



**CITY COUNCIL MEETING
JANUARY 24, 2022- 7:00 PM
109 SOUTH KING STREET
DEPOT COMMUNITY ROOM**

MINUTES

PRESENT: **James F. Palmer, Mayor**
Ray Mitchell Denmon, Councilman
Al Edwards, Mayor Pro Tem
Ed Moyer, Councilman

ALSO: Paul Worley, City Administrator; Larry Vickery, Utilities Administrator; Kyle Ellis, Assistant Utilities Administrator; Sharon Nelson, City Clerk; George Govignon, City Attorney; Lenny Nesbitt, Fire Chief; Terry Mills, Deputy Chief; and Tony Pyle, Police Chief.

1. **Council Meeting Called to Order**

Welcome

Mayor Palmer called the meeting to order and welcomed everyone in attendance.

Invocation

Utilities Administrator Vickery gave the invocation.

2. **Pledge of Allegiance**

Mayor Palmer led the group in the Pledge of Allegiance to the United States Flag.

3. **Amendment or Approval of Proposed Agenda**

Mayor Pro Tem Edwards made a motion to approve the January 24, 2022 agenda as presented. Councilman Moyer gave a second with all voting aye. Motion approved.

4. **Amendment or Approval of Minutes**

Mayor Pro Tem Edwards made a motion to approve the minutes of the City Council meeting of January 10, 2022. Councilman Denmon gave a second with all voting aye. Motion approved.

5. **Mayor's Comments**

None

6. **Public Hearing and Comments**

None

7. **Old Business**

- A. Mayor Palmer gave the second reading of an annexation and zoning request from County R-4 to R-1, for 5 acres at a location of 931 & 921 Dews Pond Road (GC53-002), by Ron Dobbs. The Zoning Advisory Board meeting will be held February 10th and the public hearing on February 14th.

8. **New Business**

- A. Mayor Palmer read a request by the Downtown Development Authority requesting closings in connection with the Annual BBQ Boogie & Blues Special Event and Baxter/Dean Runway Show. The professional BBQ competitors will be in downtown to set up for the competition on Thursday, April 28, 2022. This will require that the short block of King Street between Court Street and Oothcalooga Street be limited access only. This block will remain closed until Saturday, April 30th at 9:00pm. In addition to this short block closure, they request the section of Park Avenue from Harlen Street to Oothcalooga Street be closed/limited access only from Friday afternoon at 2:00pm until Saturday at 7:00pm. Permission is also requested to completely close the section of Court Street from King Street to Wall Street on Friday, April 29th from 3:00pm until 7:00pm Saturday, April 30th. Mayor Pro Tem Edwards made a motion to approve the road closure request pending GDOT approval. Councilman Denmon gave a second with all voting aye. Motion approved.
- B. Mayor Palmer called for a motion to approve/amend the budget calendar for Fiscal Year 2022-2023. Councilman Denmon made a motion to approve the budget calendar as presented. Mayor Pro Tem Edwards gave a second with all voting aye. Motion approved.
- C. Mayor Palmer gave the floor to City Administrator Worley for submission of the Fiscal Year 2021 Financial Audit. City Administrator Worley reviewed the FY2021 audit with council members noting that the City had a very good year. He thanked the Finance Department for their hard work in obtaining a clean audit opinion from R. M. Dobbs and Company. He informed those present that the full audit is available for review on the city website @ cityofcalhoun-ga.com under the finance department tab (copy attached). Mayor Pro Tem Edwards made a motion to approve the FY2021 audit as presented. Councilman Moyer gave a second with all voting aye. Motion approved.
- D. Mayor Palmer gave the floor to City Administrator Worley for submission of first quarter 2022 financials. City Administrator Worley reviewed the reports stating that Local Option Sales Tax ended the quarter with a \$1,016,801 increase, resulting in 34% of annually budgeted revenues. He expressed his excitement to see second quarter financials as they should include tax revenues derived from the new Buc-ees' located on Union Grove Road. Overall revenues exceeded expenditures by \$209,127. The Golf fund ended the quarter with \$245,953 in expenditures (24% of budget), leaving excess revenues of \$118,861 for the quarter. The Water and Sewer

Department ended the quarter with a net income of \$2,333,256 and Electric \$641,949. The City had an exceptional first quarter (copy attached). Mayor Pro Tem Edwards made a motion to approve the first quarter financials as presented. Councilman Moyer gave a second with all voting aye. Motion approved.

