | 80 | 80 | 80 |
| 522201 | Repairs & Maintenance - Vehicles | 12 | 50 | 50 | 400 |
| 522202 | Repairs & Maintenance - Equipment | 14 | - | - | 50 |
| 523101 | General Liability Insurance | 304 | 268 | 268 | 293 |
| 523103 | Vehicle Insurance | 405 | 342 | 342 | 343 |
| 523104 | Surety Bonds | 30 | 31 | 31 | 30 |
| 523109 | Cyber Liability Insurance | - | - | - | 80 |
| 523209 | Internet Service | 918 | 1,000 | 1,000 | 918 |
| 523500 | Travel | - | 1,500 | 1,500 | - |
| 523600 | Dues/Fees | 80 | 200 | 200 | 200 |
| 523700 | Education & Training | - | 500 | 500 | - |
| 523800 | Licenses | 25,000 | 25,000 | 25,000 | 25,500 |
| **Supplies** | | | | | |
| 531120 | Office Supplies | - | 50 | 50 | 50 |
| 531125 | Printer/Copier Supplies | - | 250 | 250 | 1,000 |
| 531130 | Purchased Uniforms | 615 | 650 | 650 | 650 |
| 531141 | Repairs & Maintenance - Vehicles | - | - | - | 1,000 |
| 531270 | Gasoline | 516 | 500 | 500 | 750 |
| 531601 | Computer Equipment | 8,244 | - | - | - |
| **TOTAL** | **GEO INFO SERVICE** | **$ 211,782** | **$ 209,669** | **$ 209,669** | **$ 217,246** |

## UTILITIES - GIS FOOTNOTES

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

| | | |
|---|---|---|
| **6114177** | Davie Crawford | Mickey Beckman |

# CUSTOMER SERVICE



**Manager,**
**Judith Arnold**

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



## (6114190) UTILITIES - CUSTOMER SERVICE

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 ORIGINAL BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 116,876 | $ 120,576 | $ 120,576 | $ 155,436 |
| 511300 | Overtime | 407 | 1,700 | 1,700 | 1,700 |
| 512100 | Group Insurance | 4,151 | 4,699 | 4,699 | 62,583 |
| 512101 | Insurance Deductible Reimb. | 469 | 100 | 100 | 668 |
| 512200 | FICA Contributions | 7,082 | 7,581 | 7,581 | 9,742 |
| 512300 | Medicare | 1,645 | 1,773 | 1,773 | 2,278 |
| 512401 | Retirement Plan Employer Contrib. | 6,785 | 5,689 | 5,689 | 9,156 |
| 512402 | Retirement Plan Administrative Costs | 377 | 340 | 340 | 468 |
| 512700 | Workers' Compensation | 234 | 293 | 293 | 277 |
| **Purchased & Contracted Services** | | | | | |
| 522001 | Linen Services | 143 | 250 | 250 | 200 |
| 522200 | Interdepartmental Services | 670 | 600 | 600 | 1,000 |
| 522202 | Repairs & Maintenance - Equipment | - | 300 | 300 | 300 |
| 523101 | General Liability Insurance | 308 | 292 | 292 | 285 |
| 523104 | Surety Bonds | 28 | 29 | 29 | 27 |
| 523109 | Cyber Liability Insurance | - | - | - | 61 |
| 523220 | Postage | 26 | 100 | 100 | 100 |
| 523300 | Advertising | - | 100 | 100 | 100 |
| 523400 | Printing & Binding | 1,925 | 2,000 | 2,000 | 2,000 |
| 523500 | Travel | 2,988 | 2,500 | 2,500 | 4,000 |
| 523600 | Dues & Fees | 2,646 | 3,500 | 3,500 | 3,500 |
| 523700 | Education & Training | - | 1,500 | 1,500 | 1,500 |
| **Supplies** | | | | | |
| 531100 | General Supplies | - | 200 | 200 | 500 |
| 531120 | Office Supplies | 840 | 1,000 | 1,000 | 1,000 |
| 531125 | Printer/Copier Supplies | 1,061 | 2,000 | 2,000 | 2,000 |
| 531130 | Purchased Uniforms | 291 | 300 | 300 | 400 |
| 531170 | Gasoline | 34 | - | - | - |
| 531300 | Food for Meetings | - | 100 | 100 | 100 |
| 531400 | Books & Periodicals | - | 350 | 350 | - |
| 531600 | Small Equipment <$5000 | 330 | 1,200 | 1,200 | 1,200 |
| 531601 | Computer Equipment | 1,279 | 2,500 | 2,500 | 3,000 |
| **Capital Outlay** | | | | | |
| 542400 | Computers, Printers & Accessories | - | - | - | 68,000 |
| **Interfund** | | | | | |
| 554100 | Interfund Allocation - Utilities | 41,009 | 42,486 | 42,486 | 44,128 |
| **TOTAL** | **UTILITIES - CUSTOMER SERVICE** | **$ 191,602** | **$ 204,058** | **$ 204,058** | **$ 375,709** |

## UTILITIES - CUSTOMER SERVICE FOOTNOTES

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

| | |
|---|---|
| Heather Defoor | Annissa Clark |
| Brittany Bowling | Judith Arnold - 1/3 |
| Marisha Hunt | |

**2 Capital Outlay**

| | |
|---|---|
| Computer - Mcare Northstar module | $68,000 |
| **Total** | **$68,000** |

# METER READING




**Supervisor,**
**Allan Serritt**

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.



