

City of Calhoun
2021-2022 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 2021-2022
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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



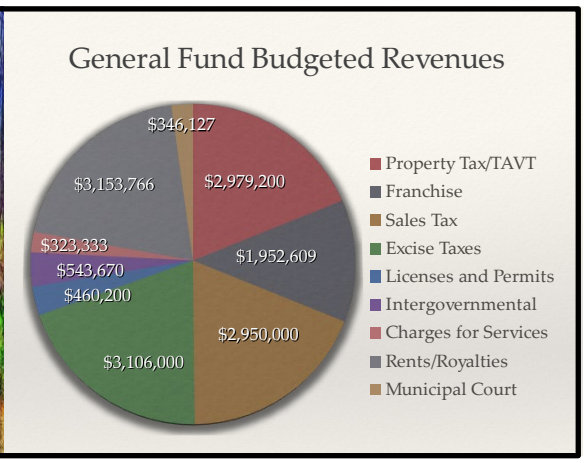
Mayor, James F. Palmer

The development of the 2021-2022 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.

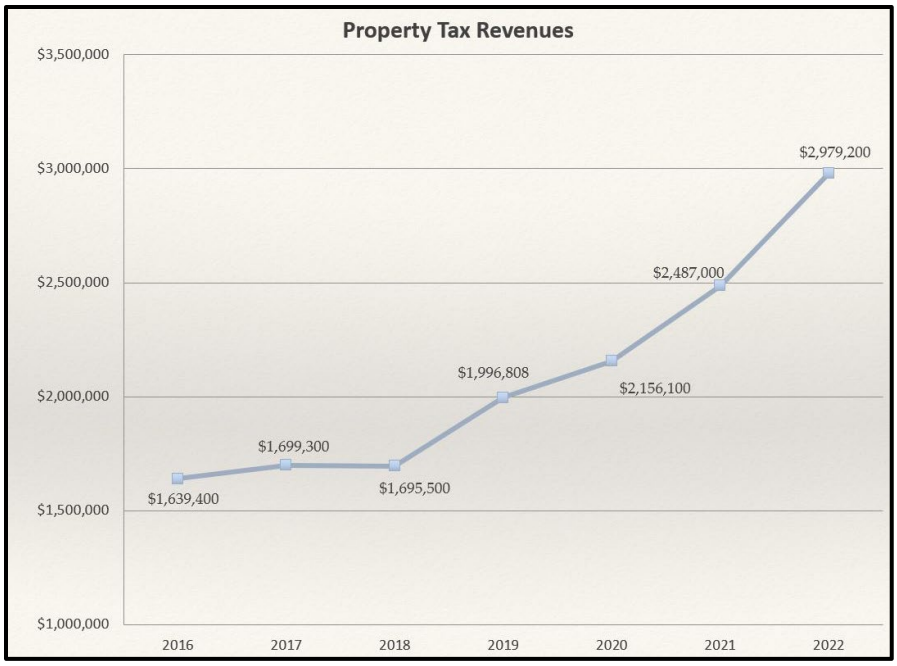
The City's accounting records are annually adjusted and reported on the full accrual basis of accounting as required by Generally Accepted Governmental Accounting Principles. Accrual statements focus on the total economic resources (current and long-term) available and obligated. Recognizing expense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





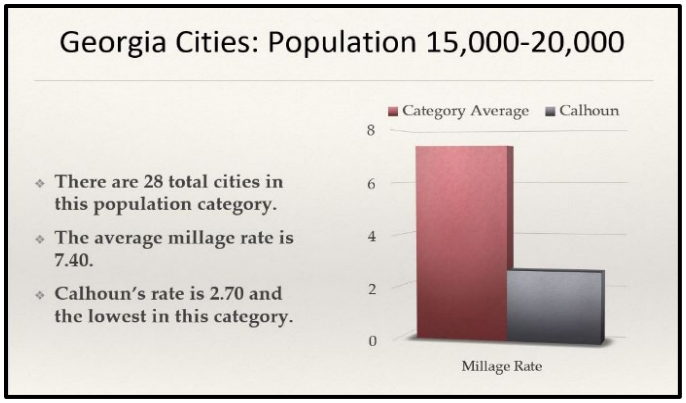
General Fund
Revenues

The graph to the right displays the City's budgeted General fund revenue sources for fiscal 2022 and precedes a short discussion of each category.

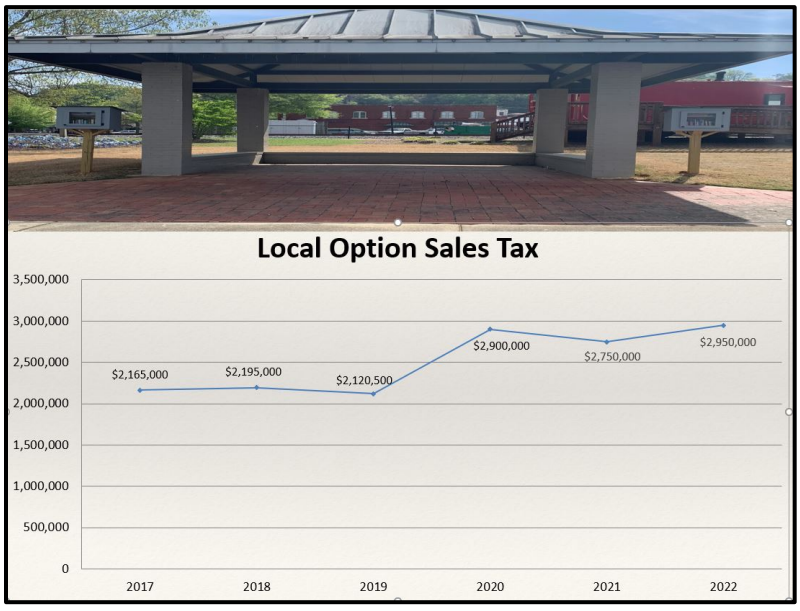


Property tax revenues consist of all current and prior year tax collections for levied property taxes, public utility taxes, ad valorem taxes for vehicles and motor homes, real estate transfer and intangible taxes, and penalties and interest on delinquent taxes. The Mayor and Council normally set the 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 be moving to 100%.

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.

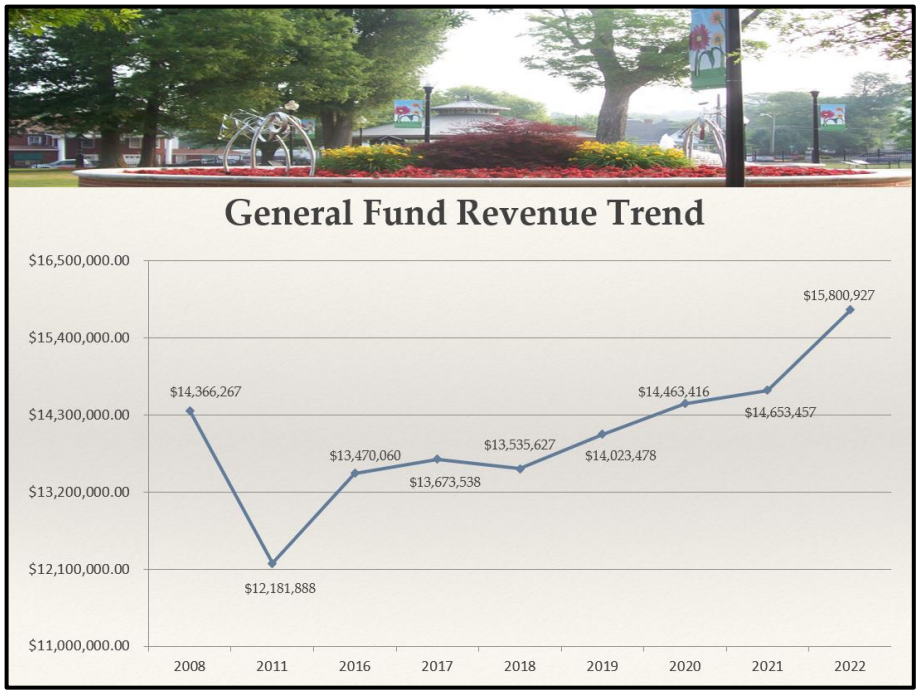


We saw the LOST collections increase somewhat in FY 18 and FY 19 as the economy improved and that trend continued in FY20 until the last quarter when the world experienced an unprecedented time during the COVID - 19 virus. We budgeted conservatively for LOST in FY21, however the actual collections came in quite a bit higher, so we modestly increased the budget for FY22. Rents and Royalties will continue to be collected at 6% in FY22 as they were in FY21.



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 2022 grants consist of a $32,000 from GSAR for fire department search and rescue training and education, and approximately $215,000 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 $120,000 in reimbursement from the County for airport wages and benefits. The City also plans to receive approximately $53,000 from the Housing Authority in lieu of taxes and $85,000 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.

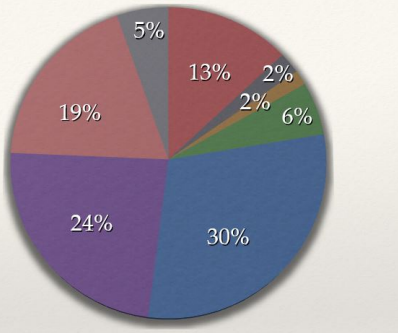
The above graph of General Fund revenues, shows a continued upward trend. Some of the larger increases for FY22 are property taxes, TAVT taxes, due to the redistribution, LOST, Excise tax, Insurance Premium tax and Building Permits.

Current Year Budget Break-Down

The General fund budget expenditures for FY22 are depicted by legal level of control. The largest portion of budgeted expenditures for the general fund is police, then fire, public works and general administration.

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.

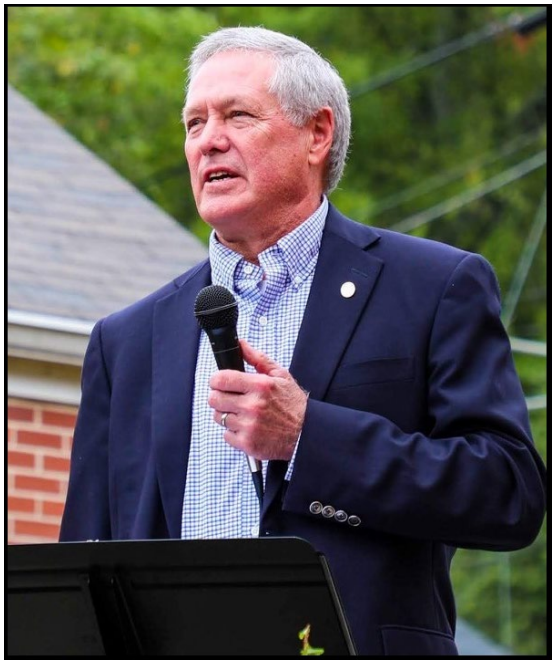
2022 Budgeted Expenses	
General Admin	$2,119,192
Court Services	$361,627
Community Services	$252,325
Community Development	$896,638
Police	$4,799,633
Fire	$3,833,587
Public Works	$3,067,601
Transfers	$876,636
Total	$16,207,239



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, 3% 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 ten years to control costs during the current economy.

Debt Summary

Short-Term Debt: The City does not anticipate needing short-term debt during fiscal 2022.

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 had been postponed. With the advent of the COVID-19 pandemic, we again faced uncertain times and budgeted conservatively for FY21. For FY22, we have continued to be conservative in some areas, while enjoying growth in others, such as LOST. These funds, as well as federal government pandemic assistance, are allowing us to continue to replace much needed capital assets and infrastructure.

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. This has been instrumental in providing for the additional needs that come with the growth that the City has sustained and is anticipating will continue.

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

Population
2019 17,271 (+61.9% change since 2000)
2000 10,000 (from 2000 Census data)

Males 8,108 or 46.9%
Females 9,163 or 53.1%

White Non-Hispanic	60.6%
Hispanic	30.1%
Black	5.3%
Other	4.02%

Estimated Median Household Income

Calhoun	2019	$37,759
	2000	$33,618
Georgia	2019	$61,980

Estimated Per Capita Income

2019	$25,471
2000	$19,887

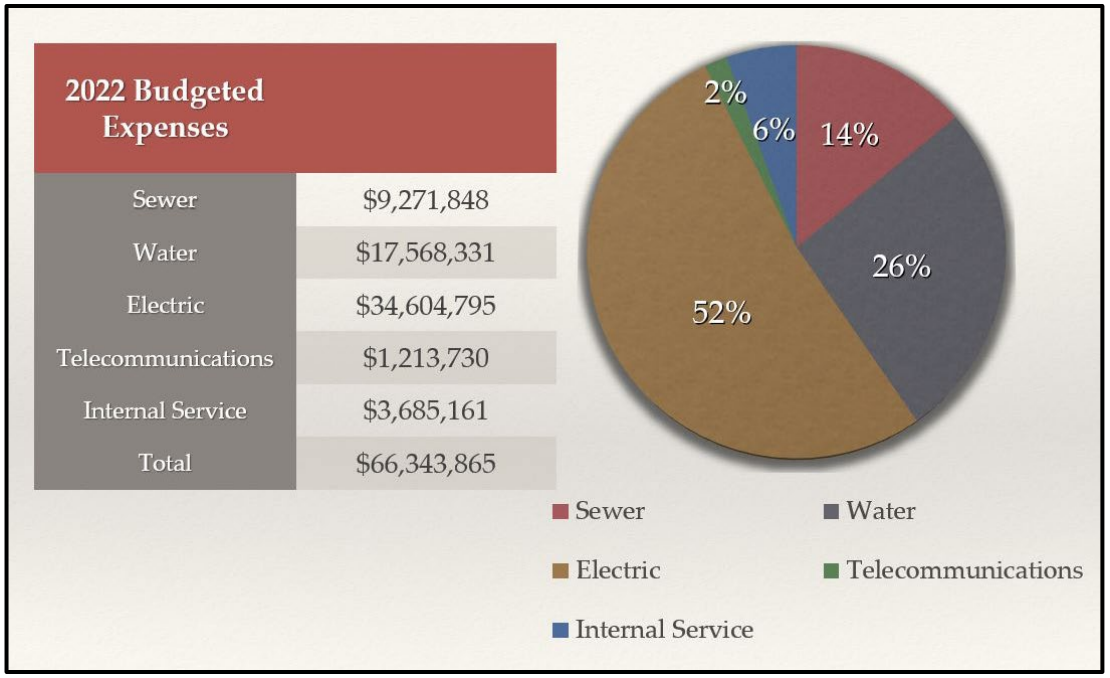
Median House or Condo Value in 2019
Calhoun $173,506 (Compared to 2000 - $93,400)
Georgia $202,500

Median Resident Age 34.6
Georgia Median Age 37.2

March 2019 cost of living index in Calhoun: 81.1 (US Average is 100)

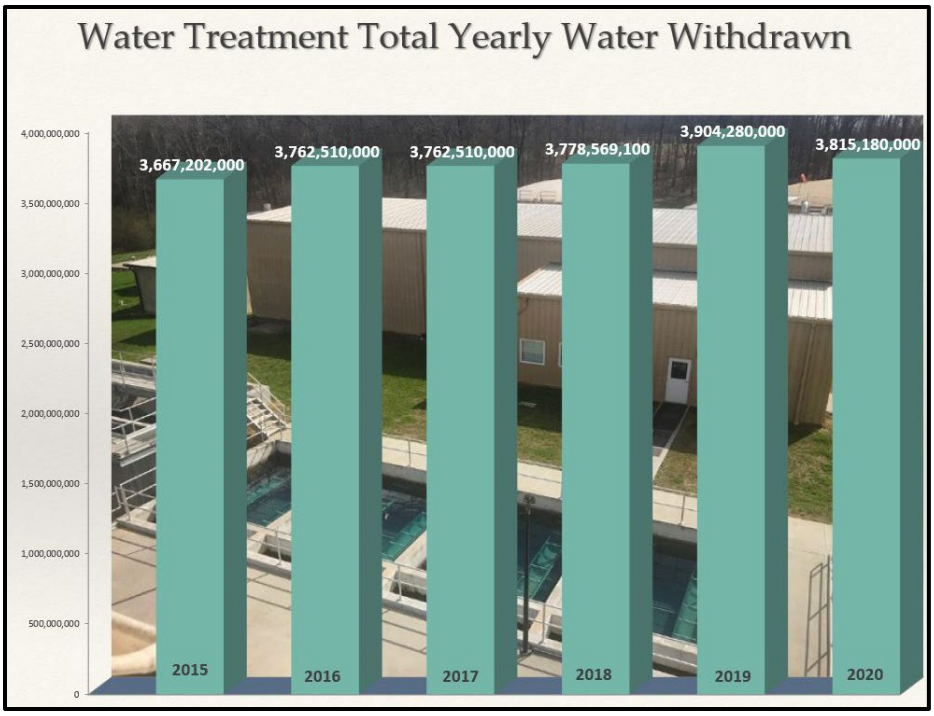
Calhoun Utilities

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



Revenues

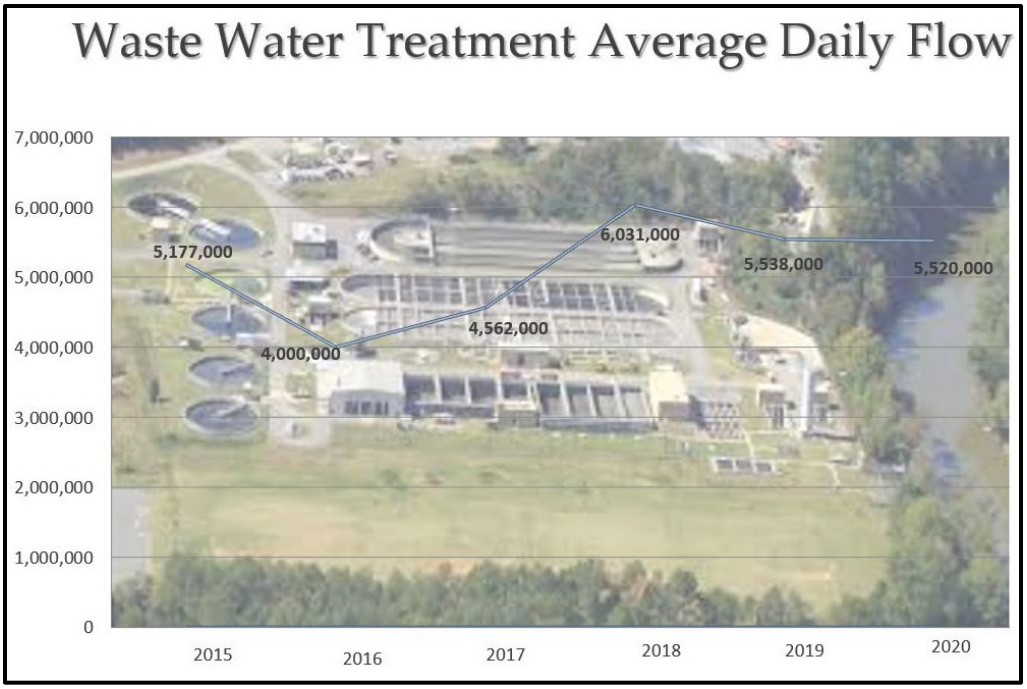
An annual 3% water and sewer rate increase will be implemented in fiscal year 2021 and for an additional year, for operations, debt repayment and/or capital projects.

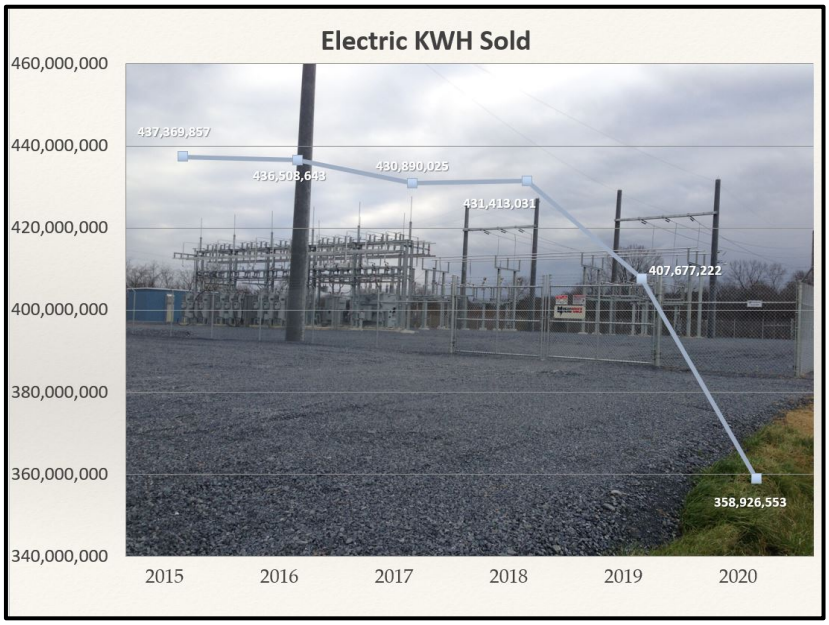


Water Treatment Plant and Pump Stations: The expense budget for the Water department includes a line item, "Royalty-Lease of Assets" which includes a lease fee to the general fund for the use of the water system by Calhoun Utilities; this was reduced from 7% to 6 ½% in fiscal 2019, and reduced down to 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. $935,000 has been budgeted for the McGill Mountain Tank project.

Water Distribution: The City has budgeted $160,000 for the continuation of the 2" Galvanized Line Replacement project and another $500,000 is budgeted for this project to be done by a contractor. $366,100 was budgeted for water relocation on state route 136 at the Coosawattee Bridge. They are also budgeting $405,900 for the Salacoa GDOT bridge project on SR 156 and $1,059,150 for the McGill Mountain Water lines extension.

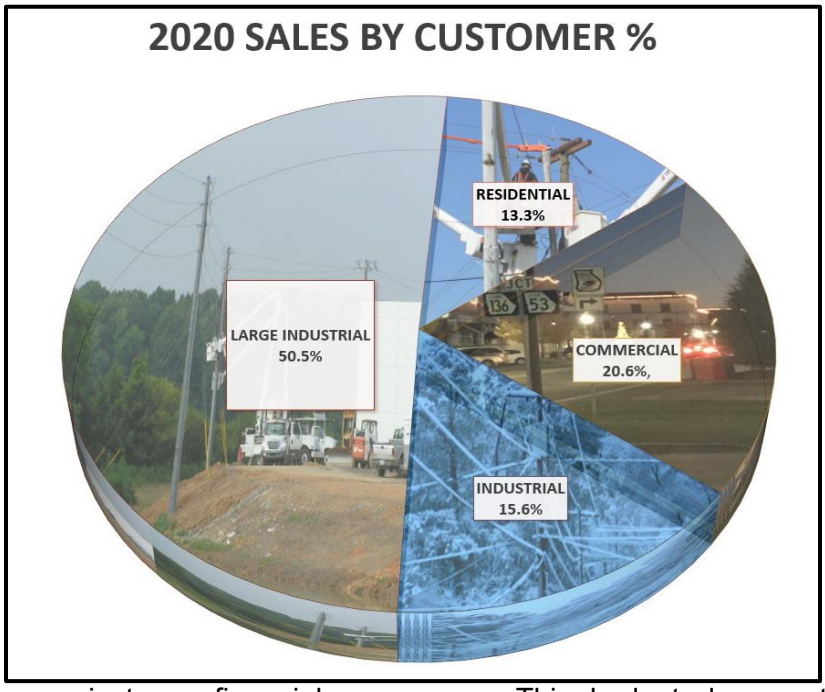
Waste Treatment Plant: The City budgeted $33,000 for the Section 319 Lynn Creek project which will be funded by a grant. The expense budget includes a line item, "Royalty-Lease of Assets" which includes a lease fee to the general fund for the use of the wastewater system by Calhoun Utilities, was reduced from 7% to 6 ½% in fiscal 2019, and further reduced to 6% in fiscal 2020, where it remains.





Electric Fund: Industrial electric usage experienced a sharp decline in 2019 as is seen in the graph to the left. We saw an even larger decrease in usage in FY20 with the pandemic, but this usage recovered somewhat in FY21 and this small recovery should level off for FY22.

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 subdivision.



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

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

Fiscal Impact

Actions by the Mayor and Council of the City of Calhoun regarding the operating budget and capital improvement plan have a major impact on public services and capital projects that are an integral part of the economic development and quality of life in Calhoun. The challenge is balancing the service needs of citizens against our 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 in some areas 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 2021-2022 are $8,344,119. The five-year capital plan totals $17,710,450. 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 in 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, 2021

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

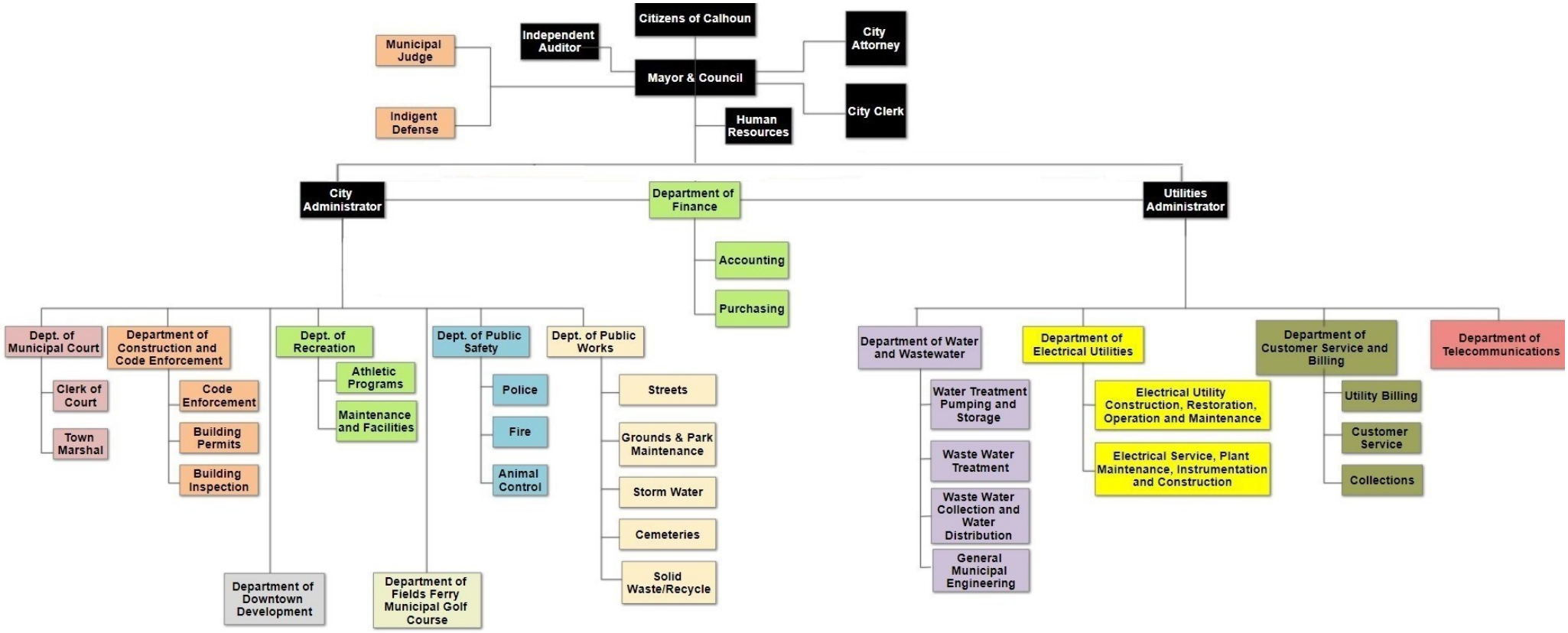
Officials and Management Related to Calhoun Utilities:

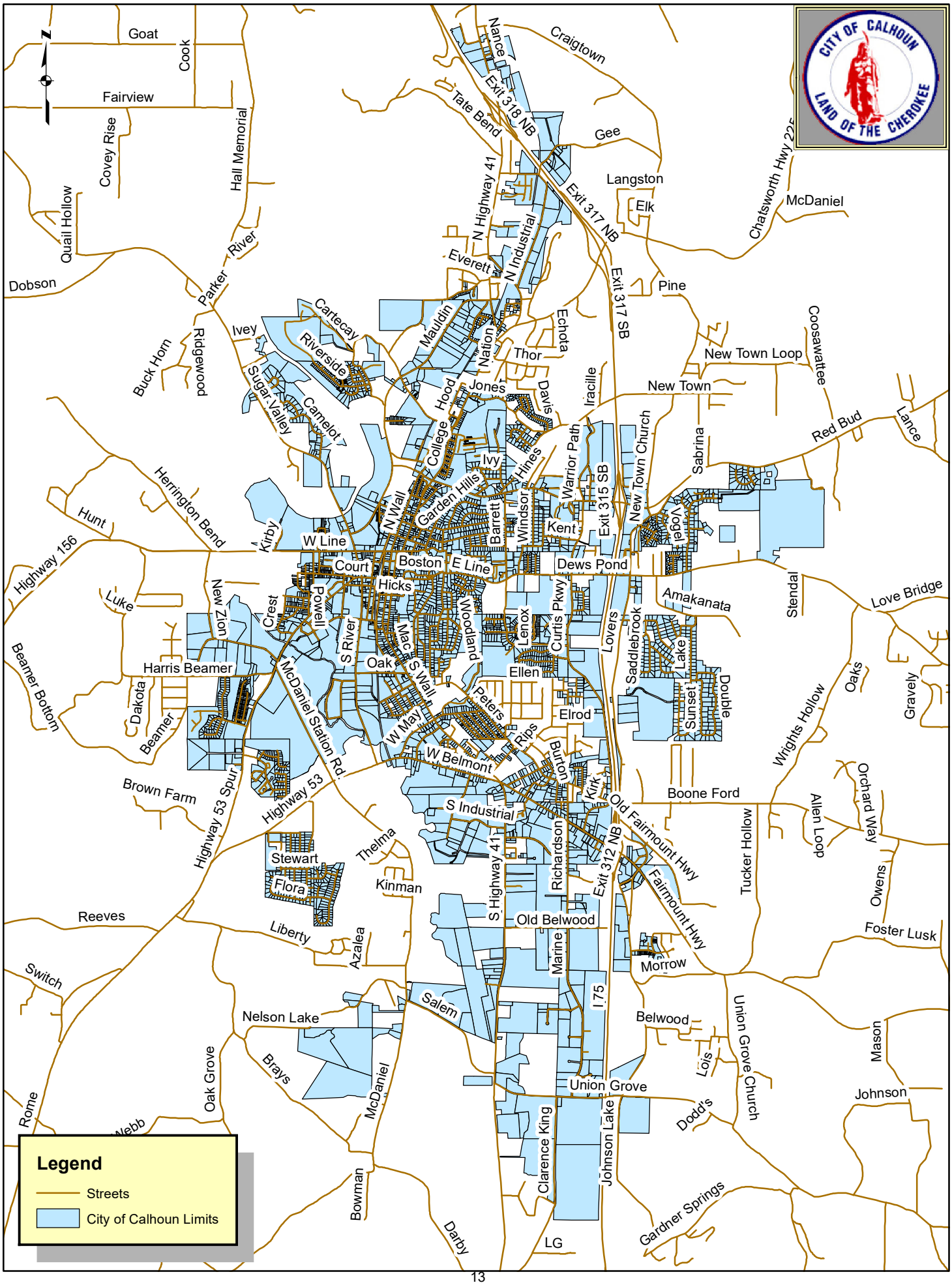
Utilities Administrator ..... Larry Vickery
Director of Finance ..... Andrea K. Bramlett
Director of Water & Sewer ..... Kyle Ellis
Brittany Drive Water Plant Superintendent ..... Jeremy King
Mauldin Rd. Water Plant Superintendent ..... Erik Henson
Sewer Plant Superintendent ..... Jeremy Long
Water & 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

2021 City of Calhoun Organizational Chart




Goat
Cook
Fairview
Covey Rise
Hall Memorial
Quail Hollow
Parker River
Dobson
Buck Horn
Ridgewood
Ivey
Cartecay
Riverside
Sugar Valley
Camelot
Herrington Bend
Hunt
Highway 156
Kirby
W Line
Court
Boston
E Line
Hicks
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
W May
W Belmont
Peters
Rips
Ellen
Elrod
Lenox
Curtis Pkwy
Lovers
Dews Pond
Kent
Windsor
Barrett
Garden Hills
College
N Wall
Ivy
Hines
Warrior Path
Exit 315 SB
New Town Church
Vogel
Sabrina
Amakanata
Saddlebrook
Lake
Double
Sunset
Stendal
Love Bridge
Oaks
Gravely
Wrights Hollow
Orchard Way
Allen Loop
Owens
Foster Lusk
Tucker Hollow
Boone Ford
Old Fairmount Hwy
Fairmount Hwy
Exit 312 NB
Richardson
Burton
Kirk
S Industrial
S Highway 41
Thelma
Stewart
Flora
Kinman
Reeves
Liberty
Azalea
Switch
Old Belwood
Marine
Morrow
Salem
I 75
Nelson Lake
Belwood
Union Grove
Union Grove Church
Lois
Mason
Johnson
Dodd's
Brays
McDaniel
Oak Grove
Rome
Webb
Clarence King
Johnson Lake
Bowman
Darby
LG
Gardner Springs
Nance
Exit 318 NB
Craigtown
Tate Bend
Gee
N Highway 41
N Industrial
Exit 317 NB
Exit 317 SB
Langston
Elk
Chatsworth Hwy 225
McDaniel
Pine
Everett
Mauldin
Nation
Thor
Echota
Jones
Hood
Davis
Iracille
New Town Loop
New Town
Coosawattee
Red Bud
Lance
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 2022 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

O R D I N A N C E

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

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

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

NOW, THEREFORE, BE IT ORDAINED, the Mayor and Council of the City of Calhoun hereby adopt said budget for fiscal year July 1, 2021 through June 30, 2022.

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 28th day of June 2021.

Attest:

Paul Worley, City Administrator

Larry Vickery, Utilities Administrator

CITY OF CALHOUN, GEORGIA

James F. Palmer, Mayor

City of Calhoun
2022 Budget Summary
GENERAL GOVERNMENT

	2020 ACTUALS	2021 REVISED BUDGET	2022 BUDGET	% INCREASE (DECREASE)
General Fund				
Revenues				
Property Tax & Intangibles	$ (2,636,653)	$ (2,487,200)	$ (2,979,200)	20%
Franchise Tax	(1,861,442)	(1,911,415)	(1,952,609)	2%
Local Option Sales Tax	(3,288,988)	(2,750,000)	(2,950,000)	7%
Excise Tax	(3,119,608)	(2,867,786)	(3,106,000)	8%
License and Permit	(480,416)	(390,600)	(460,200)	18%
Intergovernmental	(610,727)	(526,843)	(543,670)	3%
Charges for Services	(378,171)	(344,643)	(323,333)	-6%
Fines and Forfeitures	(271,246)	(327,738)	(332,149)	1%
Other Local Revenues	(100,306)	(3,047,232)	(3,153,766)	3%
Total Revenues	**(12,747,554)**	**(14,653,457)**	**(15,800,927)**	8%
Expenditures				
Mayor and Council	171,455	313,646	757,656	142%
Elections	1,661	300	2,800	833%
City Administrator	1,646,645	1,696,039	1,909,591	13%
Tax Administration	77,391	85,078	87,880	3%
General Teller	62,836	67,948	67,741	0%
Human Resources	156,596	167,891	165,860	-1%
Risk Management	3,582	4,300	4,300	0%
General Administration	**2,120,166**	**2,335,202**	**2,995,828**	28%
Municipal Court	319,775	344,598	346,127	0%
Custody of Prisoners	10,745	18,500	15,500	-16%
Court Services	**330,519**	**363,098**	**361,627**	0%
Welfare Related	56,961	63,734	64,848	2%
Auditorium	107	106	113	7%
Depot	25,429	24,317	24,319	0%
Community Center	6,092	7,812	8,230	5%
Library	146,479	155,302	154,815	0%
Community Services	**235,065**	**251,271**	**252,325**	0%
Regulatory Inspections and Enforcement	403,134	477,366	499,416	5%
Downtown Development	117,717	109,817	117,106	7%
Airport	272,043	272,289	280,116	3%
Community Development	**792,894**	**859,472**	**896,638**	4%

City of Calhoun
2022 Budget Summary
GENERAL GOVERNMENT

	2020 ACTUALS	2021 REVISED BUDGET	2022 BUDGET	% INCREASE (DECREASE)
Police Administration	422,109	423,664	433,879	2%
Detectives	526,855	595,553	598,019	0%
Patrol	3,321,693	3,161,390	3,313,149	5%
Special Operations	474,407	422,479	376,168	-11%
Animal Control Administration	72,064	75,480	78,418	4%
Police Department	**4,817,127**	**4,678,566**	**4,799,633**	3%
Fire Administration	262,582	264,794	270,719	2%
Firefighting	3,447,418	3,090,423	3,184,734	3%
Fire Inspection	163,054	173,077	176,865	2%
Fire Training Center	94,526	104,650	107,262	2%
Fire Stations and Buildings	65,712	90,157	94,007	4%
Fire Department	**4,033,293**	**3,723,101**	**3,833,587**	3%
Animal Control	84,284	93,341	96,999	4%
Highways and Streets Administration	129,375	135,272	139,118	3%
Highways and Streets	924,839	1,040,871	1,209,088	16%
Street Cleaning	65,662	87,044	89,319	3%
Street Lighting	237,777	246,965	267,810	8%
Traffic Engineering	829,940	460,338	490,596	7%
Maintenance and Parks	424,217	530,227	509,180	-4%
Cemetery	271,464	251,721	260,589	4%
Parks Beautification	3,331	4,900	4,902	0%
Public Works	**2,970,890**	**2,850,679**	**3,067,601**	8%
	15,299,954	**15,061,389**	**16,207,239**	8%
Excess of Revenues (Over) Under Expenditures	**2,552,401**	**407,932**	**406,312**	0%
Other Financing Sources (Uses)				
Sale of Assets	(72,275)	-	-	0%
Unrealized Gain/Losses	(502,668)	(109,870)	(107,000)	-3%
Transfers In	(3,357,142)	(298,062)	(299,312)	0%
Transfers Out	1,757	-	-	
	(3,930,327)	(407,932)	(406,312)	0%
Net Change in Fund Balance	**$ (1,377,927)**	**$ -**	**$ -**	

City of Calhoun
2022 Budget Summary
GENERAL GOVERNMENT

	2020 ACTUALS	2021 REVISED BUDGET	2022 BUDGET	% INCREASE (DECREASE)
Special Revenue Funds				
Recreation Fund				
Revenues	$ (1,221,923)	$ (1,332,136)	$ (1,369,280)	3%
Recreation Administration	92,913	190,671	102,241	-46%
Participant Recreation	1,253,130	1,141,465	1,267,039	11%
Total Expenditures	1,346,042	1,332,136	1,369,280	3%
Net Change in Fund Balance	**$ 124,119**	**$ -**	**$ -**	
Minor Special Revenue Funds				
(*note* - 2020 Actuals is the net change in fund balance, 2021 and 2022 amounts are revenues budgeted)				
UDAG Fund	$ (42,327)	$ (49,200)	$ (53,525)	9%
Confiscated Assets	$ 5,483	$ (14,000)	$ (10,000)	-29%
Hotel/Motel Fund	$ -	$ (676,500)	$ (688,500)	2%
Capital Project Funds				
2011 SPLOST Fund	$ 196,246	$ (733,176)	$ -	-
2018 SPLOST Fund	$ (2,318,903)	$ (5,546,335)	$ (6,097,585)	10%
Debt Service Funds				
School Debt	$ (2,833,062)	$ (4,108,000)	$ (3,972,494)	-3%
Agency Fund				
Municipal Court Fund	$ -	$ (507,000)	$ (515,000)	2%
Solid Waste Fund				
Revenues	$ (1,019,356)	$ (859,953)	$ (937,053)	9%
Collection	651,993	603,608	679,003	12%
Recycle	85,108	121,354	122,540	1%
Landfill	2,845	30,612	30,765	0%
Yard Trimmings and Collections	123,432	104,379	104,745	0%
Total Expenditures	863,378	859,953	937,053	9%
Net Change in Fund Balance	**$ (155,978)**	**$ -**	**$ -**	
Golf Fund				
Revenues	$ (1,011,601)	$ (916,799)	$ (1,014,433)	11%
Maintenance	523,810	597,998	612,641	2%
Pro Shop	320,373	318,801	401,792	26%
Total Expenditures	844,183	916,799	1,014,433	11%
Net Change in Fund Balance	**$ (167,418)**	**$ -**	**$ -**	

City of Calhoun
2022 Budget Summary
CALHOUN UTILITIES

	2020 ACTUAL	2021 REVISED BUDGET	2022 BUDGET	INC. (DECR.) FROM P/Y BUDGET	% INCREASE (DECREASE)
WATER & SEWER FUND					
SEWER FUND REVENUE	**$ (6,038,065)**	**$ (7,322,409)**	**$ (9,271,683)**	**$ 1,928,352**	27%
Waste Treatment Plant	4,985,244	4,189,934	4,128,017	(1,319,697)	-1%
Waste Treatment Plant Maintenance	253,244	196,545	275,035	(28,384)	40%
Waste Treatment - Sludge Disposal/Bio Solids	79,971	226,551	108,697	1,060	-52%
Waste Water Collection Maintenance	1,337,466	1,612,059	4,663,654	(653,968)	189%
Waste Water Collection Lift Stations	68,139	1,097,320	96,445	28,136	-91%
Total Sewer Expenses	**6,724,065**	**7,322,409**	**9,271,848**	**(1,972,853)**	27%
WATER FUND REVENUE	**(14,747,400)**	**(15,164,723)**	**(17,568,496)**	**361,653**	16%
Brittany Dr. Water Trmt. Plant/Big Springs Intake/Well	2,053,898	3,898,072	4,887,983	(179,627)	25%
Water Plant - Mauldin Rd. & Intakes	4,521,710	5,870,426	4,818,913	(331,085)	-18%
Water Treatment Plant - Maintenance	175,215	267,750	182,172	60,166	-32%
Water Plant - Distribution/Pump Station	292,944	309,727	1,261,500	(64,749)	307%
Water Distribution/Construction	2,702,514	4,818,748	6,417,763	198,142	33%
Total Water Expenses	**9,746,281**	**15,164,723**	**17,568,331**	**(317,152)**	16%
Change in Net Position	**$ (4,315,120)**	**$ -**	**$ -**	**$ -**	
ELECTRIC FUND					
ELECTRIC REVENUE	**$ (36,053,737)**	**$ (33,883,122)**	**$ (34,604,795)**	**$ 530,507**	2%
Electric - Distribution	32,421,933	33,794,074	34,517,333	(745,718)	2%
Electric - Generator	47,135	89,048	87,462	215,211	-2%
Total Electric Expense	**32,469,068**	**33,883,122**	**34,604,795**	**(530,507)**	2%
Change in Net Position	**$ (3,584,669)**	**$ -**	**$ -**	**$ -**	
TELCOMMUNICATIONS FUND					
TELCOMMUNICATIONS REVENUE	**$ (1,335,319)**	**$ (1,185,316)**	**$ (1,213,730)**	**$ (29,614)**	2%
Telecom	980,794	1,185,316	1,213,730	29,614	2%
Total Telecom Expenses	**980,794**	**1,185,316**	**1,213,730**	**29,614**	2%
Change in Net Position	**$ (354,525)**	**$ -**	**$ -**	**$ -**	
UTILITY INTERNAL SERVICE FUND					
UTILITY INTERNAL SERVICE REVENUE	**$ (3,133,114)**	**$ (3,582,181)**	**$ (3,685,161)**	**(215,817)**	3%
Administration	436,221	449,554	461,672	33,858	3%
Finance	705,554	720,091	739,177	18,855	3%
Tellers	195,685	196,597	256,200	1,155	30%
Purchasing	105,948	113,128	150,113	1,968	33%
Engineering	335,643	564,618	560,702	16,147	-1%
Work Order Dispatch	105,911	110,321	107,166	1,731	-3%
GEO Info Service	217,119	217,246	225,630	5,051	4%
Customer Service	243,829	375,709	332,085	34,064	-12%
Meter Reading	368,292	406,452	416,920	83,703	3%
Billing	416,842	428,465	435,496	19,285	2%
Total ISF Expense	**3,131,044**	**3,582,181**	**3,685,161**	**$ 215,817**	3%
Change in Net Position	**$ (2,070)**	**$ -**	**$ -**	**$ -**	

General Fund
Summary of Capital Outlay

2018 SPLOST	Site Improvements - Project #287 Recycling Center Improvements	$ 25,000	
	Buildings - Project #273 Recreation Maintenance Building	651,441	
	Buildings - Project #239 Police Station Complex	4,044,331	
	Vehicles - Street crew truck $50k and dump truck $110k	160,000	
	Infrastructure - Project #288 Curtis Pkwy. Sidewalk Connector	100,000	
	Infrastructure - Project #247 - Peters St. Phase II	1,116,813	$ 6,097,585
General Fund Airport	**Infrastructure**	$ 31,881	$ 31,881
Recreation	Site Improvements - Project #915 Scoreboard replacement	$ 18,000	
	Site Improvements - Project #916 Entrance signage	30,000	
	Site Improvements - Project #917 Trail signage	7,175	
	Site Improvements - Project #918 Mower $9,200 and Field rake $20,000	29,200	**$ 84,375**
		Total Governmental Funds	**$ 6,213,841**

Calhoun Utilities
Summary of Capital Outlay

Waste Treatment Plant	**Infrastructure** - Project #269 Materials for Section 319 Lynn Creek	$ 33,000	$ 33,000
Wastewater Collection Maintenance	**Infrastructure** - Project #914 - Old Fairmount Hwy sewer extension	$ 2,869,300	
	Infrastructure - Project #298 - Eastside sewer replacement	172,000	
	Machinery - F-650 service truck with utility body $77k, Sewer service camera with locators $36k	113,000	$ 3,154,300
Water Plant Distribution Pump Station	**Infrastructure -** Project #302	934,375	$ 934,375
Brittany Drive Water Plant/ Intake & Wells	**Machinery** - Project #281 - Brittany Drive standby generator funded with grant with a 15% match	591,994	$ 591,994
Water Distribution Maintenance	**Infrastructure** - Project #170 - Install new water mains for line extensions and line improvements	$ 160,000	
	Infrastructure - Project #142 - 2" galv. line replacement	160,000	
	Infrastructure - Project #299 GDOT SR 156 Salacoa Bridge water	405,900	
	Infrastructure - Project #284 Water Relocation SR 136 at Coosawattee Bridge	366,100	
	Infrastructure - Project #286 2" galv. line replacement, City funded, contractor performed	500,000	
	Infrastructure - Project #300 GDOT Wall St. at Redbud Rd water relocation	177,800	
	Infrastructure - Project #303 McGill Mtn. water lines	1,059,150	
	Machinery - Crew dump truck $79k	79,000	
	Vehicle - F-250 4x4 extended cab truck	33,500	$ 2,941,450

