

**CITY OF CALHOUN  
REGULAR CITY COUNCIL MEETING  
DEPOT COMMUNITY ROOM  
109 SOUTH KING ST  
OCTOBER 13, 2014 7:00 P.M.**

**MINUTES**

**PRESENT: James F. Palmer, Mayor  
Al Edwards, Mayor Pro Tem  
Matt Barton, Councilman  
George Crowley, Councilman  
David Hammond, Councilman**

**ALSO: Eddie Peterson, City Administrator; Larry Vickery, Utilities General Manager; George Govignon, City Attorney; Paul Worley, City Clerk; Garry Moss, Police Chief; Officer Christy Nicholson; Jeff Defoor, Director of Electric Utilities; Lenny Nesbitt, Fire Chief; Jerry Crawford, Water and Sewer Director**

- 1. Mayor Palmer called the meeting to order and welcomed everyone in attendance.  
A. Mayor Palmer gave the invocation.**
- 2. Mayor Palmer led the group in the Pledge of Allegiance to the United States Flag.**
- 3. Councilman Barton made a motion to approve the agenda and Councilman Crowley seconded the motion. All voted aye, motion approved.**
- 4. Councilman Hammond made a motion to approve the minutes of the September 22, 2014 City Council meeting. Councilman Edwards gave a second with all voting aye, motion approved.**
- 5. Mayor's Comments:**
  - A. On September 24<sup>th</sup> Calhoun Police Department officers and Chief Moss attended an awards ceremony and received the Georgia Occupant Protection Award from the Governor's Office of Highway Safety. CPD received a monetary award of \$2,000 to be use by the Police Department for the ongoing task of keep our city streets and drivers safe. Chief Moss recognized Officer Christy Nicholson for her efforts in preparing and keeps the stats for the Governor Challenge requirements. Also, the Calhoun Police Department has been awarded a \$10,000 grant from the Department of Public Health for the purchase of child safety car seats. CPD officers completed the necessary car seat safety technical training and were awarded the grant. CPD has received the first 30 seats to provide low to moderate income families and will receive more car seats based on the demand. If proven successful, the car seat grant funding should be available in subsequent years. Anyone interested in more information can call the Calhoun Police Department.**
  - B. Mayor Palmer read a Red Ribbon Week Proclamation submitted by the Council on Alcohol and Drugs. Councilman Hammond made a motion to approve the Proclamation.**

Councilman Crowley gave a second with all voting aye, motion approved. Mayor Palmer also stated that the City of Calhoun has donated \$500.00 from the asset seizure account and donate the proceeds to the Gordon County Chamber of Commerce's Drugs Don't Work program.

- C. The City of Calhoun will observe Halloween on Friday, October 31<sup>st</sup> from 5:00pm to 9:00pm for ages 12 and under.

**6. Council Comments:**

- A. Mayor Pro Tem Edwards gave the September report as follows:

**1) Electric Department**

- o Construction continues with the relocation of poles for the entrance to the New Harbin Clinic on Curtis Parkway. Electrical Engineering continues on permanent Electrical Service and Street Lighting.
- o The last phase of the Calhoun High School lighting project has begun with the last of the Street and Parking lot Lighting. The Track and Soccer Field Lighting will begin installation later this month.
- o Electric Engineering is complete for the conversion of the Overhead Service to Underground for the New Gordon County Parking Deck.
- o Continued with Bad Pole Replacement program.
- o Electric maintenance continues with the replacement of motor controls at Raw Water intake.
- o Electric Engineering has begun for the next phase of the Lenox subdivision Community
- o The City of Calhoun's Electrical load for September was 39,781,411 kWh.

**Work orders in process or completed**

- o Newly created- 132
- o Completed and closed- 122  
Consisting of:
  - o Capital construction- 4
  - o Street and security lighting-56
  - o Distribution Maintenance-21
  - o Meter maintenance/replacement- 28
  - o New customer meter sets- 4

**2) Telecommunications Departments:**

- o Installed two new Internet connections and started fiber construction on another.
- o Repaired fiber service line cut.
- o Added 80 Meg of Internet bandwidth to existing customers.
- o Added Water and Sewer Construction Maintenance building to fiber network.
- o Started fiber installation for security cameras at the Waste Water Treatment Plant.

- Started planning for downtown fiber project for Gordon County.
- Waiting on AT&T to correct phone number list for new 911 service.
- Ordered phone system for Library. Installation scheduled for October.
- Ordered new servers for disaster recovery site.
- Opened 9 and closed 10 work orders.