## (6114191) UTILITIES - METER READING

| | | FY 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 ORIGINAL BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 165,122 | $ 173,762 | $ 173,762 | $ 178,892 |
| 511300 | Overtime | 5,368 | 4,000 | 4,000 | 4,000 |
| 512100 | Group Insurance | 53,980 | 65,870 | 65,870 | 57,738 |
| 512101 | Insurance Deductible Reimbursement | 1,265 | 1,470 | 1,470 | 1,428 |
| 512200 | FICA Contributions | 9,998 | 11,150 | 11,150 | 11,483 |
| 512300 | Medicare | 2,350 | 2,607 | 2,607 | 2,685 |
| 512401 | Retirement Plan Employer Contrib. | 9,509 | 7,426 | 7,426 | 10,328 |
| 512402 | Retirement Plan Administrative Costs | 531 | 444 | 444 | 528 |
| 512700 | Workers' Compensation Insurance | 6,386 | 13,060 | 13,060 | 13,150 |
| **Purchased & Contracted Services** | | | | | |
| 521204 | Medical Services | 200 | 200 | 200 | 200 |
| 522001 | Linen Services | 182 | 200 | 200 | 200 |
| 522200 | Interdepartmental Services | - | 400 | 400 | 400 |
| 522201 | Repairs & Maintenance - Vehicles | 2,337 | 4,000 | 4,000 | 2,500 |
| 522202 | Repairs & Maintenance - Equipment | 55,373 | 56,000 | 56,000 | 56,000 |
| 523101 | General Liability Insurance | 35 | - | - | 150 |
| 523103 | Vehicle Insurance | 527 | 501 | 501 | 551 |
| 523104 | Surety Bonds | 2,026 | 2,197 | 2,197 | 2,288 |
| 523109 | Cyber Liability Insurance | 40 | 41 | 41 | 38 |
| 523205 | Cell Phone/Radio | - | - | - | 149 |
| 523209 | Internet Service | 2,050 | 2,200 | 2,200 | 2,127 |
| 523300 | Advertising | 1,377 | 1,400 | 1,400 | 1,377 |
| 523400 | Printing & Binding | 127 | 150 | 150 | 150 |
| 523500 | Travel | 132 | - | - | - |
| 523600 | Dues &Fees | - | 200 | 200 | 200 |
| 523700 | Education & Training | - | 400 | 400 | 400 |
| 523800 | License | 22 | 35 | 35 | 40 |
| **Supplies** | | | | | |
| 531008 | Meters & Accessories | 2,771 | 10,500 | 10,500 | 24,750 |
| 531104 | Protective/Safety Supplies | 5,864 | 8,000 | 8,000 | 8,000 |
| 531100 | General Supplies | - | 500 | 500 | 2,475 |
| 531120 | Office Supplies | 307 | 500 | 500 | 500 |
| 531125 | Printer/Copier Supplies | - | 450 | 450 | 450 |
| 531130 | Purchased Uniforms | 1,353 | 1,950 | 1,950 | 2,275 |
| 531140 | Repairs & Maintenance - Equipment | - | 1,000 | 1,000 | 500 |
| 531141 | Repairs & Maintenance - Vehicles | 499 | 6,000 | 6,000 | 3,000 |
| 531231 | Electric Service - Other | 572 | 700 | 700 | 700 |
| 531270 | Gasoline | 9,869 | 9,000 | 9,000 | 12,000 |
| 531300 | Food For Meetings | - | 100 | 100 | 100 |
| 531400 | Small Equipment <$5000 | - | 150 | 150 | - |
| 531600 | Books & Periodicals | 695 | 4,000 | 4,000 | 1,500 |
| 531601 | Computer Equipment | 1,458 | 3,200 | 3,200 | 3,200 |
| **Capital Outlay** | | | | | |
| 542200 | Vehicles | - | 26,500 | 26,500 | - |
| **Other** | | | | | |
| 554100 | Interfund Allocation - Utilities | 897 | - | - | - |
| 578001 | Damages to Other Property | - | 500 | 500 | - |
| **TOTAL** | **UTILITIES - METER READING** | **$ 343,223** | **$ 420,763** | **$ 420,763** | **$ 406,452** |