Calhoun Utilities
Summary of Capital Outlay

Electric	**Infrastructure** - Replace 375 HID roadway lights with LED lights, conversion at Garden Hills	$ 170,000	
	Site Improvement - Construction of storage bldg. and make supply yard more accessible	30,000	
	Machinery - Replace 2004 Digger/Derrick	285,000	$ 485,000
Telecommunications	**Vehicle -** Replace Ford Explorer	$ 28,000	$ 28,000
Utility - ISF	**Computers -** MCare, NorthStar modules	$ 92,000	
	Buildings - Payment kiosk	55,000	
	Vehicles - Meter Readers F-150 4x4 extended cab truck	29,000	$ 176,000
		Total Utilities Funds	**$ 8,344,119**

City of Calhoun
Full Time Equivalent Employees by Function

Function/program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government											
Mayor and City Council	5	5	5	5	5	5	5	5	5	5	5
Administration	2	2	2	2	2	2	3	3	3	2	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	1
Finance	4	0	0	0	0	0	0	0	0	0	0
	15	11	11	11	11	11	12	12	12	11	10
Judicial											
Court Services	3	3	3	3	3	3	3	3	3	3	3
Probation	2	2	2	2	2	2	0	0	0	0	0
	5	5	5	5	5	5	3	3	3	3	3
Public Safety											
Police	49	49	49	49	49	50	50	50	50	50	52
Fire	39	39	39	39	39	39	41	41	41	41	40
Community Service Enforce.	0	0	0	0	0	0	1	0	0	0	0
Animal Control	1	1	1	2	2	2	2	2	2	2	2
	89	89	89	90	90	91	94	93	93	93	94
Public Works											
Administration	1	1	1	1	1	1	1	1	1	1	1
Streets and highways	16	17	15	15	15	15	14	13	14	14	14
City Maintenance	6	6	7	7	7	7	9	9	9	9	8
Cemetery	3	3	3	3	3	3	4	4	4	4	2
	26	27	26	26	26	26	28	27	28	28	25
Health and Welfare											
Senior Citizens Activities	1	1	1	1	1	1	1	1	1	1	1
Culture and Recreation											
Recreation Department	15	15	13	13	13	15	15	15	16	17	17
Library	9	9	9	9	9	9	9	0	0	0	0
	24	24	22	22	22	24	24	15	16	17	17
Housing and Economic Development											
Mainstreet Program	1	1	1	1	1	1	1	1	1	1	1
Airport	4	2	3	3	3	3	3	3	3	4	3
Inspections	4	4	3	3	3	3	3	3	3	3	3
	9	7	7	7	7	7	7	7	7	8	7
Utilities Administration											
Administration	4	2	2	2	1	1	1	1	1	1	1
Work Order	0	1	1	1	2	2	2	2	2	2	2
Finance	4	8	9	9	9	9	9	9	9	9	9
Billing	2	2	3	3	2	2	2	2	3	3	3
Customer Service	4	4	3	4	3	4	4	4	4	4	4
Tellers	4	3	4	5	5	5	5	5	5	5	5
Purchasing	2	2	2	2	2	2	2	2	2	2	2
Meter Reading	4	4	4	4	4	4	4	4	5	4	4
Engineering	6	6	6	6	5	5	5	5	5	4	5
GIS	2	2	2	2	2	2	2	2	2	2	2
	32	34	36	38	35	36	36	36	38	36	37
Electric System	15	15	17	17	17	17	17	18	18	19	20
Water and Sewer System											
Wastewater Treatment	9	10	10	10	10	10	10	10	10	10	10
Sewer Construction	11	11	11	11	11	11	10	11	10	11	11
Maintenance Crew	10	10	10	7	7	8	8	9	8	6	7
Water Treatment	7	8	9	9	10	10	10	9	9	9	9
Water Construction	22	22	22	19	20	21	22	22	23	21	22
	59	61	62	56	58	60	60	61	60	57	59
Fields Ferry Golf Course											
Pro Shop	9	9	5	4	3	3	4	4	4	4	4
Maintenance	8	7	7	5	7	7	7	7	7	6	6
	17	16	12	9	10	10	11	11	11	10	10
Telecommunications	4	4	4	4	4	4	5	4	4	4	4
Solid Waste	3	1.5	1.5	2	2	2	2	2	2	2	2
Total	299	295.5	293.5	288	288	294	300	290	293	289	289

City of Calhoun
Budget Calendar for Fiscal Year 2021 - 2022

Date	Procedure	Action to be Taken By
February 2 - 5, 2021	Payroll budget information updated for distribution to department heads	Human Resource to prepare initial projections of payroll accounts for department head distribution
February 8, 2021	Distribute budget information to department heads and supervisors	Director of Finance
Feb. 9 - March 9, 2021	Dept. heads/supervisors prepare initial projections for mgmt. review	Supervisors and department heads
March 10 - 12, 2021	Department heads review proposals with immediate supervisor	Supervisors and department heads
March 15 - 26, 2021	Management meet and review department head proposals	Mayor, Budget Officer, Director of Finance & department heads
March 29 - April 9, 2021	Prepare first draft	Budget Officer and Finance Department
April 12 - 16, 2021	Review total combined first draft	Budget Officer
April 7, 2021	Prepare legal notice regarding public hearing to be held on May 10, 2021	City Clerk
April 19 – 23, 2021	Amend first draft for Council work session	Budget Officer and Finance Department
April 26, 2021	Council budget work session	Mayor, Council, Budget Officer
April 27 - May 7, 2021	Prepare second draft	Budget Officer and Finance Department
April 21, 2021	Publish ad for first public hearing to be held on May 10, 2021	Legal organ - City Clerk
May 10, 2021	Work session with School Board	Mayor, Council, Budget Officer, School Board and Superintendent
May 10, 2021 - 7:00 p.m.	Public hearing	Mayor, Council
May 12, 2021	Prepare second legal notice of hearing on June 14, 2021	City Clerk
May 24, 2021	Receive School's draft of budget	Mayor, Council and Budget Officer
May 11 - June 4, 2021	Prepare final budget proposal	Budget Officer and Finance Department
May 26, 2021	Publish ad for public hearing to be held on June 14, 2021	Legal organ - City Clerk
June 14, 2021 - 7:00 p.m.	Second public hearing	Mayor and Council
June 15 - 25, 2021	Prepare final draft	Budget Officer and Finance Department
June 28, 2020	Adoption of budget	Mayor and Council
June 29 – 30, 2021	Print final adopted budget and distribute to Mayor, Council, Library and upload to website & CVIOG	Finance Department

GENERAL FUND
Revenue Summary

			FY 2020 Actuals	FY 2021 Revised Budget	FY 2022 Budget	Percent Change
Property Taxes						
31	1000	General Property Taxes	$ (2,151,730)	$ (2,080,000)	$ (2,298,000)	10%
31	1001	General Property Taxes-Prior	(38,487)	(35,000)	(42,000)	20%
31	1101	Refund Property Taxes	32,539	22,000	23,000	5%
31	1110	Public Utility Tax	(16,502)	(16,000)	(13,000)	-19%
31	1201	Refund Prior Year Taxes	206	1,000	1,000	-
31	1310	Motor Vehicle Tax	(21,905)	(23,000)	(26,000)	13%
31	1311	Title Ad Valorem Tax	(364,270)	(300,000)	(550,000)	83%
31	1316	Alt Apportioned Vehicle Tax	(11,990)	(5,000)	(10,000)	100%
31	1320	Mobile Home Tax	(11)	-	-	-
31	1340	Intangibles - Regular & Recording	(34,987)	(23,000)	(28,000)	22%
31	1391	Excess Tax Funds Collected	(200)	(200)	(200)	-
31	1600	Real Estate Transfer Tax & Other	(11,387)	(13,000)	(13,000)	-
31	9000	Penalties & Interest on Delinquent Taxes	(17,931)	(15,000)	(23,000)	53%
	Total Property Taxes		**(2,636,653)**	**(2,487,200)**	**(2,979,200)**	20%
Franchise Tax						
31	1710	Franchise Tax - Electric - City	(1,063,189)	(1,088,043)	(1,131,442)	4%
31	1711	Franchise Tax - Electric - Other	(166,787)	(172,380)	(167,000)	-3%
31	1714	Franchise Tax - Cable	(127,673)	(139,145)	(138,000)	-1%
31	1715	Franchise Tax - Sewage - City	(192,622)	(207,636)	(210,256)	1%
31	1720	Franchise Tax - Water - City	(221,325)	(212,382)	(218,201)	3%
31	1760	Franchise Tax - Telephone	(48,220)	(45,829)	(46,710)	2%
31	1761	Franchise Tax - Telephone - Other	(41,627)	(46,000)	(41,000)	-11%
	Total Franchise Tax		**(1,861,442)**	**(1,911,415)**	**(1,952,609)**	2%
Sales Tax						
31	3100	Local Option Sales Tax	**(3,288,988)**	**(2,750,000)**	**(2,950,000)**	7%
Excise Tax						
31	3101	County Excise Tax	(251,878)	(150,000)	(250,000)	67%
31	4200	Beer Tax	(298,420)	(308,000)	(335,000)	9%
31	4201	Wine Tax	(49,210)	(43,000)	(52,000)	21%
31	4202	Liquor Tax	(62,975)	(60,000)	(70,000)	17%
31	4203	Liquor Pouring Tax	(38,676)	(15,000)	(25,000)	67%
31	6100	Business & Occupational Taxes	(441,292)	(428,000)	(428,000)	0%
31	6101	Business/Occ Tax - EMC	(375,077)	(439,786)	(365,000)	-17%
31	6102	Business/Occ Tax - Gas Marketers	(186,138)	(151,000)	(215,000)	42%
31	6200	Insurance Premium Taxes	(1,332,870)	(1,180,000)	(1,290,000)	9%
31	6300	Financial Institution Taxes	(82,341)	(91,000)	(75,000)	-18%
31	9400	Penalties & Int. on Delinquent Business License	(730)	(2,000)	(1,000)	-50%
	Excise Tax		**(3,119,608)**	**(2,867,786)**	**(3,106,000)**	8%
License & Permit						
32	1000	Business Regulatory Fees	(47,180)	(47,000)	(47,000)	-
32	1005	Business License Application Fee	(1,805)	(1,800)	(2,500)	39%
32	1006	Fire Permits	-	(100)	-	-100%
32	1110	Beer Retail License	(27,375)	(28,000)	(30,000)	7%
32	1120	Wine Retail License	(18,750)	(18,500)	(20,000)	8%
32	1130	Liquor Retail License	(30,000)	(30,000)	(31,000)	3%
32	1140	Pouring License (All)	(42,375)	(43,000)	(45,000)	5%
32	1141	Temporary Liquor/Beer Event Permit	(550)	(800)	(500)	-38%
32	1330	Plumbing Permits/ HVAC	(49,139)	(40,000)	(42,000)	5%
32	1340	Electric Permits	(32,970)	(30,000)	(25,000)	-17%
32	2111	Building Permits	(204,422)	(135,000)	(200,000)	48%

GENERAL FUND
Revenue Summary

			FY 2020 Actuals	FY 2021 Revised Budget	FY 2022 Budget	Percent Change
32	2120	Soil & Sedimentation Permits	(2,221)	(500)	(2,500)	400%
32	2121	Grading Permits	(4,664)	(2,500)	(4,000)	60%
32	2140	Sign Permits	(5,455)	(3,500)	(4,000)	14%
32	2150	Fuel System Installation Permits	(276)	(400)	(500)	25%
32	2210	Zoning & Annexation Fees	(1,760)	(1,500)	(1,700)	13%
32	2991	Fireworks Stand Sales Permit	(1,500)	(1,000)	-	-100%
32	3900	Other Sprinkler Permit	(6,287)	(6,000)	(2,000)	-67%
32	3902	NPDES Permits	(3,686)	(1,000)	(2,500)	150%
	Total Licenses & Permit		**(480,416)**	**(390,600)**	**(460,200)**	18%
Intergovernmental						
33	1000	Federal Government Grants	(78,781)	-	-	-
33	1100	Operating - Categorical	-	(5,000)	-	-100%
33	1110	Dept. of Justice- Overtime Reimbursement	(5,065)	-	(5,000)	-
33	1120	Direct - Dept. of Justice	(5,265)	(5,500)	-	-100%
33	1150	Federal Pass Through	-	(19,875)	(10,000)	-50%
33	1150	Federal Pass Through	-	-	(18,000)	-
33	4000	226 - State Government Grants	(6,000)	(5,000)	(5,000)	-
33	4000	282 - State Government Grants	(10,000)	-	-	-
33	4100	158 - GSAR	(23,790)	(32,800)	(32,000)	-2%
33	4113	Direct Highway Safety	(11,484)	-	-	-
33	4311	DOT- LMIG Grant	(221,798)	(219,840)	(214,960)	-2%
33	5000	Local Grants - Gordon Co. Library	(2,535)	-	-	-
33	5003	Local Grants	(2,500)	-	-	-
33	7000	In Lieu of Taxes - Housing Authority	(54,731)	(46,500)	(53,000)	14%
33	7002	Airport Authority - Reimbursement	(111,738)	(113,200)	(120,573)	7%
33	7003	IG - Reimbursement	(76,987)	(79,128)	(85,137)	8%
33	7006	Local - Reimbursements	(52)	-	-	-
	Total Intergovernmental		**(610,727)**	**(526,843)**	**(543,670)**	3%
Charges for Services						
34	1191	Electronic Recognition	(901)	(800)	(1,000)	25%
34	1320	Inspection Fee	(300)	(300)	(400)	33%
34	1391	Building Permit Plan Reviews	(45,582)	(30,000)	(40,000)	33%
34	1700	Indirect Cost Allocation - Serv. Fees	(176,385)	(190,427)	(167,730)	-12%
34	1910	Election Qualifying Fees	(1,191)	-	(1,200)	-
34	2120	Accident Reports	(8,199)	(8,000)	(5,000)	-38%
34	2310	Fingerprinting Fees	(616)	(500)	(700)	40%
34	2311	Police ID Cards	(30)	-	-	-
34	3918	Street Special Services - Interdepartmental Chg.	(1,736)	(2,000)	-	-
34	3928	Mtnce. Special Services - Interdepartmental Chg.	(44,791)	(40,000)	(40,000)	-
34	6000	Background Check Fees	(12,910)	(12,000)	-	-100%
34	6100	Animal Control Sales & Fines	(2,077)	(2,000)	(1,500)	-25%
34	6101	Dog Vaccinations	(348)	(300)	(300)	-
34	6103	Spay and Neuter Certificate	(970)	(1,000)	(2,200)	120%
34	9100	Cemetery Lot Sales	(19,100)	(15,000)	(21,000)	40%
34	9101	Cemetery Markers	-	(500)	-	-100%
34	9150	Cemetery Sales Committed	(28,450)	-	-	-
34	9300	Bad Check Fees	(175)	-	-	-
39	1108	Transfer In - Fine Admin. Fees	(34,410)	(41,816)	(42,303)	1%
	Total Charges for Services		**(378,171)**	**(344,643)**	**(323,333)**	-6%

GENERAL FUND
Revenue Summary

			FY 2020 Actuals	FY 2021 Revised Budget	FY 2022 Budget	Percent Change
Fines and Forfeitures						
35	1000	Police Fines	9,018	-	-	-
35	1901	Fines - Community Development	(1,520)	-	(1,000)	-
35	2200	Other Confiscations	(1,057)	(500)	(500)	-
39	1130	Transfer In - Municipal Court Agency Fund	(277,688)	(327,238)	(330,649)	1%
	Total Fines and Forfeitures		**(271,246)**	**(327,738)**	**(332,149)**	1%
Other Local Revenues						
37	1001	Donations - Police Department	(1,799)	-	-	-
37	1002	Donations - Fire Department	(295)	-	-	-
38	1001	Rents & Royalties	-	(3,042,132)	(3,141,266)	3%
38	3000	Reimb. For Damaged Property	(4,539)	-	(5,000)	-
38	3100	Insurance Reimbursement	(72,035)	(1,000)	-	-100%
38	3200	Reimb. Demolition Costs	(13,240)	-	-	-
38	5001	Sale of Street Sign	(74)	-	-	-
38	9000	Miscellaneous Revenue	(7,417)	(4,000)	(7,500)	88%
38	9001	Sales Tax Vendor's Fee	(9)	-	-	-
38	9003	Employee Jury Duty Pay	(115)	(100)	-	-100%
38	9005	Sale of Scrap/Surplus	(784)	-	-	-
	Total Other Local Revenues		**(100,306)**	**(3,047,232)**	**(3,153,766)**	3%
Other Financing Sources						
36	1006	Interest Revenue - Investments	(150,596)	(109,870)	(107,000)	-3%
36	1010	Investment Income - Cemetery	(54,556)	-	-	-
36	3000	Unrealized Gain or Loss on Investments	(297,516)	-	-	-
39	1102	Transfer In - Water/Sewer	(1,298,476)	-	-	-
39	1103	Transfer In - Electric	(1,777,060)	-	-	-
39	1119	800 Hotel/Motel Revenue	(45,766)	(41,438)	(42,188)	2%
39	1126	Trans In - Utility Labor/Equipment	(7,009)	(8,000)	(4,000)	-50%
39	1135	800 Transfer in - Hotel/Motel	(228,831)	(248,624)	(253,124)	2%
39	2100	Sale of Assets	(4,358)	-	-	-
39	2101	Sale of Assets - Non-taxable	(67,917)	-	-	-
61	1013	Transfer Out - Utility Labor/Equip.	1,757	-	-	-
	Total Other Financing Sources		**(3,930,327)**	**(407,932)**	**(406,312)**	-
			$(16,677,881)	**$(15,061,389)**	**$(16,207,239)**	8%

GENERAL ADMINISTRATION





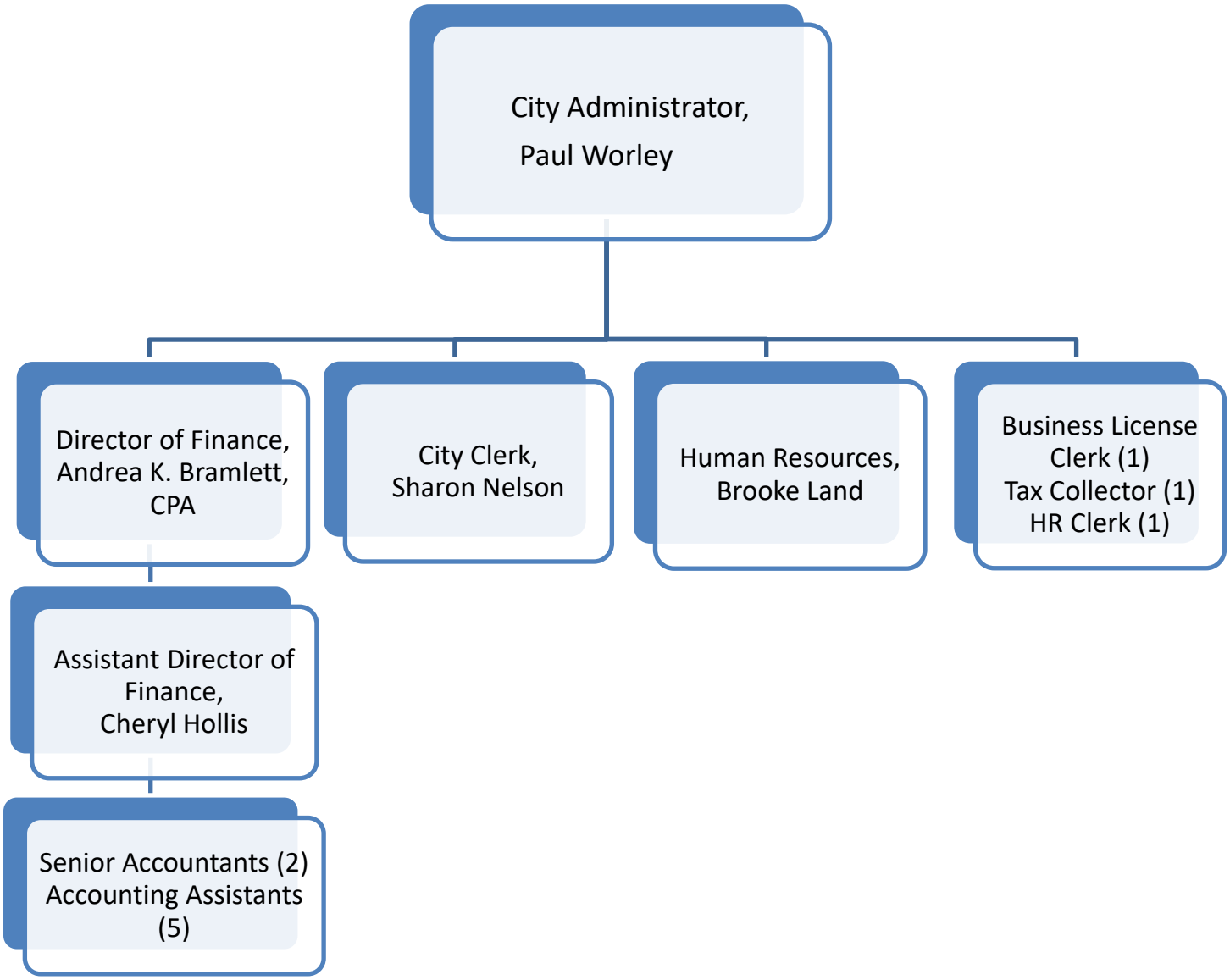
The City of Calhoun's General Administration is made up of several different divisions, including Mayor and Council, Elections, City Administrator, Tax Administration, Human Resources and Risk Management. General Administration's goal is to organize the City with a professional understanding of how all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

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

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



GENERAL ADMINISTRATION



GENERAL ADMINISTRATION

(1101110) MAYOR AND COUNCIL

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits						
	511100	Regular Employee Wages	$ 48,000	$ 48,000	$ 48,000	$ 51,600
	512100	Group Insurance	13,104	14,362	14,362	14,794
	512101	Insurance Deduct. Reimburse	265	286	286	294
	512401	Retirement Plan Empl. Cont.	19,200	19,200	19,200	19,200
	512402	Retirement Plan Admin. Costs	136	136	136	136
Purchased & Contracted Services						
	521101	Administrative Services	-	1,385	1,385	1,385
	521201	Legal & Auditing	21,034	20,000	20,000	20,000
	523001	Other Purchased Services	270	750	750	750
	523104	Surety Bonds	5	5	5	5
	523105	Public Officials Liability Ins.	4,329	4,750	4,750	18,051
	523200	Telephone - City Service	661	650	650	650
	523203	Data Service - City	1,911	2,317	2,317	1,025
	523205	Cable Services	16	-	-	900
	523209	Internet Service	874	850	850	360
	523210	E-mail Service	210	210	210	240
	523300	Advertising	112	700	700	700
	523400	Printing & Binding	1,168	-	-	-
	523500	Travel	19,738	25,000	25,000	23,000
	523600	Dues & Fees	28,827	28,500	28,500	28,000
	523700	Education & Training	7,184	11,000	11,000	10,000
Supplies						
	531100	General Supplies & Materials	111	500	500	500
	531120	Office Supplies	207	500	500	500
	531300	Food for Meetings	3,533	3,600	3,600	3,600
	531600	Small Equipment <$5000	560	500	500	500
Other						
	576000	Contingency	-	252,738	130,445	561,466
TOTAL		**MAYOR & COUNCIL**	**$ 171,455**	**$ 435,939**	**$ 313,646**	**$ 757,656**

(1101400) ELECTIONS

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Purchased & Contracted Services						
	521201	Legal	$ -	$ 200	$ 200	$ 200
	521205	Consulting	1,661	-	-	2,500
	523300	Advertising	-	100	100	100
TOTAL		**ELECTIONS**	**$ 1,661**	**$ 300**	**$ 300**	**$ 2,800**

(1101511) CITY ADMINISTRATOR

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits						
	511100	Regular Employee Wages	$ 218,936	$ 172,645	$ 172,645	$ 185,923
	512100	Group Insurance	37,815	30,015	30,015	30,836
	512101	Insurance Deduct. Reimburse	832	857	857	588
	512200	FICA Contributions	13,283	11,014	11,014	11,527
	512300	Medicare	3,107	2,453	2,453	2,696
	512401	Retirement Plan Empl. Cont.	16,122	15,669	15,669	9,316
	512402	Retirement Plan Admin. Costs	824	800	800	527
	512700	Workers' Comp. Insurance	309	264	264	389

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Purchased & Contracted Services						
	521201	Legal & Auditing	22,635	28,000	28,000	27,000
	521204	Medical Services	40	105	105	100
	521205	Consulting	2,944	2,950	2,950	2,968
	522002	Exterminating Services	320	320	320	320
	522110	Garbage Pick-up Service	584	585	585	585
	522130	Janitorial Services	-	4,000	4,000	4,000
	522200	Interdept. Services & Labor	7,730	5,000	5,000	9,000
	522201	Vehicle Repair & Maintenance	2,410	1,000	1,000	1,000
	522202	Repairs & Mtnce. - Equip.	14,268	16,000	16,000	16,000
	522203	Repairs & Mtnce. - Bldgs.	29,061	5,000	5,000	8,000
	522320	Rental of Equipment	3,529	3,500	3,500	3,500
	523001	Other Purchased Services	606	350	350	350
	523101	General Liability Insurance	3,665	3,663	3,663	2,000
	523102	Property Insurance	817	811	811	1,300
	523103	Vehicle Insurance	698	938	938	800
	523104	Surety Bonds	26	27	27	27
	523109	Cyber Liability Ins.	194	194	194	175
	523200	Telephone - City Service	4,636	5,100	5,100	5,000
	523203	Data Service - City	11,310	10,197	10,197	12,000
	523205	Cell Phone	378	-	-	-
	523209	Internet Service	1,920	2,160	2,160	1,440
	523210	E-mail Service	410	500	500	384
	523220	Postage	3,741	3,500	3,500	4,750
	523300	Advertising	1,094	800	800	1,000
	523400	Printing & Binding	1,081	5,500	5,500	5,500
	523500	Travel	8,810	9,000	7,195	9,000
	523600	Dues & Fees	7,314	7,000	7,000	7,000
	523604	Bank Service Charges	316	1,700	1,700	1,700
	523605	Investment Fees - Specific	689	-	-	-
	523700	Education & Training	3,115	4,000	4,000	3,500
Supplies						
	531100	General Supplies & Materials	1,658	2,500	2,500	2,500
	531100	289 General Supplies & Materials	43	-	-	-
	531120	Office & Computer Supplies	1,576	2,000	2,000	2,000
	531125	Printer & Copier Supplies	2,518	2,500	2,500	2,500
	531141	Vehicle Repair & Maintenance	381	750	750	750
	531142	Repairs & Mtnce. - Bldgs.	50	1,000	1,000	1,000
	531210	Water & Sewer Service - City	7,344	8,000	8,000	8,000
	531220	Natural Gas Service	2,226	2,800	2,800	2,800
	531230	Electric Service - City	13,683	18,000	18,000	18,000
	531270	Gasoline	120	500	500	500
	531300	Food for Meetings	384	300	300	300
	531400	Books & Periodicals	337	200	200	200
	531600	Small Equipment <$5000	-	1,500	1,500	1,500
	531601	Computer Equipment <$5000	300	1,600	1,600	-
Interfund/Interdepartmental Charges						
	554100	Interfund Allocation - Utilities	242,804	281,600	281,600	340,725
Other Charges						
	562000	Amortization	15,711	14,069	14,069	47,954
	571010	Industrial Development	130,000	96,000	96,000	120,000
	571020	Downtown Development Assoc	-	10,000	10,000	20,000
	572029	Electronic Recognition Fee	984	1,000	1,000	1,000
	573900	Cash Over or Short	(4)	25	25	25
Other Financing Uses						
	611005	Transfer Out - Golf	186,988	149,966	149,966	134,603
	611005	800 Transfer Out - Golf	-	-	-	42,188
	611009	Transfer Out - Utility ISF	-	-	19,450	-
	611020	Transfer Out - Recreation	613,974	632,868	652,837	699,845
	611114	Transfer to Restricted Excise	-	75,630	75,630	93,000
TOTAL		**CITY ADMINISTRATION**	**$ 1,646,645**	**$ 1,658,425**	**$ 1,696,039**	**$ 1,909,591**

CITY ADMINISTRATOR
FOOTNOTES

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

(1101514) TAX ADMINISTRATION			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits						
	511100	Regular Employee Wages	$ 35,746	$ 36,304	$ 36,304	$ 37,393
	512100	Group Insurance	13,162	14,420	14,420	14,794
	512101	Insurance Deduct. Reimburse	265	286	286	294
	512200	FICA Contributions	1,746	2,251	2,251	2,318
	512300	Medicare	408	516	516	542
	512401	Retirement Plan Empl. Cont.	2,135	2,136	2,136	1,959
	512402	Retirement Plan Admin. Costs	109	109	109	111
	512700	Workers' Comp. Insurance	64	70	70	75
Purchased and Contracted Services						
	521201	Legal	1,469	1,000	1,000	1,000
	521300	Technical	14,259	19,400	19,400	20,000
	522200	Repairs & Mtnce. - Departments	-	100	100	100
	523104	Surety Bonds	3	4	4	4
	523109	Cyber Insurance	32	32	32	40
	523300	Advertising	1,946	2,100	2,100	2,500
	523400	Printing & Binding	5,993	6,000	6,000	6,500
Supplies						
	531100	General Supplies	27	50	50	-
	531120	Office Supplies	27	50	50	-
	531400	Books & Periodicals	-	250	250	250
TOTAL		**TAX ADMINISTRATION**	**$ 77,391**	**$ 85,078**	**$ 85,078**	**$ 87,880**

TAX ADMINISTRATION
FOOTNOTES

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

(1101515) GENERAL TELLER			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits						
	511100	Regular Employee Wages	$ 42,070	$ 42,730	$ 42,730	$ 44,012
	512100	Group Insurance	13,162	14,420	14,420	14,794
	512101	Insurance Deduct. Reimburse	265	286	286	294
	512200	FICA Contributions	2,528	2,649	2,649	2,728
	512300	Medicare	591	608	608	638
	512401	Retirement Plan Empl. Cont.	2,513	2,514	2,514	2,306
	512402	Retirement Plan Admin. Costs	128	128	128	130
	512700	Workers' Comp. Insurance	64	70	70	75
Purchased & Contracted Services						
	521201	Legal	650	600	600	600
	521300	Technical Services	151	250	250	250
	523104	Surety Bonds	4	4	4	4
	523109	Cyber Liability Ins.	24	24	24	35
	523300	Advertising	157	300	300	300
	523400	Printing & Binding	-	200	200	200
	523500	Travel	-	500	500	500
	523600	Dues & Fees	-	35	35	50
	523700	Education & Training	-	300	300	300
Supplies						
	531120	Office & Computer Supplies	529	525	525	525
	531601	Computer Equipment <$5000	-	-	1,805	-
TOTAL		**TELLERS**	**$ 62,836**	**$ 66,143**	**$ 67,948**	**$ 67,741**

GENERAL TELLER
FOOTNOTES

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

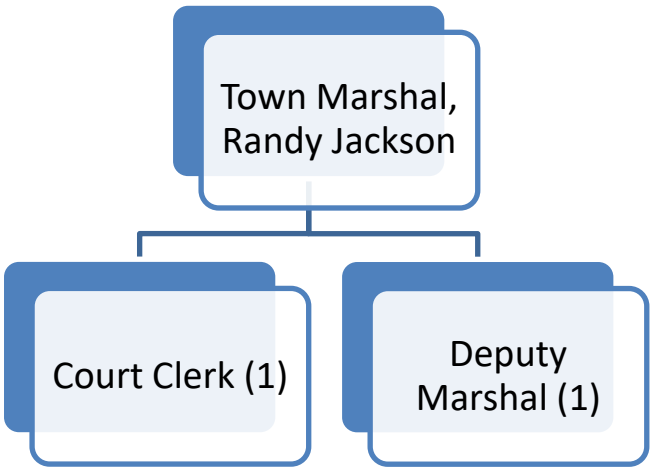
(1101540) HUMAN RESOURCES			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits						
	511100	Regular Employee Wages	$ 118,335	$ 120,806	$ 120,806	$ 103,915
	512100	Group Insurance	13,802	15,061	15,061	30,108
	512101	Insurance Deduct. Reimburse	276	286	286	294
	512200	FICA Contributions	7,044	7,490	7,490	6,442
	512300	Medicare	1,647	1,717	1,717	1,506
	512401	Retirement Plan Empl. Cont.	7,191	7,105	7,105	5,450
	512402	Retirement Plan Admin. Costs	367	363	363	308
	512700	Workers' Comp. Insurance	129	138	138	125
Purchased & Contracted Services						
	521201	Legal	-	2,500	2,500	2,500
	521204	Medical Services	-	50	50	50
	521300	Technical	-	-	-	3,000
	523001	Other Purchased Services	-	100	100	100
	523104	Surety Bonds	12	12	12	12
	523109	Cyber Liability Ins.	63	63	63	75
	523220	Postage	1,862	2,000	2,000	2,000
	523300	Advertising	219	125	125	125
	523400	Printing & Binding	228	1,025	1,025	1,000
	523500	Travel	221	2,000	2,000	1,900
	523600	Dues & Fees	50	50	50	50
	523604	Bank Service Charges	248	500	500	800
	523700	Education & Training	469	1,250	1,250	1,200
Supplies						
	531100	General Supplies	2,017	2,350	2,350	2,000
	531120	Office & Computer Supplies	1,390	1,700	1,700	1,700
	531125	Printer & Copier Supplies	182	300	300	300
	531400	Books & Periodicals	844	900	900	900
TOTAL		**HUMAN RESOURCES**	**$ 156,596**	**$ 167,891**	**$ 167,891**	**$ 165,860**

HUMAN RESOURCES
FOOTNOTES

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

(1101555) RISK MANAGEMENT			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Supplies						
	531100	General Supplies	$ 3,236	$ 3,800	$ 3,800	$ 3,800
	531120	Office & Computer Supplies	32	100	100	100
	531300	Food for Meetings	314	400	400	400
TOTAL		**RISK MANAGEMENT**	**$ 3,582**	**$ 4,300**	**$ 4,300**	**$ 4,300**

MUNICIPAL COURT SERVICES





**Town Marshal,
Randy Jackson**



Melissa Bowers

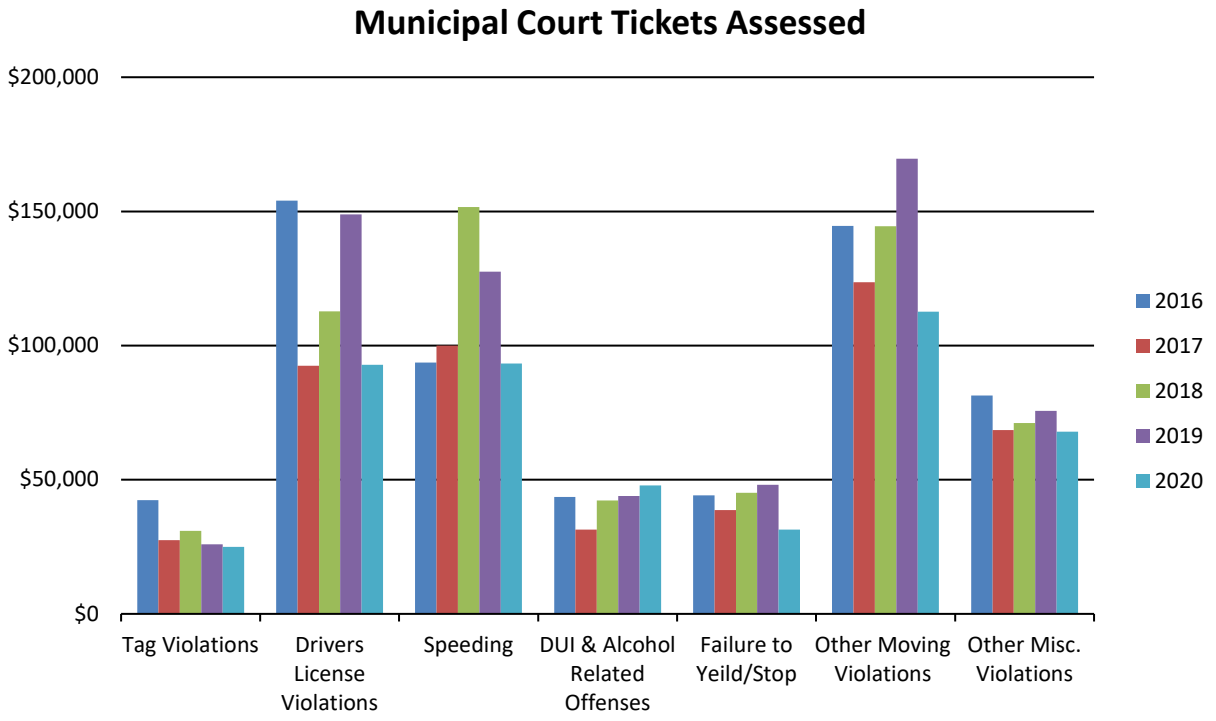


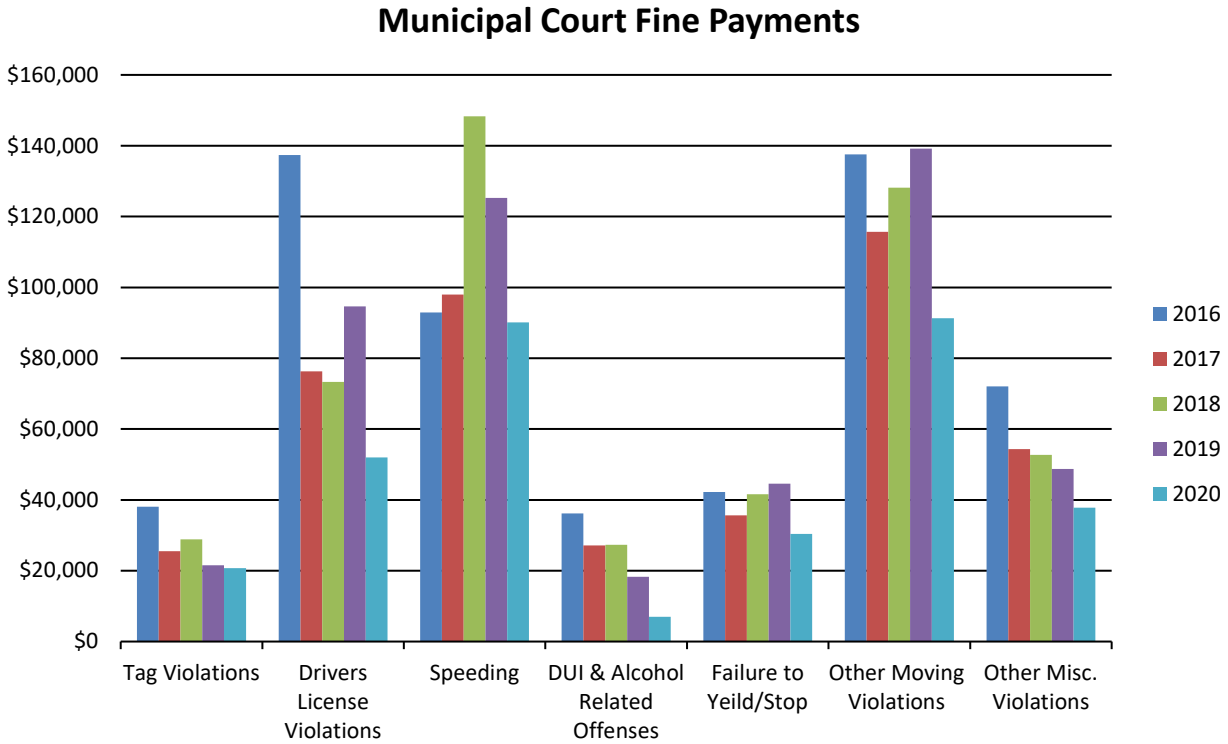
Matt Silvers

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 are 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 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits						
511100		Regular Employee Wages	$ 142,975	$ 146,729	$ 146,729	$ 154,383
511300		Overtime	3,868	5,200	5,200	5,200
512100		Group Insurance	39,963	43,738	43,738	30,132
512101		Insurance Deduct. Reimburse	804	857	857	588
512200		FICA Contributions	8,503	9,540	9,540	9,885
512300		Medicare	1,989	2,191	2,191	2,312
512401		Retirement Plan Empl. Cont.	8,418	8,639	8,639	7,983
512402		Retirement Plan Admin Costs	430	441	441	452
512700		Workers' Compensation	195	221	221	236
Purchased & Contracted Services						
521201		Legal & Auditing	25,149	24,000	24,000	24,000
521202		City Court Judge	24,000	24,500	24,500	24,500
521204		Medical Services	40	105	105	105
521209		Indigent Legal Services	21,600	21,600	21,600	24,000
522002		Exterminating Services	196	196	196	200
522110		Garbage Pickup - City Service	315	315	315	315
522130		Janitorial Services	66	200	200	500
522200		Interdept. Services & Labor	229	500	500	500
522201		Repairs & Mtnce. - Vehicles	904	5,000	5,000	5,000
522202		Repairs & Mtnce. - Equip.	79	100	100	100
522203		Repairs & Mtnce. - Bldgs.	180	1,000	1,000	1,500
522320		Rental of Equipment	1,621	1,650	1,650	1,650
523001		Other Purchased Services	50	100	100	100
523101		General Liability Insurance	690	674	674	500
523102		Property Insurance	320	317	317	550
523103		Vehicle Insurance	1,305	1,174	1,174	1,200
523104		Surety Bonds	14	14	14	14
523109		Cyber Liability Ins.	126	126	126	150
523200		Telephone - City Service	3,029	3,050	3,050	3,050
523203		Data Service - City	3,924	5,210	5,210	5,790
523205		Cell Phone/Radio	634	500	500	-
523207		Courtware Software	7,228	8,640	8,640	8,640
523209		Internet Service	720	720	720	900
523210		E-mail Service	126	126	126	192
523300		Advertising	-	100	100	200
523400		Printing & Binding	178	300	300	300
523500		Travel	3,961	6,300	4,200	6,000
523600		Dues & Fees	485	400	400	400
523700		Education & Training	1,321	2,400	2,400	2,300
523850		Contract Labor	-	300	300	300
Supplies						
531100		General Supplies & Materials	787	900	900	1,000
531100	289	General Supplies & Materials	-	-	-	250
531120		Office & Computer Supplies	785	850	850	1,000
531125		Printer & Copier Supplies	1,007	825	825	1,000
531130		Purchased Uniforms	1,077	1,950	1,950	1,950
531141		Repairs & Mtnce. - Vehicles	785	800	2,200	3,000
531142		Repairs & Mtnce. - Bldgs.	-	100	100	500
531210		Water & Sewer	302	350	350	350
531220		Natural Gas	1,826	1,800	1,800	1,600
531230		Electric - City	3,871	4,450	4,450	4,450
531270		Gasoline	2,571	3,200	3,200	3,200
531400		Books & Periodicals				
531600		Small Equipment <$5000	857	500	500	400
531601		Equipment - Printer, Software	-	1,700	2,400	3,000
Other						
573900		Cash (Over) Short	(1)	-	-	-
578001		Damages to Other Property	273	-	-	300
TOTAL		**MUNICIPAL COURT**	**$ 319,775**	**$ 344,598**	**$ 344,598**	**$ 346,127**

MUNICIPAL COURT ADMINISTRATION FOOTNOTES

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

(1103226) PRISONER CUSTODY

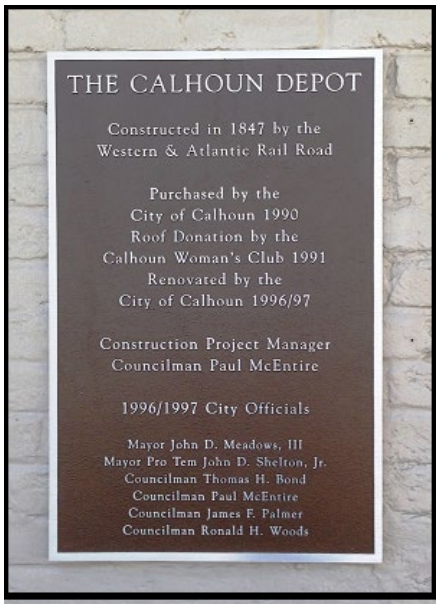
		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Purchased & Contracted Services					
521204	Prisoner Medical Expenses	$ 105	$ 500	$ 500	$ 500
522340	Inmate Housing	10,640	18,000	18,000	15,000
TOTAL	**PRISONER CUSTODY**	**$ 10,745**	**$ 18,500**	**$ 18,500**	**$ 15,500**

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.