**3) Geographic Information Systems:**

- Continue to update building footprints on map.
- Created routines for changing billing cycles and creating test database.
- Setup new GPS unit
- Performed interconnectivity study for Water System modeling project.
- Worked on Water System field verification and connectivity.
- Updated pre-fire plans for Fire Department.
- Updated fiber mapping for Telecom Department.
- Updated addresses from changes in billing account data.
- Updated City and GIS websites.

**4) Downtown Development Authority**

- The DDA will be hosting Harvest Fest this year the last Saturday in October as in years past. October 25<sup>th</sup> from 10 until 4 in Downtown Calhoun. Vendor applications may be obtained at the Calhoun Depot, or call 706.602.5570.
- During the month of September the DDA, Main Street Program and HPC director attended an HPC meeting; toured Cherokee Mill Lofts; met with representatives of TriScapes regarding Streetscape Phase III warranty repair work; attended a Farm City Week planning meeting; attended a BBQ Boogie & Blues 2015 planning meeting, a Convention & Visitors Bureau meeting, a Chamber of Commerce Small Business Development and Marketing meeting, a Chamber Board of Directors meeting, and Booster Breakfast; facilitated a special called HPC meeting regarding the amendment of the HDBD Design Guidelines; worked the Unity Run event in downtown; and decorated Downtown Calhoun for the Fall Season.

**B. Councilman Barton gave the September report as follows:**

**1) Water, Sewer, and Engineering**

- The Brittany Drive Expansion Project- The project is approximately 94% complete.
- Clarifier Mechanism Replacement Project- The new mechanisms and troughs are on site. Installation has begun and is approximately 68% complete.
- I-75 & Red Bud Road utility relocate- Construction began on November 18<sup>th</sup> and the utility relocate project is nearing completion.
- King Street and Pine Street replacement sewers. The project is complete and paving should be completed soon.
- The 2" galvanized line replacement project is scheduled to begin in November.

- Flocculation and sedimentation control project at the Mauldin Road Water Treatment Plant: Work began on August 13<sup>th</sup> on the large basin and is progressing well.
  - Coosawattee Intake Screen Replacement- One screen was installed on August 4<sup>th</sup> and is working well. The second screen is scheduled to be installed on October 6, 2014.
- 2) **Water Treatment Plant Facility**
- Total gallons withdrawn: 306,200,000
  - Daily average: 10,206,666
  - Wells: 138,720,000
  - Big Springs: 0
  - Percent produced by Brittany Drive: 45.1
  - Rainfall- 2.29"
- 3) **Waste Water Treatment Plant Facility**
- Treated a daily average of 3.436 MGD, with an average BOD effluent of 4, average suspended effluent of 9, and an average COD of 64.
- 4) **Water Distribution**
- 13 Water connections, 59 water service leaks repaired, 24 water main leaks repaired, 12 new water meters changed out, 1 new fire hydrant, 39 water services changed to new main line, 8 yards or roadway edges repaired due to previous work, 46 utility locates called in for work orders, 537 utility locates responded to, and 77 misc. calls
  - Completed Alton Drive water main and services
  - Began installing 900 feet of 2" black poly line along Hardin Road.
  - Installed 1,100 feet of 2" conduit for Calnet on Mauldin Road.
- 5) **Waste Water Collection**
- 1,600' Sanitary Sewer Services TV inspected, 281 utility locates completed, 2 lift station repairs completed, 4,700' sanitary sewer lines cleaned, 72 manholes opened and inspected, 2 new sewer connections installed, 3 sanitary sewer services repaired
  - Assisted with completion of King Street sewer project.
- 6) **Building Inspection Department**
- Issued 41 permits for an estimated cost of \$1,309,559, collected \$8,143 in permit fees. This included 1 new residential, 2 residential remodeling, 3 commercial remodeling, 2 industrial remodeling, 4 residential plumbing, 5 new residential and 4 commercial HVAC, 4 residential electrical, 1 commercial electric, 10 sign, 1 soil & erosion, 1 grading permits, and 120 total inspections.
- 7) **Recreation Department**
- **Youth Football** – Youth Football games began on Saturday, September 13. 59 games were played during the month. Games are played on Monday, Tuesday, Thursday and Saturday through October.