## UTILITIES - METER READERS FOOTNOTES

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

| | |
|---|---|
| Allan Serritt | Chad Wright |
| Clarence Elrod | Micki DeMille |
| Vacant | |

# 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 2019 ACTUALS | FY 2020 ORIGINAL BUDGET | FY 2020 ORIGINAL BUDGET | FY 2021 BUDGET |
|---|---|---|---|---|---|
| **Personal Services & Employee Benefits** | | | | | |
| 511100 | Regular Employee Wages | $ 115,910 | $ 130,072 | $ 130,072 | $ 132,692 |
| 511300 | Overtime | 511 | 2,100 | 2,100 | 2,100 |
| 512100 | Group Insurance | 38,034 | 43,869 | 43,869 | 48,019 |
| 512101 | Insurance Deduct. Reimbursement | 716 | 979 | 979 | 951 |
| 512200 | FICA Contributions | 6,634 | 8,194 | 8,194 | 8,357 |
| 512300 | Medicare | 1,547 | 1,916 | 1,916 | 1,954 |
| 512401 | Retirement Plan Employer Contrib. | 6,341 | 5,327 | 5,327 | 7,804 |
| 512402 | Retirement Plan Administrative Costs | 352 | 318 | 318 | 399 |
| 512700 | Workers' Compensation Insurance | 204 | 230 | 230 | 229 |
| **Purchased & Contracted Services** | | | | | |
| 522200 | Interdepartmental Services | 807 | 650 | 650 | 650 |
| 522202 | Repairs & Maintenance - Equipment | 64,986 | 67,000 | 67,000 | 71,700 |
| 523101 | General Liability Insurance | 553 | 494 | 494 | 575 |
| 523104 | Surety Bonds | 27 | 27 | 27 | 29 |
| 523109 | Cyber Liability Insurance | - | - | - | 156 |
| 523220 | Postage | 106,594 | 108,000 | 108,000 | 108,000 |
| 523400 | Printing & Binding | 38,160 | 36,000 | 36,000 | 36,000 |
| 523500 | Travel | 509 | 1,200 | 1,200 | 2,000 |
| 523700 | Education & Training | - | 600 | 600 | 600 |
| **Supplies** | | | | | |
| 531100 | General Supplies | - | 150 | 150 | 150 |
| 531120 | Office Supplies | 534 | 500 | 500 | 500 |
| 531125 | Printer/Copier Supplies | 573 | 1,200 | 1,200 | 1,200 |
| 531130 | Purchased Uniforms | - | 300 | 300 | 300 |
| 531140 | Repairs & Maintenance - Equipment | - | 100 | 100 | - |
| 531270 | Gasoline | 34 | - | - | - |
| 531300 | Food for Meetings | - | 100 | 100 | 100 |
| 531600 | Small Equipment <$5000 | 1,948 | 500 | 500 | 1,500 |
| 531601 | Computer Equipment | - | 1,500 | 1,500 | 2,500 |
| **Interfund** | | | | | |
| 554100 | Interfund Allocation - Utilities | 903 | - | - | - |
| **TOTAL** | **UTILITIES - BILLING** | **$ 385,877** | **$ 411,326** | **$ 411,326** | **$ 428,465** |

## 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 |

# INTERNAL SERVICE FUND ADMIN. SERVICE FEES - 2020-2021

| Base Amount | |
|---|---|
| Utility Billing | $ 428,465 |
| Customer Service | 375,709 |
| Meter Reading | 406,452 |
| Tellers | 196,597 |
| Engineering | 564,618 |
| Finance | 720,091 |
| Utility Administration | 449,554 |
| Purchasing | 113,128 |
| GIS | 217,246 |
| Work Order Dispatch | 110,321 |
| **TOTAL** | **$ 3,582,181** |

| Crossover to General Fund | | | |
|---|---|---|---|
| Customer Service | 11.0% | Solid Waste | $ 41,310 |
| Utility Billing | 11.0% | Solid Waste | 47,111 |
| Tellers | 11.0% | Solid Waste | 21,616 |
| Finance | 3% of Govt. Fund | Solid Waste | 9,505 |
| Purchasing | | General Admin | 39,255 |
| GIS | 17.0% | General Admin | 36,932 |
| Finance | 85% of Govt. Fund | General Admin | 269,314 |
| Finance | 6% of Govt. Fund | Recreation | 19,010 |
| Finance | 3% of Govt. Fund | Golf-Pro | 9,505 |
| Finance | 3% of Govt. Fund | Golf-Mtnce. | 9,505 |
| **TOTAL** | | | **$ 503,064** |