COMMUNITY SERVICES

(1105452) WELFARE RELATED PAYMENTS

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 24,421	$ 24,812	$ 24,812	$ 25,557
512100	Group Insurance	13,162	14,420	14,420	14,794
512101	Insurance Deduct. Reimburse	265	286	286	294
512200	FICA Contributions	1,412	1,538	1,538	1,585
512300	Medicare	330	353	353	371
512401	Retirement Plan Empl. Cont.	1,458	1,459	1,459	1,339
512402	Retirement Plan Admin Costs	75	75	75	76
512700	Workers' Compensation	461	466	466	504
Purchased & Contracted Services					
521204	Medical Services	-	35	35	35
522201	Repairs & Mtnce. - Vehicles	48	900	900	900
523104	Surety Bonds	2	3	3	3
523109	Cyber Liability Ins.	17	17	17	20
Supplies					
531141	Repairs & Mtnce. - Vehicles	-	500	500	500
531270	Gasoline	719	1,200	1,200	1,200
Other Charges					
572000	Cont. to Other Agencies	921	1,334	1,334	1,334
572003	Voluntary Action Center	7,334	7,334	7,334	7,334
572005	Boys & Girls Club	-	1,334	1,334	1,334
572006	Arts Council	-	1,334	1,334	1,334
572007	Child Abuse Council	1,666	1,666	1,666	1,666
572008	Winner's Club	3,334	3,334	3,334	3,334
572010	Training Center	1,334	1,334	1,334	1,334
TOTAL	**WELFARE PAYMENTS**	**$ 56,959**	**$ 63,734**	**$ 63,734**	**$ 64,848**

WELFARE RELATED PAYMENTS FOOTNOTES

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

(1106180) AUDITORIUM

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Supplies					
523102	Property Insurance	$ 107	$ 106	$ 106	$ 113
TOTAL	**AUDITORIUM**	**$ 107**	**$ 106**	**$ 106**	**$ 113**

(1106181) DEPOT BUILDING

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Purchased & Contracted Services					
522002	Exterminating Services	$ 141	$ 200	$ 200	$ 200
522112	Garbage Pickup - Commercial	522	525	525	525
522130	Janitorial Services	-	60	60	60
522140	Lawn / Landscaping Services	406	425	425	425
522200	Interdept. Services & Labor	9,589	6,500	6,500	6,500
522202	Repairs & Mtnce. - Equip.	251	250	250	250
522203	Repairs & Mtnce. - Bldgs.	245	700	700	700
523102	Property Insurance	417	413	413	413
523109	Cyber Liability Ins.	9	9	9	11
523206	Communications - Security	432	435	435	435

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Supplies					
531100	General Supplies & Materials	933	900	900	900
531142	Repairs & Mtnce. - Bldgs.	511	200	200	200
531210	Water & Sewer Services	3,845	4,300	4,300	4,300
531230	Electric Service - City	8,127	9,400	9,400	9,400
TOTAL	**DEPOT**	**$ 25,429**	**$ 24,317**	**$ 24,317**	**$ 24,319**

(1106182) MCCONNELL ROAD BUILDING

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Purchased & Contracted Services					
522110	Garbage Pickup - City	$ 315	$ 315	$ 315	$ 375
522200	Interdept. Services & Labor	-	300	300	300
522203	Repairs & Mtnce. - Bldgs.	1,798	1,000	1,000	1,000
523102	Property Insurance	548	544	544	900
523109	Cyber Liability Ins.	3	3	3	5
Supplies					
531100	General Supplies & Materials	120	200	200	200
531142	Repairs & Mtnce. - Bldgs.	-	750	750	750
531210	Water & Sewer Service	302	500	500	500
531220	Natural Gas Service	844	1,200	1,200	1,200
531230	Electric Service - City	2,162	3,000	3,000	3,000
TOTAL	**MCCONNELL RD. BLDG.**	**$ 6,092**	**$ 7,812**	**$ 7,812**	**$ 8,230**

(1106590) LIBRARY

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Purchased & Contracted Services					
521201	Legal	$ -	$ 500	$ 500	$ 500
522200	Interdept. Services & Labor	7,945	9,500	9,500	8,000
522202	Repairs & Mtnce. - Equip.	71	1,000	1,000	1,000
522203	Repairs & Mtnce. - Bldgs.	2,365	3,000	3,000	3,000
523102	Property Insurance	5,069	5,433	5,433	5,520
523109	Cyber Liability Ins.	7	7	7	10
Supplies					
531100	General Supplies & Materials	77	200	200	200
531142	Repairs & Mtnce. - Bldgs.	79	750	750	750
Other					
572001	Library Allotment	130,866	134,912	134,912	135,835
TOTAL	**LIBRARY**	**$ 146,479**	**$ 155,302**	**$ 155,302**	**$ 154,815**

COMMUNITY DEVELOPMENT



Director of Community Development,
Don McGinnis

The Community Development Department functions to ensure 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



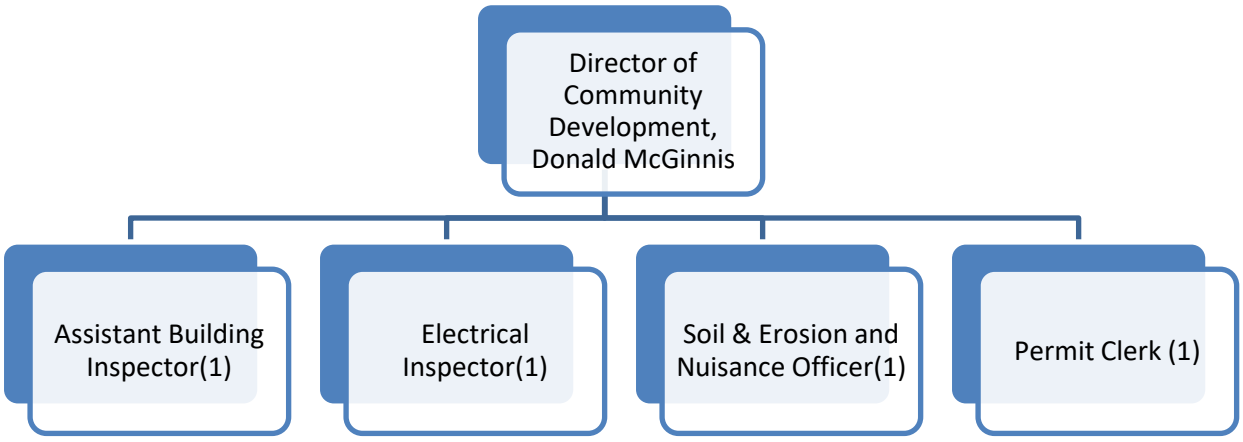
Assistant Building Inspector,
Joey Moore

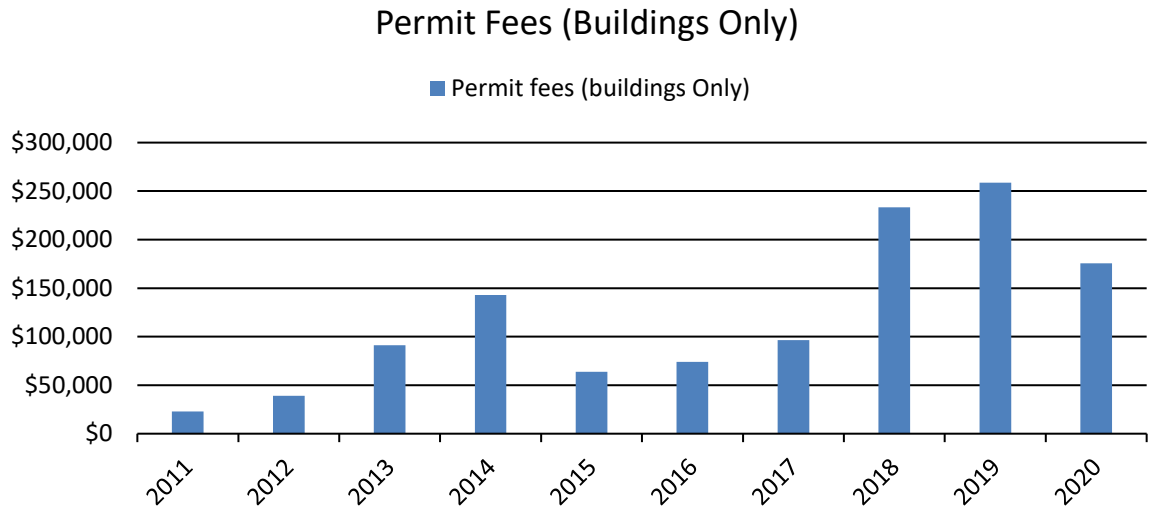


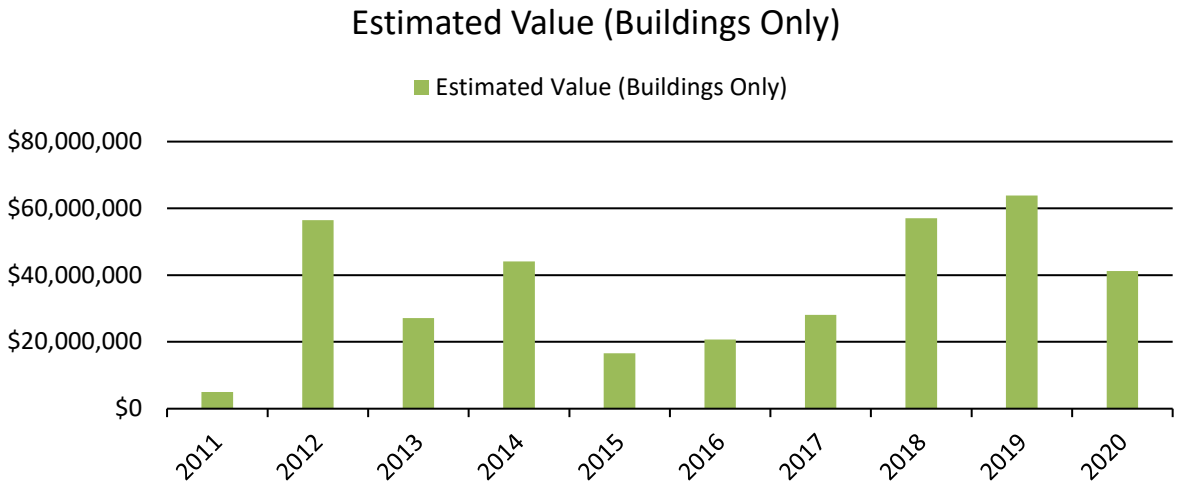
Permit Clerk,
Pam Quinn

COMMUNITY DEVELOPMENT

REGULATORY INSPECTIONS & CODE ENFORCEMENT







COMMUNITY DEVELOPMENT

(1107220) REGULATORY INSPECTIONS & CODE ENFORCEMENT

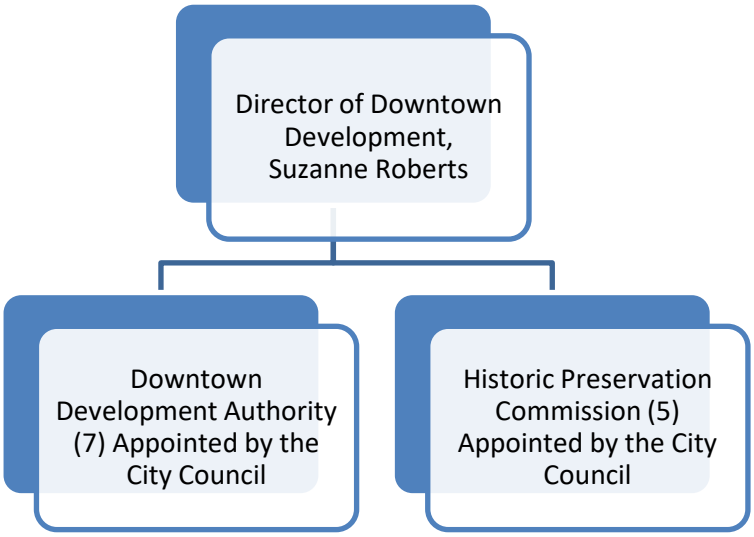
		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 167,071	$ 191,988	$ 191,988	$ 245,422
512100	Group Insurance	39,988	50,970	50,970	59,700
512101	Insurance Deduct. Reimburse	937	857	857	1,176
512200	FICA Contributions	10,012	12,139	12,139	15,452
512300	Medicare	2,341	2,718	2,718	3,614
512401	Retirement Plan Empl. Cont.	11,001	11,019	11,019	11,543
512402	Retirement Plan Admin Costs	562	563	563	653
512700	Workers' Compensation	583	1,734	1,734	1,866
Purchased & Contracted Services					
521201	Legal & Auditing	4,557	5,500	5,500	4,000
521204	Medical Services	-	70	70	70
522002	Exterminating Services	128	130	130	120
522200	Interdept. Services & Labor	2,549	2,400	2,400	2,720
522201	Repairs & Mtnce. - Vehicles	7,553	4,500	4,500	1,000
522202	Repairs & Mtnce. - Equip.	114	200	200	200
522203	Repairs & Mtnce. - Buildings	98	400	4,342	1,000
522310	Rental of Land & Buildings	12,000	12,000	12,000	12,000
523001	Other Purchased Services	99	180	180	180
523002	Nuisance Demolition	30,392	96,000	92,058	80,000
523101	General Liability Insurance	823	902	902	900
523102	Property Insurance	290	288	288	320
523103	Vehicle Insurance	1,028	1,050	1,050	1,200
523104	Surety Bonds	18	18	18	18
523109	Cyber Liability Ins.	161	161	161	200
523200	Telephone - City	2,411	2,450	2,450	2,450
523203	Data Service - City	2,473	2,575	2,575	2,485
523205	Cellular Telephone Service	1,553	1,600	1,600	1,600
523209	Internet Service - City	720	720	720	720
523210	E-mail - City	126	130	130	144
523220	Postage	-	-	-	40
523300	Advertising	820	1,010	1,010	1,000
523400	Printing & Binding	1,117	1,200	1,200	1,000
523500	Travel	1,771	3,200	3,200	5,000
523600	Dues & Fees	346	500	500	500
523700	Education & Training	1,300	1,525	1,525	3,000
Supplies					
531100	General Supplies & Materials	515	500	500	800
531120	Office & Computer Supplies	832	500	500	600
531125	Printer & Copier Supplies	730	450	450	400
531130	Purchased Uniforms	708	975	975	975
531141	Repairs & Mtnce. - Vehicles	351	350	350	250
531142	Repairs & Mtnce. - Bldgs.	-	150	150	150
531230	Electric Service - City	6,985	8,200	8,200	7,500
531270	Gasoline	4,032	4,825	4,825	4,000
531400	Books & Periodicals	1,338	1,150	1,150	800
531600	Small Equipment <$5000	429	500	500	600
531601	Computer Equipment <$5000	600	400	400	200

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Capital Outlay					
542200	Vehicles	52,470	-	26,821	-
Interfund/Interdepartmental Charges					
554100	Internal Service Funds -Utility	20,205	12,848	12,848	12,848
Other Financing Uses					
611003	Transfer Out - Electric	9,000	9,000	9,000	9,000
TOTAL	**REGULAR INSPECTION**	**$ 403,134**	**$ 450,545**	**$ 477,366**	**$ 499,416**

REGULATORY INSPECTIONS & CODE ENFORCEMENT FOOTNOTES

1 Three full-time and one part-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 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits						
511100		Regular Employee Wages	$ 38,929	$ 39,538	$ 39,538	$ 40,730
512100		Group Insurance	13,162	14,420	14,420	14,794
512101		Insurance Deduct. Reimburse	265	286	286	294
512200		FICA Contributions	2,140	2,451	2,451	2,525
512300		Medicare	500	562	562	591
512401		Retirement Plan Empl. Cont.	2,325	2,326	2,326	2,134
512402		Retirement Plan Admin Costs	119	119	119	121
512700		Workers' Compensation	122	89	89	157
Purchased & Contracted Services						
521201		Legal & Auditing	480	750	750	750
521204		Medical Services	-	40	40	40
522200		Interdept. Services & Labor	29,864	21,600	21,600	21,600
522320		Rental of Equipment	183	2,000	307	5,000
523101		General Liability Insurance	219	212	212	200
523104		Surety Bonds	4	4	4	4
523109		Cyber Liability Ins.	38	38	38	45
523200		Telephone - City Service	511	525	525	525
523203		Data Service - City	1,454	1,785	1,785	1,818
523209		Internet Service	180	180	180	180
523210		E-mail Service	42	42	42	48
523300		Advertising	5,041	8,000	8,000	10,000
523500		Travel	1,815	900	900	900
523600		Dues & Fees	3,929	3,250	3,250	3,250
523700		Education & Training	735	500	500	500
523850		Contract Labor	-	2,100	2,100	2,100
Supplies						
531100		General Supplies & Materials	1,737	2,500	2,500	2,000
531120		Office & Computer Supplies	29	-	-	-
531125		Printer & Copier Supplies	120	100	100	100
531142		Repairs & Mtnce. - Bldgs.	402	500	500	500
531300		Food for Meetings	534	1,000	1,000	200
531601		Computer & Printer Equip.	30	-	1,693	-
Other Charges						
571002		Allotment for Programs	2,809	4,000	4,000	6,000
571003	282	Allotment for Programs	10,000	-	-	-
TOTAL		**DOWNTOWN DEV.-MAINSTR.**	**$ 117,717**	**$ 109,817**	**$ 109,817**	**$ 117,106**

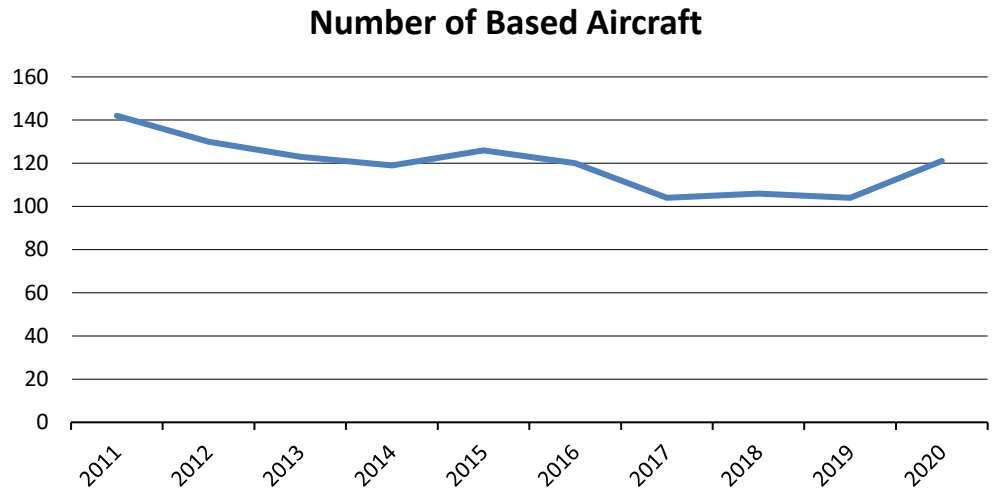
DOWNTOWN DEVELOPMENT & MAINSTREET FOOTNOTES

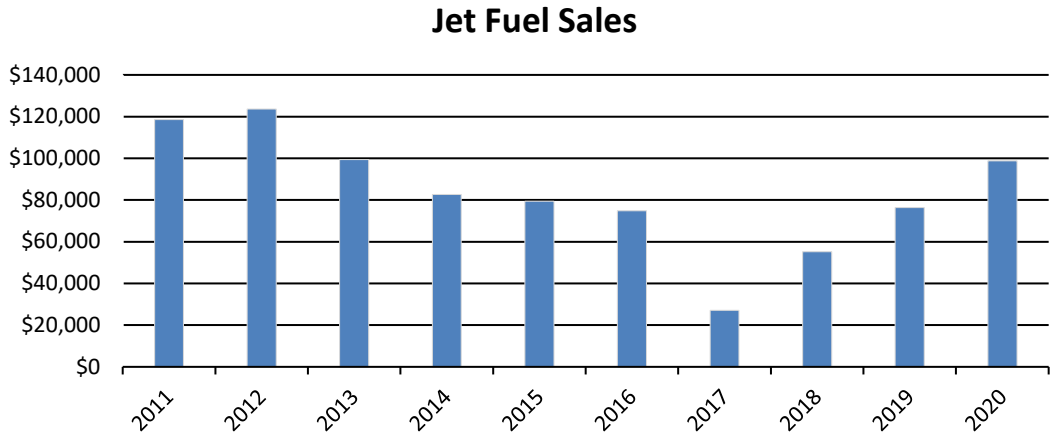
1 **One full-time employee is included in the Regular Employee Wages**

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 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 188,339	$ 195,945	$ 195,945	$ 205,277
512100	Group Insurance	216	174	174	174
512200	FICA Contributions	11,559	12,149	12,149	12,759
512300	Medicare	2,703	2,720	2,720	2,985
512401	Retirement Plan Empl. Cont.	9,814	10,964	10,964	10,964
512402	Retirement Plan Admin Costs	501	560	560	560
512700	Workers' Compensation	2,508	2,881	2,881	2,898
Purchased & Contracted Services					
521204	Medical Services	80	-	-	-
523104	Surety Bonds	18	18	18	18
523109	Cyber Liability Ins.	78	78	78	100
Capital Outlay					
541480	Infrastructure	43,727	34,300	34,300	31,881
Other Charges					
579000	Contingency Fund	12,500	12,500	12,500	12,500
TOTAL	**AIRPORT**	**$ 272,043**	**$ 272,289**	**$ 272,289**	**$ 280,116**

County Pays 50% of Total Expenses

AIRPORT FOOTNOTES

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

2 Capital Outlay

Infrastructure	$ 31,881

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”.

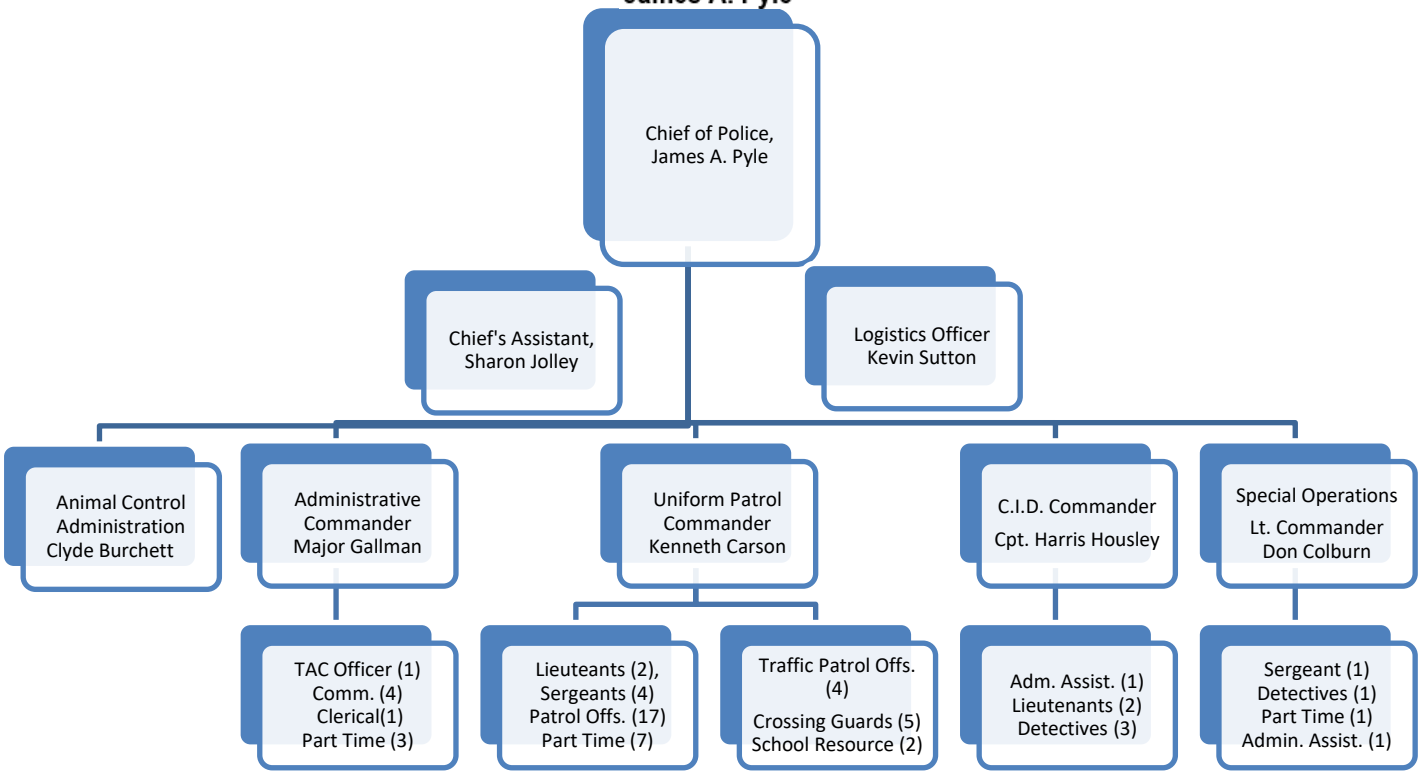
The CPD is comprised of several divisions: Administration, Criminal Investigation, Patrol, Special Operations Unit and Animal Control Administration. Each of the men and women of these divisions are sworn to uphold the law. Some officers are specialized in areas such as surveillance, child protection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

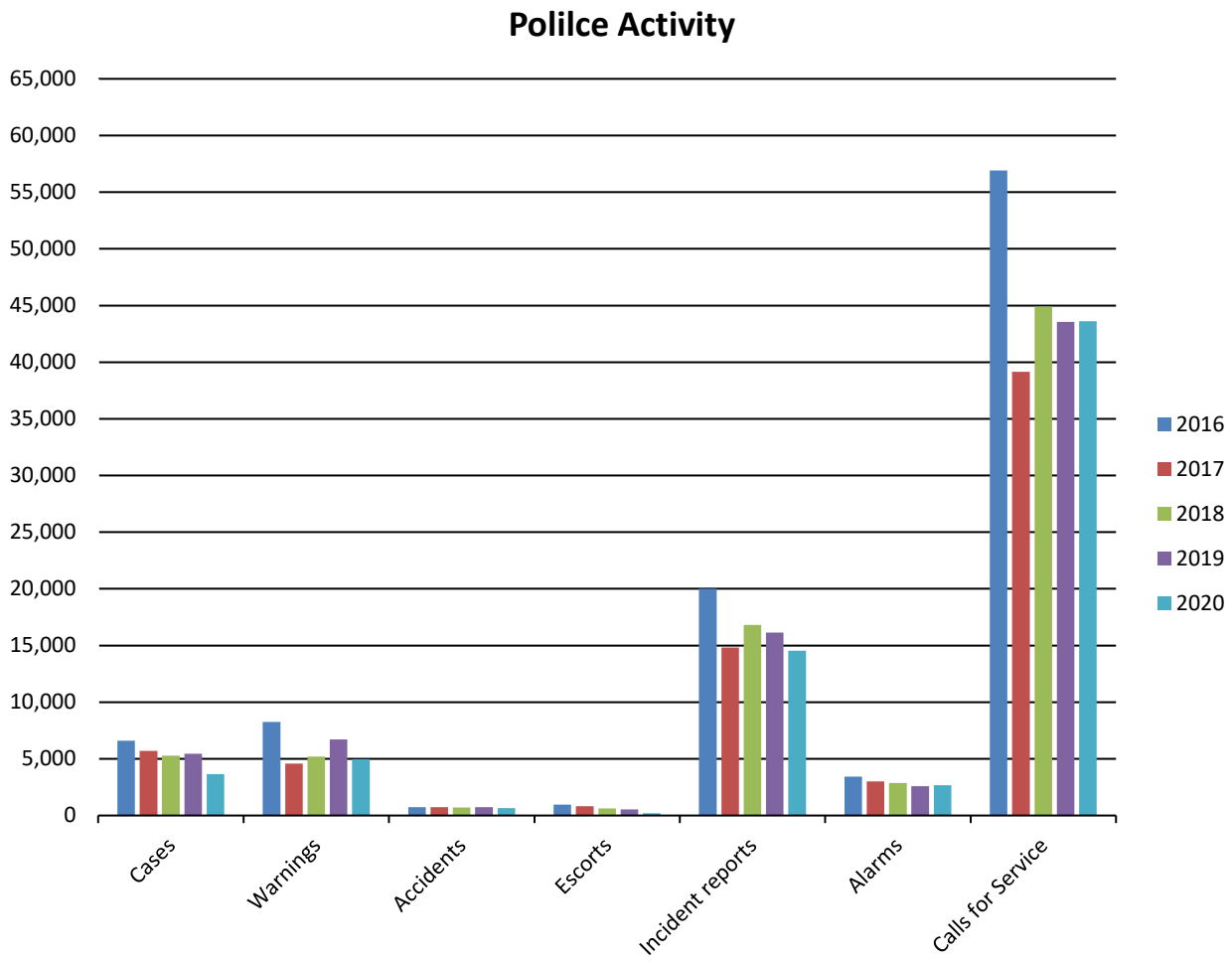


Chief of Police,
James A. Pyle



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

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
(1323210) POLICE ADMINISTRATION DIVISION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 276,384	$ 279,951	$ 279,951	$ 288,882
512100	Group Insurance	66,416	72,713	72,713	74,592
512101	Insurance Deduct. Reimburse	1,336	1,428	1,428	1,470
512200	FICA Contributions	16,105	17,589	17,589	18,143
512300	Medicare	3,766	4,034	4,034	4,243
512401	Retirement Plan Empl. Cont.	16,519	16,469	16,469	15,138
512402	Retirement Plan Admin. Costs	844	841	841	856
512700	Workers' Compensation	3,225	3,455	3,455	3,579
Purchased & Contracted Services					
521204	Medical Services	-	35	35	35
522201	Repairs & Mtnce. - Vehicles	707	800	800	400
522202	Repairs & Mtnce. - Equip.	69	100	100	100
523103	Vehicle Insurance	1,313	1,342	1,342	1,100
523104	Surety Bonds	27	27	27	27
523109	Cyber Liability Ins.	152	152	152	200
523204	Cable Television Service	253	588	588	254
523500	Travel	2,530	3,500	3,250	3,500
523600	Dues & Fees	1,100	1,260	1,260	1,260
523700	Education & Training	849	1,400	1,400	1,400
Supplies					
531100	General Supplies & Materials	205	400	400	400
531120	Office Supplies	554	200	450	450
531125	Printer & Copier Supplies	-	-	600	600
531130	Purchased Uniforms	3,359	3,750	3,750	3,750
531141	Repairs & Mtnce. - Vehicles	980	1,000	400	500
531270	Gasoline	2,391	3,500	3,500	3,500
531271	Diesel Fuel	31	50	50	-
531601	Computer Equipment	180	-	-	-
Interfund/Interdepartmental Charges					
554100	Interfund Allocation - Utilities	22,813	9,080	9,080	9,500
TOTAL	**POLICE ADMINISTRATIVE**	**$ 422,109**	**$ 423,664**	**$ 423,664**	**$ 433,879**

POLICE ADMINISTRATION FOOTNOTES

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

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
(1323221) POLICE DETECTIVE DIVISION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 323,013	$ 352,303	$ 352,303	$ 366,564
511300	Overtime	7,558	10,000	10,000	10,000
512100	Group Insurance	87,717	100,940	100,940	103,555
512101	Insurance Deduct. Reimburse	2,118	1,999	1,999	1,764
512200	FICA Contributions	19,329	22,835	22,835	23,719
512300	Medicare	4,520	5,068	5,068	5,547

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
512401		Retirement Plan Empl. Cont.	19,572	19,496	19,496	18,757
512402		Retirement Plan Admin. Costs	1,000	996	996	1,061
512700		Workers' Compensation	7,287	7,826	7,826	8,294
Purchased & Contracted Services						
521204		Medical Services	-	80	80	80
522002		Exterminating Service	360	360	360	360
522112		Garbage Pickup - Com. Serv.	522	525	525	525
522200		Interdept. Services & Labor	1,863	2,000	2,000	2,000
522201		Repairs & Mtnce. - Vehicles	1,924	2,500	2,500	800
522202		Repairs & Mtnce. - Equipment	207	343	343	300
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	35
523103		Vehicle Insurance	4,681	4,857	4,857	3,200
523104		Surety Bonds	33	33	33	33
523109		Cyber Liability Ins.	218	218	218	275
523400		Printing & Binding	-	50	50	50
523500		Travel	1,795	2,100	1,000	2,100
523600		Dues & Fees	18	50	50	50
523700		Education & Training	210	1,000	1,000	1,000
Supplies						
531100		General Supplies & Materials	324	300	2,100	1,100
531120		Office Supplies	1,625	1,000	2,000	2,000
531125		Printer & Copier Supplies	1,068	1,500	2,500	2,500
531130		Purchased Uniforms	5,255	5,250	5,250	6,000
531140		Repair & Mtnce. - Equipment	90	-	-	-
531141		Repair & Mtnce. - Vehicles	3,361	5,400	4,400	4,000
531142		Repair & Mtnce. - Building	-	50	50	50
531210		Water & Sewer Service	345	350	350	400
531220		Natural Gas Service	620	1,000	1,000	1,000
531231		Electric - Other	6,525	7,000	7,000	7,000
531270		Gasoline	5,596	8,000	6,000	6,000
531600		Small Equipment <$5000	-	100	400	500
531601		Computer Supplies <$5000	700	800	12,605	-
TOTAL		**DETECTIVES**	**$ 526,855**	**$ 583,748**	**$ 595,553**	**$ 598,019**

DETECTIVES FOOTNOTES

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

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
(1323223) POLICE PATROL DIVISION						
Personal Services & Employee Benefits						
511100		Regular Employee Wages	$ 1,535,363	$ 1,707,624	$ 1,707,624	$ 1,794,849
511100	212	Regular Employee Wages	90,889	93,020	93,020	98,243
511300		Overtime	54,295	55,000	55,000	55,000
511300	212	Overtime	6,861	6,700	6,700	6,700
512100		Group Insurance	361,160	418,412	418,412	429,244
512100	212	Group Insurance	26,324	28,840	28,840	29,587
512101		Insurance Deduct. Reimburse	7,070	8,568	8,568	8,820
512101	212	Insurance Deduct. Reimburse	613	571	571	588

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
512200		FICA Contributions	94,390	111,075	111,075	116,482
512200	212	FICA Contributions	6,060	6,288	6,288	6,612
512300		Medicare	22,076	25,550	25,550	27,242
512300	212	Medicare	1,417	1,444	1,444	1,546
512401		Retirement Plan Empl. Cont.	87,278	89,985	89,985	85,977
512401	212	Retirement Plan Empl. Cont.	5,343	5,480	5,480	5,154
512402		Retirement Plan Admin. Costs	4,494	4,596	4,596	4,863
512402	212	Retirement Plan Admin. Costs	273	280	280	292
512700		Workers' Compensation	133,335	124,330	124,330	160,814
512700	212	Workers' Compensation	2,036	2,074	2,074	2,169
512900		Other Employee Benefits	269	300	300	300
Purchased & Contracted Services						
521201		Legal & Auditing	7,921	10,000	10,000	10,000
521204		Medical Services	440	700	1,500	1,500
521204	212	Medical Services	40	40	40	40
522002		Exterminating Services	245	510	510	510
522112		Garbage Pickup - Com. Svc.	1,042	1,075	1,075	1,075
522130		Janitorial Services	1,273	1,750	950	-
522200		Interdept. Services & Labor	3,500	4,100	4,100	1,750
522201		Repairs & Mtnce. - Vehicles	17,261	19,000	30,300	25,000
522201	212	Repairs & Mtnce. - Vehicles	676	500	500	500
522202		Repairs & Mtnce. - Equip.	4,025	5,000	2,000	5,000
522203		Repairs & Mtnce. - Building	235	400	6,025	400
522320		Rental of Equip. or Vehicles	2,309	2,800	2,800	2,800
523001		Other Purchased Services	1,544	1,700	1,700	1,700
523101		General Liability Insurance	5,727	5,705	5,705	3,700
523102		Property Insurance	601	517	517	850
523103		Vehicle Insurance	24,627	25,591	25,591	16,000
523103	212	Vehicle Insurance	952	976	976	700
523104		Surety Bonds	158	158	158	158
523104	212	Surety Bonds	4	5	5	5
523105		Public Officials Liability Ins.	35,630	36,303	36,303	46,798
523109		Cyber Liability Ins.	1,063	1,063	1,063	1,400
523200		Telephone Service - City	15,577	15,750	15,750	15,750
523203		Data Service - City	30,167	32,089	32,089	36,595
523205		Cellular Telephone Service	21,524	21,025	21,025	32,500
523205	212	Cellular Telephone Service	541	-	-	750
523207		Data Service - DOAS	5,635	5,300	9,600	16,750
523209		Internet Service	8,170	8,200	8,200	8,200
523210		E-Mail Service	1,211	1,175	1,175	1,440
523220		Postage	348	450	450	450
523300		Advertising	132	200	200	200
523400		Printing & Binding	194	3,200	6,200	5,000
523500		Travel	7,883	10,000	2,200	11,500
523600		Dues & Fees	440	1,145	1,145	1,000
523700		Education & Training	20,451	25,000	11,993	25,000
523700	212	Education & Training	-	750	750	2,250
523800		Licenses	640	300	300	300
Supplies						
531100		General Supplies & Materials	11,635	10,500	12,500	12,500
531100	32	General Supplies & Materials	542	1,000	1,000	-
531100	212	General Supplies & Materials	87	200	200	200
531100	226	General Supplies & Materials	6,000	5,000	5,000	5,000
531100	277	General Supplies & Materials	130	-	-	-
531104		Protective/Safety	15,259	2,000	5,207	4,500
531104	212	Protective/Safety	84	-	-	-

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
531120		Office Supplies	5,016	4,000	4,000	4,000
531125		Printer & Copier Supplies	3,371	3,000	4,000	4,000
531130		Purchased Uniforms	28,538	32,200	32,200	32,200
531130	212	Purchased Uniforms	1,337	1,700	1,700	1,700
531140		Repair & Mtnce. - Equipment	3,915	1,000	1,000	1,000
531141		Repair & Mtnce. - Vehicles	7,397	10,000	10,000	10,000
531141	212	Repair & Mtnce. - Vehicles	396	1,000	1,000	1,000
531142		Repair & Mtnce. - Building	84	1,000	1,000	500
531210		Water & Sewer Service	1,394	1,296	1,296	1,296
531220		Natural Gas Service	2,644	2,900	2,900	2,900
531230		Electric - City	17,452	18,200	18,200	18,200
531231		Electric - Other	347	400	400	400
531270		Gasoline	74,070	91,000	88,000	90,000
531270	212	Gasoline	2,830	3,600	3,600	3,500
531271		Diesel Fuel	86	200	200	200
531300		Food for Meetings	100	1,000	1,000	1,000
531300	277	Food for Meetings	725	-	-	-
531400		Books & Periodicals	924	1,700	1,700	1,700
531600		Small Equipment <$5000	7,934	1,600	6,680	2,600
531600	212	Small Equipment <$5000	-	500	500	500
531600	277	Small Equipment <$5000	9,428	19,875	19,875	-
531601		Computer Equipment <$5000	1,037	1,000	4,000	1,000
531704		Trophies & Medals	197	200	200	200
Capital Outlay						
542200		Vehicles	457,000	-	-	-
Other Costs						
578001		Damages to Other Property	-	1,000	1,000	1,000
TOTAL		**PATROL**	**$ 3,321,693**	**$ 3,149,685**	**$ 3,161,390**	**$ 3,313,149**

POLICE PATROL FOOTNOTES

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

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
(1323224) SPECIAL OPERATIONS DIVISION						
Personal Services & Employee Benefits						
511100		Regular Employee Wages	$ 249,295	$ 245,180	$ 245,180	$ 221,146
511300		Overtime	24,440	30,000	30,000	30,000
512100		Group Insurance	35,187	43,318	43,318	29,645
512101		Insurance Deduct. Reimburse	796	857	857	882
512200		FICA Contributions	16,797	17,340	17,340	15,850
512300		Medicare	3,928	3,973	3,973	3,707
512401		Retirement Plan Empl. Cont.	12,127	12,775	12,775	10,380
512402		Retirement Plan Admin. Costs	619	653	653	587
512700		Workers' Compensation	4,192	4,614	4,614	6,136
Purchased & Contracted Services						
521204		Medical Services	40	80	80	80
522002		Exterminating Services	196	200	200	200
522200		Interdept. Services & Labor	1,006	1,100	1,100	1,000
522201		Repairs & Mtnce. - Vehicles	2,040	2,600	2,600	2,500
522202		Repairs & Mtnce. - Equip.	779	1,000	700	800

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
	522203	Repairs & Mtnce. - Building	424	800	800	500
	523001	Other Purchased Services	240	400	400	400
	523102	Property Insurance	128	127	127	225
	523103	Vehicle Insurance	2,925	2,971	2,971	1,700
	523104	Surety Bonds	25	25	25	25
	523109	Cyber Liability Ins.	166	166	166	200
	523207	Data Network	1,677	1,900	900	1,900
	523209	Internet Service	381	200	500	-
	523220	Postage	1,501	50	50	50
	523400	Printing & Binding	-	50	50	50
	523500	Travel	620	4,000	4,000	4,000
	523600	Dues & Fees	250	375	375	375
	523700	Education & Training	1,173	2,000	2,000	2,000
	523800	Licenses	-	150	150	150
Supplies						
	531100	General Supplies & Materials	1,388	1,400	1,400	1,400
	531120	Office & Computer Supplies	1,510	1,800	1,800	1,800
	531125	Printer/Copier Supplies	1,957	2,000	2,000	2,500
	531130	Purchased Uniforms	3,473	3,300	3,300	3,300
	531140	Repairs & Mtnce. - Equip.	38	100	100	100
	531141	Repairs & Mtnce. - Vehicles	2,679	3,000	3,000	3,000
	531142	Repairs & Mtnce. - Bldgs.	-	300	300	300
	531210	Water/Sewer Service	260	275	275	280
	531230	Electric Service - City	4,314	4,500	4,500	5,800
	531270	Gasoline	4,442	6,000	6,000	6,000
	531271	Diesel	116	200	200	-
	531300	Food For Meetings	27	200	200	200
	531600	Small Equipment <$5000	-	1,500	1,500	1,500
	531600 279	Small Equipment <$5001	78,781	-	-	-
	531601	Computer Equipment <$5000	400	-	1,820	-
	531701	Police Special Miscellaneous	-	2,000	2,000	500
	531705	Police PEPI	14,070	20,000	18,180	15,000
TOTAL		**SPECIAL OPS. DIVISION**	**$ 474,407**	**$ 423,479**	**$ 422,479**	**$ 376,168**

SPECIAL OPERATIONS DIVISION FOOTNOTES

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

(1323225) ANIMAL CONTROL ADMINISTRATION

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 47,541	$ 47,518	$ 47,518	$ 49,944
511300	Overtime	2,655	4,000	4,000	4,000
512100	Group Insurance	13,162	14,420	14,420	14,794
512101	Insurance Deduct. Reimburse	265	286	286	294
512200	FICA Contributions	3,013	3,288	3,288	3,439
512300	Medicare	705	755	755	804
512401	Retirement Plan Empl. Cont.	2,793	2,795	2,795	2,619
512402	Retirement Plan Admin. Costs	143	143	143	148
512700	Workers' Compensation	1,032	1,353	1,353	1,486
Purchased & Contracted Services					
521204	Medical Services	-	40	40	-
523104	Surety Bonds	5	5	5	5
523109	Cyber Liability Ins.	27	27	27	35
531130	Purchased Uniforms	725	850	850	850
TOTAL	**ANIMAL CONTROL ADMIN.**	**$ 72,064**	**$ 75,480**	**$ 75,480**	**$ 78,418**

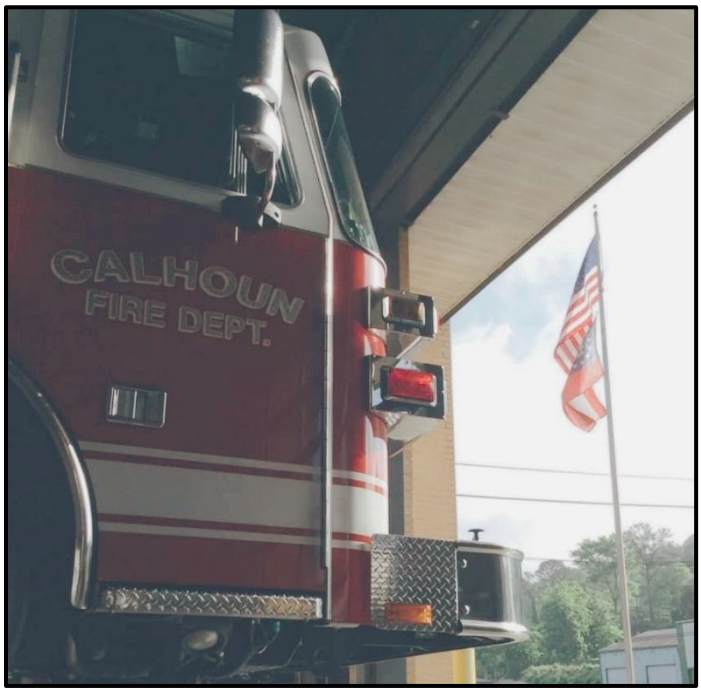
ANIMAL CONTROL ADMINISTRATION FOOTNOTES

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.