- E. Mayor Palmer read a 2022 beer and wine package renewal for 1133 Enterprise, Inc. Mayor Pro Tem Edwards made a motion to approve the alcohol renewal. Councilman Denmon gave a second with all voting aye. Motion approved.

9. Other Written Items Not on the Agenda

10. Work Reports

A. Paul Worley, City Administrator

1) City Administrator Worley presented a recommendation for alternate retirement options for all certified public safety employees (does not include clerical positions). The plan would allow for full retirement at age 60 with 25 years of service. The proposed new Public Safety early retirement reduction table is as follows:

- Age 60 100%
- Age 59 94%
- Age 58 88%
- Age 57 82%
- Age 56 76%
- Age 55 70%

Mayor Pro Tem Edwards made a motion to accept the recommendation of City Administrator Worley and approve the new Public Safety retirement options. Councilman Moyer gave a second with all voting aye. Motion approved.

City Administrator Worley stated that he would notify GMA and when codifications were complete they will be brought before Council for approval.

2) City Administrator Worley reviewed the December general cash reports noting that general fund checking ended the month with a balance of \$5,930,196 compared to \$4.1 million in November. This is due to increased property tax collections in December. He also noted that the revolving loan fund had a balance of \$389,418; however, we do have a couple of businesses interested in revolving loans.

- B. Larry Vickery, Utilities Administrator reviewed the December utilities cash reports noting that total operating revenues were \$5,346,093, total savings and reserves were \$4,273,327, for a grand total of \$9,619,420. Councilman Denmon made a motion to approve the December utilities cash report. Mayor Pro Tem Edwards gave a second with all voting aye. Motion approved.

- C. George Govignon, City Attorney had nothing to report.

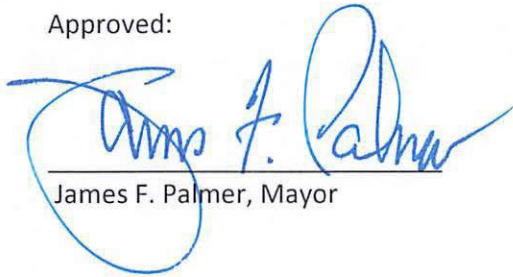
11. Motion to move to Executive Session, if needed

12. Motion to return to General Session

13. Motion to Adjourn

There being no further business to come before the Council, Councilman Moyer made a motion to adjourn. Councilman Denmon gave a second with all voting aye. The motion was approved and the meeting adjourned at 7:16 pm.

Approved:

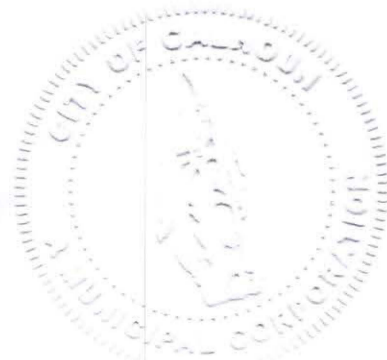


James F. Palmer, Mayor

Submitted:



Sharon Nelson, City Clerk



Net Change in Fund Balance

FY 2021 FY 2020 FY 2019

General Fund 4,612,810 1,377,926 1,497,346

These revenues primarily provided the excess:

Property taxes	\$ 573,340
Sales taxes	1,110,969
Other taxes	256,873
Licenses & permits	285,794
Investment earnings	435,695
Intergovernmental - primarily CARES funding	<u>978,459</u>
	<u>3,641,130</u>

Reductions in these expenditures contributed also:

Mayor & Council	287,067
Human Resources	78,994
Police	272,981
Fire	92,485
Streets	117,409
Regulatory inspections & enforcement	<u>43,341</u>
	<u>892,277</u>
	<u>\$ 4,533,407</u>

Some of the items the contingency funds provided:

Fire equipment: Aeroclave decontamination, battery power extrication, reporting software, 5 SCBA's & hose	\$ 106,323
Remodeling of City Hall	33,295
Recreation equipment: Mower, utility vehicle & trailer	19,969
Community Development HVAC duct work/HVAC	19,450
Community Development vehicle	26,821
Fuel Depot repairs and exterior paint	14,187
50% match on Library LED lighting	12,000
Police equipment: 7 CID computers, 28 Phaser battery packs 4 patrol car computers & Courtware for patrol	32,585
Cemetery equipment: Two zero turn mowers	20,000
Depot HVAC replacement	<u>16,000</u>
	<u>\$ 300,630</u>

General Fund

We were also able to move an additional \$1.1M to restricted funds at year end. \$200k for the Police Complex & furniture, \$200k for Police & Fire radios to be funded from the CARES funds & \$700k for the Records Retention building.

Recreation Fund

\$ 217,307 \$ (124,119) \$ 210,229

We utilized the \$100k trail donation made in FY 2019 in FY 2020, which resulted in a loss in that year. The current year has seen increased participation and our bottom line looks comparable to pre-covid.

Solid Waste Fund

\$ 183,344 \$ 155,978 \$ (86,791)

FY21 reflects the additional revenue provided from the small rate increase and the increase in the additional can fee. There were a couple of differences between FY20 & FY19. One is that we did not have a change in our landfill closure costs in FY 2020. They are re-evaluated about every 2-3 years and that was a \$110k expense in FY19. The other is that we had a transfer in from SPLOST of a brush truck in FY20 that shows as revenue, but the truck will be depreciated, so only a small portion shows up as an expense in this year.

Golf Fund

\$ 236,231 \$ 167,418 \$ 118,112

The Golf Course has increased in net income over the prior year in both of these years, while decreasing the amount of transfer in from the General Fund by \$15k in FY20 and an additional \$37k in FY21. We continue to maintain expenses while play on the course increases.

Water & Sewer Fund

\$ 4,990,356 \$ 4,315,119 \$ 4,283,248

The Water fund has maintained the level of expenses, while reflecting the 3% rate increase in water and sewer in income and continuing to set aside \$90k per month in 3% restricted funds and a total of \$1,053,532 in 14% restricted funds.

Electric Fund

\$ 1,533,785 \$ 3,584,669 \$ 2,796,830

The City and MEAG investments did very well in FY20, netting approximately \$1.5M, however, this essentially went to zero in FY21. We also experienced an increased cost in supplies over charges for services of \$347k.

Telecom Fund

\$ 458,498 \$ 354,524 \$ 342,139

In FY21, Telecom had a transfer in from SPLOST of \$221k to purchase equipment that was capitalized and will be depreciated. This inflates income somewhat.

Historical:

General fund comparison to 10 years ago -

	FY 2021	FY 2011	Increase
Property taxes	\$ 3,060,540	\$ 1,250,797	\$ 1,809,743
Sales taxes	4,010,969	2,102,232	1,908,737
Investment earnings	531,496	30,279	501,217
	<u>\$ 7,603,005</u>	<u>\$ 3,383,308</u>	<u>\$ 4,219,697</u>

Expenditures -

General administration	\$ 1,149,350	\$ 927,518	\$ 221,832
Judicial	332,823	364,090	(31,267)
Public Safety	7,997,948	6,193,271	1,804,677
Public Works	2,765,315	1,763,779	1,001,536
Health/Welfare/Culture & Recreation	258,769	370,404	(111,635)
Housing & Economic Development	761,743	582,429	179,314
	<u>\$13,265,948</u>	<u>\$ 10,201,491</u>	<u>\$ 3,064,457</u>

Golf Revenues	\$ 841,913	\$ 750,205	\$ 91,708
Transfers In - General & County revenues	243,599	-	243,599
Golf Expenses	(849,281)	(1,004,562)	155,281
	<u>\$ 236,231</u>	<u>\$ (254,357)</u>	<u>\$ 490,588</u>

Water & Sewer Revenues	\$21,524,074	\$ 14,517,194	\$ 7,006,880
Water & Sewer Expenses	(16,533,718)	(10,907,497)	(5,626,221)
	<u>\$ 4,990,356</u>	<u>\$ 3,609,697</u>	<u>\$ 1,380,659</u>