| 1. Water Plant | | |
|---|---|---|
| Utility Billing | 54.4% | 233,287 |
| Customer Service | 54.4% | 204,563 |
| Meter Reading | 61.5% | 249,816 |
| Tellers | 54.4% | 107,042 |
| Engineering | 10.0% | 56,461 |
| Utility Administration | 5.0% | 22,478 |
| Purchasing | | 11,426 |
| Work Order Dispatch | 0.0% | - |
| GIS | 1.0% | 2,172 |
| Finance | 4% | 28,804 |
| **TOTAL** | | **$ 916,048** |

| 2. Water Distribution | | |
|---|---|---|
| Engineering | 35.0% | $ 197,616 |
| Utility Administration | 20.0% | 89,911 |
| Purchasing | | 20,816 |
| Work Order Dispatch | 40.0% | 44,128 |
| GIS | 25.0% | 54,312 |
| Finance | 10% | 72,009 |
| **TOTAL** | | **$ 478,792** |

| 3. Waste Treatment Plant | | |
|---|---|---|
| Utility Billing | 19.4% | $ 83,300 |
| Customer Service | 19.4% | 73,044 |
| Purchasing | | 16,856 |
| Work Order Dispatch | 0.0% | - |
| GIS | 0.0% | - |
| Meter Reading | 21.9% | 89,202 |
| Tellers | 19.4% | 38,222 |
| Engineering | 15.0% | 84,693 |
| Utility Administration | 5.0% | 22,478 |
| Finance | 4.0% | 28,804 |
| **TOTAL** | | **$ 436,598** |

| 4. Wastewater Collection | | | |
|---|---|---|---|
| Engineering | 40.0% | | $ 225,847 |
| Utility Admin. | 20.0% | | 89,911 |
| Purchasing | | | 3,394 |
| Work Order Dispatch | 10.0% | | 11,032 |
| GIS | 10.0% | | 21,725 |
| Finance | 10% | | 72,009 |
| **TOTAL** | | | **$ 423,918** |

| 5. Electric Department | | | |
|---|---|---|---|
| Utility Billing | 14.7% | | $ 62,973 |
| Customer Service | 14.7% | | 55,219 |
| Meter Reading | 16.6% | | 67,434 |
| Tellers | 14.7% | | 28,895 |
| Utility Admin. | 45.0% | | 202,299 |
| Purchasing | | | 15,725 |
| Work Order Dispatch | 10.0% | | 11,032 |
| GIS | 15.0% | | 32,587 |
| Finance | 25% | | 180,023 |
| **TOTAL** | | | **$ 656,188** |

| 6. Telecommunications | | | |
|---|---|---|---|
| Utility Billing | 0.4% | | $ 1,793 |
| Tellers | 0.4% | | 823 |
| Utility Admin. | 5.0% | | 22,478 |
| Customer Service | 0.4% | | 1,572.47 |
| Purchasing | | | 5,656 |
| Work Order Dispatch | 0.0% | | - |
| GIS | 5.0% | | 10,862 |
| Finance | 3.0% | | 21,603 |
| **TOTAL** | | | **$ 64,788** |

| 7. Direct Charges to Admin. Departments | | | |
|---|---|---|---|
| Engineering - GIS | 25.0% | | 54,312 |
| Customer Svc. - Work Order Dispatch | 40.0% | | 44,128 |
| Utility Admin. - GIS | 2.0% | | 4,345 |
| **TOTAL** | | | **$ 102,785** |

# INTERNAL SERVICE FUND ADMINISTRATIVE SERVICE FEES - Background Information 2020-2021

| **Utility Billing & Tellers** (Based on customers) | | |
|---|---|---|
| Water Treatment Plant | 54.4% | 20,164 |
| Waste Treatment Plant | 19.4% | 7,200 |
| Electric (includes Demand, etc.) | 14.7% | 5,443 |
| Solid Waste | 11.0% | 4,072 |
| Telecommunications | 0.4% | 155 |
| **TOTAL** | **100.0%** | **37,034** |

| **Customer Service** (Based on customers) | |
|---|---|
| Water Treatment Plant | 54.4% |
| Waste Treatment Plant | 19.4% |
| Electric (includes Demand, etc.) | 14.7% |
| Solid Waste | 11.0% |
| Telecommunications | 0.4% |
| **TOTAL** | **100.0%** |

| **Meter Reading** (Based on Water/Sewer/Electric customers) | | |
|---|---|---|
| Water Treatment Plant | 61.5% | 20,164 |
| Waste Plant (reduced - no meters) | 21.9% | 7,200 |
| Electric (include Demand/other) | 16.6% | 5,443 |
| **TOTAL** | **100.0%** | **32,807** |

| **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% | | $ 39,255 |
| Water Treatment Plant | 10.1% | | 11,426 |
| Water Distribution Maintenance | 18.4% | | 20,816 |
| Waste Treatment Plant | 14.9% | | 16,856 |
| Wastewater Collection Maintenance | 3.0% | | 3,394 |
| Electric | 13.9% | | 15,725 |
| Telecommunications | 5.0% | | 5,656 |
| **TOTAL** | 100.0% | | **$ 113,128** |

| **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%** |

# 2021 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 |
|---|---|---|---|---|---|---|
| 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 | 5,202,565 | 1,150,355 | 4.43 | 6,876 |
| 2019 | 5,100,859 | 65,905 | 5,166,765 | 1,029,266 | 4.96 | 6,938 |