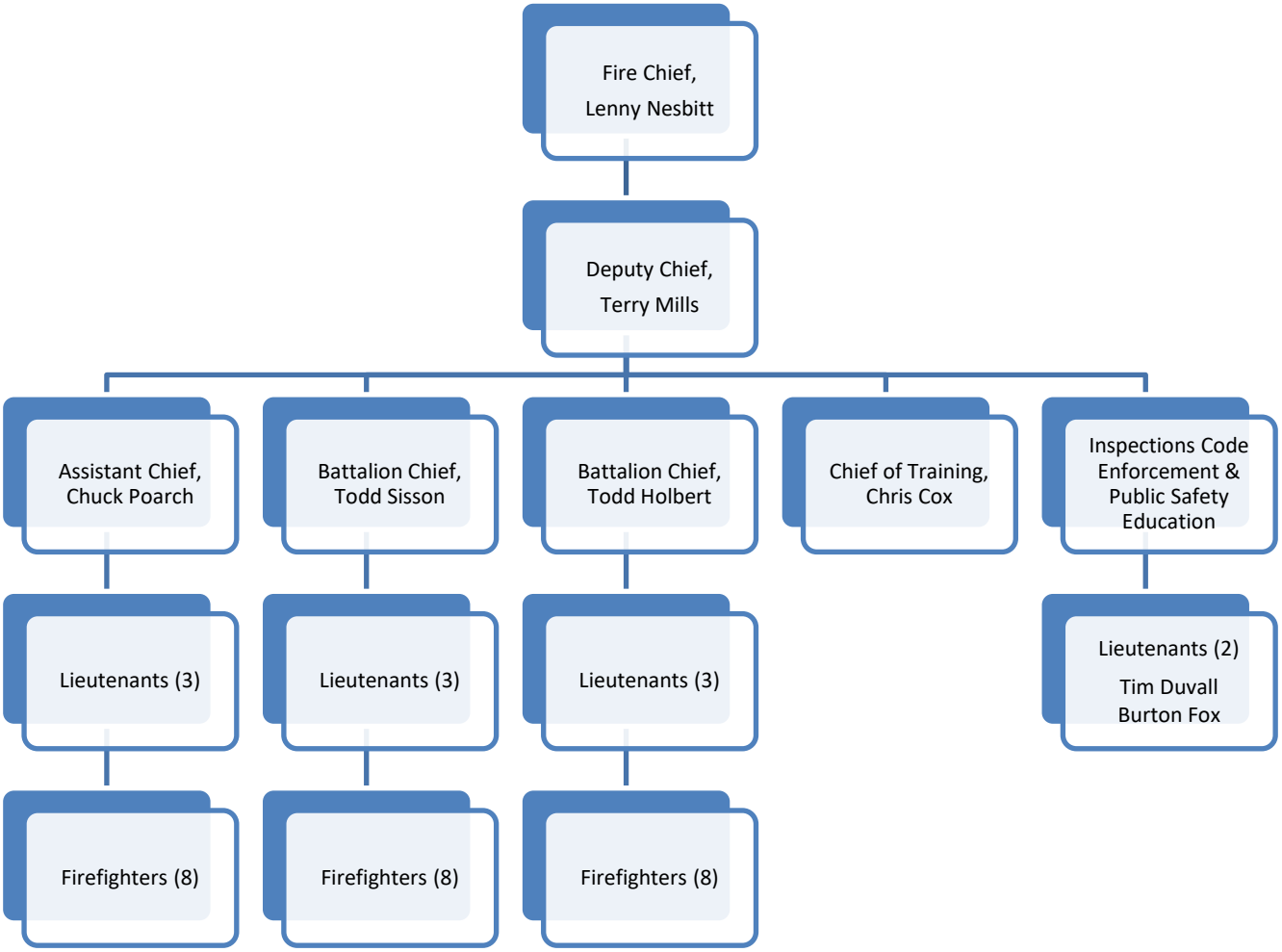
The Calhoun Fire Department currently has 41 sworn full time employees, one part time administration secretary and one part time fire fighter. The Administration staff consists of the Fire Chief, Deputy Fire Chief, Chief of Training and two Fire Code Inspectors. The Fire Suppression Division consists 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, review 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

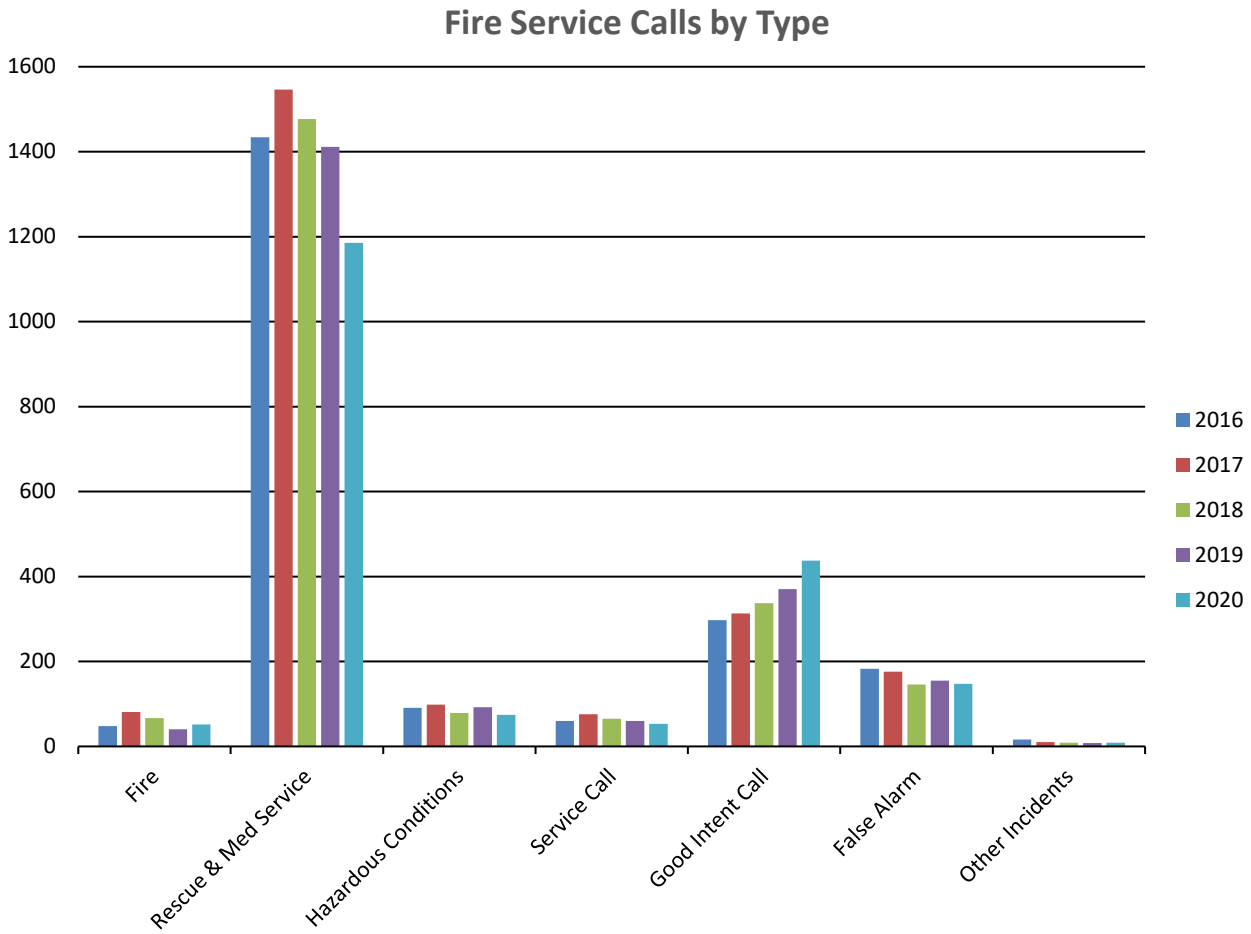




Fire Chief,
Lenny Nesbitt

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 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 163,836	$ 171,405	$ 171,405	$ 176,548
512100	Group Insurance	27,425	29,944	29,944	30,712
512101	Insurance Deduct. Reimburse	551	571	571	588
512200	FICA Contributions	9,801	10,738	10,738	10,946
512300	Medicare	2,292	2,462	2,462	2,560
512401	Retirement Plan Empl. Cont.	9,144	9,149	9,149	8,394
512402	Retirement Plan Admin. Costs	467	467	467	475
512700	Workers' Compensation	2,289	1,546	1,546	2,155
Purchased & Contracted Services					
521204	Medical Services	40	80	80	80
522201	Vehicle Repair & Maintenance	2,906	1,000	1,000	1,000
523101	General Liability Insurance	415	553	553	629
523103	Vehicle Insurance	983	1,017	1,017	750
523104	Surety Bonds	16	17	17	17
523109	Cyber Liability Ins.	90	90	90	110
523202	Paging	562	600	600	600
523205	Cell Phone/Radio	2,358	2,400	2,400	2,400
523400	Printing & Binding	183	-	-	-
523500	Travel	3,063	6,000	1,500	1,500
523600	Dues & Fees	1,650	850	850	850
523700	Education & Training	100	1,500	1,500	1,500
523800	Licenses	23	-	-	-
Supplies					
531130	Purchased Uniforms	2,248	2,100	2,100	2,100
531141	Repairs and Mtnce. - Vehicles	-	500	500	500
531300	Food for Meetings	2,194	2,000	2,000	2,000
Interfund/Interdepartmental Charges					
554100	Interfund Allocation - Utilities	29,947	24,305	24,305	24,305
TOTAL	**FIRE ADMINISTRATION**	**$ 262,582**	**$ 269,294**	**$ 264,794**	**$ 270,719**

FIRE ADMINISTRATION FOOTNOTES

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

(1353520) FIREFIGHTING		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 1,610,642	$ 1,668,902	$ 1,668,902	$ 1,762,416
511300	Overtime	197,491	200,000	200,000	200,000
512100	Group Insurance	436,773	490,396	490,396	488,360
512101	Insurance Deduct. Reimburse	9,534	9,710	9,710	9,996
512200	FICA Contributions	106,188	117,880	117,880	121,670
512300	Medicare	24,834	26,957	26,957	28,455
512401	Retirement Plan Empl. Cont.	94,995	92,302	92,302	87,163
512402	Retirement Plan Admin. Costs	4,852	4,715	4,715	4,930
512700	Workers' Compensation	28,212	45,612	45,612	46,289
Purchased & Contracted Services					
521201	Legal & Auditing	5,008	6,000	6,000	6,000
521204	Medical Services	720	1,000	1,000	1,000
521209	Misc. Professional Svc.	2,185	500	500	500

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
522002		Exterminating Services	637	600	600	600
522110		Garbage Pickup - City	-	1,400	-	-
522112		Garbage Pickup - Com. Serv.	1,462	-	1,400	1,600
522130		Janitorial Services	2,500	1,000	1,000	1,000
522140		Lawn/Landscaping	951	1,100	1,100	1,100
522200		Interdepartmental Services	274	1,000	1,000	1,000
522201		Repairs & Mtnce. - Vehicles	49,128	33,000	33,000	33,000
522201	158	Repairs & Mtnce. - Vehicles	-	8,200	895	-
522202		Repairs & Mtnce. - Equip.	20,275	15,000	15,000	18,000
522202	158	Repairs & Mtnce. - Equip.	165	8,200	8,200	8,000
522320		Rental of Equip. or Vehicles	3,726	2,650	2,650	2,650
523001		Other Purchased Services	1,985	1,800	1,800	1,800
523101		General Liability Insurance	12,798	14,827	14,827	16,500
523102		Property Insurance	3,123	3,098	3,098	4,700
523103		Vehicle Insurance	6,506	6,916	6,916	15,500
523104		Surety Bonds	163	164	164	164
523109		Cyber Liability Ins.	1,140	1,140	1,140	1,400
523200		Telephone - City	12,391	12,400	12,400	12,400
523202		Paging	614	620	620	1,000
523203		Data Service - City	9,846	10,175	10,175	11,680
523204		Cable Television Service	253	275	275	200
523205		Cellular Telephone Service	3,672	3,800	3,800	3,800
523209		Internet Service	2,520	2,520	2,520	2,520
523210		E-Mail Service	480	500	500	530
523220		Postage	956	800	800	800
523300		Advertising	473	450	450	450
523400		Printing & Binding	527	150	150	160
523500		Travel	10,150	6,500	6,500	6,500
523600		Dues & Fees	2,114	2,125	2,125	1,000
523700		Education & Training	230	1,000	1,000	-
523800		License	-	5,600	5,600	-
523850		Contract Labor	1,500	-	-	-
Supplies						
531100		General Supplies & Materials	19,265	18,500	18,500	20,000
531100	158	General Supplies & Materials	-	8,200	5,200	6,000
531104		Protective & Safety Equipment	28,706	28,000	28,000	28,000
531105		Janitorial & Linen Supplies	2,123	2,000	2,000	2,000
531106		Medical Supplies	8,019	4,000	4,000	5,000
531120		Office & Computer Supplies	1,558	1,500	1,500	1,500
531125		Printer & Copier Supplies	238	700	700	700
531130		Purchased Uniforms	35,310	32,000	32,000	32,000
531140		Repair & Mtnce. - Equipment	2,570	6,000	6,000	6,000
531140	158	Repair & Mtnce. - Equipment	931	8,200	6,878	2,000
531141		Repair & Mtnce. - Vehicles	14,202	13,000	13,000	14,000
531141	158	Repair & Mtnce. - Vehicles	-	-	1,322	8,000
531142		Repair & Mtnce. - Buildings	20	-	-	-
531146		Repair & Mtnce. - Hydrants	386	2,000	2,000	2,000
531210		Water & Sewer Service	14,487	14,600	14,600	15,300
531220		Natural Gas Service	7,774	8,700	8,700	8,700
531230		Electric Service - City	31,542	30,000	30,000	33,000
531270		Gasoline	7,612	9,500	9,500	10,500
531271		Diesel Fuel	13,870	16,700	16,700	14,000
531300		Food for Meetings	181	-	-	-
531400		Books & Periodicals	85	300	300	400
531600		Small Equipment <$5000	41,413	22,000	22,000	25,000
531600	158	Small Equipment <$5000	16,881	-	10,305	8,000
531601		PC - Hardware & Software	12,611	14,400	22,745	22,750
531606		Furniture & Bedding	3,369	6,000	6,000	6,000

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Capital Outlay						
542100	289	Machinery>$5000	-	-	15,743	-
542200		Vehicles	503,221	-	-	-
Other Charges						
573000		Retired Employee Payroll	9,051	9,051	9,051	9,051
TOTAL		**FIREFIGHTING**	**$ 3,447,418**	**$ 3,066,335**	**$ 3,090,423**	**$ 3,184,734**

FIREFIGHTING FOOTNOTES

1 **35 full-time and one part-time employees are included in the Regular Employee Wages**

(1353530) FIRE INSPECTION			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits						
511100		Regular Employee Wages	$ 107,109	$ 108,869	$ 108,869	$ 112,134
511300		Overtime	281	500	500	500
512100		Group Insurance	26,324	28,840	28,840	29,587
512101		Insurance Deduct. Reimburse	530	571	571	588
512200		FICA Contributions	6,094	6,892	6,892	6,983
512300		Medicare	1,425	1,581	1,581	1,633
512401		Retirement Plan Empl. Cont.	6,337	6,402	6,402	5,875
512402		Retirement Plan Admin. Costs	324	327	327	332
512700		Workers' Compensation	1,405	1,444	1,444	1,518
Purchased & Contracted Services						
521204		Medical Services	40	80	80	80
522201		Repairs & Mtnce. - Vehicles	247	800	800	800
523101		General Liability Insurance	415	553	553	629
523103		Vehicle Insurance	659	674	674	650
523104		Surety Bonds	10	11	11	11
523109		Cyber Liability Ins.	63	63	63	75
523205		Cell Phone Service	1,207	2,400	2,400	2,400
523400		Printing & Binding	-	200	200	200
523500		Travel	965	1,400	1,400	1,400
523600		Dues & Fees	70	70	70	70
523700		Education & Training	55	300	300	300
523701		Public Safety Education	5,758	7,200	7,200	7,200
Supplies						
531130		Purchased Uniforms	2,038	1,800	1,800	1,800
531141		Repair & Mtnce. - Vehicles	9	300	300	300
531400		Books & Periodicals	1,692	1,800	1,800	1,800
TOTAL		**FIRE INSPECTION**	**$ 163,054**	**$ 173,077**	**$ 173,077**	**$ 176,865**

FIRE INSPECTION FOOTNOTES

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

(1353540) FIRE TRAINING DIVISION

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 59,815	$ 60,776	$ 60,776	$ 62,599
511300	Overtime	-	500	500	500
512100	Group Insurance	13,162	14,420	14,420	14,794
512101	Insurance Deduct. Reimburse	265	286	286	294
512200	FICA Contributions	3,631	3,855	3,855	3,912
512300	Medicare	849	884	884	914
512401	Retirement Plan Empl. Cont.	3,527	3,575	3,575	3,280
512402	Retirement Plan Admin. Costs	180	183	183	186
512700	Workers' Compensation	702	786	786	817
Purchased & Contracted Services					
521204	Medical Services	-	40	40	40
522201	Repairs & Mtnce. - Vehicles	557	600	600	600
522202	Repairs & Mtnce. - Equipment	95	150	150	150
523101	General Liability Insurance	207	276	276	315
523103	Vehicle Insurance	285	290	290	325
523104	Surety Bonds	6	6	6	6
523109	Cyber Liability Ins.	38	38	38	45
523205	Cell Telephone Svc./ Alt. Radio	1,135	1,135	1,135	1,135
523400	Printing & Binding	7	150	150	150
523500	Travel	-	900	900	900
523600	Dues & Fees	65	100	100	100
523700	Education & Training	2,900	6,500	6,500	7,000
Supplies					
531100	General Supplies & Materials	3,268	5,000	5,000	5,000
531120	Office Supplies	189	300	300	300
531125	Printer/Copier Supplies	171	100	100	100
531130	Purchased Uniforms	843	900	900	900
531141	Repairs & Mtnce. - Vehicles	910	600	600	600
531400	Books & Periodicals	1,599	1,500	1,500	1,500
531600	Small Equipment < $5000	-	800	800	800
531601	Computer Equipment	120	-	-	-
TOTAL	**FIRE TRAINING**	**$ 94,526**	**$ 104,650**	**$ 104,650**	**$ 107,262**

FIRE TRAINING DIVISION FOOTNOTES

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

(1353570) FIRE STATIONS & BLDGS

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Purchased & Contracted Services					
522203	Repairs & Mtnce. - Building	$ 65,088	$ 8,000	$ 8,000	$ 10,000
523109	Cyber Liability Ins.	2	2	2	7
Supplies					
531142	Repairs & Mtnce. - Building	622	6,000	6,000	4,000
Other Charges					
579000	Contingency Fund	-	80,000	76,155	80,000
TOTAL	**STATIONS & BLDGS.**	**$ 65,712**	**$ 94,002**	**$ 90,157**	**$ 94,007**

PUBLIC WORKS

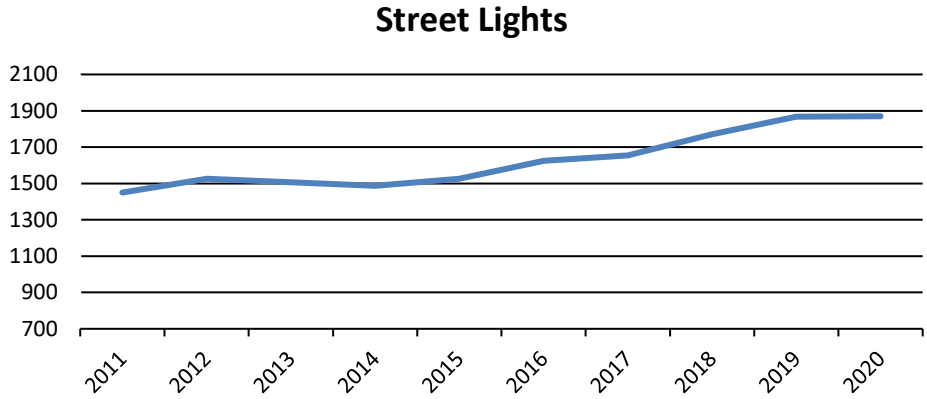


The Public Works Department consists of many areas working together to help ensure the comfort and safety of our citizens. It maintains safe street conditions by paving streets, maintaining the right-of-way, managing storm water systems, and maintaining traffic control devices. The Public Works Department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

The Street Department is responsible for the upkeep of the City's 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.

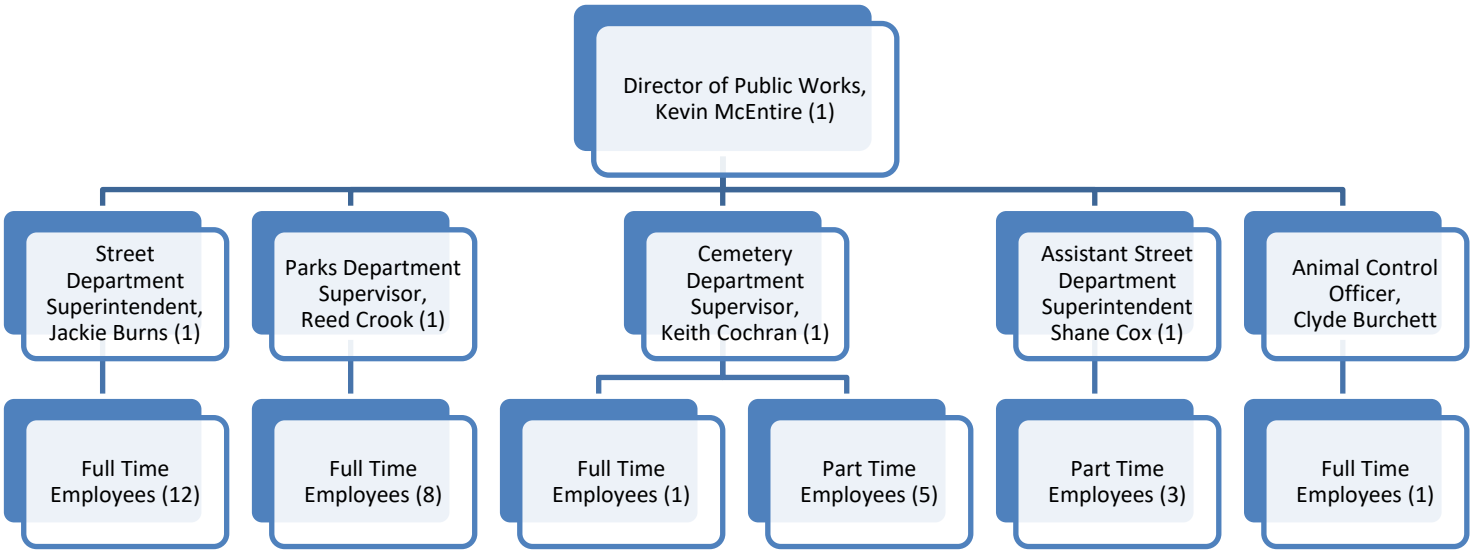




PUBLIC WORKS



Director of Public Works,
Kevin McEntire



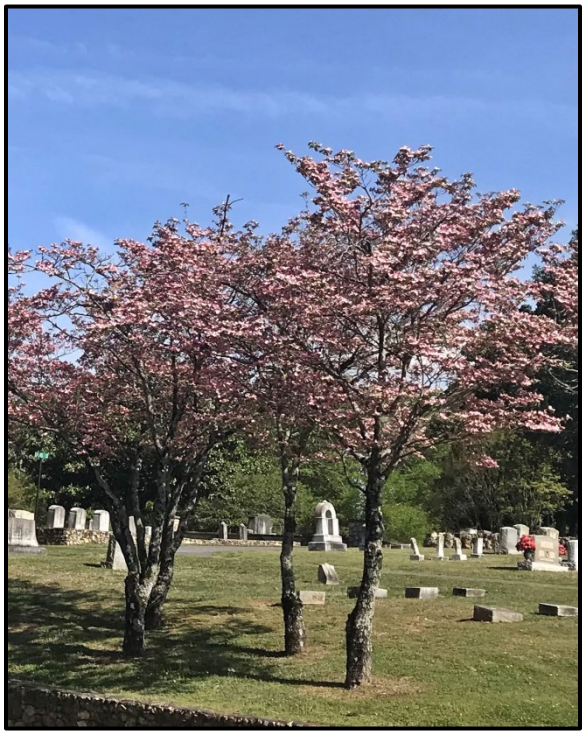


PUBLIC WORKS

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 2020-2021, the City of Calhoun started Phase II of the Peter Street Project. Phase II should be completed in this fiscal year, which incorporates new sidewalks, gutters and paving from the roundabout to Richardson Road.



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 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 38,631	$ 40,127	$ 40,127	$ 42,691
511300	Overtime	6,440	6,500	6,500	6,500
512100	Group Insurance	13,162	14,420	14,420	14,794
512101	Insurance Deduct. Reimburse	265	286	286	294
512200	FICA Contributions	2,644	2,911	2,911	3,050
512300	Medicare	618	656	656	713
512401	Retirement Plan Empl. Cont.	1,998	1,999	1,999	1,891
512402	Retirement Plan Admin. Costs	102	102	102	107
512700	Workers' Compensation	600	596	596	2,090
Purchased & Contracted Services					
521201	Legal & Auditing	298	500	500	500
521204	Medical Services	-	40	40	45
522002	Exterminating Services	200	200	200	200
522110	Garbage Pickup - City	180	180	180	200
522140	Lawn / Landscaping Service	203	300	300	300
522200	Repairs & Mtnce. - Dept.	-	200	200	200
522201	Repairs & Mtnce. - Vehicles	279	300	300	600
522202	Repairs & Mtnce. - Equip.	127	150	150	100
522203	Repairs & Mtnce. - Bldgs.	-	2,000	2,000	1,500
523101	General Liability Insurance	204	195	195	150
523102	Property Insurance	154	152	152	250
523103	Vehicle Insurance	730	743	743	750
523104	Surety Bonds	4	4	4	4
523109	Cyber Liability Ins.	36	36	36	40
523200	Telephone Service - City	1,033	1,050	1,050	1,050
523203	Data Service - City	1,102	1,175	1,175	1,249
523209	Internet Service	360	360	360	360
523210	Email	84	84	84	96
523400	Printing & Binding	98	300	300	300
523500	Travel	1,948	1,300	1,300	1,300
523600	Dues & Fees	3,208	3,000	3,000	3,000
523700	Education & Training	945	800	800	800
Supplies					
531100	General Supplies & Materials	1,192	1,600	1,600	1,400
531101	Chemical Supplies	121	500	500	500
531120	Office Supplies	52	100	100	100
531125	Printer/Copier Supplies	-	200	200	200
531130	Purchased Uniforms	312	325	325	325
531141	Repair & Mtnce. - Vehicles	20	300	300	500
531142	Repair & Mtnce. - Buildings	22	1,000	1,000	1,000
531210	Water & Sewer Services	1,716	1,750	1,750	1,750
531220	Natural Gas	1,112	1,400	1,400	1,000
531230	Electric Service - City	1,672	2,000	2,000	1,600
531270	Gasoline	2,319	2,800	2,800	2,800
531300	Food for Meetings	94	200	200	200
531600	Small Equipment <$5000	-	500	500	500
TOTAL	**ANIMAL CONTROL**	**$ 84,284**	**$ 93,341**	**$ 93,341**	**$ 96,999**

ANIMAL CONTROL FOOTNOTES

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

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
(1404210) HIGHWAY & STREET ADMINISTRATION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 93,744	$ 95,952	$ 95,952	$ 98,824
512100	Group Insurance	13,834	15,101	15,101	15,488
512101	Insurance Deduct. Reimburse	278	286	286	294
512200	FICA Contributions	5,664	6,005	6,005	6,184
512300	Medicare	1,325	1,377	1,377	1,446
512401	Retirement Plan Empl. Cont.	5,514	5,644	5,644	5,178
512402	Retirement Plan Admin. Costs	282	288	288	293
512700	Workers' Compensation	2,200	2,215	2,215	2,417
Purchased & Contracted Services					
522201	Repairs & Mtnce.. - Vehicles	6	50	50	50
523103	Vehicle Insurance	387	397	397	375
523104	Surety Bonds	9	9	9	9
523109	Cyber Liability Ins.	48	48	48	60
523203	Data Service-City	-	-	-	2,600
523205	Cellular Telephone Service	553	560	560	500
523209	Internet	815	800	800	360
523500	Travel	1,969	2,000	2,000	2,000
523600	Dues & Fees	223	215	215	215
523700	Education & Training	200	500	500	500
Supplies					
531130	Purchased Uniforms	325	325	325	325
531270	Gasoline	1,549	2,000	2,000	2,000
531600	Small Equipment <$5000	450	-	-	-
531600	Small Equipment - Comp Related	-	1,500	1,500	-
TOTAL	**HWY. & STREET ADMIN.**	**$ 129,375**	**$ 135,272**	**$ 135,272**	**$ 139,118**

HIGHWAY & STREETS ADMINISTRATION FOOTNOTES

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

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
(1404220) HIGHWAY & STREET MAINTENANCE					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 474,556	$ 503,056	$ 503,056	$ 516,315
511300	Overtime	11,706	15,000	15,000	15,000
512100	Group Insurance	157,996	173,098	173,098	177,580
512101	Insurance Deduct. Reimburse	3,179	3,427	3,427	3,528
512200	FICA Contributions	28,185	32,454	32,454	33,276
512300	Medicare	6,592	7,455	7,455	7,782
512401	Retirement Plan Empl. Cont.	31,192	28,805	28,805	26,351
512402	Retirement Plan Admin. Costs	1,593	1,471	1,471	1,491
512700	Workers' Compensation	28,601	36,605	36,605	38,575
512999	Amounts Capitalized	(41,500)	(41,500)	(41,500)	(41,500)
Purchased & Contracted Services					
521201	Legal & Auditing	6,374	10,000	10,000	8,000
521204	Medical Services	220	450	450	450
521205	Consulting	9,234	-	-	1,800
521209	Misc. Professional Services	970	1,500	4,060	1,500
522002	Exterminating Services	196	200	200	200

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
522112	Garbage Pickup - Commercial	1,566	1,800	1,800	1,500
522200	Interdept. Services & Labor	4,090	4,000	4,000	4,500
522201	Repairs & Mtnce. - Vehicles	9,073	9,600	19,209	20,000
522202	Repairs & Mtnce. - Equip.	5,523	15,000	10,000	20,000
522203	Repairs & Mtnce. - Bldgs.	1,175	1,500	2,150	2,500
522205	Repairs & Mtnce. - Sidewalks	3,725	8,000	12,900	15,000
522320	Rental of Equip. & Vehicles	14,598	14,600	14,600	16,375
523101	General Liability Insurance	2,098	2,074	2,074	1,300
523102	Property Insurance	2,311	2,452	2,452	1,600
523103	Vehicle Insurance	9,317	10,442	10,442	10,500
523104	Surety Bonds	49	50	50	50
523109	Cyber Liability Ins.	371	371	371	410
523200	Telephone Service - City	2,805	2,850	2,850	3,205
523203	Data Service - City	4,317	4,550	4,550	2,183
523205	Cellular Telephone Service	2,152	2,300	2,300	1,800
523209	Internet Service	900	900	900	540
523210	E-Mail Service	210	210	210	192
523300	Advertising	-	100	100	250
523400	Printing & Binding	147	250	250	250
523500	Travel	489	850	850	1,200
523600	Dues & Fees	815	200	200	200
523700	Education & Training	688	1,000	1,000	2,000
523800	Licenses	-	150	150	-
523900	Contract Labor	-	1,000	-	26,000
Supplies					
531001	Constr.- Street Base Material	-	12,000	5,000	15,000
531002	Construction - Patching	11,338	35,000	41,875	45,000
531010	Construction - Pipe	2,881	2,500	2,500	2,500
531100	General Supplies & Materials	6,897	10,000	10,000	10,000
531120	Office & Computer Supplies	608	1,000	1,000	800
531125	Printer & Copier Supplies	498	700	700	500
531130	Purchased Uniforms	4,148	3,900	3,900	4,550
531140	Repair & Mtnce. - Equipment	8,835	11,000	6,391	8,000
531141	Repair & Mtnce. - Vehicles	5,968	9,000	9,000	8,000
531142	Repair & Mtnce. - Buildings	188	150	150	250
531210	Water & Sewer Services	658	700	700	700
531220	Natural Gas	622	850	850	850
531230	Electric - City	6,998	7,300	7,300	7,300
531270	Gasoline	5,654	8,000	8,000	7,000
531271	Diesel Fuel	16,274	22,000	22,000	22,000
531300	Food for Meetings	188	200	200	200
531600	Small Equipment <$5000	1,406	4,000	550	4,000
531601	Computer & Printer Equipment	90	-	-	1,800
Capital Outlay					
541300	Buildings	14,609	-	-	-
Interfund/Interdepartmental Charges					
554100	Interfund Allocations - Utilities	22,700	16,359	16,359	16,359
Other Costs					
573000	Retired Employee Payroll	28,692	28,692	28,692	28,376
573901	Bad Debt	-	-	7,715	2,000
578001	Damages to Other Property	76	2,000	-	2,000
579000	Contingency Fund	-	-	-	100,000
TOTAL	**HWY. & STREET MTNCE.**	**$ 924,839**	**$ 1,031,621**	**$ 1,040,871**	**$ 1,209,088**

HIGHWAY & STREETS MAINTENANCE FOOTNOTES

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

(1404225) STREET CLEANING

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 34,412	$ 35,304	$ 35,304	$ 36,368
511300	Overtime	73	-	-	3,170
512100	Group Insurance	13,162	14,420	14,420	14,794
512101	Insurance Deduct. Reimburse	265	286	286	294
512200	FICA Contributions	1,927	2,218	2,218	2,471
512300	Medicare	451	509	509	578
512401	Retirement Plan Empl. Cont.	2,099	2,076	2,076	1,916
512402	Retirement Plan Admin. Costs	107	106	106	108
512700	Workers' Compensation	2,200	4,936	4,936	4,911
Purchased & Contracted Services					
521204	Medical Services	45	45	45	-
522201	Repairs & Mtnce. - Vehicles	1,682	4,500	4,500	1,000
522202	Repairs & Mtnce. - Equip.	9	-	-	-
523103	Vehicle Insurance	566	579	579	775
523104	Surety Bonds	3	4	4	4
523109	Cyber Liability Ins.	36	36	36	40
523600	Dues & Fees	-	200	200	-
Supplies					
531100	General Supplies & Materials	7	-	-	-
531130	Purchased Uniforms	356	325	325	325
531141	Repair & Mtnce. - Vehicles	387	9,000	9,000	9,000
531210	Water/Sewer Services	1,528	1,500	1,500	1,565
531271	Diesel Fuel	6,348	11,000	11,000	12,000
TOTAL	**STREET CLEANING**	**$ 65,662**	**$ 87,044**	**$ 87,044**	**$ 89,319**

STREET CLEANING FOOTNOTES

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

(1404260) STREET LIGHTING

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Supplies					
523109	Cyber Liability Ins.	$ 84	$ 84	$ 84	$ 110
531015	Street Lights & Accessories	6,500	5,000	5,000	15,000
531230	Electric Service - City	164,544	167,700	167,700	167,700
531231	Electric Service - Other	66,649	74,181	74,181	85,000
TOTAL	**STREET LIGHTING**	**$ 237,777**	**$ 246,965**	**$ 246,965**	**$ 267,810**

(1404270) TRAFFIC ENGINEERING

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Purchased & Contracted Services					
522204	Repairs & Mtnce. - Striping	$ 77,282	$ 115,000	$ 89,800	$ 115,000
523109	Cyber Liability Ins.	231	231	231	210
523201	Telephone - Other Service	5,795	6,700	6,700	6,700
Supplies					
531103	Street Signs	6,522	7,000	7,200	7,000
531143	Repairs & Mtnce. - Systems	-	2,000	17,750	30,000
531147	Asphalt for Paving	717,477	314,057	314,057	307,086
531230	Electric Service - City	19,552	20,600	20,600	20,600
531231	Electric Service - Other	3,079	4,000	4,000	4,000
TOTAL	**TRAFFIC ENGINEERING**	**$ 829,940**	**$ 469,588**	**$ 460,338**	**$ 490,596**

(1404900) MAINTENANCE & SHOP

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Purchased & Contracted Services						
511100		Regular Employee Wages	$ 261,307	$ 304,835	$ 304,835	$ 311,761
511300		Overtime	1,197	1,200	1,200	1,200
512100		Group Insurance	69,274	115,418	115,418	88,935
512101		Insurance Deduct. Reimburse	1,859	1,714	1,714	1,764
512200		FICA Contributions	15,747	19,155	19,155	19,584
512300		Medicare	3,683	4,398	4,398	4,580
512401		Retirement Plan Empl. Cont.	17,161	17,815	17,815	16,235
512402		Retirement Plan Admin. Costs	877	910	910	918
512700		Workers' Compensation	7,264	10,492	10,492	9,729
Purchased & Contracted Services						
521201		Legal	410	500	500	-
521204		Medical Services	545	700	700	600
522002		Exterminating Services	194	200	200	200
522140	176	Lawn/Landscaping Services	2,492	3,500	3,500	3,500
522200		Interdepartmental Services	-	-	-	75
522201		Repairs & Mtnce. - Vehicles	203	1,000	1,000	1,000
522202		Repairs & Mtnce. - Equip.	350	1,000	1,000	1,000
523101		General Liability Insurance	980	981	981	700
523102		Property Insurance	404	611	611	550
523103		Vehicle Insurance	2,229	2,261	2,261	2,700
523104		Surety Bonds	28	28	28	28
523109		Cyber Liability Ins.	182	182	182	240
523203		Data Service - City	1,281	1,300	1,300	1,348
523205		Cellular Telephone Service	807	1,000	1,000	1,000
523209		Internet Service	180	180	180	180
523210		E-Mail Service	42	42	42	48
523300		Advertising	132	-	-	-
523700		Education & Training	-	300	300	300
Supplies						
531100		General Supplies & Materials	1,631	1,500	1,500	2,000
531120		Office & Computer Supplies	3	50	50	50
531125		Printer & Copier Supplies	40	150	150	150
531130		Purchased Uniforms	1,929	2,925	2,925	2,925
531140		Repairs & Mtnce. - Equip.	1,629	2,000	2,000	2,000
531140	176	Repairs & Mtnce. - Equip.	1,909	3,500	3,500	3,500
531141		Repairs & Mtnce. -Vehicles	106	1,000	1,000	1,000
531142		Repairs & Mtnce. - Bldgs.	56	500	500	500
531210		Water & Sewer	5,069	5,700	5,700	5,700
531230		Electric Service - City	11,064	11,730	11,730	11,730
531270		Gasoline	2,101	3,000	3,000	3,000
531271		Diesel Fuel	1,924	2,450	2,450	2,450
531600		Small Equipment <$5000	448	5,000	5,000	5,000
Capital Outlay						
541300		Buildings	6,800	-	-	-
Other Charges						
578001		Damages to Other Property	678	1,000	1,000	1,000
TOTAL		**MAINTENANCE/SHOP**	**$ 424,217**	**$ 530,227**	**$ 530,227**	**$ 509,180**

MAINTENANCE & SHOPS FOOTNOTES

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

(1404950) CEMETERY DEPT.

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 132,181	$ 139,392	$ 139,392	$ 145,439
512100	Group Insurance	26,321	28,840	28,840	29,587
512101	Insurance Deduct. Reimburse	266	571	571	588
512200	FICA Contributions	7,630	8,682	8,682	9,058
512300	Medicare	1,784	2,007	2,007	2,118
512401	Retirement Plan Empl. Cont.	4,883	4,969	4,969	4,424
512402	Retirement Plan Admin. Costs	249	254	254	250
512700	Workers' Compensation	25,188	7,118	7,118	20,898
Purchased & Contracted Services					
521201	Legal & Auditing	3,218	1,300	1,300	1,300
521204	Medical Services	360	500	500	500
522112	Garbage Pickup - Commercial	680	700	700	715
522200	Interdept. Services & Labor	-	200	200	200
522201	Repairs & Mtnce. - Vehicles	3,149	4,200	4,200	5,500
522202	Repairs & Mtnce. - Equip.	4,816	3,500	2,711	2,000
522203	Repairs & Mtnce. - Bldgs.	3,825	1,000	1,000	2,500
522320	Rental of Equipment & Vehicles	174	500	500	-
523001	Other Purchased Services	24,016	600	600	600
523101	General Liability Insurance	412	417	417	350
523102	Property Insurance	239	239	239	350
523103	Vehicle Insurance	1,509	1,481	1,481	2,500
523104	Surety Bonds	13	13	13	13
523109	Cyber Liability Ins.	77	77	77	100
523201	Telephone - Other	941	920	920	920
523203	Data Service - City	24	-	-	288
523205	Cellular Telephone Service	1,055	1,350	1,350	1,350
523209	Internet Service	1,613	1,900	1,900	1,900
523210	E-Mail	42	42	42	42
523300	Advertising	153	-	-	-
523900	Contract Labor	-	400	400	3,000
Supplies					
531100	General Supplies & Materials	1,430	1,600	1,600	1,600
531104	Protective & Safety Supply	30	-	-	-
531120	Office & Computer Supplies	6	200	200	200
531125	Printer & Copier Supplies	64	150	150	150
531130	Purchased Uniforms	653	650	650	650
531140	Repairs & Mtnce. - Equip.	1,015	1,000	1,000	1,000
531141	Repairs & Mtnce. - Vehicles	3,313	2,700	1,562	2,700
531142	Repairs & Mtnce. - Bldgs.	893	1,000	1,000	1,000
531145	Grounds Mtnce. Supplies	4,995	100	100	100
531210	Water & Sewer Services	245	240	240	290
531220	Natural Gas	661	750	750	750
531230	Electric Service - City	2,796	3,000	3,000	3,000
531270	Gasoline	6,065	7,200	7,200	8,000
531271	Diesel Fuel	265	350	350	350
531600	Small Equipment <$5000	-	1,000	1,000	1,500
531601	Computer Equipment <$5000	-	-	1,927	-
Capitol Outlay					
542100	Machinery >$5000	-	-	17,800	-
Interfund/Interdepartmental Charges					
554100	Interfund Allocations - Utilities	3,760	1,309	1,309	1,309
Other Charges					
578001	Damages to Other Property	453	1,500	1,500	1,500
TOTAL	**CEMETERY**	**$ 271,464**	**$ 233,921**	**$ 251,721**	**$ 260,589**

CEMETERY DEPARTMENT FOOTNOTES

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

(1406240) PARKS & BEAUTIFICATION

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Purchased & Contracted Services					
522205	Repair & Mtnce.. - Sidewalk/Curb	$ -	$ 1,000	$ 1,000	$ 1,000
523109	Cyber Liability Ins.	2	2	2	4
523600	Dues & Fees	15	-	-	-
Supplies					
531100	General Supplies & Materials	3,150	3,898	3,898	3,898
531120	Office Supplies	79	-	-	-
531125	Printer/Copier Supplies	86	-	-	-
TOTAL	**PARKS & BEAUTIFICATION**	**$ 3,331**	**$ 4,900**	**$ 4,900**	**$ 4,902**

SPECIAL REVENUE FUNDS

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

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

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

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

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

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SPECIAL REVENUE FUNDS

REVOLVING LOAN FUND - UDAG (200)

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Revenues					
361000	Interest Revenues - Investments	$ (734)	$ (700)	$ (700)	$ (50)
361001	Interest Revenues - Loans	(44,092)	(48,500)	(48,500)	(53,475)
Expenditures					
Purchased & Contracted Services					
521201	Legal and Auditing	2,500	2,500	2,500	2,500
Transfer Out					
619900	Transfer to Fund Balance	-	46,700	46,700	51,025
TOTAL	**UDAG FUND**	**$ (42,327)**	**$ -**	**$ -**	**$ -**

CONFISCATED ASSETS FUND (210)

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Revenues					
331000	IG - Federal Government Direct	$ (14,678)	$ -	$ -	$ -
351110	Fines - Superior Court Awards	(9,889)	(10,000)	(10,000)	(10,000)
392101	Confiscated - Sale of Assets (Non-Tax)	(7,949)	(4,000)	(4,000)	-
Expenditures					
Purchased & Contracted Services					
522203	Repair & Maintenance - Building	2,200	-	-	-
523604	Bank Service Charges	35	-	-	-
Supplies					
531100	General Supplies & Material	3,604	3,000	3,000	3,000
531600	Small Equipment <$5000	18,826	3,600	3,600	3,500
531601	Computer Equipment	11,699	-	-	-
Other Costs					
572025	Payments to District Attorney	1,635	7,400	7,400	3,500
TOTAL	**CONFISCATED ASSETS**	**$ 5,483**	**$ -**	**$ -**	**$ -**

HOTEL/MOTEL TAX FUND (275)

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Revenues					
314100	Hotel-Motel Taxes - City	$ (732,260)	$ (663,000)	$ (663,000)	$ (675,000)
381008	Reimbursement Fees	(13,500)	(13,500)	(13,500)	(13,500)
Expenditures					
2757520 (HOTEL/MOTEL TAXES ECONOMIC DEV)					
572035	Downtown Development Authority	45,766	-	-	-
611202	Transfer Out - City of Calhoun	228,831	248,624	248,624	253,124
2757540 (HOTEL/MOTEL TAXES TOURISM)					
521211	GMA Administration Fee	13,500	13,500	13,500	13,500
572020	Chamber of Commerce	320,364	290,063	290,063	295,313
611201	Transfer Out - Calhoun Recreation	91,532	82,875	82,875	84,375
611202	Transfer Out - City of Calhoun	45,766	41,438	41,438	42,188
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.