Electric Revenues	\$30,040,225	\$ 33,964,741	\$ (3,924,516)
Electric Expenses	(28,516,740)	(32,430,956)	3,914,216
	<u>\$ 1,523,485</u>	<u>\$ 1,533,785</u>	<u>\$ (10,300)</u>

Notes on 1st Qtr. 2022 Financial Statements -

General:

- 1 Local Option Sales Tax - This was budgeted conservatively for FY22 and is actually outperforming FY21 by 5% with no effect from Buc-ee's in this quarter.
- 2 Licenses & Permits Revenue - Building Permits are already at 84% of budget, which is \$117k more than anticipated at this point. Grading Permits are at 217% of budget, representing \$8k more than expected at this date. We do not start collecting most of our licenses until next quarter.
- 3 Charges for Services - The City has collected \$4k for Background Check Fees that were unbudgeted. Qualifying fees are fully collected and cemetery sales are up as well.
- 4 Fines & Forfeitures - We continue to see reduced fine revenue. We do have to maintain only a certain number of people in the courtroom, which limits the cases scheduled each week and per the court, the number of tickets coming through has been declining.
- 5 Other Revenue - This is the first year that registration for BBQ Boogie & Blues has been handled by the City.
- 6 Mayor & Council - Contingency funds have not been utilized.
- 7 Human Resources - This budget has room for growth as our current staff gains experience.
- 8 Welfare Related - The contributions to the Child Abuse Council and the Winner's Club were paid in full this quarter.
- 9 Downtown Development - BBQ, Boogie & Blues expenditures are included.
- 10 Fire Stations & Buildings, Traffic Engineering and Parks/ Beautification - These departments expenditures are not pro rata. We usually do a large project for the Fire Stations, asphalt is bought in one large sum for Traffic and trees are purchased in the spring for Parks/Beautification.
- 11 Sale of Assets - This is the sale of Idora Park. It was recorded and deferred last year and when the proceeds were collected this September, it was reflected in revenue.
- 12 Transfers In - Hotel/Motel revenues have been greater than expected, therefore the City's portion has been larger.
- 13 Investments - Investments continue to reflect losses to market, however no actual loss will be sustained. This is true for all funds.

Special Funds:

- 1 Confiscated Assets - We continue to have the issue of our cases not going to court, thus no revenues. COVID has thrown the court schedules very behind and they are prioritizing. December of 2019 was our last receipt of funds from a case. In expenditures, a vehicle was purchased first quarter.
- 2 ARPA - We have only recognized the portion of the ARPA funds received that we have expended. The remaining portion is in deferred revenue.
- 3 Hotel-Motel - We budgeted very conservatively, not knowing what course COVID was going to take. Revenue generation is currently exceeding pre-pandemic levels and we are currently looking at possibly a record year for Hotel-Motel.
- 4 2018 SPLOST - Revenues are on track, we just budgeted to need quite a bit of prior year fund balance due to the building of the Police Complex and that has not been necessary yet.
- 5 SPLOST Debt Service Schools - The ELOST collections are higher than projected.
- 6 Golf - Green fees & Cart fees are both higher than projected.

Water/Sewer:

- 1 Cost Recovery/Installation - This is usually budgeted conservatively and we have continued to experience growth.
- 2 Interest & Principal Expense - We do not pay the interest on our bonds until December and the principal until June.
- 3 Capital Expense - Three of our larger projects are on hold, due to waiting on a notice to proceed from DOT and waiting to determine if we are going to proceed in that direction on the other two. Our 2" Galvanized Line Contractor project likely won't have any activity this year, since we are having to utilize the contractor continually to handle connections for developer and industrial projects due to the growth we are experiencing. The Eastside Sewer project came in at about 60% of the budgeted amount, so it is progressing nicely, but appears under budget.
- 4 Grant Proceeds - This is primarily the grant for Brittany Drive standby generators and we finally received notice that we were denied this application.

Electric:

- 1 Pole Rental - This is collected in January each year.
- 2 Miscellaneous Income - This includes the sale of scrap metal.
- 3 Personal Services - Overtime is already \$30k over budget, or at 151%, but we have received substantial amounts including in revenues for reimbursements for storm duty.
- 4 Capital Expense - A bucket truck was purchased in first quarter.