## Water Fee History

| Fiscal Year | Billed Dollars | 1000 Gallons | Dollars Per 1000 Gal. (Averaging Minimum & inside/outside rates) | Average Customers |
|---|---|---|---|---|
| 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 |
| 2019 | 12,295,373 | 2,819,752 | 4.36 | 19,895 |

## Electric Fee History

| Fiscal Year | Billed Dollars | Consumption in kWh | Average kWh in cents | Customers |
|---|---|---|---|---|
| 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 |
| 2019 | 34,949,613 | 407,729,716 | 8.57 | 5,368 |

## 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
# 2022-2026

| Year | Wastewater | Water | Electric | Telecom | Utility Admin | Engineering | GIS | Totals |
|---|---|---|---|---|---|---|---|---|
| **FY 2022** | $ 883,000 | $ 1,158,000 | $ 1,452,000.00 | $ 30,000 | $ 30,000 | $ 5,000 | $ 6,000 | $ 3,564,000 |
| **FY 2023** | 652,000 | 1,464,450 | 1,123,000 | - | 25,000 | 70,000 | 20,000 | 3,354,450 |
| **FY 2024** | 1,384,000 | 2,441,000 | 745,000 | 1,000,000 | 5,000 | 27,000 | - | 5,602,000 |
| **FY 2025** | 366,000 | 2,448,000 | 365,000 | 2,000,000 | 27,000 | 25,000 | - | 5,231,000 |
| **FY 2026** | 669,000 | 1,503,000 | 724,500 | 2,000,000 | 58,000 | 17,000 | - | 4,971,500 |
| **Totals** | **$ 3,954,000** | **$ 9,014,450** | **$ 4,409,500** | **$ 5,030,000** | **$ 145,000** | **$ 144,000** | **$ 26,000** | **$ 22,722,950** |

# Wastewater Treatment System
# Five Year Capital Plan
# 2022-2026

| Year | Item | Cost | Funding Source |
|---|---|---|---|
| 2021-2022 | Industrial pretreatment | $ 40,000 | Operating revenues |
| | Belt press | 250,000 | Operating revenues |
| | **TOTAL** | **290,000** | |
| 2022-2023 | Industrial pretreatment | 40,000 | Operating revenues |
| | Lab rehabilitation | 125,000 | Operating revenues |
| | Ton pickup - 1/2 | 23,000 | Operating revenues |
| | **TOTAL** | **188,000** | |
| 2023-2024 | Industrial pretreatment | 40,000 | Operating revenues |
| | RAS/WAS pumps/MCC panels | 300,000 | Operating revenues |
| | Secondary lift screw pump | 125,000 | Operating revenues |
| | **TOTAL** | **465,000** | |
| 2024-2025 | Industrial pretreatment | 40,000 | Operating revenues |
| | Chemical dosage pumps | 45,000 | Operating revenues |
| | Sludge pumps for belt presses | 80,000 | Operating revenues |
| | **TOTAL** | **165,000** | |
| 2025-2026 | Industrial pretreatment | 40,000 | Operating revenues |
| | Tertiary treatment/final filters | 400,000 | Operating revenues |
| | **TOTAL** | **440,000** | |
| | **TOTAL FOR WASTE WATER TREATMENT** | **$ 1,548,000** | |

# Wastewater Collection System
# Five Year Capital Plan
# 2022-2026

| Year | Item | Cost | Funding Source |
|---|---|---|---|
| 2021-2022 | 4x4 Loader | $ 95,000 | Operating revenues |
| | Tandem dump truck - 1/2 | 65,000 | Operating revenues |
| | 2 - Sewer service cameras with locators | 36,000 | Operating revenues |
| | Air compressors | 22,000 | Operating revenues |
| | Gallman Ave/Ola Str. Sewer replacement | 375,000 | Operating revenues |
| | **TOTAL** | **593,000** | |
| 2022-2023 | F-650 Service truck with utility body | 69,000 | Operating revenues |
| | Trackhoe - 1/3 | 65,000 | Operating revenues |
| | Sewer replacement - Dan Cherry and Florence Ave. | 330,000 | Operating revenues |
| | **TOTAL** | **464,000** | |
| 2023-2024 | F-750 with dump body | 74,000 | Operating revenues |
| | F-150 4x4 extended cab truck | 25,000 | Operating revenues |
| | Garden Hills sewer replacement | 820,000 | Operating revenues |
| | **TOTAL** | **919,000** | |
| 2024-2025 | F-350 4x4 truck with utility | 47,000 | Operating revenues |
| | F-250 4x4 extended cab truck - 1/2 | 14,000 | Operating revenues |
| | Sewer main line replacements | 140,000 | Operating revenues |
| | **TOTAL** | **201,000** | |
| 2025-2026 | F-650 Service truck with utility body | 71,000 | Operating revenues |
| | Rock box | 18,000 | Operating revenues |
| | Sewer main line replacements | 140,000 | Operating revenues |
| | **TOTAL** | **229,000** | |
| | **TOTAL FOR WASTE WATER COLLECTION** | **2,406,000** | |
| | **GRAND TOTAL** | **$ 3,954,000** | |