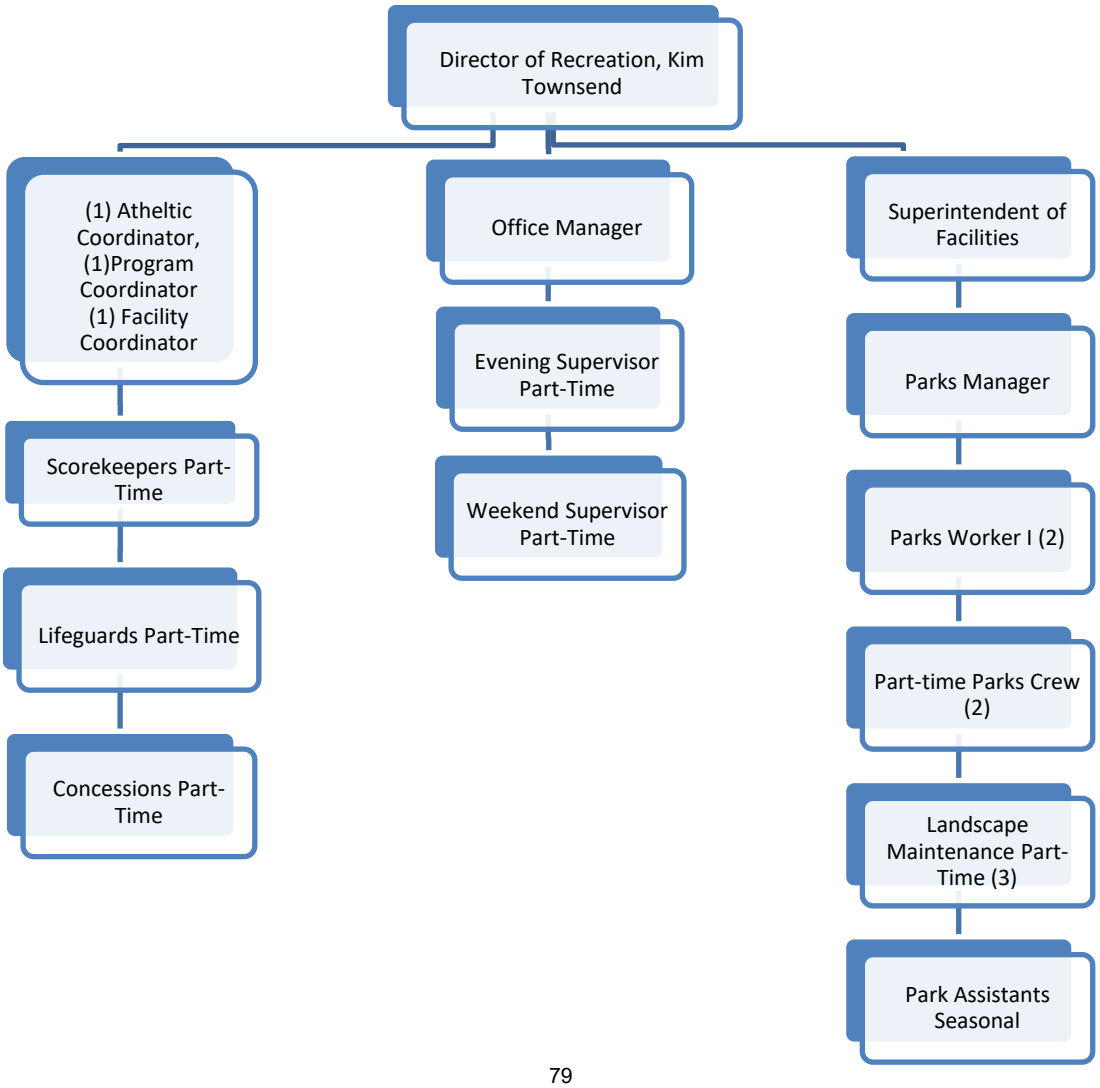






RECREATION

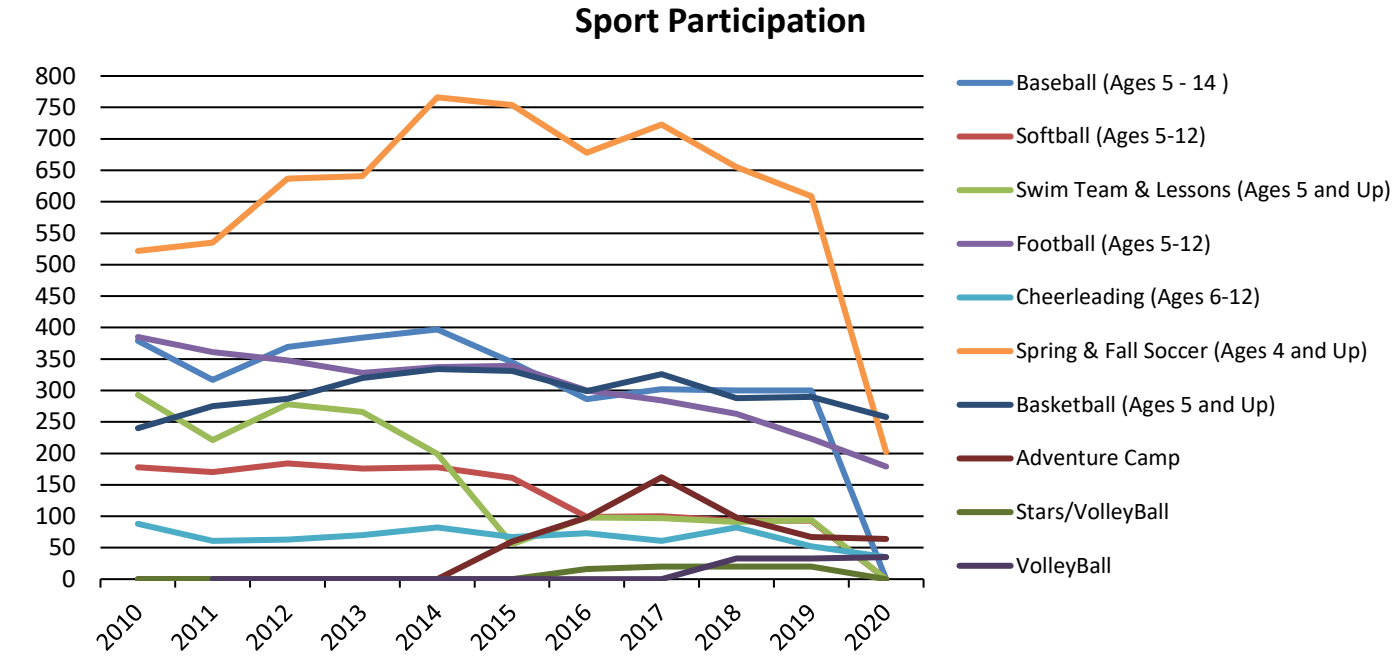


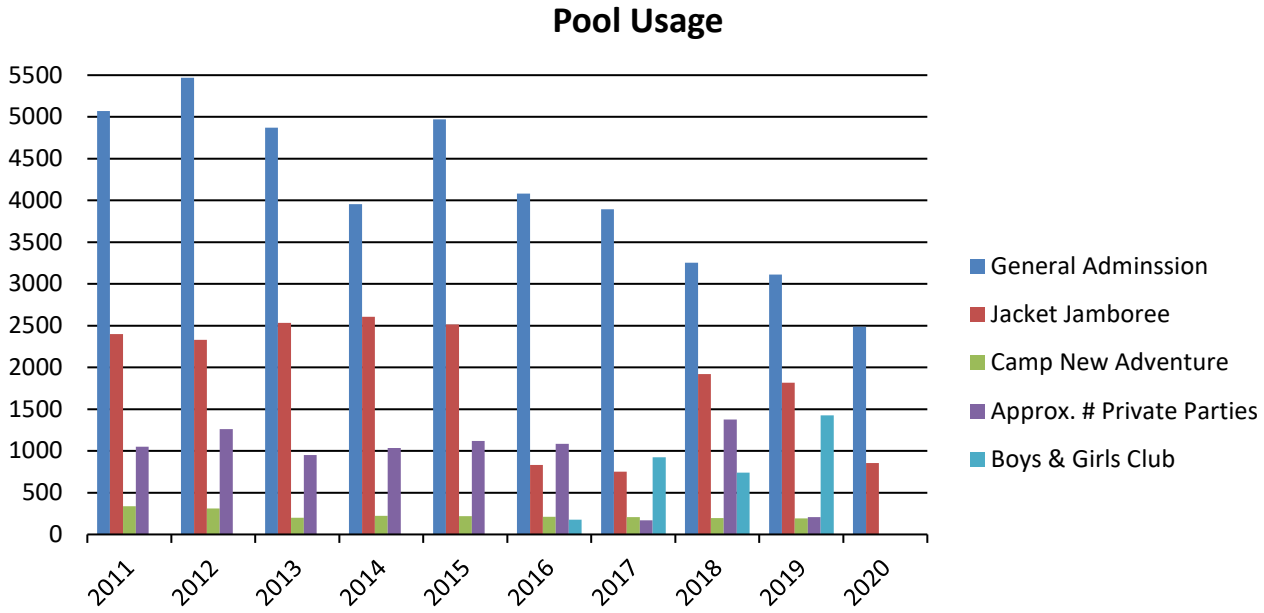

Director of Recreation, Kim Townsend
(1) Atheltic Coordinator, (1)Program Coordinator (1) Facility Coordinator
Scorekeepers Part-Time
Lifeguards Part-Time
Concessions Part-Time
Office Manager
Evening Supervisor Part-Time
Weekend Supervisor Part-Time
Superintendent of Facilities
Parks Manager
Parks Worker I (2)
Part-time Parks Crew (2)
Landscape Maintenance Part-Time (3)
Park Assistants Seasonal

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.





(2020 numbers reflect cancellations due to covid)

RECREATION DEPARTMENT (276)

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Revenues						
335000		Local Grants - Gordon County	$ (363,625)	$ (374,534)	$ (374,534)	$ (385,770)
347300		Activity Fees - Pool Admission	(6,811)	(8,500)	(8,500)	(8,500)
347301		Activity Fees - Pool Rental	(3,505)	(4,500)	(4,500)	(4,500)
347400		Tournament Gate	(13,764)	(14,500)	(14,500)	(14,000)
347503		Tennis Program Revenue	(928)	(1,500)	(1,500)	(1,500)
347600		Program Fees	(66,943)	(90,500)	(90,500)	(90,500)
347601		Tournament Fees	(12,817)	(20,000)	(20,000)	(14,000)
347602		Refund Fees	13,855	1,800	1,800	1,800
347900		Concession Stand Revenue	(19,884)	(42,000)	(42,000)	(32,000)
349300		Bad Check Fees	-	(70)	(70)	(70)
371008		Private Source Payroll Reimburse	(1,413)	(6,500)	(6,500)	-
381006		Rental Income - Facilities	(6,553)	(10,500)	(10,500)	(8,000)
381007		Rental Income - Fields	(3,930)	(4,000)	(4,000)	(5,000)
382005		Coke & Picture Commissions	(3,338)	(3,000)	(3,000)	(3,500)
389000		Miscellaneous Revenue	(1,146)	(1,000)	(1,000)	(1,000)
389001		Sales Tax Vendor Comp	(69)	(100)	(100)	-
389002		Donations	(500)	-	-	(1,500)
389006		Insurance Reimbursement (other)	(12)	(20)	(20)	(20)
389007		United Way Grant	(19,000)	(17,000)	(17,000)	(17,000)
Transfers In						
391101		Transfer In - General Grant	(613,974)	(632,868)	(652,837)	(699,845)
391119	900	Hotel/Motel Revenue - Restricted	(91,532)	(82,875)	(82,875)	(84,375)
391126		Transfer In - Utility Labor & Equip.	(4,151)	-	-	-
392100		Gain on Sale of Assets (Taxed)	(1,885)	-	-	-
TOTAL		**RECREATION REVENUES**	**$ (1,221,924)**	**$ (1,312,167)**	**$ (1,332,136)**	**$ (1,369,280)**

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
(2766110) RECREATION ADMINISTRATION						
Personal Services & Employee Benefits						
511100		Regular Employee Wages	$ 68,309	$ 75,011	$ 75,011	$ 74,618
512100		Group Insurance	13,657	14,916	14,916	15,300
512101		Insurance Deductible Reimb.	275	286	286	294
512200		FICA Contributions	3,957	4,651	4,651	4,626
512300		Medicare	925	1,068	1,068	1,082
512401		Retirement Plan Employer Cont.	4,399	4,424	4,424	3,778
512402		Retirement Plan Admin. Cost	225	226	226	214
512700		Workers' Compensation Insurance	220	277	277	332
521204		Medical Services	-	35	35	35
Purchased & Contracted Services						
522201		Repairs & Mtnce. - Vehicles	-	-	-	100
522202		Repairs & Mtnce. - Equipment	-	100	100	360
523103		Vehicle Insurance	351	343	343	350
523104		Surety Bonds	7	7	7	7
523109		Cyber Liability Insurance	37	37	37	45
523500		Travel	-	500	500	500
523700		Education & Training	200	200	200	200
Supplies						
531141		Vehicle Repair & Mtnce.	350	250	250	250
531300		Food For Meetings	-	50	50	50
531600		Small Equipment <$5000	-	100	100	100
Transfers Out						
619900	900	Transfer to Fund Balance	-	97,500	88,190	-
TOTAL RECREATION ADMINISTRATION			**$ 92,913**	**$ 199,981**	**$ 190,671**	**$ 102,241**

RECREATION ADMINISTRATION
FOOTNOTES

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

(2766120) PARTICIPANT RECREATION			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits						
511100		Regular Employee Wages	$ 341,873	$ 403,048	$ 403,048	$ 422,335
512100		Group Insurance	59,352	72,274	72,274	118,406
512101		Insurance Deductible Reimb.	1,591	1,142	1,142	1,470
512200		FICA Contributions	20,339	24,989	24,989	26,185
512300		Medicare	4,757	5,778	5,778	6,124
512401		Retirement Plan Employer Cont.	14,404	14,723	14,723	12,946
512402		Retirement Plan Admin. Cost	736	752	752	732
512700		Worker's Compensation Insurance	4,629	5,726	5,726	5,837
Purchased & Contracted Services						
521201		Legal & Auditing	3,058	4,500	4,500	4,500
521204		Medical Services	290	500	500	500
521205		Consulting	1,688	1,688	1,688	1,688
521300		Technical Services	495	1,000	1,000	1,000
522001		Linen Services	7,659	8,400	8,700	8,400
522002		Exterminating Service	576	520	520	520
522112		Garbage Pickup - Comm. Services.	4,342	4,500	4,500	4,500
522140		Landscaping Service	6,945	9,520	9,520	9,520
522200		Interdepartmental Services & Labor	4,524	6,500	6,500	6,500
522201		Repairs & Mtnce. - Vehicles	4,036	5,500	5,500	5,500
522202		Repairs & Mtnce. - Equip.	9,415	9,000	9,000	9,000
522202	905	Repairs & Mtnce. - Equip.	13,881	-	-	-
522203		Repairs & Mtnce. - Buildings	10,226	9,000	9,000	9,000
522204		Repairs & Mtnce. - general	450	3,000	3,000	3,000
522205		Repairs & Mtnce. - Site Impr.	452	2,000	2,000	2,000
522208	912	Repairs & Mtnce. - Other	57,912	-	-	-
522320		Rental of Equipment or Vehicles	2,268	3,000	3,000	3,000
523001		Other Purchased Services	1,878	7,500	7,500	7,500
523001	251	Other Purchased Services	336	300	300	300
523101		General Liability Insurance	2,632	2,651	2,651	1,600
523102		Property Insurance	3,317	3,294	3,294	5,400
523103		Vehicle Insurance	2,240	2,259	2,259	2,800
523104		Surety Bonds	38	39	39	39
523107		Participant Insurance	24	30	30	30
523109		Cyber Liability Insurance	405	405	405	470
523200		Telephone - City	3,442	3,800	3,800	3,800
523201		Telephone - Other Service	9,434	9,300	9,300	9,300
523203		Data Service - City	3,333	3,475	3,475	3,606
523206		Communication Services - Security	2,409	2,450	2,450	2,450
523209		Internet Service	1,176	1,200	1,200	1,700
523210		E-Mail Service	287	265	265	265
523220		Postage	26	100	100	100
523300		Advertising	374	250	250	250
523400		Printing & Binding	1,191	900	900	900
523500		Travel	2,046	2,500	2,500	2,500
523501		Tournament Expenses	2,825	5,000	5,000	5,000
523600		Dues & Fees	11,370	12,000	12,000	12,550
523601		Bank/Credit Card Charges	1,619	1,800	1,800	1,800
523700		Education & Training	1,310	1,500	1,500	1,500
523850		Contract Labor	48,708	67,000	66,700	56,000
Supplies						
531100		General Supplies & Materials	7,652	6,500	6,500	8,000
531100	289	General Supplies & Materials	919	-	-	-
531120		Office Supplies	597	600	600	800
531125		Printer/Copier Supplies	502	500	500	600
531130		Purchased Uniforms	447	350	350	350

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
531131		Purchased Uniforms - Sports Act.	29,394	34,000	34,000	34,000
531140		Repairs & Mtnce. - Equipment	2,506	4,000	4,000	4,000
531141		Repairs & Mtnce. - Vehicles	2,699	3,000	3,000	3,000
531142		Repairs & Mtnce. - Buildings	4,084	5,500	5,500	5,500
531144		Repairs & Mtnce. - Pool	21,418	23,000	23,000	23,000
531145		Grounds Mtnce.	26,775	30,000	30,000	35,500
531145	905	Grounds Mtnce.	12,271	-	-	-
531210		Water & Sewer Services	36,408	39,000	39,000	39,000
531220		Natural Gas Service	3,751	4,000	4,000	4,000
531230		Electric Service - City	112,704	125,000	125,000	125,000
531231		Electric Service - Other	310	350	350	350
531270		Gasoline	6,647	10,000	10,000	10,000
531271		Diesel Fuel	59	250	250	250
531300		Food for Meetings	798	800	800	800
531301		Concession Purchases	23,973	37,000	37,000	37,000
531400		Books & Periodicals	-	40	40	25
531600		Small Equipment <$5000	2,077	2,500	2,500	4,000
531601		Computer Equipment <$5000	266	1,500	1,500	2,000
531703		Sports Equipment (Other Supplies)	16,203	18,000	18,000	19,500
531704		Trophies & Medals	3,284	7,200	7,200	7,200
Capital Outlay						
541200	252	Site Improvements	129,665	-	-	-
541200	274	Site Improvements	95,786	-	-	-
541200	913	Site Improvements	-	-	9,310	-
541200	915	Site Improvements	-	-	-	18,000
541200	916	Site Improvements	-	-	-	30,000
541200	917	Site Improvements	-	-	-	7,175
541200	918	Site Improvements	-	-	-	29,200
542100		Machinery >$5000	-	-	19,969	-
Interfund/Interdepartmental Charges						
551100		Interfund Allocations - General Fund	18,031	15,008	15,008	14,091
554100		Interfund Allocations - Utilities	17,246	19,010	19,010	22,175
Other Charges						
578001		Damages to Other Property	342	-	-	-
TOTAL		**PARTICIPANT RECREATION**	**$ 1,253,130**	**$ 1,112,186**	**$ 1,141,465**	**$ 1,267,039**
TOTAL RECREATION EXPENDITURES			**$ 1,346,043**	**$ 1,312,167**	**$ 1,332,136**	**$ 1,369,280**
TOTAL RECREATION FUND			**$ 124,119**	**$ -**	**$ -**	**$ -**

PARTICIPANT RECREATION FOOTNOTES

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

2 **Capital Outlay**

Site Improvements Project 915 - Scoreboard replacement	$ 18,000
Site Improvements Project 916 - Entrance Signage	30,000
Site Improvements Project 917 - Trail Signage	7,175
Site Improvements Project 918 - Grasshopper mower ($9,200) and Sandpro Field Rake ($20k)	29,200
	$ 84,375

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 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Revenues					
331000	Federal Govt. Grants	$ (942,483)	$ (944,000)	$ (944,000)	$ (945,994)
337003	SPLOST - School Shared	(3,724,634)	(2,980,000)	(2,980,000)	(3,000,000)
361000	Interest Revenues	(184,942)	(184,000)	(184,000)	(26,500)
Debt Service					
582100	Interest on Bonds	1,482,675	1,482,675	1,482,675	1,482,675
583000	Fiscal Agent's Fees	-	600	600	-
611030	Transfer to School Splost Cap.	536,322	-	-	-
619900	Transfer to Fund Balance	-	2,624,725	2,624,725	2,489,819
TOTAL SCHOOL DEBT SERVICE		**$ (2,833,062)**	**$ -**	**$ -**	**$ -**

SCHOOL DEBT SERVICE FOOTNOTES

Type of Loan	Description	Original Amount of Loan	Balance - 6/30/2021	Principal Pd. FYE 6/30/2022	Interest Pd. FYE 6/30/2022	Balance - 6/30/2022
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 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Revenues					
351170	Police Fines	$ (332,824)	$ (383,000)	$ (383,000)	$ (400,000)
351900	Speeding Fines	(99,210)	(124,000)	(124,000)	(115,000)
Expenditures					
Other					
571001	Gordon County - Fine Assessment	41,155	47,938	47,938	48,542
571005	Georgia Department of Revenue	25,213	30,935	30,935	31,691
572021	Peace Officer's Association	19,028	20,472	20,472	21,994
572022	Victim's Assistance	338	511	511	425
572023	DHR Office of Financial Services	2,407	1,588	1,588	1,803
572024	Georgia Department of Treasury	655	1,119	1,119	1,085
572026	Indigent Defense Fees	27,438	31,393	31,393	30,710
572027	Driver Ed. & Training	3,608	3,990	3,990	5,798
573900	Cash Over or Short	94	-	-	-
Transfer Out					
611001	Transfer to General Fund	277,688	327,238	327,238	330,649
611008	Transfer to Fine Administration	34,410	41,816	41,816	42,303
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 continued to account for SPLOST capital outlay for utility system upgrades, recreation, library, infrastructure, and public safety projects, as well as much needed equipment until they were exhausted in FY 2021.

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.

CAPITAL PROJECT FUNDS

2011 SPLOST CAPITAL PROJECT FUND (324)

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Revenues						
337100	183	SPLOST	$ (23,537)	$ -	$ -	$ -
361000		Interest Revenue	(2,695)	(250)	(250)	-
399000		Appropriation - Fund Balance	-	(732,926)	(732,926)	-
Capital Outlay						
541480	247	Infrastructure	139,650	367,926	367,926	-
Transfer Out						
611002		Transfer out - Water/Sewer	82,828	138,250	138,250	-
611004		Transfer out - Telecom	-	227,000	227,000	-
TOTAL 2011 SPLOST			**$ 196,246**	**$ -**	**$ -**	**$ -**

SPLOST 2018 FUND (325)

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Revenues						
313200		SPLOST Tax	$ (2,987,405)	$ (1,978,015)	$ (1,978,015)	$ (1,877,076)
361000		Interest Revenues	(6,744)	(5,000)	(5,000)	(750)
Transfer In						
399000		Appropriation - Fund Balance	-	(3,568,320)	(3,568,320)	(4,219,759)
Expenditures						
Capital Outlay						
541100	265	Land, Easements & Rows	3,782	-	-	-
541200	265	Site Improvements	-	146,250	220,250	-
541200	274	Site Improvements	53,678	-	-	-
541200	276	Site Improvements	31,258	-	-	-
541200	278	Site Improvements	84,711	-	-	-
541200	287	Site Improvements	15,777	100,000	100,000	25,000
541300	239	Buildings	45,275	3,172,742	3,172,742	4,044,331
541300	272	Buildings	16,425	600,000	-	-
541300	273	Buildings	27,915	-	526,000	651,441
541480	247	Infrastructure	-	1,116,813	1,116,813	1,116,813
541480	283	Infrastructure	78,343	-	-	-
541480	288	Infrastructure	-	100,000	100,000	100,000
542100		Machinery >$5000	34,841	-	-	-
542200		Vehicles	63,011	30,000	30,000	160,000
Transfer Out						
611006		Transfer to Solid Waste	220,229	285,530	285,530	-
TOTAL SPLOST 2018 FUND			**$ (2,318,903)**	**$ -**	**$ -**	**$ -**

SPLOST CAPITAL PROJECT FUND FOOTNOTES

1 Capital Outlay

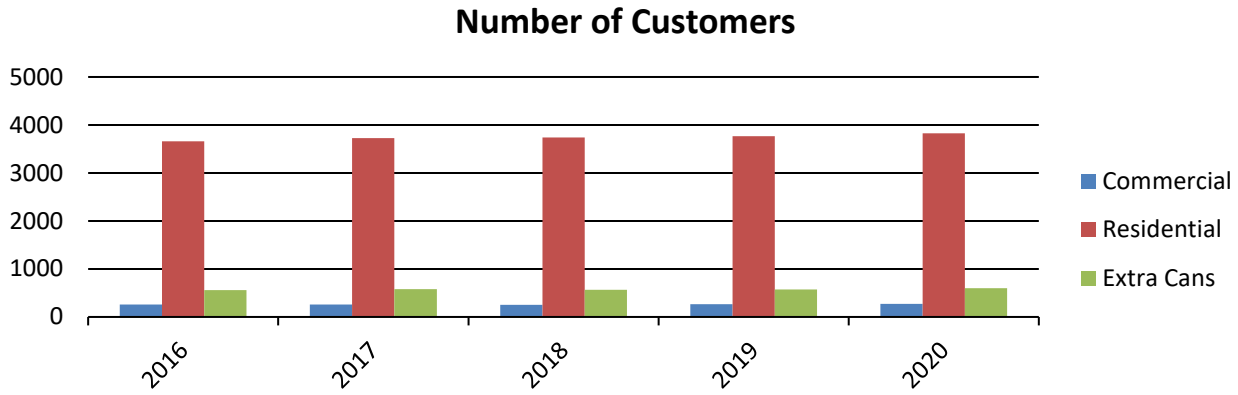
Site Improvements #287 Recycling Center improvements	$ 25,000
Buildings Project #239 Police Station Complex	4,044,331
Buildings Project #273 Recreation Maintenance Bldg.	651,441
Infrastructure # 247 Peter Street Phase II	1,116,813
Infrastructure #288 Curtis Parkway Sidewalk Connector	100,000
Vehicles - Street Crew service truck ($50k) and dump truck ($110k)	160,000
Total Capital Outlay	**$ 6,097,585**

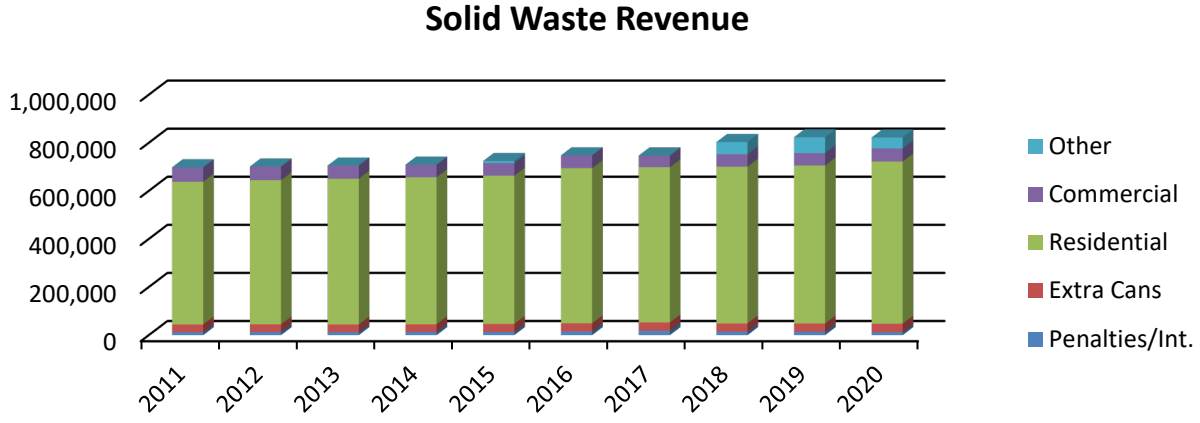
SOLID WASTE



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 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
344108	Garbage Pickup Fees - Residential	$ (698,421)	$ (675,000)	$ (675,000)	$ (749,522)
344109	Garbage Pickup Fees - Commercial	(53,250)	(53,000)	(53,000)	(53,205)
344119	Penalty - Pickup	(8,648)	(11,250)	(11,250)	(11,250)
344152	Extra Can Fee	(35,807)	(48,000)	(48,000)	(60,162)
344190	Recovery of Bad Debts	(1,652)	(1,000)	(1,000)	(1,000)
389000	Miscellaneous Revenue	(16)	-	-	(384)
389014	Sale of Glass - Recycling	(302)	(300)	(300)	(1,000)
389019	Sale of Aluminum & Tin	(553)	-	-	-
391126	Transfer In - Util. Labor & Equip.	(477)	-	-	-
391134	Transfer In - SPLOST	(220,229)	(60,530)	(60,530)	(60,530)
399000	Appropriation - Fund Balance	-	(10,873)	(10,873)	-
TOTAL SOLID WASTE REVENUES		**$(1,019,356)**	**$ (859,953)**	**$ (859,953)**	**$ (937,053)**

(5404520) SOLID WASTE COLLECTION

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Purchased & Contracted Services					
521201	Legal & Auditing	$ 1,469	$ 1,400	$ 1,400	$ 2,000
522111	Garbage Pickup Labor - Residential	454,628	451,000	451,000	472,000
522112	Garbage Pickup Labor - Commercial	21,240	19,000	19,000	25,000
522202	Repair & Maint. - Equipment	111	-	-	-
523101	General Liability Insurance	1,217	1,183	1,183	800
523109	Cyber Liability Insurance	174	174	174	200
523205	Cell Phone	500	500	500	500
Supplies					
531140	Repair & Maint. - Equipment	41	-	-	-
Interfund/Interdepartmental Charges					
551100	Interfund Allocations - General Fund	2,404	3,809	3,809	3,383
554100	Interfund Allocations - Utility	94,224	119,542	119,542	127,671
Depreciation					
561000	Depreciation	73,108	-	-	-
Other Costs					
573901	Bad Debt Expense	2,878	7,000	7,000	7,000
Transfers Out					
619000	Renewal & Replacement	-	-	-	40,449
TOTAL SOLID WASTE COLLECTION		**$ 651,993**	**$ 603,608**	**$ 603,608**	**$ 679,003**

(5404540) SOLID WASTE COLLECTION - RECYCLABLES

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 25,911	$ 28,158	$ 28,158	$ 28,808
512200	FICA Contributions	1,623	1,778	1,778	1,819
512300	Medicare	379	416	416	425
512700	Workers' Compensation	3,398	3,424	3,424	2,537
Purchased & Contracted Services					
521201	Legal & Auditing	-	50	50	50
522112	Garbage Pickup - Commercial	19,010	19,350	16,850	19,350
522200	Repairs & Maintenance	477	-	-	-
522202	Equipment Repairs & Maintenance	5	-	-	-
522320	Rental of Equip. & Vehicles	1,500	3,000	3,000	-
522320 227	Rental of Equip. & Vehicles	-	-	-	3,000
523102	Property Insurance	122	48	48	35
523104	Surety Bonds	3	3	3	3
523400	Printing & Binding	75	-	100	-
523400 227	Printing & Binding	-	100	-	-
523500	Travel & Education	580	1,200	1,200	-

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
523600		Dues & Fees	117	200	200	-
523700		Education & Training	-	300	300	-
523900		Contract Labor	3,600	3,400	3,400	3,700
Supplies						
531100		General Supplies & Materials	33	250	250	250
531130		Purchased Uniforms	439	-	-	-
531142		Building Repair & Maintenance	29	-	-	-
531210		Water & Sewer Services	246	300	300	555
531230		Electric Service - City	1,038	1,000	1,000	1,125
531270	227	Gasoline	27	-	-	-
531300	227	Food For Meetings	216	-	-	-
Depreciation						
561000	227	Depreciation	3,304	-	-	-
581200		Principal - Capital Lease	-	39,675	39,675	41,552
582000		Interest - Capital Lease	22,648	20,855	20,855	18,976
TOTAL RECYCLABLES COLLECTION			**$ 85,108**	**$ 123,854**	**$ 121,354**	**$ 122,540**

RECYCLABLES COLLECTION FOOTNOTES

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

2 **Debt**

SOLID WASTE FOOTNOTES

Type of Loan	Description	Balance - 6/30/2021	Principal Pd. FYE 6/30/2022	Interest Pd. FYE 6/30/2022	Balance - 6/30/2022
Capital Lease	Street Sweeper	$ 119,470	$ 41,552	$ 18,976	$ 77,918
Total		**$ 119,470**	**$ 41,552**	**$ 18,976**	**$ 77,918**

(5404560) SOLID WASTE - LANDFILL POST CLOSING

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Purchased & Contracted Services						
521201		Legal & Auditing	$ 1,417	$ 1,400	$ 1,400	$ 1,550
523109		Cyber Liability Insurance	12	12	12	15
523900		Change in Estimate Closure Costs	1,417	29,200	29,200	29,200
TOTAL LANDFILL POST CLOSING			**$ 2,845**	**$ 30,612**	**$ 30,612**	**$ 30,765**

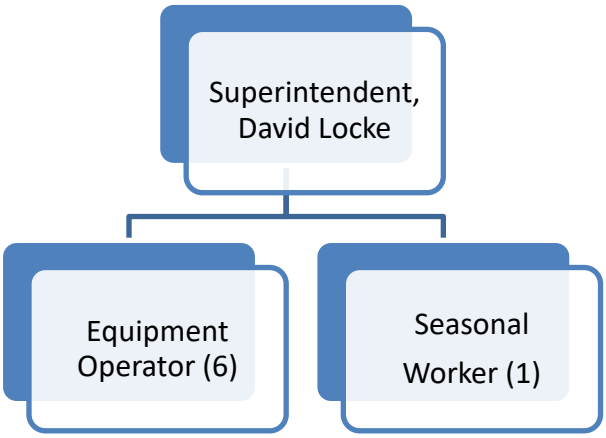
(5404585) YARD TRIMMINGS COLLECTIONS & MANAGEMENT

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Purchased & Contracted Services						
512999		Amounts Reclassified	$ 41,500	$ 41,500	$ 41,500	$ 41,500
522114		Brush Grinding	31,500	35,000	35,000	35,000
522201		Vehicle Repairs & Maintenance	19,385	5,000	8,415	7,000
522202		Repair & Maint. - Equipment	18	-	-	-
523103		Vehicle Services	1,128	1,141	1,141	2,200
523109		Cyber Liability Insurance	38	38	38	45
523600		Dues & Fees	100	200	200	-
523800		Licenses	20	-	-	-
Supplies						
531100		General Supplies & Material	6	-	-	-
531141		Vehicle Repairs & Maintenance	20,963	8,000	7,085	8,000
531271		Diesel Fuel	8,775	11,000	11,000	11,000
TOTAL YARD TRIMMING COLLECTION			**$ 123,432**	**$ 101,879**	**$ 104,379**	**$ 104,745**

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.

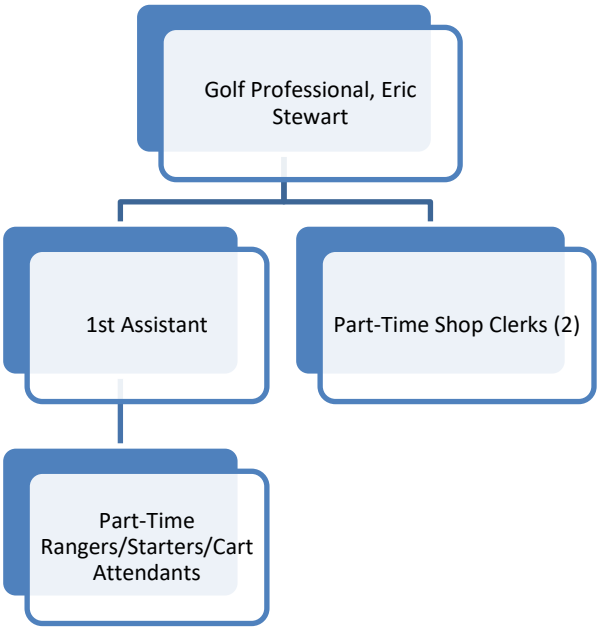
The staff continues to work on the sand traps and drainage issues throughout the golf course and maintain the irrigation system to lessen the number of wet areas on the golf course and assist the greens to reach their full potential. Every hole of this beautiful 18-hole golf course presents the professional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

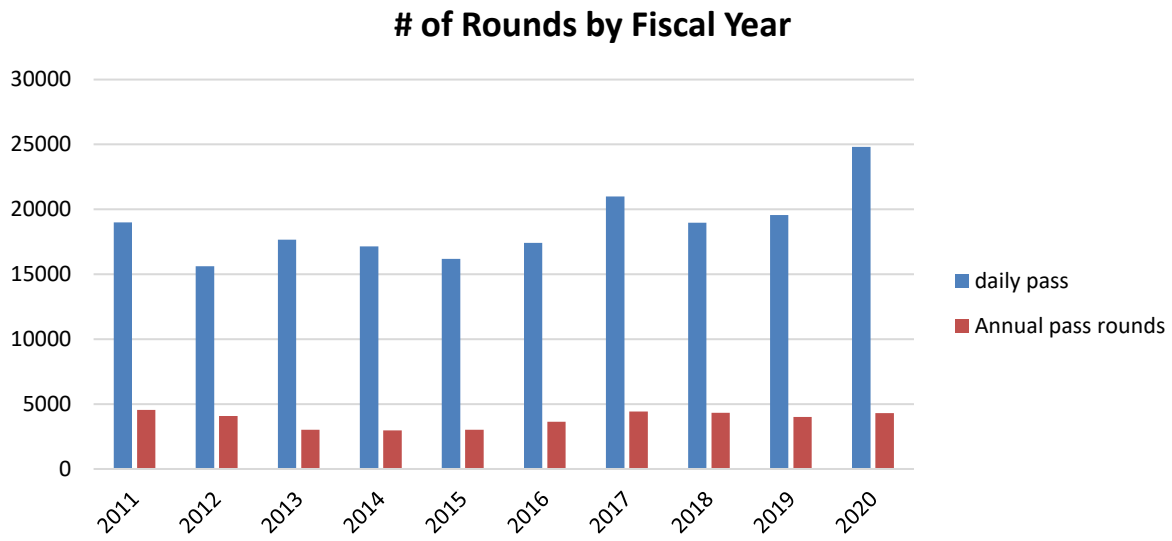
An important topic at Fields Ferry Golf Club and golf in general is how to facilitate the continued growth of the club and the game for years to come. The Pro Shop seeks to remedy this dilemma by introducing the youth of the area to the sport of golf along with making the course better known as a facility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

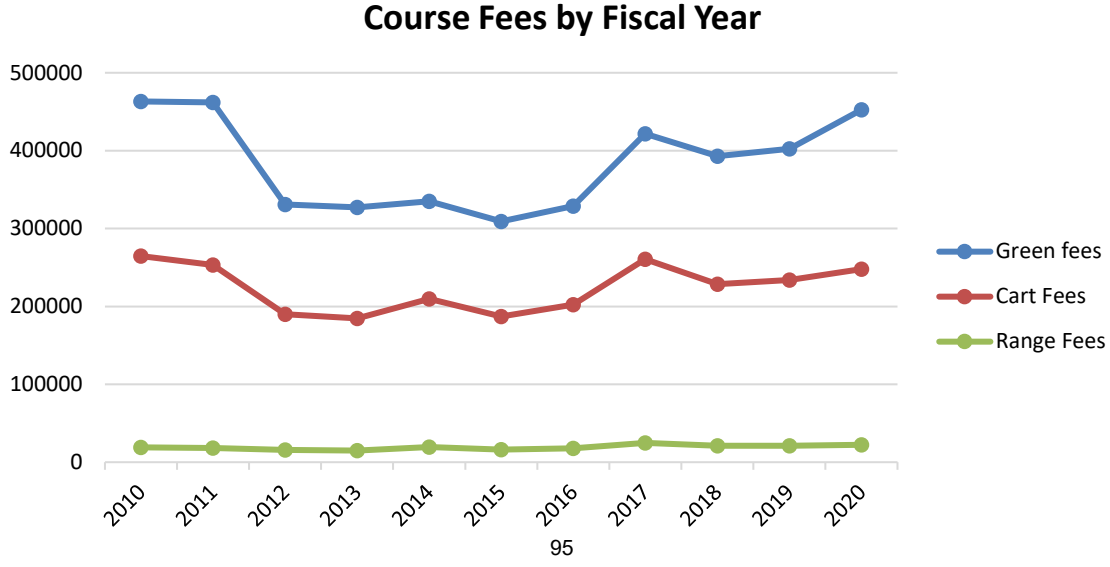


FIELDS FERRY GOLF

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 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Revenues						
335000		Local Grants - Gordon County	$ (90,906)	$ (93,633)	$ (93,633)	$ (96,442)
345210		Green Fees	(375,821)	(335,000)	(335,000)	(375,000)
345211		Pass Fees	(62,938)	(53,000)	(53,000)	(61,000)
345212		Non-Taxable Green Fees	(8,940)	(15,000)	(15,000)	(15,000)
345213		Cart Fees	(239,334)	(222,000)	(222,000)	(240,000)
345214		Annual Pass - Cart Fees	(5,012)	(5,000)	(5,000)	(5,000)
345215		Range Fees	(17,402)	(17,000)	(17,000)	(19,000)
345216		Annual Pass - Range Fees	(5,598)	(4,500)	(4,500)	(4,500)
345217		Non-Taxable Cart Fees	(4,450)	(7,000)	(7,000)	(7,000)
345220		Handicap Fees	(1,136)	(1,200)	(1,200)	(1,200)
381003		Pro Shop Rent	(2,800)	(3,400)	(3,400)	(3,400)
381004		Snack Bar Rent	(2,400)	(3,200)	(3,200)	(3,200)
381005		Snack Bar Electricity	(4,940)	(5,000)	(5,000)	(5,000)
389000		Miscellaneous Income	(1,904)	(1,000)	(1,000)	(1,000)
389001		Sales Tax Vendor Commission	(1,032)	(900)	(900)	(900)
Transfer In						
391101		Transfer In - General Fund	(186,988)	(149,966)	(149,966)	(134,603)
391101	800	Transfer In - General Fund	-	-	-	(42,188)
TOTAL REVENUES			**$(1,011,601)**	**$ (916,799)**	**$ (916,799)**	**$(1,014,433)**

(5606125) GOLF MAINTENANCE

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits						
511100		Regular Employee Wages	$ 150,467	$ 204,326	$ 204,326	$ 214,775
511300		Overtime	4,842	5,000	5,000	5,000
512100		Group Insurance	58,165	72,158	72,158	74,026
512101		Insurance Deductible Reimbursement	1,325	1,428	1,428	1,176
512200		FICA Contributions	8,927	13,099	13,099	13,747
512300		Medicare	2,088	2,926	2,926	3,215
512401		Retirement Employer Contributions	8,382	11,190	11,190	10,494
512402		Retirement Plan Administrative Costs	544	572	572	594
512700		Workers' Compensation Insurance	1,012	1,147	1,147	1,209
Purchased & Contracted Services						
521201		Legal & Auditing	1,417	1,450	1,450	1,450
521204		Medical Services	40	200	200	200
522112		Garbage Pickup - Commercial	520	525	525	525
522140		Lawn & Landscaping	1,872	2,500	2,500	2,500
522200		Interdepartmental Services & Labor	-	1,000	1,000	1,000
522202		Repairs & Maintenance - Equipment	3,900	4,500	4,500	4,500
522320		Rental of Equipment and Vehicles	186	185	185	225
523101		General Liability Insurance	1,002	970	970	650
523102		Property Insurance	1,961	1,495	1,495	1,600
523104		Surety Bonds	19	19	19	19
523109		Cyber Liability Insurance	175	175	175	200
523201		Telephone - Other Service	1,083	1,075	1,075	1,175
523203		Data Service - City	24	-	-	144
523206		Communications Services - Security	475	475	475	475
523209		Internet Service	719	720	720	720
523210		Email	-	-	-	36
523220		Postage	-	50	50	25
523600		Dues & Fees	-	-	-	150
523700		Education & Training	-	150	150	150

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Supplies					
531100	General Supplies & Materials	1,014	1,400	1,400	1,400
531104	Protective Safety Supplies	148	100	100	100
531120	Office & Computer Supplies	-	25	25	75
531125	Printer/Copier Supplies	185	225	225	250
531130	Purchased Uniforms	1,261	1,500	1,500	1,500
531140	Repairs & Maintenance - Equipment	29,562	34,000	34,000	34,000
531141	Supplies - Repairs & Maint. - Vehicle.	-	-	-	500
531142	Repairs & Maintenance - Buildings	182	500	500	1,000
531145	Ground Maintenance	71,432	73,000	73,000	73,000
531210	Water & Sewer Services	1,213	1,300	1,300	1,300
531220	Natural Gas Service	1,602	1,700	1,700	1,700
531231	Electricity - Other (Irrigation)	15,465	18,500	18,500	19,000
531270	Gasoline	5,116	8,000	8,000	8,000
531271	Diesel Fuel	3,624	7,500	7,500	7,500
531300	Food for Meetings	248	300	300	300
531600	Small Equipment <$5000	2,453	2,500	2,500	2,500
Interfund/Interdepartmental Charges					
551100	Interfund Allocations - General	8,414	6,651	6,651	5,637
554100	Interfund Allocations - Utilities	8,622	9,505	9,505	11,088
Depreciation					
561000	Depreciation	30,686	-	-	-
TOTAL GOLF MAINTENANCE		**$ 430,371**	**$ 494,041**	**$ 494,041**	**508,830**

GOLF MAINTENANCE FOOTNOTES

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

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
(5606126) GOLF MAINTENANCE ADMINISTRATION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 68,987	$ 75,011	$ 75,011	$ 74,618
512100	Group Insurance	13,657	14,916	14,916	15,300
512101	Insurance Deductible Reimb.	275	286	286	294
512200	FICA Contributions	4,295	4,720	4,720	4,626
512300	Medicare	1,004	1,068	1,068	1,082
512401	Retirement Plan Employer Cont.	3,316	4,424	4,424	3,778
512402	Retirement Plan Admin. Costs	215	226	226	214
512700	Workers' Compensation Insurance	184	181	181	182
Purchased & Contracted Services					
521204	Medical Services	-	40	40	40
522201	Repairs & Maintenance - Vehicles	-	1,000	1,000	500
523103	Vehicle Insurance	684	666	666	1,000
523104	Surety Bonds	7	7	7	7
523109	Cyber Liability Insurance	37	37	37	45
523500	Travel	-	-	-	500
523600	Dues & Fees	555	575	575	575
523700	Education & Training	-	300	300	300
Supplies					
531130	Purchased Uniforms	222	250	250	250
531141	Repair & Maintenance - Vehicles	-	250	250	500
TOTAL MAINTENANCE ADMINISTRATION		**$ 93,438**	**$ 103,957**	**$ 103,957**	**$ 103,811**

GOLF MAINTENANCE ADMINISTRATION FOOTNOTES

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

(5616125) GOLF COURSE PRO SHOP

			FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits						
511100		Regular Employees	$ 85,511	$ 87,054	$ 87,054	$ 98,219
512100		Group Insurance	13,162	14,420	14,420	14,794
512101		Insurance Deductible Reimb.	230	286	286	294
512200		FICA Contributions	5,088	5,417	5,417	6,110
512300		Medicare	1,190	1,257	1,257	1,429
512401		Retirement Plan Employer Cont.	1,177	2,187	2,187	2,003
512402		Retirement Plan Administrative Costs	103	112	112	113
512700		Workers' Compensation Insurance	922	911	911	1,003
Purchased & Contracted Services						
521201		Legal & Auditing	1,417	1,300	1,300	1,400
521204		Medical Services	-	240	240	240
522112		Garbage Pickup - Commercial	780	800	800	800
522200		Interdepartmental Services & Labor	196	350	350	350
522202		Repairs & Maintenance - Equipment	138	300	300	300
522203		Repairs & Maintenance - Buildings	-	1,000	1,000	1,000
522320		Rental of Equipment & Vehicles	3,132	3,132	3,132	3,132
523001		Other Purchased Services	375	265	265	350
523101		General Liability Insurance	465	500	500	350
523102		Property Insurance	1,225	1,735	1,735	1,200
523104		Surety Bonds	8	8	8	8
523109		Cyber Liability Insurance	62	62	62	75
523201		Telephone Service - Other	1,447	1,325	1,325	1,370
523203		Data Service - City	24	-	-	288
523206		Communication Services - Security	475	475	475	475
523209		Internet Service	779	720	720	720
523220		Postage	11	25	25	25
523300		Advertising	38	500	500	500
523400		Printing & Binding	1,113	1,300	1,300	1,300
523600		Dues & Fees	550	1,500	1,500	1,000
523601		Bank Card Service Charges	14,527	14,000	14,000	20,000
Supplies						
531100		General Supplies & Materials	3,343	3,500	3,500	4,000
531100	289	General Supplies & Materials	56	-	-	-
531120		Office Supplies	24	150	150	150
531125		Printer/Copier Supplies	464	400	400	500
531140		Repairs & Maintenance - Equipment	325	600	600	600
531142		Repairs & Maintenance - Buildings	934	900	900	900
531210		Water & Sewer Service - City	3,334	3,600	3,600	3,800
531220		Natural Gas Service	2,025	2,200	2,200	2,200
531231		Electric Service - Other	8,332	10,500	10,500	10,500
531270		Gasoline	4,896	6,500	6,500	7,500
531300		Food for Meetings	248	300	300	300
531600		Small Equipment <$5000	-	200	200	200
531601		Computer Equipment <$5000	3,891	2,475	2,475	2,475
Interfund/Interdepartmental Charges						
551100		Interfund Allocation - General	4,808	4,946	4,946	4,510
554100		Interfund Allocation - Utilities	8,622	9,505	9,505	11,088
Depreciation						
561000		Depreciation	55,751	-	-	-
Other Costs						
573900		Cash (Over) or Short	49	30	30	20
Debt Service						
581200		Principal - Capital Lease	-	41,852	41,852	98,382
582000		Interest	6,570	4,909	4,909	2,982
TOTAL GOLF COURSE PRO SHOP			**$ 237,818**	**$ 233,748**	**$ 233,748**	**$ 308,955**

GOLF COURSE PRO SHOP FOOTNOTES

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

Type of Loan	Description	Balance - 6/30/2021	Principal Pd. FYE 6/30/2022	Interest Pd. FYE 6/30/2022	Balance - 6/30/2022
Capital Lease	Golf carts	$ 98,382	$ 98,382	$ 2,982	$ -

(5616126) GOLF COURSE PRO SHOP ADMINISTRATION

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 61,173	$ 61,201	$ 61,201	$ 68,031
512100	Group Insurance	13,595	14,854	14,854	15,236
512101	Insurance Deductible Reimb.	308	286	286	294
512200	FICA Contributions	3,468	3,815	3,815	4,238
512300	Medicare	811	875	875	991
512401	Retirement Plan Employer Cont.	2,795	3,600	3,600	3,579
512402	Retirement Plan Admin. Costs	184	184	184	202
512700	Workers' Compensation Ins.	184	181	181	182
521204	Medical Services	-	40	40	40
523104	Surety Bonds	6	6	6	6
523109	Cyber Liability Insurance	31	11	11	38
TOTAL PRO SHOP ADMINISTRATION		**$ 82,555**	**$ 85,053**	**$ 85,053**	**$ 92,837**

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
2021-2022

Division	Base Amount	General	Water Plant	Water Distribution Maintenance	Waste Treatment Plant	Wastewater Collection Maint.	Electric	Telecom.	Solid Waste	Golf Pro	Golf Maint.	Recreation
Human Resource	165,860	81,705	8,088	21,899	7,919	11,480	16,175	2,254	1,127	2,254	3,381	9,579
Elected Officials	394,590	177,566	19,730	51,297	19,730	51,297	51,297	3,946	3,946	3,946	3,946	7,892
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. ***	27,000	22,950	-	-	-	-	-	-	810	810	810	1,620
Total	**337,450**	**169,719**	**15,317**	**40,695**	**15,148**	**30,277**	**34,972**	**3,700**	**3,383**	**4,510**	**5,637**	**14,091**

*** Legal & Consulting

Total Utility Service Fee = 140,109
Total Service Fee = 167,730

Human Resource (Basis - Employees)			
Division	**# of Employees**	**# of Employees Adjusted ***	**Percent**
General	145	145	49.26%
Utility Admin.	37	0	0.00%
Water Plant	10	14	4.88%
Water Const.	27	39	13.20%
Sewer Plant	10	14	4.77%
Sewer Const.	14	20	6.92%
Electric	20	29	9.75%
Telecom	4	4	1.36%
Solid Waste	2	2	0.68%
Golf Pro	4	4	1.36%
Golf Maint.	6	6	2.04%
Recreation	17	17	5.78%
TOTAL	**296**	**294**	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:

2020 Taxes	Dec. 20, 2020
2019 Taxes	Dec. 20, 2019
2018 Taxes	Dec. 20, 2018

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): Six months 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, there are 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 an 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 the 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, MLK Day, Good Friday, Memorial Day, July 4th, Labor Day, and two days for Thanksgiving and Christmas; for a total of ten 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%, and the City retains 5%. A portion is provided to the Downtown Development Authority and the Industrial Development Authority out of the City's percentage.