Utility ISF

- 1 Transfers In - ARPA funds were transferred in to all proprietary funds to cover the bonuses given. The bonuses given in governmental funds were recorded in the ARPA fund, which is a governmental fund. This mirrors the way that SPLOST expenditures are recorded.

City of Calhoun

General Fund

Budget to Actual Report - Modified Accrual Basis

For the Three Months Ended September 30, 2021

Revenues	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	% USED
Property Tax & Intangibles	\$ (2,979,200)	\$ (2,979,200)	\$ (208,479)	7%
Franchise Tax	(1,952,609)	(1,952,609)	(537,187)	28%
Local Option Sales Tax	(2,950,000)	(2,950,000)	(1,016,801)	34%
Excise Taxes	(3,106,000)	(3,106,000)	(716,164)	23%
Licenses & Permits	(460,200)	(460,200)	(207,679)	45%
Intergovernmental	(543,670)	(543,670)	(130,071)	24%
Charges for Services	(323,333)	(323,333)	(103,145)	32%
Fines and Forfeitures	(332,149)	(332,149)	(54,944)	17%
Rents/ Royalties	(3,141,266)	(3,141,266)	(857,177)	27%
Other Revenues	(12,500)	(12,500)	(34,212)	274%
Total Revenues	<u>(15,800,927)</u>	<u>(15,800,927)</u>	<u>(3,865,860)</u>	24%
Expenditures				
Mayor and Council	757,656	757,656	60,979	8%
Elections	2,800	2,800	-	0%
City Administrator	939,955	939,955	250,894	27%
Tax Administrator	87,880	87,880	19,642	22%
General Teller	67,741	67,741	15,801	23%
Human Resources	165,860	165,860	28,974	17%
Risk Management	4,300	4,300	23	1%
General Admin	<u>2,026,192</u>	<u>2,026,192</u>	<u>376,313</u>	19%
Municipal Court	346,127	346,127	82,376	24%
Custody of Prisoners	15,500	15,500	1,664	11%
Court Services	<u>361,627</u>	<u>361,627</u>	<u>84,040</u>	23%
Welfare Related	64,848	64,848	19,329	30%
Auditorium	113	113	39	35%
Depot	24,319	24,319	5,224	21%
Community Center	8,230	8,230	1,596	19%
Library	154,815	154,815	38,220	25%
Community Services	<u>252,325</u>	<u>252,325</u>	<u>64,408</u>	26%
Regulatory Inspections and Enforcement	490,416	490,416	95,990	20%
Downtown Development	117,106	117,106	47,829	41%
Airport	280,116	280,116	67,534	24%
Community Development	<u>887,638</u>	<u>887,638</u>	<u>211,353</u>	24%
Police Administration	433,879	433,879	108,551	25%
Detectives	598,019	598,019	159,966	27%
Patrol	3,313,149	3,313,149	685,331	21%
Special Operations	376,168	376,168	74,782	20%
Police Department	<u>4,721,215</u>	<u>4,721,215</u>	<u>1,028,630</u>	22%

	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	% USED
General Fund				
Fire Administration	270,719	270,719	65,455	24%
Firefighting	3,184,734	3,184,734	778,939	24%
Fire Inspection	176,865	176,865	36,676	21%
Fire Training Center	107,262	107,262	26,574	25%
Fire Stations and Buildings	94,007	94,007	4,717	5%
Fire Department	<u>3,833,587</u>	<u>3,833,587</u>	<u>912,362</u>	24%
Animal Control Admin.	78,418	78,418	18,261	23%
Animal Control	96,999	96,999	23,165	24%
Highways & Streets Admin.	139,118	139,118	34,309	25%
Highways & Streets	1,209,088	1,209,088	264,852	22%
Street Cleaning	89,319	89,319	20,687	23%
Street Lighting	267,810	267,810	53,541	20%
Traffic Engineering	490,596	490,596	379,934	77%
Maintenance and Parks	509,180	509,180	114,024	22%
Cemetery	260,589	260,589	70,854	27%
Parks Beautification	4,902	4,902	0	0%
Public Works	<u>3,146,019</u>	<u>3,146,019</u>	<u>979,628</u>	31%
Total Expenditures	<u>15,228,603</u>	<u>15,228,603</u>	<u>3,656,733</u>	24%
Excess of Revenues (Over) Under Expenditures	(572,324)	(572,324)	(209,127)	
Other Financing Sources (Uses)				
Sale of Assets	-	-	(653,625)	-
Investment Income / Loss	(107,000)	(107,000)	9,515	-9%
Transfer in	(299,312)	(299,312)	(156,206)	52%
Transfer out	978,636	978,636	249,335	25%
Total Other Financing Sources (Uses)	<u>572,324</u>	<u>572,324</u>	<u>(550,980)</u>	-96%
Net Increase in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (760,108)</u>	