# Water Treatment System
# Five Year Capital Plan
# 2022-2026

| Year | Item | Cost | Funding Source |
|---|---|---|---|
| 2021-2022 | Mauldin Rd. high service pump replacement | $ 125,000 | Operating revenues |
| | Renovation/painting metal clearwell at Brittany Drive | 145,000 | Operating revenues |
| | Brittany Drive high service pump #2 and #3 replacement | 200,000 | Operating revenues |
| | Filter media at Mauldin Rd. | 10,000 | Operating revenues |
| | SCADA radio upgrades | 60,000 | Operating revenues |
| | Replacement of lab equipment - bacteria and water quality | 25,000 | Operating revenues |
| | **TOTAL** | **565,000** | |
| 2022-2023 | Enclosure of 4 Leopold filters and flocculator basin | 250,000 | Operating revenues |
| | Lime pumps at Mauldin Rd. | 40,000 | Operating revenues |
| | Scrubber media at Mauldin Rd. | 80,000 | Operating revenues |
| | Chemical pump partial replacement - 6 pumps | 30,000 | Operating revenues |
| | Computer/programming/upgrades/replacement | 30,000 | Operating revenues |
| | **TOTAL** | **430,000** | |
| 2023-2024 | Tonka filter vessel renovation | 250,000 | Operating revenues |
| | Renovate and paint one storage tank on the Eastside | 150,000 | Operating revenues |
| | Pump station upgrades | 150,000 | Operating revenues |
| | Well pump replacement at Brittany Plant | 200,000 | Operating revenues |
| | Chlorine equipment partial replacement | 35,000 | Operating revenues |
| | **TOTAL** | **785,000** | |
| 2024-2025 | Brittany building and pump station renovations and repairs, replacement of booster pumps | 1,000,000 | Operating revenues |
| | Pump station upgrades | 150,000 | Operating revenues |
| | Computer/programming/upgrades/replacement | 50,000 | Operating revenues |
| | Replace incubator and autoclave for bacteria testing | 15,000 | Operating revenues |
| | **TOTAL** | **1,215,000** | |
| 2025-2026 | Renovate or replace well 3 or 4 pump | 200,000 | Operating revenues |
| | Renovate or rebuild #4 and #5 high service pumps | 100,000 | Operating revenues |
| | F-150 pickup truck for Mauldin Rd. | 30,000 | Operating revenues |
| | **TOTAL** | **330,000** | |
| | **TOTAL FOR TREATMENT SYSTEM** | **$ 3,325,000** | |