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
2023-2027

Year	General Admin.	Municipal Court	Code Insp. & Enforcement	Airport	Police	Fire	Public Works	Recreation	Solid Waste	Golf	Totals
FY 2023	$ 50,000	$ -	$ -	$ 32,500	$ 526,000	$ 124,900	$ 280,500	$ 2,125,000	$ 29,500	$ 90,000	$ 3,258,400
FY 2024	-	10,000	-	45,889	20,000	411,200	597,000	1,540,000	39,500	85,000	2,748,589
FY 2025	10,000	10,000	-	699,280	180,000	1,700,000	411,500	528,500	254,500	117,000	3,910,780
FY 2026	28,000	-	-	1,625,000	900,000	646,500	538,000	28,500	32,000	35,000	3,833,000
FY 2027	30,000	-	-	55,000	-	1,950,000	633,500	28,500	272,000	160,000	3,129,000
Totals	**$ 118,000**	**$ 20,000**	**$ -**	**$ 2,457,669**	**$ 1,626,000**	**$ 4,832,600**	**$ 2,460,500**	**$ 4,250,500**	**$ 627,500**	**$ 487,000**	**$ 16,879,769**

General Government Administration
Five Year Capital Plan
2023-2027

Budget Year	Item	Cost	Funding Source
2022-2023	Completion of records retention facility	$ 50,000	Operating revenues
	TOTAL	**50,000**	
2023-2024	n/a	-	
	TOTAL	**-**	
2024-2025	Tax and software updates	10,000	Operating revenues
	TOTAL	**10,000**	
2025-2026	City Administrative vehicle	28,000	Operating revenues
	TOTAL	**28,000**	
2026-2027	Exterior maintenance/improvements for City Hall	30,000	Operating revenues
	TOTAL	**30,000**	
	GRAND TOTAL	**$ 118,000**	

Municipal Court
Five Year Capital Plan
2023-2027

Budget Year	Item	Cost	Funding Source
2022-2023	n/a	$ -	
	TOTAL	**-**	
2023-2024	Air Conditioning	10,000	Operating revenues
	TOTAL	**10,000**	
2024-2025	Vehicle	10,000	Operating revenues
	TOTAL	**10,000**	
2025-2026	n/a	-	
	TOTAL	**-**	
2026-2027	n/a	-	
	TOTAL	**-**	
	GRAND TOTAL	**$ 20,000**	

Code Inspection and Enforcement
Five Year Capital Plan
2023-2027

Year	Item	Cost	Funding Source
2022-2023	n/a	$ -	
	TOTAL	**-**	
2023-2024	n/a	-	
	TOTAL	**-**	
2024-2025	n/a	-	
	TOTAL	**-**	
2025-2026	n/a	-	
	Total	**-**	
2026-2027	n/a	-	
	TOTAL	**-**	
	GRAND TOTAL	**$ -**	

Calhoun - Gordon County Airport
Five Year Capital Plan
2023-2027

Year	Equipment	Cost*	Funding Source
2022-2023	Airfield lighting - Construction	$ 32,500	Operating revenues
	TOTAL	**32,500**	
2023-2024	Land acquisition for parallel taxiway & stream relocation phase 1	33,139	Operating revenues
	Apron reconstruction	12,750	Operating revenues
	TOTAL	**45,889**	
2024-2025	Land acquisition for parallel taxiway & stream relocation phase 2	84,280	Operating revenues
	Parallel taxiway & stream relocation - Permitting & design	70,000	Operating revenues
	Tree clearing - Construction	20,000	Operating revenues
	Stream relocation - Construction	325,000	Operating revenues
	Parallel taxiway - Construction	200,000	Operating revenues
	TOTAL	**699,280**	
2025-2026	Corporate hangar site - design & construction	125,000	Operating revenues
	Corporate hangars - construction	1,500,000	Operating revenues
	TOTAL	**1,625,000**	
2026-2027	Security improvement - perimeter fencing & access gates design and construction	55,000	Operating revenues
	TOTAL	**55,000**	
	GRAND TOTAL	**$ 2,457,669**	

***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
2023-2027

Year	Equipment	Cost	Funding Source
2022-2023	Motorcycle	$ 20,000	Operating revenues
	Computer upgrades	6,000	Operating revenues
	Furniture & fixtures for new complex	500,000	Operating revenues
	TOTAL	**526,000**	
2023-2024	Motorcycle	20,000	Operating revenues
	TOTAL	**20,000**	
2024-2025	4 CID vehicles and 4 Special Ops vehicles	160,000	Operating revenues
	Motorcycle	20,000	Operating revenues
	TOTAL	**180,000**	
2025-2026	Patrol fleet 30 vehicles	900,000	SPLOST
	TOTAL	**900,000**	
2026-2027	n/a	-	
	TOTAL	**-**	
	GRAND TOTAL	**$ 1,626,000**	

Calhoun Fire Department
Five Year Capital Plan
2023-2027

Year	Item	Cost	Funding Source
2022-2023	12 Scott SCBA units	$ 78,000	Operating revenues
	Crew service vehicle for Station 1	46,900	Operating revenues
	TOTAL	**124,900**	
2023-2024	Hose/gear dryer & hose washer	55,000	Operating revenues
	Fire hose	40,000	Operating revenues
	Fire inspection vehicle	31,200	Operating revenues
	Rescue truck	200,000	Operating revenues
	Parking lot at Station # 1	85,000	Operating revenues
	TOTAL	**411,200**	
2024-2025	104 ft. ladder / tower truck	1,600,000	Lease purchase
	12 Scott SCBA units	80,000	Operating revenues
	Resurface apparatus bay floors at 2 & 3	20,000	Operating revenues
	TOTAL	**1,700,000**	
2025-2026	Station 4 fire engine (pumper)	525,000	Lease purchase
	Refurbish kitchen/ dayroom Station #1	85,000	Operating revenues
	Battery extrication tools	36,500	Operating revenues
	TOTAL	**646,500**	
2026-2027	Station #4 property on Mauldin Rd.	1,800,000	Splost
	Furnishings for Station #4	150,000	Operating revenues
	TOTAL	**1,950,000**	
	GRAND TOTAL	**$ 4,832,600**	

Calhoun Animal Control Department
Five Year Capital Plan
2023-2027

Year	Item	Cost	Funding Source
2022-2023	Improvements and equipment	$ 10,000	Operating revenues
	TOTAL	**10,000**	
2023-2024	Improvements and equipment	12,000	Operating revenues
	TOTAL	**12,000**	
2024-2025	Building improvements	30,000	Operating revenues
	TOTAL	**30,000**	
2025-2026	F-250 4x4 Pickup truck	35,000	Splost
	TOTAL	**35,000**	
2026-2027	Improvements and equipment	15,000	Operating revenues
	TOTAL	**15,000**	
	GRAND TOTAL	**$ 102,000**	

Calhoun Street Department
Five Year Capital Plan
2023-2027

Year	Item	Total Cost	Funding Source
2022-2023	Mill and pave streets	$ 200,000	Operating revenues
	F-350 Crew Truck	45,000	SPLOST
	TOTAL	**245,000**	
2023-2024	Mill and pave streets	200,000	Operating revenues
	Rubber tire loader	275,000	SPLOST
	Large Salt Spreader	30,000	SPLOST
	TOTAL	**505,000**	
2024-2025	Mill and pave streets	250,000	Operating revenues
	Single axel dump truck	95,000	SPLOST
	TOTAL	**345,000**	
2025-2026	Mill and pave streets	250,000	Operating revenues
	Single axel dump truck	98,000	SPLOST
	Asphalt roller	100,000	SPLOST
	TOTAL	**448,000**	
2026-2027	Mill and pave streets	250,000	Operating revenues
	Hot patch truck	225,000	SPLOST
	F-250 4X4 pickup truck	45,000	SPLOST
	TOTAL	**520,000**	
	GRAND TOTAL	**$ 2,063,000**	

Calhoun Cemetery Department
Five Year Capital Plan
2023-2027

Year	Item	Cost	Funding Source
2022-2023	Zero turn mower	$ 12,000	SPLOST
	TOTAL	**12,000**	
2023-2024	1 -Ton dump truck	50,000	SPLOST
	TOTAL	**50,000**	
2024-2025	Zero turn mower	12,500	SPLOST
	Site / wall improvements	10,000	Operating revenues
	TOTAL	**22,500**	
2025-2026	Zero turn mower	13,000	SPLOST
	F-150 pickup truck	30,000	SPLOST
	TOTAL	**43,000**	
2026-2027	Zero turn mower	13,500	SPLOST
	Skid steer	70,000	SPLOST
	TOTAL	**83,500**	
	GRAND TOTAL	**$ 211,000**	

Calhoun Shop & Maintenance Department
Five Year Capital Plan
2023-2027

Year	Item	Cost	Funding Source
2022-2023	Zero turn mower with bagger	$ 13,500	SPLOST
	TOTAL	**13,500**	
2023-2024	F-150 4X4 Pickup Truck	30,000	SPLOST
	TOTAL	**30,000**	
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**	
2026-2027	Zero turn mower with bagger	15,000	SPLOST
	TOTAL	**15,000**	
	GRAND TOTAL	**$ 84,500**	
	STREET DEPARTMENT TOTAL	**$ 2,460,500**	

Calhoun Recreation Department
Five Year Capital Plan
2023-2027

Budget Year	Item	Cost	Funding Source
2022-2023	New fencing - all fields - Palmer Memorial	$ 600,000	Operating Revenues
	Upgrade lighting-all fields - Palmer Memorial	400,000	Operating Revenues
	Upgrade lighting - Tennis Center	125,000	Operating Revenues
	Walking trail extension	500,000	SPLOST
	Recreation Center improvements	500,000	SPLOST
	TOTAL	**2,125,000**	
2023-2024	Recreation Center improvements	1,470,000	SPLOST
	Pickleball courts	70,000	SPLOST
	TOTAL	**1,540,000**	
2024-2025	Additional Softball Fields/Concession/bathroom	500,000	SPLOST
	Equipment	28,500	SPLOST
	TOTAL	**528,500**	
2025-2026	Equipment	28,500	SPLOST
	TOTAL	**28,500**	
2026-2027	Equipment	28,500	SPLOST
	TOTAL	**28,500**	
	GRAND TOTAL	**$ 4,250,500**	

Solid Waste
Five Year Capital Plan
2023-2027

Year	Item	Cost	Funding Source
2022-2023	Landfill monitoring	$ 29,500	Operating revenues
	TOTAL	**29,500**	
2023-2024	Landfill monitoring	29,500	Operating revenues
	Dumpsters	10,000	Operating revenues
	TOTAL	**39,500**	
2024-2025	Landfill monitoring	29,500	Operating revenues
	Brush truck	225,000	SPLOST
	TOTAL	**254,500**	
2025-2026	Landfill monitoring	32,000	Operating revenues
	TOTAL	**32,000**	
2026-2027	Landfill monitoring	32,000	Operating revenues
	Leaf Vac	240,000	SPLOST
	TOTAL	**272,000**	
	GRAND TOTAL	**$ 627,500**	

Calhoun Golf Maintenance Department
Five Year Capital Plan
2023-2027

Year	Item	Cost	Funding Source
2022-2023	Greens mowers	$ 70,000	Operating revenues
	Small utility carts	20,000	Operating revenues
	TOTAL	**90,000**	
2023-2024	Tee's mower	70,000	Operating revenues
	Renew Toro NSN	15,000	Operating revenues
	TOTAL	**85,000**	
2024-2025	7 Gang roughs mower	35,000	Operating revenues
	Trim mower	75,000	Operating revenues
	TOTAL	**110,000**	
2025-2026	Fairway aerator	15,000	Operating revenues
	TOTAL	**15,000**	
2026-2027	Replace irrigation pump station	150,000	Operating revenues
	TOTAL	**150,000**	
	GRAND TOTAL	**$ 450,000**	

Calhoun Golf Pro Shop
Five Year Capital Plan
2023-2027

Year	Item	Cost	Funding Source
2022-2023	n/a	$ -	
	TOTAL	**-**	
2023-2024	n/a	-	
	TOTAL	**-**	
2024-2025	Range cart	7,000	Operating revenues
	TOTAL	**7,000**	
2025-2026	Club house renovations	20,000	Operating revenues
	TOTAL	**20,000**	
2026-2027	Cart barn renovations	10,000	Operating revenues
	TOTAL	**10,000**	
	GRAND TOTAL	**$ 37,000**	Operating revenues
	GOLF DEPARTMENT TOTAL	**$ 487,000**	

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.



Mauldin Road Water Treatment Plant Manager, Erik Henson







Brittany Drive Water Treatment Plant Manager, Jeremy King





Water Distribution & Wastewater Collection Superintendent, Mark Williamson





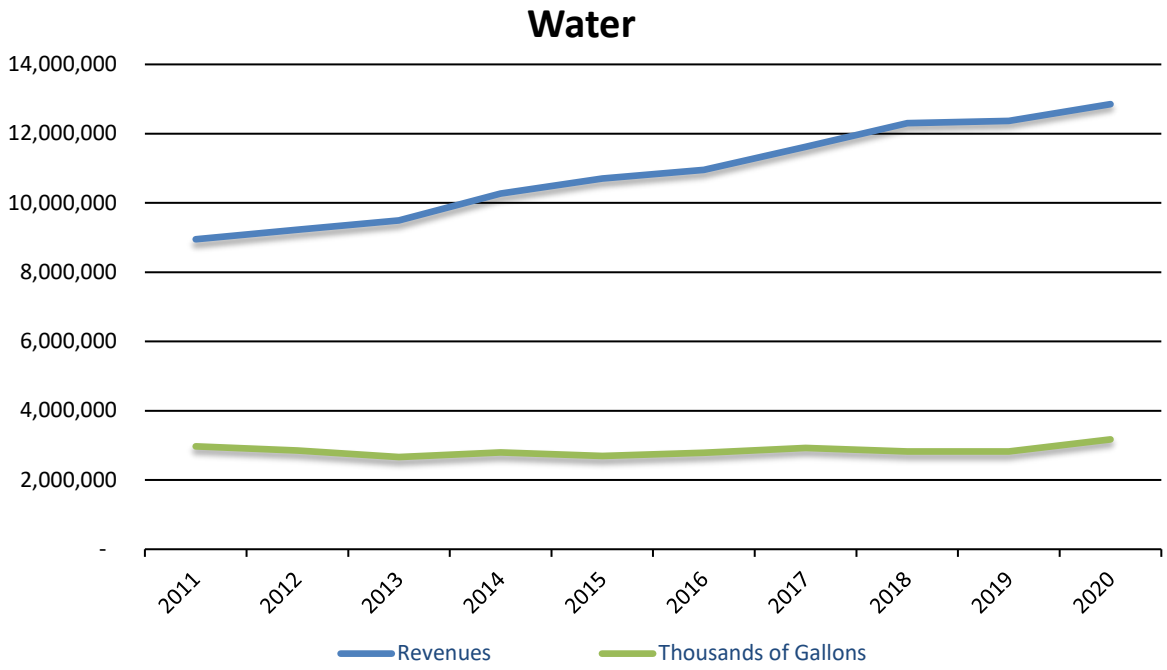
Wastewater Treatment Plant Superintendent, Jeremy Long

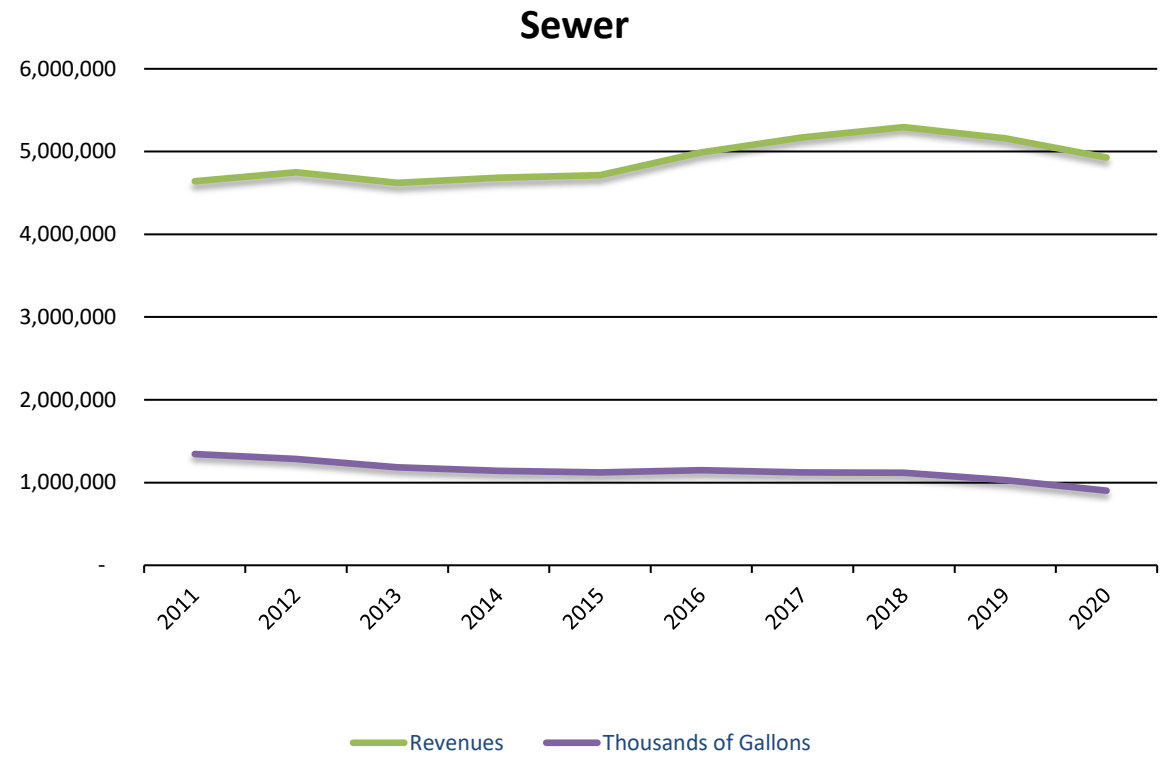




Plant Maintenance Superintendent, Scott Young

2020 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 next year also for operational, capital and debt expenses.





WASTE TREATMENT & WATER (505)

(2300000) WASTE TREATMENT

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Revenue					
331350 269	Federal Capital - Indirect	$ -	$ (113,000)	$ (113,000)	$ (68,000)
334115	State Reimbursements	(31,709)	-	-	-
Charges for Services					
344201	Water/Sewer - Residential	(192)	-	-	(198)
344202	Water/Sewer - Commercial	(1,173)	-	-	(1,250)
344203	Industrial	(39,290)	-	-	(40,505)
344206	Water/Sewer - Unmetered Other	5,825	-	-	(8,000)
344211	Water/Sewer - Residential	(1,821,936)	(1,888,874)	(1,888,874)	(2,024,439)
344212	Water/Sewer - Commercial	(1,400,003)	(1,540,608)	(1,540,608)	(1,581,127)
344213	Water/Sewer - Industrial	(1,593,609)	(1,761,406)	(1,761,406)	(1,650,837)
344229	Sewer Disposal Tickets	(526,479)	(250,000)	(250,000)	(400,000)
344260	Penalties	(28,954)	(40,000)	(40,000)	(45,000)
344273	Leachate Treatment Fees	(375)	-	-	-
344276	Water/Sewer Taps	(362,218)	(310,000)	(310,000)	(320,000)
344281	Water/Sewer Install Fee	(158,752)	(1,000,000)	(1,000,000)	-
344290	Recovery of Bad Debt	(2,335)	(1,500)	(1,500)	(500)
349300	Bad Check Fees	(35)	-	-	-
Other					
361000	Interest Revenues	(927)	(1,000)	(1,000)	-
361006	Interest Revenues	(15,516)	(11,076)	(11,076)	(6,400)
361007	Interest Revenues - Specific Invest	(8,992)	(8,950)	(8,950)	(7,200)
363000	Unrealized Gain or Loss Invest	(14,347)	-	-	-
363002	Unrealized Gain or Loss Invest	(15,617)	-	-	-
381000	Rents & Royalties	(9,445)	(9,445)	(9,445)	(8,213)
389000	Miscellaneous Revenue	(493)	(500)	(500)	(500)
389005	Sale of Scrap/Surplus	(712)	(500)	(500)	(500)
Transfers In					
391102	Water/Sewer	-	(379,550)	(379,550)	(231,714)
391126	Utilities Labor & Equipment	(10,780)	(6,000)	(6,000)	(8,000)
391303	Transfer In - Restrict 14%	-	-	-	(1,249,300)
391305	Transfer - Restricted 3%	-	-	-	(1,620,000)
TOTAL	**REVENUE**	**$ (6,038,065)**	**$ (7,322,409)**	**$ (7,322,409)**	**$ (9,271,683)**

(2304335) WASTE TREATMENT PLANT EXPENSES

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 428,934	$ 440,648	$ 440,648	$ 419,278
511300	Overtime	31,037	39,000	39,000	40,000
512100	Group Insurance	99,930	109,390	109,390	112,215
512101	Insurance Deductible Reimb.	2,015	2,142	2,142	1,911
512200	FICA Contributions	27,073	29,968	29,968	28,475
512300	Medicare	6,371	7,009	7,009	6,659
512401	Ret. Plan Employer Contrib.	19,773	25,546	25,546	21,558
512402	Retirement Plan Admin. Costs	1,289	1,305	1,305	1,219
512700	Workers' Comp. Insurance	5,439	6,279	6,279	5,936
Purchased & Contracted Services					
521200	Engineering	29,645	45,000	45,000	40,000
521200 269	Engineering	6,457	35,000	35,000	35,000
521201	Legal & Auditing	3,730	4,000	4,000	10,000
521204	Medical Services	120	125	125	150
521205	Consulting	7,550	7,550	7,550	7,550
521209	Miscellaneous Professional	10,594	8,000	8,000	3,000
521300	Technical	3,821	3,500	3,500	5,500
522001	Linen Services	2,012	2,200	2,200	2,200
522002	Exterminating Services	196	200	200	200

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
522110	Garbage Pickup - City	14,836	16,000	16,000	16,000
522112	Garbage Pickup - Commercial	2,931	2,800	2,800	2,500
522200	Interdept. Services & Labor	5,339	9,000	9,000	7,000
522201	Repairs & Mtnce. - Vehicles	305	1,000	1,000	1,000
522202	Repairs & Mtnce. - Equipment	24,247	40,000	40,000	40,000
522203	Repairs & Mtnce. - Building	1,141	9,000	9,000	2,000
522206	Repairs & Mtnce. - Pretreatment	-	500	500	500
522320	Rental of Equipment & Vehicles	2,967	2,000	2,000	4,000
522330	City Franchise Fees	192,622	207,636	207,636	210,256
522350	Rents/Royalties	-	311,453	311,453	315,384
523101	General Liability Insurance	5,732	5,952	5,952	3,500
523102	Property Insurance	3,077	3,104	3,104	4,500
523103	Vehicle Insurance	3,299	3,394	3,394	2,750
523104	Surety Bonds	93	94	94	94
523109	Cyber Liability Ins.	1,046	1,046	1,046	1,300
523200	Telephone - City	2,298	2,200	2,200	2,300
523203	Data Service - City	3,486	3,700	3,700	3,900
523205	Cell Phone/Radio	1,175	1,550	1,550	600
523209	Internet Service	758	720	720	720
523210	E-Mail	252	252	252	288
523220	Postage	4,575	5,000	5,000	5,000
523300	Advertising	79	200	200	200
523400	Printing & Binding	-	100	100	150
523500	Travel	2,515	3,500	3,500	3,000
523600	Dues & Fees	2,288	2,200	2,200	2,500
523604	Bank Service Charges	1,078	1,200	1,200	1,400
523605	Investment Fees - Specific	111	-	-	-
523700	Education & Training	4,367	6,500	6,500	4,500
523800	Licenses	75	1,285	1,285	400
523850	Contract Labor	-	1,500	1,500	1,000
Supplies					
531017	Concrete	48	300	300	300
531100	General Supplies & Materials	3,658	4,000	4,000	5,000
531101	Chemical Supplies	424,031	425,000	425,000	400,000
531102	Lab Supplies	8,505	8,000	8,000	7,500
531104	Protective/Safety Supplies	-	250	250	250
531120	Office Supplies	747	500	500	600
531125	Printer/Copier Supplies	552	550	550	710
531130	Purchased Uniforms	3,069	2,763	3,088	2,600
531140	Repair & Mtnce. - Equipment	306,087	100,000	100,000	100,000
531141	Repair & Mtnce. - Vehicles	1,730	500	500	1,000
531142	Repair & Mtnce. - Buildings	814	2,500	2,500	2,500
531210	Water/Sewer Supplies	86,572	85,000	85,000	85,000
531220	Natural Gas	3,158	3,750	3,750	3,000
531230	Electric Service - City	665,395	665,000	665,000	695,000
531270	Gasoline	1,709	2,500	2,500	2,000
531271	Diesel Fuel	1,841	500	500	750
531300	Food For Meetings	275	300	300	300
531400	Books & Periodicals	-	100	100	100
531600	Small Equipment <$5000	3,167	5,000	5,000	5,000
531601	Computer Equipment	-	1,500	1,500	1,950
531602	Pretreatment Supplies	26,100	25,000	25,000	25,000
Capital Outlay					
541480 269	Infrastructure	-	33,000	33,000	33,000
Interfund					
551100	Interfund Allocation - Gen. Fund	17,083	17,148	17,148	15,148
554100	Interfund Allocation - Utilities	376,633	436,598	436,598	419,879
Depreciation					
561000	Depreciation	1,675,872	-	-	-
562000	Amortization	14,657	-	-	356
562001	Amortization (Specific)	968	944	944	15,713

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Other					
573901	Bad Debt Expense	4,520	16,000	16,000	10,000
579000	Contingency	-	100,000	100,000	100,000
Debt Service					
581100	Principal - Bonds	-	625,725	625,725	612,141
581400	Principal - Notes Payable	-	95,649	95,649	96,997
581410	Principal - Advance from Electric	-	33,643	33,643	33,980
582100	Interest - Bonds	74,037	60,836	60,836	49,031
582400	Interest - Notes Payable	26,808	26,038	26,038	24,690
582410	Interest - Advance from Electric	1,601	1,267	1,267	929
Transfers Out					
611001	General Fund	288,933	-	-	-
TOTAL	**WASTE TRTMNT. PLANT**	**$ 4,985,244**	**$ 4,189,609**	**$ 4,189,934**	**$ 4,128,017**

WASTE TREATMENT PLANT FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

Kyle Wilson	David Nicholson
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 Capital Outlay

Infrastructure-Project #269 materials for Section 319 Lynn Creek.	$ 33,000

5 Debt

Type of Loan	*Description*	*Original Amount of Loan*	*Balance 06/30/2021*	*Principal Pd. FYE 6/30/2022*	*Interest Pd. FYE 6/30/2022*	*Balance 6/30/2022*
SRF CW 13-001	Clean Water SRF	$ 2,121,643	$ 1,794,803	$ 96,997	$ 24,690	$ 1,697,806
	Total Notes Payable	**$ 2,121,643**	**$ 1,794,803**	**$ 96,997**	**$ 24,690**	**$ 1,697,806**
Advance	Sewer Plant Property	$ 543,580	$ 105,606	$ 33,980	$ 929	$ 71,626
	Total Advances	**$ 543,580**	**$ 105,606**	**$ 33,980**	**$ 929**	**$ 71,626**
Sewer Portion	2012 Bonds	3,521,850	967,250	296,800	20,119	$ 670,450
Sewer Portion	2016 Bonds	3,133,546	1,710,787	315,341	28,912	$ 1,395,446
	Total Bonds	**$ 11,614,396**	**$ 2,678,037**	**$ 612,141**	**$ 49,031**	**$ 2,065,896**

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
(2304336) WASTE TREATMENT PLANT MAINTENANCE					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 126,249	$ 110,236	$ 110,236	$ 163,401
511300	Overtime	2,414	4,000	4,000	6,000
512100	Group Insurance	35,758	29,232	29,232	44,439
512101	Insurance Deductible Reimb.	800	857	857	882
512200	FICA Contributions	7,562	7,151	7,151	10,503
512300	Medicare	1,767	1,672	1,672	2,456
512401	Ret. Plan Employer Contribution	7,458	6,520	6,520	8,564
512402	Retirement Plan Admin. Costs	462	333	333	484
512700	Workers' Compensation	52,460	12,879	12,879	16,770

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Purchased & Contracted Services					
521204	Medical Services	80	300	300	300
522200	Repairs & Mtnce.	31	500	500	300
522201	Repairs & Mtnce. - Vehicle	284	1,000	1,000	900
522202	Repairs & Mtnce. - Equip.	1,276	1,250	1,250	1,000
522320	Rental of Equipment & Vehicle	-	400	400	400
523101	General Liability Insurance	340	349	349	175
523103	Vehicle Insurance	1,771	2,024	2,024	2,000
523104	Surety Bonds	33	33	33	33
523109	Cyber Liability Ins.	95	95	95	90
523205	Cell Phones/Radio	600	600	600	600
523209	Internet Service	275	276	276	275
523220	Postage	-	50	50	50
523500	Travel	-	200	200	200
523700	Education & Training	-	500	500	500
523800	Licenses	68	-	-	100
523850	Contract Labor	1,155	2,500	2,500	-
Supplies					
531100	General Supplies	2,550	1,900	1,900	1,900
531104	Protective/Safety Supplies	717	950	950	950
531120	Office Supplies	8	50	50	50
531125	Printer/Copier Supplies	-	50	50	200
531130	Purchased Uniforms	805	1,138	1,138	1,138
531140	Repairs & Mtnce. - Equipment	278	1,000	1,000	1,000
531141	Repairs & Mtnce. - Vehicles	361	1,000	1,000	1,000
531270	Gasoline	1,878	2,000	2,000	2,000
531271	Diesel Fuel	2,821	4,000	4,000	3,500
531300	Food For Meetings	50	-	-	-
531600	Small Equipment <$5000	2,840	1,500	1,500	2,000
531601	Computer Equipment	-	-	-	875
TOTAL	**WASTE PLANT Mtnce.**	**$ 253,244**	**$ 196,545**	**$ 196,545**	**$ 275,035**

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	Conner Gilbert
Thomas Phillips Jr.	Connor Dailey
Edwin Brown	Jeremy Jordon
Rodney Parker	

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
(2304530) WASTE TREATMENT - SLUDGE DISPOSAL/BIO SOLIDS					
Personal Services & Employee Benefits					
511100	Regular Employees	$ 43,752	$ 43,816	$ 43,816	$ 38,664
511300	Overtime	-	5,000	5,000	5,000
512100	Group Insurance	13,162	14,420	14,420	14,794
512101	Insurance Deductible Reimb.	265	286	286	294
512200	FICA Contributions	2,313	3,047	3,047	2,707
512300	Medicare	533	713	713	633
512401	Ret. Plan Employer Contrib.	2,106	2,578	2,578	2,026
512402	Retirement Plan Admin. Costs	132	132	132	115
512700	Workers' Comp. Insurance	680	879	879	829

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Purchased & Contracted Services					
521201	Legal & Auditing	1,119	1,000	1,000	1,000
521204	Medical Services	-	100	100	100
521300	Technical	1,977	2,500	2,500	2,500
522201	Repairs & Mtnce. - Vehicles	7,202	5,500	5,500	5,500
522202	Repairs & Mtnce. - Equipment	1,721	2,000	2,000	2,000
523101	General Liability Insurance	152	156	156	100
523104	Surety Bonds	9	10	10	10
523109	Cyber Liability Ins.	39	39	39	50
523205	Cell Phone/Radio	500	500	500	-
523220	Postage	19	50	50	500
523500	Travel	-	250	250	250
523700	Education & Training	-	250	250	250
Supplies					
531100	General Supplies & Material	25	100	100	100
531101	Chemical Supplies	2,586	10,000	10,000	15,000
531120	Office Supplies	-	100	100	50
531130	Purchased Uniforms	-	325	-	325
531140	Repairs & Mtnce. - Equipment	559	1,000	1,000	200
531141	Repairs & Mtnce. - Vehicles	43	100	100	100
531270	Gasoline	-	25	25	100
531271	Diesel Fuel	1,079	6,500	6,500	5,000
531600	Small Equipment <$5000	-	500	500	500
Capital Outlay					
542200	Vehicles	-	115,000	115,000	-
Other					
579000	Contingency Fund	-	10,000	10,000	10,000
TOTAL	**SLUDGE DISPOSAL/BIO SOLIDS**	**$ 79,971**	**$ 226,876**	**$ 226,551**	**$ 108,697**

WASTE TREATMENT BIO SOLIDS FOOTNOTES

1 The following Employee is included in the Regular Employee Wages

Shane Bagley

(2334331) WASTE WATER COLLECTION MAINTENANCE

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 393,527	$ 421,158	$ 421,158	$ 440,972
511300	Overtime	34,982	34,000	34,000	35,000
512100	Group Insurance	106,016	123,292	123,292	126,479
512101	Insurance Deductible Reimb.	2,529	2,428	2,428	2,499
512200	FICA Contributions	25,200	28,243	28,243	29,510
512300	Medicare	5,851	6,605	6,605	6,902
512401	Ret. Plan Employer Contrib.	19,921	23,490	23,490	21,909
512402	Retirement Plan Admin. Costs	1,243	1,200	1,200	1,239
512700	Workers' Comp. Insurance	7,388	8,551	8,551	9,778
Purchased & Contracted Services					
521200	Engineering	-	1,000	1,000	1,000
521201	Legal & Auditing	5,272	6,000	6,000	4,500
521204	Medical Services	485	700	700	700
522001	Linen Services	546	700	700	700
522112	Garbage Pickup - Commercial	-	200	200	200
522200	Interdepartmental Services	5,593	3,200	3,200	3,400

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
522201	Repairs & Mtnce. - Vehicles	2,020	4,200	4,200	4,300
522202	Repairs & Mtnce. - Equipment	7,883	15,000	15,000	16,000
522203	Repairs & Mtnce. - Building	-	600	600	800
522320	Rental of Equipment & Vehicles	2,615	32,000	32,000	34,000
523101	General Liability Insurance	1,980	2,087	2,087	1,500
523102	Property Insurance	886	844	844	750
523103	Vehicle Insurance	9,897	10,014	10,014	10,000
523104	Surety Bonds	94	94	94	94
523109	Cyber Liability Ins.	355	355	355	400
523200	Telephone - City	2,774	2,780	2,780	2,800
523203	Data Service - City	4,034	4,300	4,300	4,600
523205	Cell Phone/Radio	1,250	1,252	1,252	1,252
523209	Internet Service	1,949	2,000	2,000	2,000
523210	E-Mail	294	300	300	320
523220	Postage	-	100	100	100
523300	Advertising	66	300	300	300
523400	Printing & Binding	85	100	100	100
523500	Travel	398	900	900	900
523600	Dues & Fees	3,240	3,000	3,000	3,000
523700	Education & Training	470	3,200	3,200	3,600
523800	Licenses	490	900	900	1,000
523850	Contract Labor	11,404	300	300	300
Supplies					
531001	Stone & Gravel	53,232	55,000	55,000	55,000
531002	Patching	2,646	12,000	12,000	12,000
531003	Brass Parts	-	600	600	400
531005	PVC Parts	3,755	3,200	3,200	3,800
531006	Ductile Iron	-	1,000	1,000	1,000
531007	Clamps	-	500	500	500
531010	PVC Pipe	1,055	3,500	3,500	2,800
531011	Wire	-	500	500	500
531012	Manholes & Risers	845	5,000	5,000	4,000
531016	Fernco Coupling	204	900	900	900
531017	Concrete	284	1,500	1,500	1,500
531020	Other	5,183	8,100	8,100	7,500
531029	Inventory Change	3,071	-	-	-
531100	General Supplies & Material	13,429	11,000	11,000	11,000
531104	Protective Supply	3,454	4,000	4,000	4,000
531120	Office Supplies	520	600	600	600
531125	Printer/Copier Supplies	370	700	700	700
531130	Purchased Uniforms	3,123	3,450	3,450	3,450
531140	Repairs & Mtnce. - Equipment	13,069	12,500	12,500	14,000
531141	Repairs & Mtnce. - Vehicles	5,144	5,000	5,000	4,000
531142	Repairs & Mtnce. - Buildings	2	800	800	800
531210	Water/Sewer Service	3,098	3,200	3,200	3,400
531220	Natural Gas	3,147	4,500	4,500	4,500
531230	Electric Service - City	7,107	7,000	7,000	7,200
531270	Gasoline	4,058	6,500	6,500	4,500
531271	Diesel Fuel	29,651	36,000	36,000	28,000
531300	Food for Meetings	76	200	200	200
531400	Books & Periodicals	-	100	100	100
531600	Small Equipment <$5000	4,516	6,800	6,800	5,500
531601	Computer Equipment	97	2,000	2,000	2,000
531700	Miscellaneous	-	200	200	200
Capital Outlay					
541480 285	Infrastructure	-	20,000	20,000	-
541480 298	Infrastructure	-	-	-	2,869,300
541480 914	Infrastructure	-	-	-	172,000
542100	Machinery >$5000	-	63,000	63,000	113,000
542200	Vehicles	-	27,000	27,000	-
Interfund					
551100	Interfund Allocation - General	27,376	35,398	35,398	30,277
554100	Interfund Allocation - Utilities	363,114	423,918	423,918	420,923

Other		FY 2019 ACTUALS	FY 2020 ORIGINAL BUDGET	FY 2020 REVISED BUDGET	FY 2021 BUDGET
561000	Depreciation	92,890	-	-	-
562000	Amortization	27,258	-	-	-
578001	Damages to Other Property	1,475	1,000	1,000	1,200
579000	Contingency Fund	-	100,000	100,000	100,000
582200	Interest - Capital Lease	3,480	-	-	-
TOTAL	**WASTE WTR. COL. Mtnce.**	**$ 1,337,466**	**$ 1,612,059**	**$ 1,612,059**	**$ 4,663,654**

WASTEWATER COLLECTION FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

Mark Burchett	Jarred Raines
Raymond Green	Thomas Hibberts
Seth Erwin	Mark Williamson 1/2
Monte Moraitakis	Bobby Burchett
Daniel Filyaw	Keith Lyons
Trevor Cloer	

2 Capital Outlay

Infrastructure - Project #914 Old Fairmount Hwy. sewer extension	$ 172,000
Infrastructure - Project #298 Eastside sewer replacement	2,869,300
Machinery - F-650 service truck with utility body $77k, Sewer service cameras w/locators $36k	113,000
Total	**$ 3,154,300**

(2334334) WASTE WATER COLLECTION LIFT STATIONS

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Purchased & Contracted Services					
521300	Technical	$ -	$ 500	$ 500	$ 500
522200	Interdepartmental Services	-	500	500	500
522202	Repairs & Mtnce. - Equipment	18,141	26,000	26,000	26,000
523101	Liability Insurance	87	84	84	900
523109	Cyber Liability Ins.	36	36	36	45
523206	Communications - Security	2,976	4,800	4,800	3,500
Supplies					
531006	Ductile Iron	-	500	500	-
531100	General Supplies	83	400	400	400
531140	Repairs & Mtnce. - Equipment	18,984	36,000	36,000	36,000
531142	Repairs & Mtnce. - Buildings	-	200	200	300
531230	Electric Service - City	241	300	300	300
531231	Electric Service - Other	27,592	28,000	28,000	28,000
541480 275	Infrastructure	-	1,000,000	1,000,000	-
TOTAL	**WASTE WTR. LIFT STAT.**	**$ 68,139**	**$ 1,097,320**	**$ 1,097,320**	**$ 96,445**

(2400000) WATER FUND

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Revenues					
331350 281	IG - Indirect	$ -	$ (503,195)	$ (503,195)	$ (443,995)
Charges for Service					
344202	Water - Commercial	(3,360)	-	-	(3,675)
344203	Water - Industrial	(25,810)	-	-	(26,633)
344206	Water - Other Sales	(141,125)	-	-	(75,000)
344211	Water/Sewer - Residential	(7,075,804)	(7,382,497)	(7,382,497)	(7,681,722)
344212	Water/Sewer - Commercial	(3,853,315)	(4,230,307)	(4,230,307)	(4,336,965)
344213	Water/Sewer - Industrial	(1,377,672)	(1,497,137)	(1,497,137)	(1,450,531)
344223	Fire Protection - Private	(395,424)	(375,000)	(375,000)	(395,000)
344225	Fire Hydrant Installation Fee	(31,355)	-	-	-
344260	Penalties	(94,064)	(128,000)	(128,000)	(135,000)
344265	Processing Fee	(385)	(500)	(500)	(500)
344270	Processing Fee - Svc. Appl.	(6,600)	(8,500)	(8,500)	(6,500)
344274	Raw Water/Metal Test Fees	(6,660)	(5,500)	(5,500)	(4,000)
344275	Fines	(74,291)	(95,000)	(95,000)	(100,000)
344276	Water/Sewer Taps	(600,903)	(350,000)	(350,000)	(600,000)
344278	Water/Sewer Cut Off Charges	(82,658)	(120,000)	(120,000)	(88,000)
344279	Water/Sewer Transfer Charges	(10,925)	(11,000)	(11,000)	(10,000)
344290	Recovery of Bad Debt	(7,770)	(6,000)	(6,000)	(2,000)
344292	Fire Hydrant Permits/Uses	(3,220)	(4,000)	(4,000)	(12,000)
344380	Rental Income	(12,000)	(12,000)	(12,000)	(12,000)
349300	Bad Check Fees	(13,176)	(17,500)	(17,500)	(12,000)
Other					
361000	Interest Revenues	(2,747)	(2,600)	(2,600)	(50)
361006	Interest Revenue Investments	(64,835)	(52,746)	(52,746)	(24,400)
361007	Interest Revenue - Specific	(213,532)	(209,491)	(209,491)	(143,500)
363000	Unrealized Gain or Loss Invest	(77,049)	-	-	-
363002	Unrealized Gain or Loss Invest	(462,479)	-	-	-
383000	Reimb. for Damaged Property	(11,239)	(7,500)	(7,500)	-
383001	Reimb. Water Meter Damage	(1,980)	(2,000)	(2,000)	(2,000)
389000	Miscellaneous Revenue	(2,126)	(1,000)	(1,000)	(1,500)
Transfers In					
391125	General Fund- Labor & Equipment	(296)	-	-	-
391126	Utilities	(11,775)	(5,000)	(5,000)	(8,000)
391134	SPLOST	(82,828)	(138,250)	(138,250)	-
391303	Transfer In - Restrict 14%	-	-	-	(1,993,525)
TOTAL	**WATER FUND REVENUE**	**$ (14,747,400)**	**$ (15,164,723)**	**$ (15,164,723)**	**$ (17,568,496)**