City of Calhoun
Budget to Actual Report- Modified Accrual Basis
Special Funds - General Government
For the Three Months Ended September 30, 2021

SPECIAL FUNDS	BUDGET	ACTUAL REVENUES	% USED	ACTUAL EXPENDI- TURES/ EXPENSES	% USED	NET CHANGE IN FUND BALANCE/ NET (INCOME) LOSS
UDAG	\$ (53,525)	\$ (12,307)	23%	\$ 2,500	5%	\$ (9,807)
Confiscated Assets	(10,000)	-	0%	16,800	168%	16,800
American Recovery	-	(593,335)		593,785		449
Hotel-Motel	(688,500)	(279,882)	41%	279,882	41%	-
Recreation	(1,369,280)	(371,251)	27%	338,557	25%	(32,694)
Program Revenues	(585,060)	(160,894)	28%			
Gen. & Hotel/Motel Transf.	(784,220)	(210,357)	27%			
SPLOST 2018	(6,097,585)	(469,390)	8%	1,257,481	21%	788,091
SPLOST Debt Svc. - Schools	(3,972,494)	(1,627,183)	41%	741,338	19%	(885,846)
Golf Fund	(1,014,433)	(364,814)	36%	245,953	24%	(118,861)
Solid Waste	(937,053)	(234,841)	25%	186,671	20%	(48,171)
School Tax	-	-		-		-
Municipal Court	(515,000)	(83,454)	16%	83,454	16%	-
Totals	\$ (14,657,870)	\$ (4,036,456)		\$ 3,746,419		\$ (290,039)

City of Calhoun
WATER & SEWER DEPARTMENT
 Budget to Actual Report - Modified Accrual Basis
 For the Three Months Ended September 30, 2021

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Sales	\$ (19,197,882)	\$ (5,172,873)	27%
Cost Recovery/Install	(920,000)	(667,774)	73%
Late Penalties	(180,000)	(46,172)	26%
Permits / Fees / Fines	(135,000)	(52,637)	39%
Sprinkler Charges	(395,000)	(107,559)	27%
Other	(208,213)	(31,102)	15%
Total Operating Revenues	<u>(21,036,095)</u>	<u>(6,078,118)</u>	29%
OPERATING EXPENSES			
Personal Services	4,211,967	1,140,125	27%
Contractual Services	2,813,070	687,236	24%
Supplies	4,306,061	972,055	23%
Other	3,026,000	616,324	20%
Total Operating Expenses	<u>14,357,098</u>	<u>3,415,740</u>	24%
Net Operating Income	(6,678,997)	(2,662,377)	
NON-OPERATING REVENUES & EXPENSES:			
Investment Income / Loss	(119,421)	8,730	-7%
Interest Expense	230,161	34,009	15%
Principal Expense	1,792,607	148,887	8%
Capital Expense	7,655,119	266,076	3%
Transfers Out	2,743,065	656,166	24%
Transfers In	(5,110,539)	(784,748)	15%
Grant Proceeds	(511,995)	-	0%
Total Non-operating Revenues & Expenses	<u>6,678,997</u>	<u>329,121</u>	5%
NET INCOME	<u>\$ -</u>	<u>\$ (2,333,256)</u>	

City of Calhoun
ELECTRIC FUND
 Budget to Actual Report - Modified Accrual Basis
 For the Three Months Ended September 30, 2021