# Water Distribution System
# Five Year Capital Plan
# 2022-2026

| Year | Item | Cost | Funding Source |
|---|---|---|---|
| 2021-2022 | F-750 Dump truck and F-650 truck with utility body | $ 146,000 | Operating revenues |
| | Tandem dump truck - 1/2 | 65,000 | Operating revenues |
| | Equipment trailer | 12,000 | Operating revenues |
| | Vibratory roller for compacting ditches | 30,000 | Operating revenues |
| | System upgrades of 2", 4", 6" and 8" water mains - #170 | 170,000 | Operating revenues |
| | 2" Galvanized line replacement - #142 | 170,000 | Operating revenues |
| | **TOTAL** | **593,000** | |
| 2022-2023 | F-750 Dump truck and F-650 truck with utility body | 146,000 | Operating revenues |
| | Trackhoe replacement - 1/3 cost | 65,000 | Operating revenues |
| | Equipment trailer | 12,000 | Operating revenues |
| | System upgrades of 2", 4", 6" and 8" water mains - #170 | 170,000 | Operating revenues |
| | 2" Galvanized line replacement - #142 | 170,000 | Operating revenues |
| | Cast iron line replacement - College St., Line St., Pisgah Way, Newton Creek, Dan Cheri, Cherry and Louise Ave. | 471,450 | Operating revenues |
| | **TOTAL** | **1,034,450** | |
| 2023-2024 | F-750 Dump truck and F-650 truck with utility body | 146,000 | Operating revenues |
| | F-150 4x4 extended cab truck | 25,000 | Operating revenues |
| | Air compressor with piercing tool | 25,000 | Operating revenues |
| | System upgrades of 2", 4", 6" and 8" water mains - #170 | 170,000 | Operating revenues |
| | 2" Galvanized line replacement - #142 | 170,000 | Operating revenues |
| | Hwy. 136 Connector 12" transmission main from Water Plant | 430,000 | Operating revenues |
| | Cast iron line replacement - N. Wall St., W. Belmont and Hwy. 53. | 690,000 | Operating revenues |
| | **TOTAL** | **1,656,000** | |
| 2024-2025 | F-750 Dump truck and F-650 truck with utility body | 146,000 | Operating revenues |
| | F-250 Extended cab 4x4 truck - 1/2 | 14,000 | Operating revenues |
| | Equipment trailer | 13,000 | Operating revenues |
| | System upgrades of 2", 4", 6" and 8" water mains - #170 | 180,000 | Operating revenues |
| | 2" Galvanized line replacement - #142 | 180,000 | Operating revenues |
| | Cast iron replacements - Hwy. 41 north of Hwy. 136 | 700,000 | Operating revenues |
| | **TOTAL** | **1,233,000** | |
| 2025-2026 | F-750 Dump truck and F-650 truck with utility body | 150,000 | Operating revenues |
| | Water main locators - 2 | 13,000 | Operating revenues |
| | System upgrades of 2", 4", 6" and 8" water mains - #170 | 180,000 | Operating revenues |
| | 2" Galvanized line replacement - #142 | 180,000 | Operating revenues |
| | Cast iron line replacements - Lovers Lane and Dews Pond Rd. | 650,000 | Operating revenues |
| | **TOTAL** | **1,173,000** | |
| | **TOTAL OF WATER DISTRIBUTION SYSTEM** | **5,689,450** | |
| | **GRAND TOTAL** | **$ 9,014,450** | |

# Electric
# Five Year Capital Plan
# 2022-2026

| Year | Item | Cost | Funding Source |
|---|---|---|---|
| 2021-2022 | Engineering study of distribution sys., coordination and protection plan & the next phase of sys. reliability, capacitor & voltage stabilization program | $ 150,000 | Operating revenues |
| | Continue reclosure/system protection project - Garden Height | 140,000 | Operating revenues |
| | Replace HID with LED lighting fixtures | 100,000 | Operating revenues |
| | Bryant Pkwy. At 53 - gang switch & line connect 3-336, 231' | 25,000 | Operating revenues |
| | Herbicide spraying system | 125,000 | Operating revenues |
| | Build tie lines between substations #2, #3 and #5 | 125,000 | Operating revenues |
| | Electronic work order system | 30,000 | Operating revenues |
| | Upgrade security system | 12,000 | Operating revenues |
| | 2004 Digger Derrick line truck #251 - 60' boom, 15,000 lb. lift | 290,000 | Operating revenues |
| | Bushcast Forestry cutter | 125,000 | Operating revenues |
| | Test equipment: outdoor records, power quality analyzer, wireless volt/phase meter, voltage presence indicator | 65,000 | Operating revenues |
| | Equipment, inventory and storage expansion - buildings | 100,000 | Operating revenues |
| | SPCC enfironmental project at various plants | 165,000 | Operating revenues |
| | **TOTAL** | **1,452,000** | |
| 2022-2023 | New circuits from substation #5 | 225,000 | Operating revenues |
| | Extend circuit #7552 to Curtis Pkwy., E. Line St.(Dews Pond) to Meadowbrook, 3-336 ACSR at $60 K/MI, plus contract labor at $40k | 100,000 | Operating revenues |
| | Replace HID with LED lighting fixtures | 150,000 | Operating revenues |
| | Oak St. Tie: River St. to 41 (2200' requires RR crossing permit) | 98,000 | Operating revenues |
| | Forest Heights, Golden Circle and Recreation Dept. | 125,000 | Operating revenues |
| | 2006 bucket truck #280 | 200,000 | Operating revenues |
| | 2 Pick up trucks - heavy duty | 80,000 | Operating revenues |
| | System protection study update | 80,000 | Operating revenues |
| | Extend and recondition wire shed | 15,000 | Operating revenues |
| | Storage lot improvements | 50,000 | Operating revenues |
| | **TOTAL** | **1,123,000** | |
| 2023-2024 | Replace HID with LED lighting fixtures | 150,000 | Operating revenues |
| | Replace deteriorating outside concentric neutral underground cable at Recreation complex | 225,000 | Operating revenues |
| | 3 Gang switch installations at various locations and add fuse savers | 100,000 | Operating revenues |
| | 2007 bucket truck #260 | 200,000 | Operating revenues |
| | Lot improvements | 25,000 | Operating revenues |
| | SPCC enfironmental project | 45,000 | Operating revenues |
| | **TOTAL** | **745,000** | |
| 2024-2025 | #4 Substation tie in new feeder bay. (1200 at $20/foot) | 85,000 | Operating revenues |
| | Replace HID with LED lighting fixtures | 150,000 | Operating revenues |
| | System protection study review/update | 80,000 | Operating revenues |
| | Standard pickup truck | 35,000 | Operating revenues |
| | Lot improvements | 15,000 | Operating revenues |
| | **TOTAL** | **365,000** | |