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

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 207,087	$ 220,876	$ 220,876	$ 231,909
511300	Overtime	11,811	30,000	30,000	30,000
512100	Group Insurance	56,435	61,783	61,783	63,380
512101	Insurance Deductible Reimb.	1,135	1,214	1,214	1,250
512200	FICA Contributions	12,796	15,687	15,687	16,238
512300	Medicare	3,003	3,669	3,669	3,798
512401	Ret. Plan Employer Contrib.	10,830	12,805	12,805	11,967
512402	Retirement Plan Admin. Costs	698	654	654	677
512700	Workers' Comp. Insurance	6,740	8,699	8,699	8,473
Purchased & Contracted Services					
521200 281	Engineering	6,500	-	-	-
521201	Legal & Auditing	3,730	4,200	4,200	4,200

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
521204	Medical Services	-	100	100	100
521300	Technical	3,640	10,000	10,000	10,000
522001	Linen Services	1,002	1,100	1,100	1,000
522112	Garbage Pickup - Commercial	390	350	350	350
522201	Repairs & Mtnce. - Vehicles	1,154	1,500	1,500	1,000
522202	Repairs & Mtnce. - Equip.	36,937	60,000	60,000	50,000
522203	Repairs & Mtnce.- Buildings	9,745	10,000	10,000	5,000
522320	Rental - Vehicle & Equipment	31	1,000	1,000	-
522330	Franchise Fees - City	110,663	106,191	106,191	109,101
522350	Rents/Royalties	-	549,307	549,307	564,360
523101	General Liability Insurance	3,523	3,713	3,713	2,400
523102	Property Insurance	1,922	1,931	1,931	3,000
523104	Surety Bonds	50	51	51	51
523109	Cyber Liability Insurance	630	630	630	700
523200	Telephone - City	1,881	-	-	1,900
523201	Telephone	1,829	2,200	2,200	-
523203	Data Service - City	6,157	6,400	6,400	6,600
523205	Cell Phone/Radio	13	100	100	-
523209	Internet Service	1,099	1,080	1,080	1,150
523210	E-Mail	84	100	100	100
523220	Postage	1,526	1,500	1,500	1,600
523400	Printing & Binding	245	-	-	-
523500	Travel	475	1,200	1,200	1,200
523600	Dues & Fees	5,678	7,500	7,500	6,000
523604	Bank Service Charges	1,476	1,700	1,700	1,850
523605	Interest Revenue - Specific	450	-	-	-
523700	Education & Training	827	1,500	1,500	1,500
Supplies					
531100	General Supplies	4,865	5,200	5,200	5,500
531100 289	General Supplies	228	-	-	-
531101	Chemical Supplies	33,230	55,000	55,000	55,000
531102	Lab Supplies	22,498	20,000	20,000	20,000
531104	Protective/Safety Supply	876	1,000	1,000	500
531120	Office Supplies	473	600	600	1,000
531125	Printer/Copier Supplies	501	600	600	600
531130	Purchased Uniforms	1,341	1,300	1,300	1,300
531140	Repair & Mtnce. - Equip.	36,573	50,000	50,000	50,000
531142	Repair & Mtnce. - Buildings	2,434	3,500	3,500	3,500
531145	Grounds Mtnce.	80	300	300	300
531210	Water/Sewer Services	29,578	10,000	10,000	33,000
531231	Electric Service - Other	335,895	360,000	360,000	350,000
531300	Food For Meetings	150	200	200	200
531600	Small Equipment <$5000	7,441	8,000	8,000	5,000
531601	Computer Equipment	1,776	5,000	5,000	1,500
Capital Outlay					
542100	Machinery >$5000	-	71,100	71,100	-
542101 281	Machinery - Generator Costs	-	591,994	591,994	591,994
542200	Vehicles	-	27,000	27,000	-
Other					
551100	Indirect Costs	8,134	8,660	8,660	7,659
554100	Interfund Allocations	383,290	458,024	458,024	468,557
562000	Amortization	142	-	-	-
562001	Amortization (Specific)	6,220	5,816	5,816	23,030
573901	Bad Debt	13,316	-	-	-
579000	Emergency Contingency	-	100,000	100,000	100,000

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Debt Service					
581100	Principal Bonds	-	594,275	594,275	582,859
581400	Principal - Notes Payable	-	258,568	258,568	262,782
582100	Interest - Bonds	68,746	58,283	58,283	47,150
582400	Interest - Notes Payable	79,055	74,912	74,912	70,698
Transfers Out					
611001	Transfer Out - General Fund	504,866	-	-	-
611113	Transfer Out - Restricted Fund	-	-	-	1,065,000
TOTAL	**BRITTANY DRIVE/BIG SPRINGS**	**$ 2,053,898**	**$ 3,898,072**	**$ 3,898,072**	**$ 4,887,983**

BRITTANY DRIVE WATER TREATMENT PLANT FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

Edwin Collins	Brett Stephens
Jeremy King	Kyle Ellis (1/4)
Richard Brookshire	

2 Capital Outlay

Infrastructure - Brittany standby generator Project 281 (grant funded w/15% match)	$ 591,994
Total	**$ 591,994**

3 Debt

Type of Loan	*Description*	*Original Amount of Loan*	*Balance - 6/30/2021*	*Principal Pd. FYE 6/30/2022*	*Interest Pd. FYE 6/30/2022*	*Balance 6/30/2022*
GEFA DW 13-003	Drinking Water	$ 3,124,731	$ 2,488,961	$ 134,976	$ 29,560	$ 2,353,985
GEFA DW 10-007	Brittany Drive Expansion	2,770,000	2,042,967	127,806	41,138	1,915,161
Total Notes Payable		**$ 5,894,731**	**$ 4,531,928**	**$ 262,782**	**$ 70,698**	**$ 4,269,146**
W & S Bonds	2012 Water Portion	$ 3,123,150	$ 857,750	$ 263,200	$ 17,841	$ 594,550
W & S Bonds	2016 Water Portion	3,176,454	1,734,213	319,659	29,309	1,414,554
Total Bonds		**$ 6,299,604**	**$ 2,591,963**	**$ 582,859**	**$ 47,150**	**$ 2,009,104**

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
(2404430) WATER PLANT-MAULDIN RD & INTAKES					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 285,461	$ 291,666	$ 291,666	$ 309,175
511300	Overtime	37,105	30,000	30,000	35,000
512100	Group Insurance	69,613	76,285	76,285	78,280
512101	Insurance Deductible Reimb.	1,400	1,785	1,785	1,544
512200	FICA Contributions	19,401	20,123	20,123	21,339
512300	Medicare	4,500	4,706	4,706	4,991
512401	Ret. Plan Employer Contrib.	13,078	16,768	16,768	15,845
512402	Retirement Plan Admin. Costs	828	857	857	896
512700	Workers' Comp. Insurance	8,425	9,988	9,988	10,017
Purchased & Contracted Services					
521100	Collection Services	41	100	100	100
521201	Legal & Auditing	1,119	2,000	2,000	2,000
521204	Medical Services	120	250	250	250
521205	Consulting	7,550	10,000	10,000	10,000
521209	Misc. Professional Services	1,185	3,000	3,000	3,000
521300	Technical	3,723	2,500	2,500	2,500
522001	Linen Services	718	900	900	900

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
522002	Exterminating Services	1,016	750	750	1,000
522112	Garbage Pickup - Commercial	899	900	900	900
522200	Interdepartmental Services	12,947	15,000	15,000	15,000
522201	Repairs & Mtnce. - Vehicles	414	500	500	500
522202	Repairs & Mtnce. - Equipment	50,731	120,000	120,000	120,000
522203	Repairs & Mtnce. - Buildings	9,243	2,500	2,500	2,500
522320	Rental of Equipment & Vehicles	5,711	3,500	3,500	5,000
522330	Franchise Fees - City	110,663	106,191	106,191	109,101
522350	Rents & Royalties	-	549,307	549,307	564,360
523101	General Liability Insurance	7,678	8,304	8,304	4,750
523102	Property Insurance	4,379	4,401	4,401	6,750
523103	Vehicle Insurance	1,827	1,857	1,857	2,100
523104	Surety Bonds	60	61	61	61
523109	Cyber Liability Insurance	1,801	1,801	1,801	925
523200	Telephone - City	2,346	2,345	2,345	2,345
523203	Data Service - City	9,158	9,500	9,500	9,800
523205	Cell Phone/Radio	2,101	2,091	2,091	2,091
523209	Internet Service	1,279	1,260	1,260	1,260
523210	E-Mail	42	42	42	42
523220	Postage	1,200	1,500	1,500	1,500
523300	Advertising	132	500	500	500
523400	Printing & Binding	245	350	350	350
523500	Travel	3,168	4,000	4,000	4,000
523600	Dues & Fees	7,498	8,000	8,000	8,000
523604	Bank Service Charges	1,078	1,400	1,400	1,500
523605	Investment Fees - Specific	450	-	-	-
523700	Education & Training	10,750	12,000	12,000	4,000
523800	Licenses	382	1,000	1,000	125
523850	SV- Contract Labor	9,055	-	3,000	2,000
523900	Contract Labor	3,846	3,000	-	-
Supplies					
531100	General Supplies	1,711	3,000	3,000	4,500
531101	Chemical Supplies	139,404	180,000	180,000	180,000
531102	Lab Supplies	6,118	12,000	12,000	10,000
531104	Protective/Safety Supplies	-	500	500	500
531120	Office Supplies	720	800	800	800
531125	Printer/Copier Supplies	161	500	500	500
531130	Purchased Uniforms	1,782	1,950	1,950	1,950
531140	Repairs & Mtnce. - Equipment	103,142	50,000	50,000	50,000
531141	Repairs & Mtnce. - Vehicles	151	1,000	1,000	1,000
531142	Repairs & Mtnce. - Buildings	215	2,000	2,000	2,000
531145	Grounds Mtnce.	467	1,000	1,000	1,000
531210	Water/Sewer Services	175,624	170,000	170,000	195,000
531220	Natural Gas	7,891	10,000	10,000	8,000
531230	Electric - City	406,980	408,000	408,000	385,000
531231	Electric - Other	1,611	1,500	1,500	2,050
531270	Gasoline	2,836	4,000	4,000	3,000
531300	Food for Meetings	230	200	200	200
531400	Books & Periodicals	-	150	150	150
531600	Small Equipment <$5000	5,656	5,000	5,000	5,000
531601	Computer Equipment	5,721	2,000	2,000	20,000
Capital Outlay					
542100	Machinery >$5000	-	67,150	67,150	-
Interfund					
551100	Interfund Allocation - General	7,566	8,659	8,659	7,658
554100	Interfund Allocation - Utilities	415,261	458,024	458,024	468,557

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Depreciation					
561000	Depreciation	1,920,740	-	-	-
562000	Amortization	4,617	-	-	-
562001	Amortization (Specific)	6,166	5,816	5,816	23,030
Other					
573000	Retired Employee Payroll	32,686	35,145	35,145	35,145
573901	Bad Debt	13,316	40,000	40,000	28,000
579000	Contingency Fund	-	100,000	100,000	100,000
Debt Service					
581400	Principal - Notes Payable	-	162,988	162,988	164,971
581410	Principle - Adv. From Electric	-	38,490	38,490	38,877
582100	Interest - Bonds	650	-	-	-
582400	Interest - Notes Payable	38,941	38,112	38,112	36,129
582410	Interest Advance Electric	2,303	1,920	1,920	1,534
Transfers Out					
611001	General	504,677	-	-	-
611002	Debt Service	-	1,080,000	1,080,000	1,080,000
611043	Sewer Plant	-	379,550	379,550	231,714
611113	Restricted - Outside	-	1,050,000	1,050,000	-
619000	Renew & Replace	-	217,984	217,984	366,351
TOTAL	**WATER PLANT - MAULDIN RD**	**$ 4,521,710**	**$ 5,870,426**	**$ 5,870,426**	**$ 4,818,913**

WATER TREATMENT PLANT FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

Erik Henson	Robert Arnold
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 6/30/21*	*Principal Paid - FYE 6/30/2022*	*Interest Paid - FYE 6/30/2022*	*Balance - 6/30/2022*
SRF DW13-003	Drinking Water SRF	$ 3,819,116	$ 3,042,064	$ 164,971	$ 36,129	$ 2,877,093
Total Notes Payable		**$ 3,819,116**	**$ 3,042,064**	**$ 164,971**	**$ 36,129**	**$ 2,877,093**
Water Plant Prop.	Highway 53 Trans Main	$ 384,101	$ 167,941	$ 38,877	$ 1,534	$ 129,064
Total Advances		**$ 384,101**	**$ 167,941**	**$ 38,877**	**$ 1,534**	**$ 129,064**

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
(2404436) WATER TREATMENT PLANT - MAINTENANCE					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 103,705	$ 165,355	$ 165,355	$ 108,934
511300	Overtime	-	6,000	6,000	4,000
512100	Group Insurance	35,758	43,536	43,536	29,645
512101	Insurance Deductible Reimb.	800	571	571	588
512200	FICA Contributions	6,146	10,727	10,727	7,002

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
512300	Medicare	1,436	2,509	2,509	1,638
512401	Ret. Plan Employer Contrib.	7,185	9,779	9,779	5,709
512402	Retirement Plan Admin. Costs	462	500	500	323
512700	Workers' Comp. Insurance	3,167	5,000	5,000	4,803
Purchased & Contracted Services					
521204	Medical Services	-	300	300	300
522200	Interdepartmental Services	-	500	500	300
522201	Repairs & Mtnce. - Vehicle	524	1,000	1,000	900
522202	Repairs & Mtnce. - Equip.	601	1,250	1,250	1,000
522320	Rental of Equipment & Vehicles	-	400	400	400
523101	General Liability Insurance	342	349	349	225
523103	Vehicle Insurance	1,771	2,024	2,024	2,000
523104	Surety Bonds	33	33	33	33
523109	Cyber Liability Insurance	95	95	95	125
523205	Cell Phone/Radio	400	400	400	400
523209	Internet Service	184	184	184	184
523220	Postage	-	50	50	50
523500	Travel	-	200	200	200
523700	Education & Training	-	500	500	500
523800	Licenses	20	-	-	100
523850	Contract Labor	-	2,500	2,500	-
Supplies					
531100	General Supplies	2,700	1,200	1,200	1,200
531104	Protective/Safety Supply	-	950	950	950
531120	Office Supplies	-	50	50	50
531125	Printer/Copier Supplies	4	50	50	200
531130	Purchased Uniforms	1,421	1,138	1,138	1,138
531140	Repairs & Mtnce. - Equip.	2,187	1,200	1,200	1,200
531141	Repairs & Mtnce. - Vehicle	1,136	1,200	1,200	1,200
531270	Gasoline	1,540	2,200	2,200	1,500
531271	Diesel Fuel	3,024	4,500	4,500	2,500
531300	Food For Meetings	50	-	-	-
531600	Small Equipment <$5000	525	1,500	1,500	2,000
531601	Computer Equipment	-	-	-	875
TOTAL	**WATER PLANT MAINTENANCE**	**$ 175,215**	**$ 267,750**	**$ 267,750**	**$ 182,172**

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	Conner Gilbert
Jeremy Jordon	Edwin Brown
Rodney Parker	

(2404440) WATER PLANT - DISTRIBUTION/PUMP STATION

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Purchased & Contracted Services					
522202	Repairs & Mtnce. - Equip.	$ 3,044	$ 50,000	$ 50,000	$ 50,000
522320	Rental of Equipment & Vehicles	-	-	-	5,000
523101	General Liability Insurance	430	437	437	275
523102	Property Insurance	670	675	675	1,200
523109	Cyber Liability Insurance	115	115	115	150

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Supplies					
531100	General Supplies & Materials	-	1,000	1,000	1,000
531140	Repairs & Mtnce. - Equip.	76,759	42,000	42,000	42,000
531142	Repairs & Mtnce. - Building	13	2,500	2,500	2,500
531230	Electric Service - City	67,805	68,000	68,000	70,000
531231	Electric Service - Other	144,109	135,000	135,000	145,000
Capital Outlay					
541480 302	Infrastructure	-	-	-	934,375
Other					
579000	Contingency	-	10,000	10,000	10,000
TOTAL	**WATER DISTRIBUTION/PUMP**	**$ 292,944**	**$ 309,727**	**$ 309,727**	**$ 1,261,500**

WATER PLANT - DISTRIBUTION/PUMP STATION FOOTNOTES

1 Capital Outlay

Infrastructure - McGill Mountain Tank	$ 934,375

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
(2444441) WATER DISTRIBUTION/CONSTRUCTION					
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 893,959	$ 937,905	$ 937,905	$ 976,565
511300	Overtime	116,037	140,000	140,000	130,000
512100	Group Insurance	255,019	296,164	296,164	303,830
512101	Insurance Deductible Reimb.	5,175	5,569	5,569	6,027
512200	FICA Contributions	59,056	66,763	66,763	68,607
512300	Medicare	13,763	15,614	15,614	16,045
512401	Ret. Plan Employer Contrib.	38,564	50,332	50,332	46,689
512402	Retirement Plan Admin. Costs	2,517	2,571	2,571	2,641
512700	Workers' Comp. Insurance	16,194	21,644	21,644	24,042
512999	Amounts to Capitalize	(104,839)	-	-	-
Purchased & Contracted Services					
521200	Engineering	3,980	5,000	5,000	5,000
521201	Legal & Auditing	4,102	5,000	5,000	5,000
521204	Medical Services	505	1,000	1,000	1,200
522001	Linen Services	738	850	850	850
522002	Exterminating Services	196	300	300	300
522112	Garbage Pickup - Commercial	1,255	1,000	1,000	1,000
522200	Interdepartmental Services	296	800	800	800
522201	Repairs & Mtnce. - Vehicles	5,741	4,500	4,500	6,500
522202	Repairs & Mtnce. - Equip.	22,754	17,000	17,000	17,000
522203	Repairs & Mtnce. - Building	-	-	-	700
522320	Rental of Equipment & Vehicles	(57)	99,000	99,000	98,000
523101	General Liability Insurance	4,238	4,434	4,434	2,800
523102	Property Insurance	4,970	5,220	5,220	2,800
523103	Vehicle Insurance	12,107	12,402	12,402	12,500
523104	Surety Bonds	198	198	198	200
523109	Cyber Liability Insurance	967	967	967	1,200
523200	Telephone - City	4,876	5,200	5,200	5,200
523203	Data Service - City	4,430	5,000	5,000	5,300
523205	Cell Phone/Radio	2,899	3,500	3,500	3,500
523209	Internet Service	3,424	3,500	3,500	3,500
523210	E-Mail	361	375	375	400
523220	Postage	165	100	100	120
523300	Advertising	66	600	600	600
523400	Printing & Binding	-	100	100	100
523500	Travel	98	1,000	1,000	1,000
523600	Dues & Fees	4,892	4,300	4,300	4,300
523700	Education & Training	310	4,700	4,700	4,700
523800	Licenses	1,928	2,400	2,400	1,200
523850	Contract Labor	16,000	14,000	14,000	12,000

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Supplies					
531001	Stone/Gravel	10,888	45,000	45,000	45,000
531002	Patching	22,767	32,000	32,000	24,000
531003	Brass Parts	116,421	130,000	130,000	130,000
531005	PVC Parts	1,063	1,200	1,200	2,000
531006	Ductile Iron	126,602	115,000	115,000	115,000
531007	Clamps	25,530	27,000	27,000	27,000
531008	Meters & Accessories	411,949	420,000	420,000	440,000
531009	Hydrants	17,147	25,000	25,000	18,000
531010	PVC Pipe	18,710	16,000	16,000	13,000
531011	Wire	2,450	4,200	4,200	4,200
531017	Concrete	10,290	14,000	14,000	12,000
531020	Other	12,647	17,000	17,000	18,000
531029	Inventory Change	(223,758)	-	-	-
531100	General Supplies	10,962	14,000	14,000	14,000
531104	Protective/Safety Supplies	1,698	6,000	6,000	6,000
531104 289	Protective/Safety Supplies	1,003	-	-	-
531120	Office Supplies	507	1,200	1,200	1,300
531125	Printer/Copier Supplies	2,454	2,300	2,300	1,800
531130	Purchased Uniforms	6,740	7,150	7,150	7,475
531140	Repairs & Mtnce. - Equip.	17,105	20,000	20,000	20,000
531141	Repairs & Mtnce. - Vehicle	9,483	8,500	8,500	6,000
531142	Repairs & Mtnce. - Building	369	1,200	1,200	1,200
531210	Water/Sewer Service	263	425	425	425
531220	Natural Gas	8,435	7,500	7,500	7,500
531230	Electric Service - City	13,770	15,000	15,000	15,000
531231	Electric Service - Other	272	300	300	300
531270	Gasoline	17,311	24,000	24,000	21,000
531271	Diesel Fuel	28,733	33,500	33,500	33,500
531300	Food for Meetings	45	175	175	200
531400	Books & Periodicals	-	150	150	100
531600	Small Equipment <$5000	9,972	13,000	13,000	13,000
531601	Computer Equipment	46	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	160,000
541480 256	Infrastructure	-	202,500	202,500	-
541480 284	Infrastructure	-	310,840	310,840	366,100
541480 286	Infrastructure	-	400,000	400,000	500,000
541480 299	Infrastructure	-	-	-	405,900
541480 300	Infrastructure	-	-	-	177,800
541480 303	Infrastructure	-	-	-	1,059,150
542100	Machinery >$5000	-	165,000	165,000	79,000
542200	Vehicles	-	27,000	27,000	33,500
Interfund					
551100	Interfund Allocation - General	46,361	45,908	45,908	40,695
554100	Interfund Allocation - Utilities	409,906	478,792	478,792	552,302
Depreciation					
561000	Depreciation	94,794	-	-	-
562000	Amortization	59,648	-	-	-
Other					
578001	Damages to Other Property	5,121	4,800	4,800	-
579000	Contingency Fund	-	100,000	100,000	100,000
Debt Services					
582200	Interest-Capital Lease	7,924	-	-	-
TOTAL	**WATER DISTR./ CONST.**	**$ 2,702,514**	**$ 4,818,748**	**$ 4,818,748**	**$ 6,417,763**

WATER DISTRIBUTION MAINTENANCE FOOTNOTES

1 The following Employees are included in the Regular Employee Wages

Mark Fox	Casey Tumlim	Jerry Defoor
Justin Brooks	David Siburkis	Corey Whitlatch
Colby Wheat	Kenneth Logan	Michael Gwin
Ronald Scheetz	Gavin Jackson	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)	Brayden Mcfall	

2 Capital Outlay

Infrastructure - Project #142 2" galv. line replacement, upgrading lines as needed	$	160,000
Infrastructure - Project #170 Water System improvements		160,000
Infrastructure - Project #284 Water relocation SR 136 at Coosawattee Bridge		366,100
Infrastructure - Project #286 2" galv. line replacement, City funded, contractor perform		500,000
Infrastructure - Project #299 GDOT SR 156 Salacoa Bridge		405,900
Infrastructure - Project #300 GDOT Wall St.at Redbud Rd water relocation		177,800
Infrastructure - Project #303 McGill Mtn. water lines		1,059,150
Vehicle - F250 4x4 Extended cab truck		33,500
Machinery - F750 Dump truck		79,000
Total	**$**	**2,941,450**

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

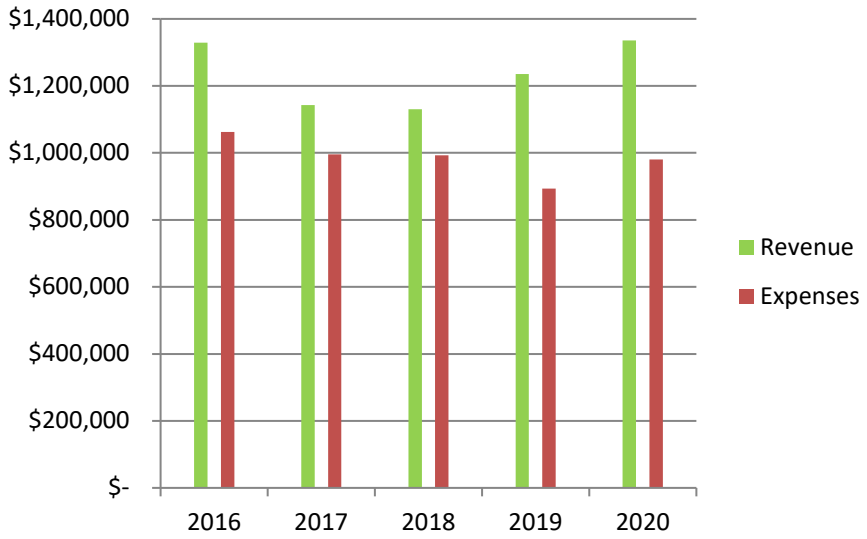


Outside Plant Techs
Lewis Bramlett and Tyler Smith

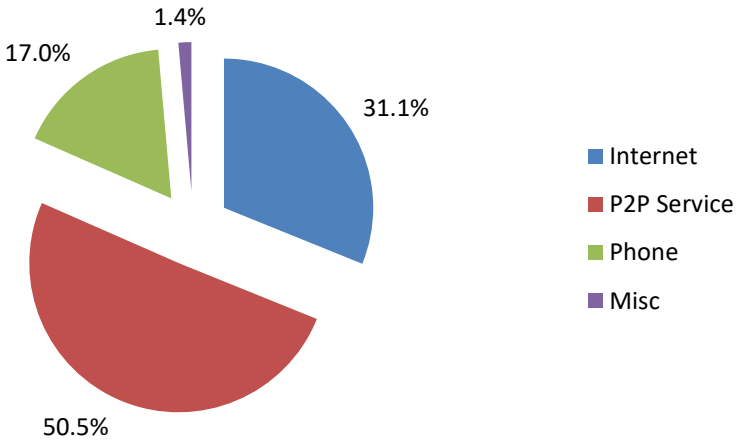
Calhoun Utilities
700 West Line Street
Calhoun, GA 30701
"Excellence in Service"

CALHOUN UTILITIES
CALNET

CALNET Revenue and Expenses



CALNET Services by Revenue



TELECOMMUNICATIONS (526)

(2490000) TELECOMMUNICATIONS FUND

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Revenues					
Charges for Services					
344360	Penalties	$ (4,731)	$ (4,000)	$ (4,000)	$ (5,000)
344500	Telephone	(205,265)	(205,000)	(205,000)	(206,000)
344510	Telephone - Long Distance	(2,840)	(2,900)	(2,900)	(3,000)
344650	100 MB Ethernet	(401,172)	(350,000)	(350,000)	(340,000)
344651	Dark Fiber Lease	(39,804)	(39,800)	(39,800)	(36,500)
344652	Data Fees	(156,350)	(145,000)	(145,000)	(174,000)
344653	Data Fees - School	(41,600)	(38,400)	(38,400)	(27,600)
344656	Lease Space	(8,040)	(8,040)	(8,040)	(8,040)
344660	Internet	(30,615)	(30,500)	(30,500)	(30,500)
344661	128K Internet Service	(12,229)	(11,500)	(11,500)	(14,500)
344663	512K Internet Service	(272,643)	(270,000)	(270,000)	(296,000)
344665	Internet Service	(33,597)	(33,700)	(33,700)	(33,000)
344670	E-Mail Service	(6,703)	(6,650)	(6,650)	(6,800)
344680	Web Hosting	(240)	(240)	(240)	(240)
344681	Outside Copper	(600)	(600)	(600)	(600)
344698	Special Services	(9,995)	(7,000)	(7,000)	(4,000)
344699	Telecomm - FCC/PSC Fees	-	-	-	(1,850)
Other					
361006	Interest Revenues Investments	(14,674)	(12,720)	(12,720)	(5,300)
361007	Interest Revenue - Specific	(21,106)	(18,566)	(18,566)	(19,800)
363000	Unrealized Gain or Loss Inv.	(19,509)	-	-	-
363002	Unrealized Gain or Loss Inv.	(52,469)	-	-	-
389000	Miscellaneous Revenue	(109)	(300)	(300)	(500)
392100	Gain on Sale of Assets (Taxed)	(358)	-	-	-
Transfer In					
391125	Transfer In - Labor & Equip.	(671)	(400)	(400)	(500)
TOTAL	**TELECOMMUNICATION REVENUES**	**$ (1,335,319)**	**$ (1,185,316)**	**$ (1,185,316)**	**$ (1,213,730)**

(2494750) TELECOMMUNICATIONS		FY 2020	FY 2021 ORIGINAL	FY 2021 REVISED	FY 2022
Personal Services & Employee Benefits		ACTUALS	BUDGET	BUDGET	BUDGET
511100	Regular Employee Wages	$ 240,498	$ 241,336	$ 241,336	$ 248,576
511300	Overtime	293	500	500	500
512100	Group Insurance	40,225	58,363	58,363	59,871
512101	Insurance Deductible Reimbursement	809	1,142	1,142	1,176
512200	FICA Contributions	14,623	15,122	15,122	15,443
512300	Medicare	3,321	3,537	3,537	3,612
512401	Retirement Plan Employer Contributions	12,540	14,195	14,195	13,023
512402	Retirement Plan Administrative Costs	725	725	725	737
512700	Workers' Compensation Insurance	3,363	4,247	4,247	3,975
Purchased & Contracted Services					
521201	Legal & Auditing	1,993	2,500	2,500	2,500
521204	Medical Services	-	200	200	200
521209	Miscellaneous Professional Services	6,867	10,000	10,000	10,000
522001	Linen Services	520	520	520	520
522002	Exterminating Services	196	200	200	200
522112	Garbage Pickup - Commercial	522	525	525	525
522200	Interdepartmental Services	671	1,000	1,000	1,000
522201	Repairs & Mtnce. - Vehicles	1,060	2,000	2,000	1,500

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
522202	Repairs & Mtnce. - Equipment	59,178	54,000	95,382	80,000
522310	Rental of Land & Buildings	19,800	19,800	19,800	19,800
522320	Rental of Equipment & Vehicles	-	500	500	500
522321	Pole Rental	39,953	46,000	46,000	48,000
522330	Franchise Fees - City	48,220	45,829	45,829	46,710
523101	General Liability Insurance	1,453	1,588	1,588	1,000
523102	Property Insurance	966	971	971	750
523103	Vehicle Insurance	1,766	1,584	1,584	2,000
523104	Surety Bonds	52	52	52	52
523109	Cyber Liability Insurance	302	302	302	350
523200	Telephone - City	4,262	4,100	4,100	4,500
523201	Telephone - Other	43,470	40,000	40,000	42,000
523203	Data Service - City	2,576	2,800	2,800	3,100
523205	Cell Phone/Radio	968	963	963	1,000
523208	GA Web Telecomm Service	86,904	75,600	75,600	75,600
523209	Internet Service	4,470	4,392	4,392	4,392
523210	E-Mail	210	210	210	210
523220	Postage	142	200	200	200
523300	Advertising	1,534	1,600	1,600	1,600
523500	Travel	2,857	3,800	3,800	3,800
523600	Dues & Fees	429	500	500	500
523602	FCC/PSC Fees	12,471	12,000	12,000	12,000
523604	Bank Service Charges	118	250	250	250
523605	Investment Fees - Specific	202	-	-	-
523700	Education & Training	-	700	700	700
Supplies					
531005	PVC Parts	-	500	500	500
531010	PVC Pipe	-	4,500	4,500	4,700
531011	Wire	1,062	15,000	15,000	15,000
531020	Other	11,803	20,000	20,000	25,000
531029	Inventory Change	55,040	-	-	-
531100	General Supplies & Materials	735	10,000	10,000	10,000
531120	Office Supplies	221	275	275	275
531125	Printer/Copier Supplies	812	400	400	400
531130	Purchased Uniforms	1,269	1,300	1,300	1,300
531140	Repairs & Mtnce. - Equipment	472	1,500	1,500	1,500
531141	Repairs & Mtnce. - Vehicles	1,003	2,000	2,000	2,000
531143	Repairs & Mtnce. - Systems	151	2,000	2,000	2,000
531210	Water/Sewer Services	281	300	300	300
531220	Natural Gas	943	1,200	1,200	1,000
531230	Electric Service - City	14,927	17,500	17,500	16,000
531270	Gasoline	960	1,800	1,800	1,800
531271	Diesel Fuel	1,899	2,200	2,200	2,200
531600	Small Equipment <$5000	14,652	12,000	12,000	20,000
531601	Computer Equipment	2,273	3,500	3,500	4,400
531605	Infrastructure <$20000	-	8,000	8,000	10,000
Capital Outlay					
542100	Machinery	-	50,000	8,618	-
542200	Vehicles	-	-	-	28,000
Interfund					
551100	Interfund Allocation - General	4,808	4,106	4,106	3,700
554100	Interfund Allocation - Utilities	52,055	64,788	64,788	69,081
Depreciation					
561000	Depreciation	144,763	-	-	-
562000	Amortization	(263)	-	-	297
562001	Amortization - Specific Investments	1,216	1,652	1,652	7,987
Other					
573901	Bad Debts Expense	5,617	-	-	-

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Debt Service					
581410	Principal - Advance from Electric	-	149,310	149,310	150,469
582410	Interest - Advance from Electric	3,565	4,427	4,427	3,268
Transfers					
619000	Transfer Out - Renewal & Replacement	-	133,205	133,205	120,181
TOTAL	**TELECOMMUNICATIONS EXPENSES**	**$ 980,794**	**$ 1,185,316**	**$ 1,185,316**	**$ 1,213,730**
TOTAL	**TELECOMMUNICATIONS FUND**	**$ (354,525)**	**$ -**	**$ -**	**$ -**

TELECOMMUNICATIONS FOOTNOTES

1 The following employees are included in the Regular Employee Wages

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

2 Capital Outlay

Vehicle	$ 28,000

3 Debt

Type of Loan	*Description*	*Original Amount of Loan*	*Balance - 6/30/2021*	*Principal Pd. FYE 6/30/2022*	*Interest Pd. FYE 6/30/2022*	*Balance 6/30/2022*
Start-Up	Electric Reserve	$ 2,033,826	$ 169,517	$ 116,637	$ 1,259	$ 52,880
Switch	Electric Reserve	174,198	140,366	33,832	2,009	106,534
TOTAL		**$ 2,208,024**	**$ 309,883**	**$ 150,469**	**$ 3,268**	**$ 159,414**

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 and 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.



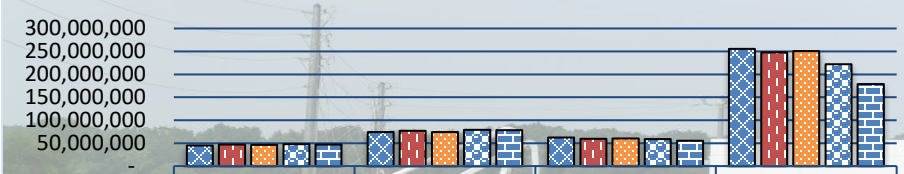
The national award-winning Electrical Department has won the RP3 (Reliable Public Power Provider), Excellence in Reliability and Safety Award of Excellence from the American Public Power Association. Calhoun has strategically planned for the complicated and changing electric utility industry by operating 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 · ECG

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

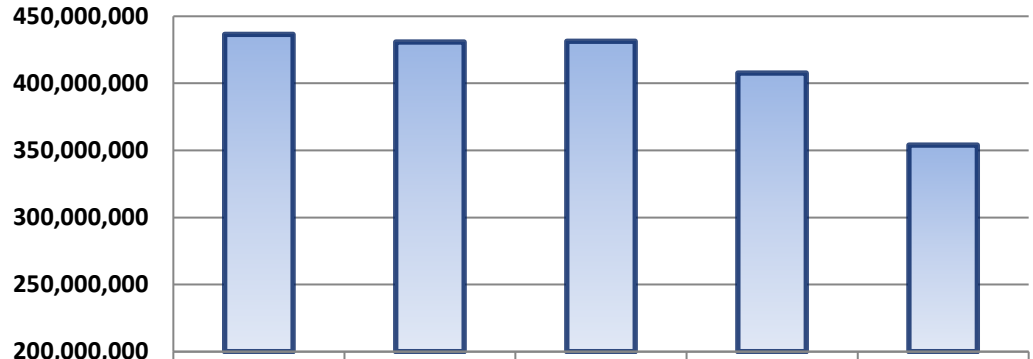
RP3 Reliable Public Power Provider

SALES BY CUSTOMER TYPE



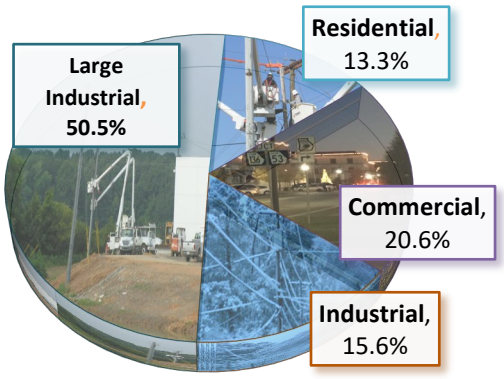
	Residential	Commercial	Industrial	Large Industrial
2016	44,497,245	74,069,734	62,231,564	255,647,310
2017	46,917,635	76,650,100	59,348,452	247,905,738
2018	46,397,635	74,447,295	60,007,020	250,529,786
2019	47,951,201	79,185,128	58,524,530	222,016,363
2020	47,018,561	77,974,310	55,166,660	178,767,022

KWH'S SOLD - FISCAL YEAR



	2016	2017	2018	2019	2020
KWH Sales	436,508,643	430,821,925	431,371,736	407,677,222	353,976,328

2020 - % SALES BY CUSTOMER



ELECTRIC (510)

(2480000) ELECTRIC FUND

Revenues		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Charges for Services					
344300	Electric	$ -	$ (27,201,096)	$ (27,201,096)	$ (28,286,040)
344302	Electric - Unmetered Commercial	(14,896)	-	-	-
344303	Electric - Unmetered Industrial	(10,034,154)	-	-	-
344311	Electric - Residential Sale	(4,453,898)	-	-	-
344312	Electric - Commercial Sales	(8,306,325)	-	-	-
344313	Electric - Industrial Sales	(1,491,013)	-	-	-
344315	Electric - Commercial KVAR	(12,095)	-	-	-
344316	Electric - Industrial Sales	(8,734)	-	-	-
344317	Electric Demand - Commercial	(1,281,813)	-	-	-
344318	Electric Demand - Industrial	(233,689)	-	-	-
344319	Electric Demand - Residential	(252,339)	-	-	-
344320	Electric - Security Lights	(411,288)	-	-	-
344321	Public Street/Highway Lighting	(150,436)	(150,435)	(150,435)	(150,435)
344324	Commercial & Admin. Electricity	(18,000)	(18,000)	(18,000)	(18,000)
344340	Sales for Resale	(128,630)	(225,000)	(225,000)	(78,000)
344360	Penalties	(110,926)	(140,000)	(140,000)	(140,000)
344370	Temporary Power	(3,375)	(500)	(500)	(2,000)
344371	Fuel Adjustment	(5,804,533)	(5,000,000)	(5,000,000)	(5,200,000)
344378	Cut Off Charges	(3,550)	(1,000)	(1,000)	(1,000)
344380	Rental Income	(19,800)	(24,200)	(24,200)	(24,200)
344381	Electric Pole Rent	(122,712)	(100,000)	(100,000)	(100,000)
344390	Recovery of Bad Debt	(7,084)	(3,000)	(3,000)	(3,000)
344391	Reconnect Fee	(100)	(100)	(100)	(100)
344395	Emergency Storm Assistance	(94,118)	-	-	-
344398	Special Services Department	(51,054)	(25,000)	(25,000)	(25,000)
349300	Bad Check Fees	(455)	(400)	(400)	(400)
Other					
361000	Interest Revenues	(3,287)	-	-	-200
361001	Interest Revenue - Special	(619,769)	(300,000)	(300,000)	(45,000)
361003	Interest Income - Interfund	(11,743)	(11,124)	(11,124)	(8,470)
361006	Interest Revenue Investments	(178,825)	(130,231)	(130,231)	(70,050)
361007	Interest Revenue Specific Investment	(181,762)	(190,213)	(190,213)	(119,500)
363000	Unrealized Gain or Loss	(174,284)	-	-	-
363001	Unrealized Gain/Loss MEAG et al	(39,043)	(29,723)	(29,723)	-
363002	Unrealized Gain or Loss Investment	(410,609)	-	-	-
381010	Lease Revenue	(2,113)	-	-	-
383000	Reimb. for Damaged Property	(39,611)	(1,000)	(1,000)	(1,000)
389000	Miscellaneous Revenue	(39,616)	(10,000)	(10,000)	(10,000)
389001	Sales Tax Vendor's Compensation	(8,398)	(8,700)	(8,700)	(8,700)
389005	Sale of Scrap/Surplus	-	(1,000)	(1,000)	(1,000)
389047	MEAG Telecommunication Rebate	(3,069)	(3,200)	(3,200)	(3,200)
389048	Electric Power Rebates	(1,311,753)	(300,000)	(300,000)	(300,000)
392101	Gain on sale of Assets	(5,135)	-	-	-
Transfer In					
391101	Transfer In - General Fund	(9,000)	(9,000)	(9,000)	(9,000)
391125	Transfer In - Labor & Equipment	(702)	(200)	(200)	(500)
REVENUES		**$ (36,053,737)**	**$ (33,883,122)**	**$ (33,883,122)**	**$ (34,604,795)**

(2484640) ELECTRIC DISTRIBUTION Personal Services & Employee Benefits		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
511100	Regular Employee Wages	$ 1,143,235	$ 1,199,861	$ 1,199,861	$ 1,280,189
511300	Overtime	68,101	60,000	60,000	60,000
511999	Amounts Capitalized	(45,325)	-	-	-
512100	Group Insurance	232,291	260,418	260,418	267,156
512101	Insurance Deductible Reimb.	5,047	5,141	5,141	5,292
512200	FICA Contributions	71,519	78,609	78,609	83,092

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
512300	Medicare	16,376	18,384	18,384	19,433
512401	Ret. Plan Employer Contrib.	55,638	68,054	68,054	64,739
512402	Retirement Plan Admin. Costs	3,448	3,476	3,476	3,662
512500	Tuition Reimbursements	-	4,000	4,000	4,000
512700	Workers' Comp. Insurance	13,527	21,763	21,763	22,180
Purchased & Contracted Services					
521200	Engineering	-	6,000	6,000	6,000
521201	Legal & Auditing	70,605	100,000	100,000	50,000
521204	Medical Services	540	600	600	600
521205	Consulting	211,259	250,000	250,000	250,000
521209	Miscellaneous Professional Services	240	500	500	500
521300	Technical	78,971	80,000	80,000	80,000
522001	Linen Services	3,956	4,500	4,500	4,500
522002	Exterminating Services	196	300	300	300
522112	Garbage Pickup - Commercial	4,460	5,000	5,000	5,000
522130	Janitorial Services	55	500	500	500
522200	Interdepartmental Services	1,389	3,000	3,000	3,000
522201	Repairs & Mtnce. - Vehicles	48,004	39,000	39,000	40,000
522202	Repairs & Mtnce. - Equipment	15,707	30,000	30,000	30,000
522203	Repairs & Mtnce. - Building	-	7,500	7,500	7,500
522320	Rental of Equipment & Vehicles	14,437	32,000	32,000	40,000
522330	Franchise Fees - City	1,063,189	1,146,941	1,146,941	1,131,442
522350	Rents & Royalties	-	1,720,411	1,720,411	1,697,162
523101	General Liability Insurance	9,070	9,402	9,402	5,500
523102	Property Insurance	3,318	3,469	3,469	3,000
523103	Vehicle Insurance	10,430	11,117	11,117	12,500
523104	Surety Bonds	255	256	256	256
523109	Cyber Liability Insurance	2,187	2,187	2,187	2,500
523200	Telephone - City	5,233	6,000	6,000	6,500
523203	Data Service - City	6,195	7,000	7,000	7,500
523205	Cell Phone/Radio	4,241	4,287	4,287	5,000
523209	Internet Service	4,998	4,635	4,635	5,000
523210	E-Mail	378	450	450	500
523220	Postage	642	1,200	1,200	1,200
523300	Advertising	597	600	600	600
523400	Printing & Binding	773	700	700	800
523500	Travel	10,508	11,000	11,000	12,000
523600	Dues & Fees	2,804	3,000	3,000	3,000
523604	Bank Service Charges	5,877	7,000	7,000	7,000
523605	Investment Fees - Specific	1,063	-	-	-
523700	Education & Training	9,623	7,000	7,000	8,500
523800	Licenses	308	375	375	400
523850	Contract Labor	12,075	100,000	100,000	100,000
Supplies					
531001	Stone/Gravel	-	1,000	1,000	1,000
531005	PVC Parts	138	1,000	1,000	1,500
531008	Meters & Accessories	31,756	50,000	50,000	50,000
531010	PVC Pipe	690	2,000	2,000	3,500
531011	Wire	60,492	55,000	55,000	55,000
531013	Poles	31,891	35,000	35,000	35,000
531014	Transformers	69,643	150,000	150,000	150,000
531015	Street Lights & Accessories	23,575	45,000	45,000	45,000
531020	Other	82,471	90,000	90,000	90,000
531029	Inventory Change	38,847	-	-	-
531100	General Supplies & Materials	20,130	15,000	15,000	15,000
531104	Protective/Safety Supplies	29,661	30,000	30,000	30,000
531104	Protective/Safety Supplies	407	-	-	-
531108	Underground Supplies	8,986	8,000	8,000	8,000
531120	Office Supplies	1,083	1,400	1,400	1,400

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
531125	Printer/Copier Supplies	1,971	2,000	2,000	2,000
531130	Purchased Uniforms	3,768	7,000	7,000	7,000
531140	Repairs & Mtnce. - Equipment	1,750	15,000	15,000	15,000
531141	Repairs & Mtnce. - Vehicles	3,910	10,000	10,000	11,000
531142	Repairs & Mtnce. - Buildings	117	8,000	8,000	8,000
531210	Water/Sewer Services	415	1,000	1,000	800
531220	Natural Gas Service	8,826	8,000	8,000	9,000
531230	Electric Service - City	12,257	14,000	14,000	12,500
531270	Gasoline	9,762	14,000	14,000	11,000
531271	Diesel Fuel	15,369	17,800	17,800	17,000
531300	Food for Meetings	-	1,000	1,000	1,000
531400	Books & Periodicals	16	250	250	250
531500	Purchased Power	25,238,358	25,200,000	25,200,000	27,000,000
531600	Small Equipment <$5000	18,454	12,000	12,000	13,000
531601	Computer Supplies	9,144	10,000	10,000	10,000
Capital Outlay					
541200	Site Improvements	-	40,000	40,000	30,000
541480	Infrastructure	-	170,000	170,000	170,000
542100	Machinery	-	275,000	275,000	285,000
Interfund					
551100	Interfund Allocation - General	31,400	40,134	40,134	34,972
554100	Interfund Allocation - Utilities	575,450	656,189	656,189	647,873
Depreciation					
561000	Depreciation	1,062,467	-	-	-
562000	Amortization	19,969	-	-	3,914
562001	Amortization (Specific)	22,913	26,259	26,259	41,780
Other					
573002	Solar Panel Credits	468	650	650	650
573900	Cash Over or Short	(252)	250	250	250
573901	Bad Debts Expense	3,247	50,000	50,000	50,000
578001	Damages to Other Property	777	2,000	2,000	2,000
582200	Interest - Capital Lease	2,351	-	-	-
Transfer Out					
611001	General Fund	1,777,060	-	-	-
611011	Labor/Equipment	11,637	15,000	15,000	15,000
611013	Utilities Labor/Equipment	23,125	15,000	15,000	15,000
619000	Renewal & Replacement	-	1,374,506	1,374,506	279,941
TOTAL	**ELECTRIC DISTRIBUTION**	**$ 32,421,933**	**$ 33,794,074**	**$ 33,794,074**	**$ 34,517,333**

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
Christopher Dean	Nathaniel Phillips	

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.