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Sales	\$ (33,664,475)	\$ (10,099,036)	30%
MEAG Year End Settlement	(300,000)	-	0%
Rent/Other	(24,200)	(4,950)	20%
Late Penalties	(140,000)	(46,213)	33%
Pole Rental	(100,000)	(9,594)	10%
Miscellaneous	(45,400)	(23,900)	53%
Total Operating Revenues	<u>(34,274,075)</u>	<u>(10,183,693)</u>	30%
OPERATING EXPENSES			
Personal Services	1,809,743	535,814	30%
Contractual Services	3,590,572	910,382	25%
Supplies	27,628,100	7,791,436	28%
Other	735,745	171,306	23%
Total Operating Expenses	<u>33,764,160</u>	<u>9,408,938</u>	28%
Net Operating Income	(509,915)	(774,756)	
NON-OPERATING REVENUES & EXPENSES:			
Investment Income / Loss	(144,056)	(6,586)	5%
Interest Revenue Interfund	(8,470)	(2,215)	26%
Capital Expense	485,000	205,933	42%
Meag Trust Account	(123,000)	(35,716)	29%
Transfers Out	309,941	84,761	27%
Transfers In	(9,500)	(113,371)	1193%
Total Non-operating Revenues & Expenses	<u>509,915</u>	<u>132,805</u>	-26%
NET INCOME	<u>\$ -</u>	<u>\$ (641,949)</u>	

City of Calhoun
TELECOMMUNICATIONS FUND
 Budget to Actual Report-Modified Accrual Basis
 For the Three Months Ended September 30, 2021

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Sales	\$ (1,182,630)	\$ (307,827)	26%
Late Penalties	(5,000)	(80)	2%
Miscellaneous	(500)	(2,809)	562%
Total Operating Revenues	<u>(1,188,130)</u>	<u>(310,716)</u>	26%
OPERATING EXPENSES			
Personal Services	346,913	93,042	27%
Contractual Services	365,459	51,135	14%
Supplies	118,375	17,094	14%
Other	81,065	20,266	25%
Total Operating Expenses	<u>911,812</u>	<u>181,537</u>	20%
Net Operating Income	(276,318)	(129,179)	
NON-OPERATING REVENUES & EXPENSES:			
Investment Income / Loss	(25,100)	2,249	-9%
Interest Expense	3,268	775	24%
Principal Expense	150,469	37,660	25%
Capital Expense	28,000	21,223	76%
Transfers Out	120,181	30,249	25%
Transfers In	(500)	(38,972)	7794%
Total Non-operating Revenues & Expenses	<u>276,318</u>	<u>53,183</u>	19%
NET INCOME	<u>\$ -</u>	<u>\$ (75,996)</u>	

City of Calhoun
UTILITY INTERNAL SERVICE FUND
 Budget to Actual Report - Modified Accrual Basis
 For the Three Months Ended September 30, 2021

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Indirect Cost Allocations - Service Fees - General	\$ (577,068)	\$ (144,268)	25%
Indirect Cost Allocations - Service Fees - Utilities	(3,096,093)	(777,022)	25%
Miscellaneous	(12,000)	(3,115)	26%
Total Operating Revenues	<u>(3,685,161)</u>	<u>(924,405)</u>	25%
OPERATING EXPENSES			
Utilities Administration	369,342	88,879	24%
Finance	739,177	184,853	25%
Utility Tellers	201,200	47,527	24%
Purchasing	150,113	39,339	26%
Engineering	560,702	152,982	27%
Work Order Dispatch	107,166	30,996	29%
GIS	225,630	57,174	25%
Customer Service	240,085	61,981	26%
Meter Reading	387,920	85,970	22%
Billing	435,496	111,638	26%
Total Operating Expenses	<u>3,416,831</u>	<u>861,339</u>	25%
Net Income Before Non-operating Items	(268,330)	(63,066)	
NON-OPERATING REVENUES & EXPENSES:			
Principal Expense	77,591	19,325	25%
Interest Expense	2,739	757	28%
Capital Expense	176,000	27,990	16%
Transfers In	-	(80,029)	-
Transfers Out	12,000	-	0%
Total Non-Operating Revenues & Expenses	<u>268,330</u>	<u>(31,957)</u>	-12%
NET INCOME	<u>\$ -</u>	<u>\$ (95,022)</u>	