# Electric
# Five Year Capital Plan
# 2022-2026

| | | | |
|---|---|---|---|
| **2025-2026** | Curtis Pkwy. - Meadowbrook to Peters St. on double circuit. 6730' | 175,000 | Operating revenues |
| | River St. from Moss Pkwy. To Oothacalooga St. on double circuit. 2290' | 47,000 | Operating revenues |
| | Replace HID with LED lighting fixtures | 150,000 | Operating revenues |
| | Portable generator for disaster recovery | 200,000 | Operating revenues |
| | Review and update capacitor/loss study | 50,000 | Operating revenues |
| | Telecom building expansion (1,500 sq. ' at 35) | 52,500 | Operating revenues |
| | Lot improvements - paving | 50,000 | Operating revenues |
| | **TOTAL** | **724,500** | Operating revenues |
| | **GRAND TOTAL** | **$ 4,409,500** | |

# Telecommunications
# Five Year Capital Plan
# 2022-2026

| Year | Item | Cost | Funding Source |
|---|---|---|---|
| **2021-2022** | Vehicle | $ 30,000 | Operating revenues |
| | **TOTAL** | **30,000** | |
| **2022-2023** | n/a | | |
| | **TOTAL** | **-** | |
| **2023-2024** | Fiber to the home buildout | 1,000,000 | Intergovernmental loan - 20 yrs. |
| | **TOTAL** | **1,000,000** | |
| **2024-2025** | Fiber to the home buildout | 2,000,000 | Intergovernmental loan - 20 yrs. |
| | **TOTAL** | **2,000,000** | |
| **2025-2026** | Fiber to the home buildout | 2,000,000 | Intergovernmental loan - 20 yrs. |
| | **TOTAL** | **2,000,000** | |
| | **GRAND TOTAL** | **$ 5,030,000** | |

# Utility Systems Administration
# Five Year Capital Plan
# 2022-2026

| Year | Item | Cost | Funding Source |
|---|---|---|---|
| **2021-2022** | Drive-by meter reader | $ 30,000 | Operating revenues |
| | **TOTAL** | **30,000** | |
| **2022-2023** | Meter reader truck | 25,000 | Operating revenues |
| | **TOTAL** | **25,000** | |
| **2023-2024** | Copier | 5,000 | Operating revenues |
| | **TOTAL** | **5,000** | |
| **2024-2025** | Meter reader truck | 27,000 | Operating revenues |
| | **TOTAL** | **27,000** | |
| **2025-2026** | Administrative vehicle | 28,000 | Operating revenues |
| | Drive-by meter reader | 30,000 | Operating revenues |
| | **TOTAL** | **58,000** | |
| | **GRAND TOTAL** | **$ 145,000** | |

# Engineering Department
# Five Year Capital Plan
# 2022-2026

| Year | Item | Cost | Funding Source |
|---|---|---|---|
| **2021-2022** | Subsurface locator | $ 5,000 | Operating revenues |
| | **TOTAL** | **5,000** | |
| **2022-2023** | Sewer camera system | 70,000 | Operating revenues |
| | **TOTAL** | **70,000** | |
| **2023-2024** | Vehicle | 27,000 | Operating revenues |
| | **TOTAL** | **27,000** | |
| **2024-2025** | GPS base station | 25,000 | Operating revenues |
| | **TOTAL** | **25,000** | |
| **2025-2026** | Scanner and plotter - large format | 17,000 | Operating revenues |
| | **TOTAL** | **17,000** | |
| | **GRAND TOTAL** | **$ 144,000** | |

# GIS
# Five Year Capital Plan
# 2022-2026

| Year | Item | Cost | Funding Source |
|---|---|---|---|
| **2021-2022** | Plotter | $ 6,000 | Operating revenues |
| | **TOTAL** | **6,000** | |
| **2022-2023** | Servers | 20,000 | Operating revenues |
| | **TOTAL** | **20,000** | |
| **2023-2024** | n/a | | |
| | **TOTAL** | **-** | |
| **2024-2025** | n/a | - | |
| | **TOTAL** | **-** | |
| **2025-2026** | n/a | | |
| | **TOTAL** | **-** | |
| | **GRAND TOTAL** | **$ 26,000** | |