5 Capital Outlay

Site Improvement - Construction of storage bldg. and make supply yard more accessible	$ 30,000
Infrastructure-Replace 375 HID lights with LED and conversion Garden Hills	170,000
Machinery - Replace 2004 Digger/Derrick	285,000
Total	**$ 485,000**

4 Debt

Loan No.	*Type of Loan*	*Balance 6/30/2021*	*Principal Paid 6/30/2022*	*Interest Paid 6/30/2022*	*Balance 6/30/2022*
Advances	Telecommunications	$ 309,883	$ 150,469	$ 3,268	$ 159,414
Advances	Sw. Plant Prop.	105,606	33,980	929	$ 71,626
Advances	Utility Bldg. Renovation	302,909	77,591	2,739	$ 225,318
Advances	Hwy. 53 Trans. Main	167,941	38,877	1,534	$ 129,064
	TOTAL	**$ 886,339**	**$ 300,917**	**$ 8,470**	**$ 585,422**

(2484650) ELECTRIC GENERATOR		**FY 2019**	**ORIGINAL**	**REVISED**	**FY 2021**
Purchased & Contracted Services		**ACTUALS**	**BUDGET**	**BUDGET**	**BUDGET**
521300	Technical	$ 10,435	$ 20,000	$ 20,000	$ 20,000
522200	Interdepartmental Services	-	2,000	2,000	-
522202	Repairs & Mtnce. - Equipment	23,504	30,000	30,000	30,000
522320	Rental of Equipment & Vehicles	-	5,000	5,000	5,000
523101	General Liability Insurance	298	127	127	125
523102	Property Insurance	4,665	4,689	4,689	5,025
523109	Cyber Liability Insurance	34	35	35	40
523200	Telephone - City	433	500	500	500
523203	Data Service - City	1,255	1,325	1,325	1,400
523209	Internet Service	180	180	180	180
523210	E-Mail	42	42	42	42
523600	Dues and Fees	25	-	-	-
Supplies					
531100	General Supplies	16	-	-	-
531140	Repairs & Mtnce. - Equipment	-	10,000	10,000	10,000
531210	Water/Sewer Services	146	150	150	150
531220	Natural Gas Services	-	5,000	5,000	5,000
531230	Electric Service - City	4,921	5,000	5,000	5,000
531271	Diesel Fuel	1,181	5,000	5,000	5,000
TOTAL	**ELECTRIC GENERATOR**	**$ 47,135**	**$ 89,048**	**$ 89,048**	**$ 87,462**
TOTAL ELECTRIC FUND		**$ (3,584,669)**	**$ -**	**$ -**	**$ -**



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)

(6000000) UTILITY ADMIN INT SERVICE FUND

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Revenues					
Charges for Services					
341400	Charges for Paper/Copy/Books	$ (42)	$ -	$ -	$ -
341750	Internal Service Charges - General	(447,544)	(503,064)	(503,064)	(577,068)
341751	Internal Service Charges - Utility	(2,671,991)	(3,067,117)	(3,067,117)	(3,096,093)
Other					
381000	Rents & Royalties	(12,000)	(12,000)	(12,000)	(12,000)
389000	Miscellaneous Revenue	(787)	-	-	-
389003	Employee Jury Duty Pay	(90)	-	-	-
Transfer In					
391125	Labor & Equipment -General	(89)	-	-	-
391126	Labor & Equipment Transfer In-Utilities	(570)	-	-	-
TOTAL	**REVENUES**	**$ (3,133,114)**	**$ (3,582,181)**	**$ (3,582,181)**	**$ (3,685,161)**

(6114100) UTILITIES ADMINISTRATION

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 REVISED BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 131,550	$ 132,234	$ 132,234	$ 132,234
512100	Group Insurance	14,086	15,344	15,344	15,750
512101	Insurance Deduct. Reimbursement	283	286	286	294
512200	FICA Contributions	7,931	8,220	8,220	8,220
512300	Medicare	1,840	1,922	1,922	1,922
512401	Retirement Plan Employer Contrib.	7,626	7,777	7,777	7,136
512402	Retirement Plan Administrative Costs	397	397	397	404
512700	Workers' Compensation Insurance	309	264	264	389
Purchased & Contracted Services					
521201	Legal & Auditing	3,268	3,000	3,000	3,000
522001	Linen Services	558	600	600	725
522002	Exterminating Services	256	256	256	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	508	2,000	2,000	2,000
522201	Repairs & Maintenance - Vehicles	95	300	300	300
522202	Repairs & Maintenance - Equipment	14,739	16,500	16,500	15,000
522203	Repairs & Maintenance - Buildings	7,418	4,000	4,000	4,000
522203	289 Repairs & Maintenance - Buildings	175	-	-	-
522320	Rental of Equipment & Vehicles	2,700	2,700	2,700	2,700
523101	General Liability Insurance	597	632	632	375
523102	Property Insurance	1,745	1,753	1,753	3,000
523103	Vehicle Insurance	593	602	602	400
523104	Surety Bonds	28	29	29	29
523109	Cyber Liability Insurance	135	135	135	150
523200	Telephone - City	25,089	25,500	25,500	25,500
523203	Data Service - City	42,902	46,125	46,125	50,600
523205	Cell Phone/Radio	500	500	500	500
523206	Communications - Security	1,578	1,800	1,800	2,000
523209	Internet Service	7,140	7,020	7,020	7,600
523210	E-Mail	1,631	1,638	1,638	2,100
523220	Postage	35	150	150	150
523400	Printing & Binding	673	700	700	700
523500	Travel	1,319	3,000	3,000	3,000
523600	Dues & Fees	5,080	5,200	5,200	5,200
523604	Bank Service Charges	102	200	200	300

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 ORIGINAL BUDGET	FY 2022 BUDGET
Supplies					
531100	General Supplies & Material	4,886	5,000	5,000	5,000
531120	Office Supplies	615	1,200	1,200	800
531125	Printer/Copier Supplies	634	1,000	1,000	700
531141	Repairs & Maintenance - Equipment	4	-	-	-
531140	Repairs & Maintenance - Vehicles	-	300	300	300
531142	Repairs & Maintenance - Buildings	469	1,500	1,500	9,000
531210	Water/Sewer Services	3,903	4,200	4,200	4,200
531230	Electric Service - City	26,850	28,500	28,500	28,500
531270	Gasoline	611	1,000	1,000	1,000
531300	Food for Meetings	118	800	800	800
531400	Books & Periodicals	-	50	50	50
531600	Small Equipment <$5000	319	3,500	3,500	3,500
531601	Computer Equipment	-	2,000	2,000	2,000
Interfund					
554100	Interfund Allocation - Utilities	-	4,345	4,345	4,513
Depreciation					
561000	Depreciation	97,607	-	-	-
Debt Service					
581410	Advance from Electric	-	76,820	76,820	77,591
582410	Interest - Advance from Electric	4,273	3,510	3,510	2,739
Transfers Out					
611010	Transfers Out	-	12,000	12,000	12,000
TOTAL	**UTILITIES ADMINISTRATION**	**$ 436,221**	**$ 449,554**	**$ 449,554**	**$ 461,672**

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 - 6/30/2021	Principal Pd. FYE 6/30/2022	Interest Pd. FYE 6/30/2022	Balance - 6/30/2022
Advance	Utility Bldg. Renovation	$1,204,542	$ 302,909	$ 77,591	$ 2,739	$ 225,318

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 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 ORIGINAL BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 495,376	$ 499,527	$ 499,527	$ 513,391
511300	Overtime	-	500	500	500
512100	Group Insurance	107,538	117,606	117,606	120,206
512101	Insurance Deduct. Reimbursement	2,163	2,285	2,285	2,352
512200	FICA Contributions	28,336	31,002	31,002	31,861
512300	Medicare	6,565	7,250	7,250	7,451
512401	Retirement Plan Employer Contrib.	28,507	29,382	29,382	26,906
512402	Retirement Plan Administrative Costs	1,500	1,501	1,501	1,522
512700	Workers' Compensation Insurance	581	585	585	673
Purchased & Contracted Services					
521203	Computer Consulting	-	5,000	5,000	5,000
521204	Medical Services	-	75	75	200
522200	Interdepartmental Services	788	800	800	800
522202	Repairs & Mtnce. - Equip.	1,614	2,000	2,000	2,000
522207	Munis IT	892	1,000	1,000	2,500
523101	General Liability Insurance	928	984	984	575
523104	Surety Bonds	107	107	107	115
523109	Cyber Liability Insurance	267	267	267	325
523205	Cell Phone/Radio	-	-	-	500
523209	Internet Service	459	460	460	500
523220	Postage	1,558	1,800	1,800	1,800
523300	Advertising	-	100	100	300
523400	Printing & Binding	2,672	3,000	3,000	3,300
523500	Travel	2,239	2,800	2,800	2,800
523600	Dues & Fees	910	910	910	1,000
523700	Education & Training	7,533	1,600	1,600	2,800
523800	Licenses	100	100	100	100
Supplies					
531100	General Supplies	321	250	250	250
531120	Office Supplies	1,997	2,000	2,000	2,000
531125	Printer/Copier Supplies	1,039	1,300	1,300	1,750
531400	Books & Periodicals	-	300	300	300
531600	Small Equipment <$5000	-	400	400	400
531601	Computer Equipment	9,393	5,200	5,200	2,500
Interfund					
554100	Interfund Allocation	2,171	-	-	2,500
TOTAL	**UTILITIES - FINANCE**	**$ 705,554**	**$ 720,091**	**$ 720,091**	**$ 739,177**

UTILITIES - FINANCE FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114112

Andrea Bramlett	Amy Lowery
Cheryl Hollis	Dee Dee Gossage
Mike Fuller	Emily Beavers
Patty Edwards	Vacant
Monica Carrick	

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 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 ORIGINAL BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 118,344	$ 117,835	$ 117,835	$ 122,967
511300	Overtime	159	1,100	1,100	1,100
512100	Group Insurance	51,495	48,019	48,019	49,262
512101	Insurance Deduct. Reimbursement	1,146	1,237	1,237	979
512200	FICA Contributions	6,852	7,374	7,374	7,692
512300	Medicare	1,583	1,725	1,725	1,799
512401	Retirement Plan Employer Contrib.	7,696	6,319	6,319	5,859
512402	Retirement Plan Administrative Costs	405	323	323	331
512700	Workers' Compensation Insurance	292	311	311	844
Purchased & Contracted Services					
521204	Medical Services	160	200	200	325
522200	Interdepartmental Services	203	500	500	300
522202	Repairs & Mtnce. - Equipment	26	50	50	50
523101	General Liability Insurance	302	332	332	175
523104	Surety Bonds	31	32	32	32
523109	Cyber Liability Insurance	90	90	90	85
523300	Advertising	132	150	150	200
523400	Printing & Binding	511	900	900	900
523500	Travel	311	2,000	2,000	1,000
523700	Education & Training	-	-	-	250
Supplies					
531100	General Supplies & Material	1,786	250	250	250
531120	Office Supplies	1,813	2,550	2,550	2,500
531125	Printer/Copier Supplies	255	400	400	400
531130	Purchased Uniforms	200	400	400	400
531600	Small Equipment <$5000	-	2,000	2,000	1,000
531601	Computer Equipment	1,892	2,500	2,500	2,500
Capitol Outlay					
541300	Buildings	-	-	-	55,000
TOTAL	**UTILITIES - TELLERS**	**$ 195,685**	**$ 196,597**	**$ 196,597**	**$ 256,200**

UTILITIES -TELLERS FOOTNOTES

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

Judy Reece	Judith Arnold 1/3
Shonda Schutz	Vacant
Christy Hall	

2 Capital Outlay

Buildings- KIOSA	$ 55,000

PURCHASING



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 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 ORIGINAL BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Benefits	$ 87,910	$ 89,993	$ 89,993	$ 97,201
512100	Group Insurance	540	519	519	29,949
512101	Insurance Deductible Reimbursement	8	-	-	588
512200	FICA Contributions	5,341	5,580	5,580	6,026
512300	Medicare	1,233	1,305	1,305	1,409
512401	Retirement Plan Employer Contrib.	5,135	5,293	5,293	5,102
512402	Retirement Plan Administrative Costs	270	270	270	289
512700	Workers' Compensation Insurance	129	138	138	150
Purchased & Contracted Services					
522200	Interdepartmental Services	64	400	400	300
522202	Repairs & Maintenance - Equipment	12	-	-	-
523101	General Liability Insurance	155	154	154	100
523104	Surety Bonds	19	20	20	20
523109	Cyber Liability Insurance	42	42	42	50
523200	Telephone - City	1,404	1,425	1,425	1,400
523203	Data Service - City	1,467	1,600	1,600	1,688
523209	Internet Service	180	180	180	180
523210	E-Mail	84	84	84	96
523220	Postage	42	100	100	50
523400	Printing & Binding	-	50	50	100
523500	Travel	-	1,600	1,600	750
523600	Dues & Fees	139	75	75	265
523700	Education & Training	-	300	300	2,000
Supplies					
531100	General Supplies & Material	-	-	-	50
531120	Office Supplies	595	800	800	700
531125	Printer/Copier Supplies	1,179	1,100	1,100	500
531400	Books & Periodicals	-	50	50	50
531600	Small Equipment	-	250	250	100
531601	Computer Equipment	-	1,800	1,800	1,000
TOTAL	**UTILITIES - PURCHASING**	**$ 105,948**	**$ 113,128**	**$ 113,128**	**$ 150,113**

UTILITIES - PURCHASING FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114117	Stacie Martin	Andrea Everett

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 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 ORIGINAL BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 248,200	$ 326,136	$ 326,136	$ 326,079
511300	Overtime	14,762	2,000	2,000	4,000
512100	Group Insurance	50,076	58,435	58,435	74,678
512101	Insurance Deductible Reimbursement	1,074	1,142	1,142	1,470
512200	FICA Contributions	15,980	20,493	20,493	20,465
512300	Medicare	3,786	4,793	4,793	4,786
512401	Retirement Plan Employer Contrib.	19,453	19,198	19,198	17,088
512402	Retirement Plan Administrative Costs	1,023	981	981	967
512700	Workers' Compensation Insurance	969	3,239	3,239	3,111
512999	Amounts to Capitalize	(67,791)	-	-	-
Purchased & Contracted Services					
521204	Medical Services	80	200	200	200
522200	Interdepartmental Services	31	500	500	500
522201	Repairs & Mtnce. - Vehicles	2,744	2,000	2,000	1,500
522202	Repairs & Mtnce. - Equipment	184	4,000	4,000	4,000
523101	General Liability Insurance	704	746	746	450
523102	Property Insurance	175	181	181	100
523103	Vehicle Insurance	2,006	1,888	1,888	1,700
523104	Surety Bonds	73	73	73	50
523109	Cyber Liability Insurance	182	182	182	225
523201	Telephone	1,254	1,400	1,400	1,400
523205	Cell Phone/Radio	1,078	1,126	1,126	1,000
523209	Internet Service	842	918	918	500
523220	Postage	183	300	300	2,000
523300	Advertising	78	250	250	200
523400	Printing & Binding	784	750	750	500
523500	Travel	348	800	800	500
523600	Dues & Fees	422	600	600	600
523700	Education & Training	3,963	3,000	3,000	4,500
523800	Licenses	175	300	300	300
Supplies					
531100	General Supplies & Materials	1,193	1,300	1,300	1,300
531104	Protective Supplies	167	500	500	500
531120	Office Supplies	697	600	600	600
531125	Printer/Copier Supplies	1,426	1,700	1,700	1,500
531130	Purchased Uniforms	1,307	1,625	1,625	1,625
531140	Repairs & Mtnce. - Equipment	41	200	200	200
531141	Repairs & Mtnce. - Vehicles	1,517	2,000	2,000	1,500
531270	Gasoline	2,958	4,000	4,000	4,000
531400	Books & Periodicals	24	200	200	200
531600	Small Equipment <$5000	-	500	500	1,700
531601	Computer Equipment	12,616	15,000	15,000	18,250
531700	Miscellaneous Supplies	-	50	50	50
Capital Outlay					
542200	Vehicles	-	27,000	27,000	-
Interfund					
554100	Interfund Allocation - Utilities	10,857	54,312	54,312	56,408
TOTAL	**UTILITIES - ENGINEERING**	**$ 335,643**	**$ 564,618**	**$ 564,618**	**$ 560,702**

UTILITIES - ENGINEERING FOOTNOTES

1 The following employees are included in the Regular Employee Wages

6114175

David Burnett
Michael Burchett
Tod Lankford
Kevin King
Harley Barnett

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 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 ORIGINAL BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 70,016	$ 70,777	$ 70,777	$ 65,799
512100	Group Insurance	26,324	28,840	28,840	29,587
512101	Insurance Deductible Reimb.	530	571	571	588
512200	FICA Contributions	3,611	4,388	4,388	4,080
512300	Medicare	842	1,026	1,026	954
512401	Retirement Plan Employer Contrib.	4,039	4,163	4,163	3,447
512402	Retirement Plan Administrative Costs	213	213	213	195
512700	Workers' Compensation Insurance	129	138	138	150
Purchased & Contracted Services					
522202	Repairs & Mtnce.	12	-	-	-
523101	General Liability Insurance	141	149	149	100
523104	Surety Bonds	15	16	16	16
523109	Cyber Liability Insurance	40	40	40	50
Supplies					
531601	Computer Equipment	-	-	-	2,200
TOTAL	**WORK ORDER DISPATCH**	**$ 105,911**	**$ 110,321**	**$ 110,321**	**$ 107,166**

UTILITIES - WORK ORDER DISPATCH FOOTNOTES

1 The following employees are included in the Regular Employee Wages

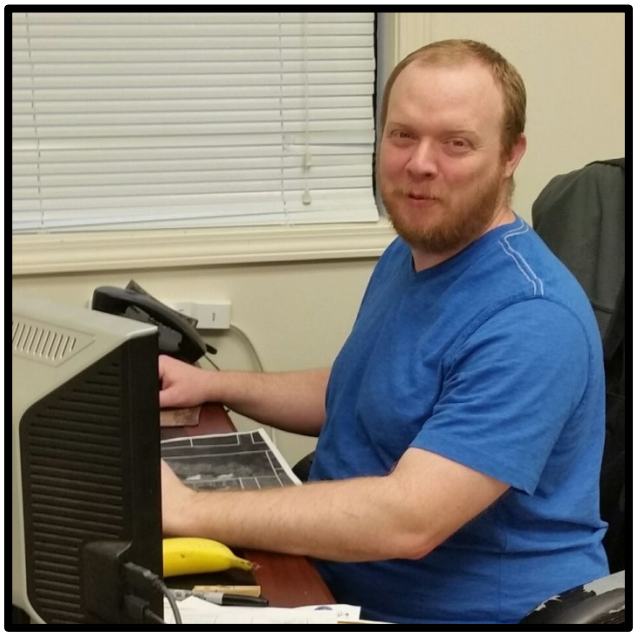
6114176	Rhonda Crider	Brittany Bowling

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 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 ORIGINAL BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 137,443	$ 137,277	$ 137,277	$ 141,395
512100	Group Insurance	26,324	28,840	28,840	29,587
512101	Insurance Deduct. Reimbursement	530	571	571	588
512200	FICA Contributions	8,371	8,551	8,551	8,766
512300	Medicare	1,925	2,000	2,000	2,050
512401	Retirement Plan Employer Contrib.	7,835	8,070	8,070	7,408
512402	Retirement Plan Administrative Costs	412	412	412	419
512700	Workers' Compensation Insurance	244	181	181	314
Purchased & Contracted Services					
521204	Medical Services	40	80	80	80
522201	Repairs & Mtnce. - Vehicles	228	400	400	400
522202	Repairs & Mtnce. - Equipment	4,205	50	50	50
523101	General Liability Insurance	280	293	293	175
523103	Vehicle Insurance	342	343	343	350
523104	Surety Bonds	29	30	30	30
523109	Cyber Liability Insurance	79	80	80	100
523209	Internet Service	918	918	918	918
523600	Dues/Fees	-	200	200	200
523700	Education & Training	150	-	-	-
523800	Licenses	25,000	25,500	25,500	25,000
Supplies					
531120	Office Supplies	-	50	50	50
531125	Printer/Copier Supplies	891	1,000	1,000	1,000
531130	Purchased Uniforms	617	650	650	650
531141	Repairs & Mtnce. - Vehicles	771	1,000	1,000	500
531270	Gasoline	482	750	750	600
531600	Small Equipment<5000	-	-	-	5,000
TOTAL	**GEO INFO SERVICE**	**$ 217,119**	**$ 217,246**	**$ 217,246**	**$ 225,630**

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 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 ORIGINAL BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 140,020	$ 155,436	$ 155,436	$ 161,998
511300	Overtime	194	1,700	1,700	1,700
512100	Group Insurance	26,494	62,583	62,583	34,675
512101	Insurance Deductible Reimb.	94	668	668	688
512200	FICA Contributions	8,340	9,742	9,742	10,149
512300	Medicare	1,897	2,278	2,278	2,374
512401	Retirement Plan Employer Contrib.	7,041	9,156	9,156	8,495
512402	Retirement Plan Administrative Costs	370	468	468	480
512700	Workers' Compensation	259	277	277	299
Purchased & Contracted Services					
521201	Legal & Auditing	78	-	-	-
522001	Linen Services	209	200	200	200
522200	Interdepartmental Services	1,298	1,000	1,000	1,000
522202	Repairs & Mtnce. - Equipment	18	300	300	300
523101	General Liability Insurance	289	285	285	275
523104	Surety Bonds	26	27	27	27
523109	Cyber Liability Insurance	61	61	61	125
523220	Postage	21	100	100	100
523300	Advertising	-	100	100	-
523400	Printing & Binding	952	2,000	2,000	2,000
523500	Travel	3,827	4,000	4,000	2,000
523600	Dues & Fees	2,073	3,500	3,500	2,500
523700	Education & Training	-	1,500	1,500	1,500
Supplies					
531100	General Supplies	485	500	500	500
531120	Office Supplies	1,155	1,000	1,000	2,000
531125	Printer/Copier Supplies	1,073	2,000	2,000	1,000
531130	Purchased Uniforms	245	400	400	400
531300	Food for Meetings	-	100	100	100
531600	Small Equipment <$5000	650	1,200	1,200	1,200
531601	Computer Equipment	918	3,000	3,000	4,000
Capital Outlay					
542400	Computers, Printers & Accessories	-	68,000	68,000	92,000
Interfund					
554100	Interfund Allocation - Utilities	45,743	44,128	44,128	-
TOTAL	**UTILITIES - CUSTOMER SERVICE**	**$ 243,829**	**$ 375,709**	**$ 375,709**	**$ 332,085**

UTILITIES - CUSTOMER SERVICE FOOTNOTES

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

Heather Defoor	Annissa Clark
Rachel Coleman	Judith Arnold - 1/3
Marisha Hunt	

2 Capital Outlay

Computer - MCare NorthStar and Utilization Review module	$ 92,000

METER MAINTENANCE



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 MAINTENANCE

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 ORIGINAL BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 172,417	$ 178,892	$ 178,892	$ 179,015
511300	Overtime	3,409	4,000	4,000	4,000
512100	Group Insurance	60,344	57,738	57,738	44,497
512101	Insurance Deductible Reimbursement	1,324	1,428	1,428	882
512200	FICA Contributions	10,364	11,483	11,483	11,347
512300	Medicare	2,383	2,685	2,685	2,654
512401	Retirement Plan Employer Contrib.	9,944	10,328	10,328	9,115
512402	Retirement Plan Administrative Costs	521	528	528	516
512700	Workers' Compensation Insurance	4,773	13,150	13,150	12,916
Purchased & Contracted Services					
521204	Medical Services	-	200	200	200
522001	Linen Services	182	200	200	200
522200	Interdepartmental Services	-	400	400	400
522201	Repairs & Mtnce. - Vehicles	1,314	2,500	2,500	2,500
522202	Repairs & Mtnce. - Equipment	55,717	56,000	56,000	56,000
523001	Other Purchases	140	150	150	150
523101	General Liability Insurance	526	551	551	350
523103	Vehicle Insurance	2,057	2,288	2,288	2,250
523104	Surety Bonds	38	38	38	38
523109	Cyber Liability Insurance	149	149	149	175
523205	Cell Phone/Radio	2,125	2,127	2,127	2,200
523209	Internet Service	1,451	1,377	1,377	2,200
523300	Advertising	-	150	150	150
523400	Printing & Binding	-	-	-	275
523500	Travel	-	200	200	200
523700	Education & Training	-	400	400	400
523800	License	23	40	40	40
Supplies					
531008	Meters & Accessories	9,495	24,750	24,750	23,000
531100	General Supplies	5,589	8,000	8,000	6,500
531104	Protective/Safety Supplies	-	2,475	2,475	2,475
531120	Office Supplies	380	500	500	700
531125	Printer/Copier Supplies	571	450	450	450
531130	Purchased Uniforms	1,211	2,275	2,275	2,275
531140	Repairs & Mtnce. - Equipment	-	500	500	500
531141	Repairs & Mtnce. - Vehicles	1,636	3,000	3,000	2,000
531231	Electric Service - Other	612	700	700	750
531270	Gasoline	8,422	12,000	12,000	11,000
531300	Food For Meetings	-	100	100	100
531400	Small Equipment <$5000	-	1,500	1,500	1,500
531601	Computer Equipment	-	3,200	3,200	4,000
Capital Outlay					
542200	Vehicles	-	-	-	29,000
Other					
554100	Interfund Allocation - Utilities	10,856	-	-	-
578001	Damages to Other Property	320	-	-	-
TOTAL	**UTILITIES - METER READING**	**$ 368,292**	**$ 406,452**	**$ 406,452**	**$ 416,920**

UTILITIES - METER MAINTENACNE FOOTNOTES

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

Allan Serritt	Carter Glaze
Cody Schild	Micki DeMille
Tommy Ezell	

2 Capital Outlay

Vehicles - F-150 4x4 extended cab truck $ 29,000

BILLING



Manager,
Judith Arnold

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.



Caitlyn Chambers **Supervisor, Melissa Long** **Ceara Williams**

(6114192) UTILITIES - BILLING

		FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 ORIGINAL BUDGET	FY 2022 BUDGET
Personal Services & Employee Benefits					
511100	Regular Employee Wages	$ 136,608	$ 132,692	$ 132,692	$ 133,958
511300	Overtime	50	2,100	2,100	2,100
512100	Group Insurance	43,826	48,019	48,019	49,262
512101	Insurance Deduct. Reimbursement	882	951	951	979
512200	FICA Contributions	7,693	8,357	8,357	8,436
512300	Medicare	1,768	1,954	1,954	2,002
512401	Retirement Plan Employer Contrib.	7,616	7,804	7,804	6,905
512402	Retirement Plan Administrative Costs	398	399	399	391
512700	Workers' Compensation Insurance	226	229	229	299
Purchased & Contracted Services					
522200	Interdepartmental Services	756	650	650	650
522202	Repairs & Mtnce. - Equipment	68,219	71,700	71,700	74,000
523101	General Liability Insurance	534	575	575	350
523104	Surety Bonds	28	29	29	29
523109	Cyber Liability Insurance	156	156	156	185
523220	Postage	106,779	108,000	108,000	110,000
523400	Printing & Binding	34,919	36,000	36,000	36,000
523500	Travel	-	2,000	2,000	2,000
523700	Education & Training	-	600	600	600
Supplies					
531100	General Supplies	45	150	150	150
531120	Office Supplies	189	500	500	600
531125	Printer/Copier Supplies	400	1,200	1,200	1,200
531130	Purchased Uniforms	-	300	300	300
531300	Food for Meetings	-	100	100	100
531600	Small Equipment <$5000	330	1,500	1,500	1,500
531601	Computer Equipment	2,162	2,500	2,500	3,500
Interfund					
554100	Interfund Allocation - Utilities	3,257	-	-	-
TOTAL	**UTILITIES - BILLING**	**$ 416,842**	**$ 428,465**	**$ 428,465**	**$ 435,496**

UTILITIES - BILLING FOOTNOTES

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

Melissa Long	Caitlyn Chambers
Judith Arnold - 1/3	Ceara Williams

INTERNAL SERVICE FUND ADMIN. SERVICE FEES - 2021-2022

Base Amount		
Utility Billing	$	435,496
Customer Service		332,085
Meter Reading		416,920
Tellers		256,200
Engineering		560,702
Finance		739,177
Utility Administration		461,672
Purchasing		150,113
GIS		225,630
Work Order Dispatch		107,166
TOTAL	**$**	**3,685,161**

Crossover to General Fund			
Customer Service	11.4%	Solid Waste	$ 37,816
Utility Billing	11.4%	Solid Waste	49,592
Tellers	11.4%	Solid Waste	29,175
Finance	3% of Govt. Fund	Solid Waste	11,088
Purchasing		General Admin	52,539
GIS	17.0%	General Admin	38,357
Finance	85% of Govt. Fund	General Admin	314,150
Finance	6% of Govt. Fund	Recreation	22,175
Finance	3% of Govt. Fund	Golf-Pro	11,088
Finance	3% of Govt. Fund	Golf-Mtnce.	11,088
TOTAL			**$ 577,068**

1. Water Plant			
Utility Billing	54.1%	$	235,547
Customer Service	54.1%		179,614
Meter Reading	61.5%		256,371
Tellers	54.1%		138,570
Engineering	10.0%		56,070
Utility Administration	5.0%		23,084
Purchasing			15,011
Work Order Dispatch	0.0%		-
GIS	1.0%		2,256
Finance	4.0%		29,567
TOTAL		**$**	**936,091**

2. Water Distribution			
Engineering	40.0%	$	224,281
Utility Administration	20.0%		92,334
Purchasing			27,020
Work Order Dispatch	80.0%		85,733
GIS	25.0%		56,408
Finance	9.0%		66,526
TOTAL		**$**	**552,302**

3. Waste Treatment Plant			
Utility Billing	19.3%	$	83,975
Customer Service	19.3%		64,034
Purchasing			22,517
Work Order Dispatch	0.0%		-
GIS	0.0%		-
Meter Reading	21.9%		91,230
Tellers	19.3%		49,402
Engineering	10.0%		56,070
Utility Administration	5.0%		23,084
Finance	4.0%		29,567
TOTAL		**$**	**419,879**

4. Wastewater Collection			
Engineering	40.0%	$	224,280
Utility Admin.	20.0%		92,334
Purchasing			4,503
Work Order Dispatch	10.0%		10,717
GIS	10.0%		22,563
Finance	9.0%		66,526
TOTAL		**$**	**420,923**

5. Electric Department			
Utility Billing	14.7%	$	63,804
Customer Service	14.7%		48,655
Meter Reading	16.6%		69,319
Tellers	14.7%		37,538
Utility Admin.	45.0%		207,752
Purchasing			21,016
Work Order Dispatch	10.0%		10,717
GIS	15.0%		33,845
Finance	21.0%		155,227
TOTAL		**$**	**647,871**

6. Telecommunications			
Utility Billing	0.5%	$	2,141
Tellers	0.5%		1,260
Utility Admin.	5.0%		23,084
Customer Service	0.5%		1,633
Purchasing			7,506
Work Order Dispatch	0.0%		-
GIS	5.0%		11,282
Finance	3.0%		22,175
TOTAL		**$**	**69,080**

7. Direct Charges to Admin. Departments			
Engineering - GIS	25.0%		56,407
Utility Admin. - GIS	2.0%		4,513
TOTAL		**$**	**60,919**

INTERNAL SERVICE FUND ADMINISTRATIVE SERVICE FEES -
Background Information 2021-2022

Utility Billing & Tellers (Based on customers)			
Water Treatment Plant	54.1%	$	20,604
Waste Treatment Plant	19.3%		7,332
Electric (includes Demand, etc.)	14.7%		5,571
Solid Waste	11.4%		4,330
Telecommunications	0.5%		187
TOTAL	**100.0%**	**$**	**38,024**

Customer Service (Based on customers)	
Water Treatment Plant	54.1%
Waste Treatment Plant	19.3%
Electric (includes Demand, etc.)	14.7%
Solid Waste	11.4%
Telecommunications	0.5%
TOTAL	**100.0%**

Meter Reading (Based on Water/Sewer/Electric customers)			
Water Treatment Plant	61.5%	$	20,604
Waste Plant (reduced - no meters)	21.9%		7,332
Electric (include Demand/other)	16.6%		5,571
TOTAL	**100.0%**	**$**	**33,507**

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

Finance Dept. (Based on estimated time)	
Water Treatment Plant	4.0%
Waste Treatment Plant	4.0%
Water Distribution Maintenance	9.0%
Wastewater Collection Maintenance	9.0%
Electric	21.0%
Telecommunications	3.0%
General Admin.	50.0%
TOTAL	**100.0%**

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.	35.0%		$ 52,540
Water Treatment Plant	10.0%		15,011
Water Distribution Maintenance	18.0%		27,020
Waste Treatment Plant	15.0%		22,517
Wastewater Collection Maintenance	3.0%		4,503
Electric	14.0%		21,016
Telecommunications	5.0%		7,506
TOTAL	100.0%		**$ 150,113**

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)		
Water Distribution Maintenance		80.0%
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%**

2022 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
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	5,166,764	1,029,266	4.96	6,938
2020	4,981,445	31,509	5,012,954	942,882	5.28	7,161

Water Fee History

Fiscal Year	Billed Dollars	1000 Gallons	Dollars Per 1000 Gal. (Averaging Minimum & inside/outside rates)	Average Customers
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
2020	12,813,075	2,861,859	4.48	20,157

Electric Fee History

Fiscal Year	Billed Dollars	Consumption in kWh	Average kWh in cents	Customers
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
2020	26,552,740	353,976,328	7.50	5,396

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
2023-2027

Year	Wastewater	Water	Electric	Telecom	Utility Admin	Engineering	GIS	Totals
FY 2023	$ 781,000	$ 1,003,000	$ 1,217,000.00	$ 25,000	$ 30,000	$ 9,000	$ 20,000	$ 3,085,000
FY 2024	819,500	1,589,450	1,138,000	225,000	25,000	25,000	-	3,821,950
FY 2025	1,239,000	2,433,000	745,000	50,000	5,000	80,000	-	4,552,000
FY 2026	591,000	2,434,000	290,000	50,000	27,000	28,000	-	3,420,000
FY 2027	419,000	1,503,000	674,500	160,000	58,000	17,000	-	2,831,500
Totals	**$ 3,849,500**	**$ 8,962,450**	**$ 4,064,500**	**$ 510,000**	**$ 145,000**	**$ 159,000**	**$ 20,000**	**$ 17,710,450**

Wastewater Treatment System
Five Year Capital Plan
2023-2027

Year	Item	Cost	Funding Source
2022-2023	Industrial pretreatment	$ 40,000	Operating revenues
	Secondary lift screw pump	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
	Golf Cart	15,500	Operating revenues
	TOTAL	**355,500**	
2024-2025	Industrial pretreatment	40,000	Operating revenues
	Lab Rehabilitation/Maintenance Building	200,000	Operating revenues
	Sludge pumps for belt presses	80,000	Operating revenues
	TOTAL	**320,000**	
2025-2026	Industrial pretreatment	40,000	Operating revenues
	Belt Press	350,000	Operating revenues
	TOTAL	**390,000**	
2026-2027	Industrial pretreatment	40,000	Operating revenues
	Upgrades to Belt Press Building	150,000	Operating revenues
	TOTAL	**190,000**	
	TOTAL FOR WASTE WATER TREATMENT	**$ 1,443,500**	

Wastewater Collection System
Five Year Capital Plan
2023-2027

Year	Item	Cost	Funding Source
2022-2023	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**	
2023-2024	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**	
2024-2025	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**	
2025-2026	F-350 4x4 truck with utility body	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**	
2026-2027	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	**$ 3,849,500**	

Water Treatment System
Five Year Capital Plan
2023-2027

Year	Item	Cost	Funding Source
2022-2023	Mauldin Rd. high service pump replacement	$ 125,000	Operating revenues
	Tank inspections in distribution system	25,000	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	**445,000**	
2023-2024	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
	Raw water pump at Coosawattee intake	125,000	Operating revenues
	Computer/programming/upgrades/replacement	30,000	Operating revenues
	TOTAL	**555,000**	
2024-2025	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**	
2025-2026	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**	
2026-2027	Renovate or replace well 3 or 4 pump	200,000	Operating revenues
	Renovate or rebuild #4 and #5 high service pumps at Brittany Drive	100,000	Operating revenues
	F-150 pickup truck for Mauldin Rd.	30,000	Operating revenues
	TOTAL	**330,000**	
	TOTAL FOR TREATMENT SYSTEM	**$ 3,330,000**	

Water Distribution System
Five Year Capital Plan
2023-2027

Year	Item	Cost	Funding Source
2022-2023	F-750 Dump Truck	$ 76,000	Operating Revenues
	F-650 Service Truck w/ Utility body	70,000	Operating Revenues
	F-150 4X4 extended Cab truck	30,000	Operating Revenues
	Equipment Trailer	12,000	Operating Revenues
	Vibratory Roller for compacting Ditches	30,000	Operating Revenues
	Project 170 - System upgrades of 2", 4", 6", 8" water mains	170,000	Operating Revenues
	Project 142 - 2" Galv. Line replacements	170,000	Operating Revenues
	TOTAL	**558,000**	
2023-2024	F-650 Service Truck w/ Utility body	70,000	Operating Revenues
	F-750 Dump Truck	76,000	Operating Revenues
	1/3 of the cost for Trackhoe replacement	65,000	Operating Revenues
	Equipment Trailer	12,000	Operating Revenues
	Project 170 - System upgrades for 2", 4", 6", 8" water mains	170,000	Operating Revenues
	Project 142 - 2" Galv. Line replacements	170,000	Operating Revenues
	Cast iron line replacement -College St., Line St., Pisgah Way, Newtown Creek, Dan Cheri, Cherry, Louise Ave.	471,450	Operating Revenues
	TOTAL	**1,034,450**	
2024-2025	F-650 Service Truck w/ Utility body	70,000	Operating Revenues
	F-750 Dump Truck	76,000	Operating Revenues
	F-250 4X4 extended Cab truck (1/2 of cost)	17,000	Operating Revenues
	Air Compressor w/piercing tool	25,000	Operating Revenues
	Project 170 - System upgrades for 2", 4", 6", 8" water mains	170,000	Operating Revenues
	Project 142 - 2" Galv. Line replacements	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, Hwy. 53,	690,000	Operating Revenues
	TOTAL	**1,648,000**	
2025-2026	F-650 Service Truck w/ Utility body	70,000	Operating Revenues
	F-750 Dump Truck	76,000	Operating Revenues
	Equipment Trailer	13,000	Operating Revenues
	Project 170 - System upgrades for 2", 4", 6", 8" water mains	180,000	Operating Revenues
	Project 142 - 2" Galv. Line replacements	180,000	Operating Revenues
	Cast Iron line replacements - Hwy. 41 North of Hwy. 136	700,000	Operating Revenues
	TOTAL	**1,219,000**	
2026-2027	F-650 Service Truck w/ Utility body	72,000	Operating Revenues
	F-750 Dump Truck	78,000	Operating Revenues
	2 - Water main locators	13,000	Operating Revenues
	Project 170 - System upgrades for 2", 4", 6", 8" water mains	180,000	Operating Revenues
	Project 142 - 2" Galv. Line replacements	180,000	Operating Revenues
	Cast Iron line replacements -Lovers Lane, Dews Pond Rd.	650,000	Operating Revenues
	TOTAL	**1,173,000**	
	TOTAL OF WATER DISTRIBUTION SYSTEM	**5,632,450**	
	GRAND TOTAL	**$ 8,962,450**	

Electric
Five Year Capital Plan
2023-2027

Year	Item	Cost	Funding Source
2022-2023	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	150,000	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
	Upgrade security system	12,000	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
	Emergency Light Tower with generator	35,000	Operating revenues
	Equipment, inventory and storage expansion - buildings	100,000	Operating revenues
	SPCC environmental project at various plants	165,000	Operating revenues
	TOTAL	**1,217,000**	
2023-2024	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
	Replace deteriorating outside concentric neutral underground cable at 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	95,000	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	**1,138,000**	
2024-2025	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 environmental project	45,000	Operating revenues
	TOTAL	**745,000**	
2025-2026	#4 Substation tie in new feeder bay. (1200 at $20/foot)	85,000	Operating revenues
	Replace HID with LED lighting fixtures	150,000	Operating revenues
	Standard pickup truck	40,000	Operating revenues
	Lot improvements	15,000	Operating revenues
	TOTAL	**290,000**	
2026-2027	Curtis Pkwy. - Meadowbrook to Peters St. on double circuit. 6730'	175,000	Operating revenues
	River St. from Moss Pkwy. to Oothacalooga St. on double circuit. 2290'	47,000	Operating revenues
	Replace HID with LED lighting fixtures	150,000	Operating revenues
	Portable generator for disaster recovery	200,000	Operating revenues
	Telecom building expansion (1,500 sq. ' at 35)	52,500	Operating revenues
	Lot improvements - paving	50,000	Operating revenues
	TOTAL	**674,500**	Operating revenues
	GRAND TOTAL	**$ 4,064,500**	

Telecommunications
Five Year Capital Plan
2023-2027

Year	Item	Cost	Funding Source
2022-2023	Fiber Buildout	$ 25,000	Operating revenues
	TOTAL	**25,000**	
2023-2024	Replace phone system	200,000	Operating revenues
	Fiber Buildout	25,000	Operating revenues
	TOTAL	**225,000**	
2024-2025	Fiber Buildout	50,000	Operating revenues
	TOTAL	**50,000**	
2025-2026	Fiber Buildout	50,000	Operating revenues
	TOTAL	**50,000**	
2026-2027	New Bucket Truck	110,000	Operating revenues
	Fiber Buildout	50,000	Operating revenues
	TOTAL	**160,000**	
	GRAND TOTAL	**$ 510,000**	

Utility Systems Administration
Five Year Capital Plan
2023-2027

Year	Item	Cost	Funding Source
2022-2023	Drive-by meter reader	$ 30,000	Operating revenues
	TOTAL	**30,000**	
2023-2024	Meter reader truck	25,000	Operating revenues
	TOTAL	**25,000**	
2024-2025	Copier	5,000	Operating revenues
	TOTAL	**5,000**	
2025-2026	Meter reader truck	27,000	Operating revenues
	TOTAL	**27,000**	
2026-2027	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
2023-2027

Year	Item	Cost	Funding Source
2022-2023	Sewer service camera	$ 9,000	Operating Revenues
	TOTAL	**9,000**	
2023-2024	GPS Rover Unit	25,000	Operating Revenues
	TOTAL	**25,000**	
2024-2025	Sewer camera system	80,000	Operating Revenues
	TOTAL	**80,000**	
2025-2026	Vehicle	28,000	Operating Revenues
	TOTAL	**28,000**	
2026-2027	Scanner and plotter - large format	17,000	Operating revenues
	TOTAL	**17,000**	
	GRAND TOTAL	**$ 159,000**	

GIS
Five Year Capital Plan
2023-2027

Year	Item	Cost	Funding Source
2022-2023	New server	$ 20,000	Operating revenues
	TOTAL	**20,000**	
2023-2024	n/a	-	
	TOTAL	**-**	
2024-2025	n/a		
	TOTAL	**-**	
2025-2026	n/a	-	
	TOTAL	**-**	
2026-2027	n/a		
	TOTAL	**-**	
	GRAND TOTAL	**$ 20,000**	