- **Youth Soccer** – Youth Soccer games began on Saturday, September 13. 96 games were played in September. Youth Soccer games are played on Monday, Thursday and Saturday through October.
- **Fall Adult Coed** – The adult coed league began on September 16. A total of 11 games were played in September. Games are played on Tuesdays and Thursdays through October.
- **PARK MASTER PLAN:**  
Public Input meeting was held on September 16. BWSC used the information gathered from the public input meeting and the initial meeting with the core planning team to compile 3 preliminary master plans for review. The plans were presented at core planning committee meeting on October 3. At this point one of the three plans has been selected as the plan to work from and BWSC is now working on modifications to this plan. There will be another public input meeting held in November. Once date has been set announcements will be posted on the scheduled public input meeting.
- **YOUTH BASKETBALL REGISTRATION** – Youth Basketball registration began on October 1 and will be open through October 31.
- **UPCOMING EVENTS:**  
November 15-22, 2014 – GRPA District Football Championships; GRPA District Soccer Championships  
December 6-7; December 13 – GRPA State Football Championships
- **Website Usage** – total visits 2,425

C. Councilman Crowley gave the September report as follows:

1) **Police Department**

- Made 663 cases with 5 DUI's
- Fines collected by Municipal Court - \$56,955.00
- Issued 770 warnings
- Investigated 37 highway accidents, 49 private property accidents
- Provided 62 escorts
- 1,502 incident reports
- Responded to 220 alarms
- Miles patrolled: 57,116
- Responded to 4,960 calls for service by E-911

2) **Municipal Court and Probation**

- Total Court cases- 507
- Court cases dropped- 71
- Number of Bond forfeitures- 237
- Number of Probation cases- 69
- Probation Payments- \$19,392
- Probation Revocations- 16
- Failure to appear- 34
- Prisoner transports- 46

**3) Fire Department- Suppression**

- Responded to 167 calls for service for the suppression division, 5 fire incidents for damages. (\$6,000 in estimated fire damage)
- Responded to 117 medical service calls
- Responded to 5 hazardous conditions incidents
- Responded to 15 false alarms or false calls, 15 good intent
- Began second phase of hydrant flow testing and maintenance.

**Training Division**

- Department completed 730 hours of training.
- Hosted a state fire academy class for fire officers with members from our department as well as Dalton and Cartersville.
- Fire engine pump operations with class room and hands on training.
- Vehicle extraction training with cars being donated by Reeves Towing Company.

**4) Fire Inspection Department**

- 122 total reported activities/inspections which included 24 annual inspections, 2 new business inspections, 26 requested inspections, 25 follow-up or re-inspections, and 29 consultations
- Inspectors conducted fire extinguisher classes for Engineered Floors.

**D. Councilman Hammond gave the September report as follows:**

**1) Street Department**

- Completed 27 shop and 14 street department work orders.
- Placed 10 new street signs.
- Inspected and maintained 103 miles of streets and storm drainage.
- Repaired utility cuts and pot holes around town using 15 tons of asphalt.
- Purchased new Timco Street Sweeper.
- Public Works Director Kevin McEntire hosted the APWA quarterly meeting.
- Councilman Hammond discussed the Peters Street Project that started with the planning stages in 2010 to be funded by SPLOST dollars. The project will make Peters Street safer for automobile and pedestrian traffic. The original estimated cost in 2010 was \$4 million. The 2011 SPLOST project is jointly funded by Gordon County and the City with the approval of the SPLOST referendum approved by the voters. The City has finished the improvements to Linda Lane and East May Street which has greatly helped traffic flows at the Primary and Elementary Schools. Engineering projections for the project have now been submitted and the project stands at about \$4.3 million. Considering the initial estimate was five years ago this is a close projection for the project costs. The project will have to be phased in with phase one being Hwy 41 to May Street and a recent traffic study showed about 1,400 vehicles per day on this stretch of Peters Street. Phase two would be from May Street to Belmont Drive with the traffic study showing 1,721 vehicles per day for

this section. The next phase would be from Belmont Road to Curtis Parkway with a traffic count of 1,670. This is a very important project and by making it a SPLOST project we are pulling approximately 35 cents of every dollar off the interstate, so local residents will get a great transportation improvement for around 65 cents on the dollar. This project will have a tremendous impact over the next 50 years as it will be a major entryway into the community and a great asset.

**2) Cemetery Department**

- Performed routine maintenance on Fain and Chandler Cemetery.
- Supervised the opening and closing of 9 grave sites.
- Sold 5 new grave spaces.
- Worked 9 grave sites.

**3) Animal Control**

- Housed 24 dogs and 18 cats
- Number of dogs adopted: 4
- Number of cats adopted: 0
- Number of dogs rescued: 4
- Number of dogs reclaimed by owner: 5
- Number of dogs euthanized: 4
- Number of cats euthanized: 15
- Number of warnings given: 12
- Number of bite cases: 2
- Citations issues: 0
- Number of inquiries: 63
- Animal control is working with a newly formed nonprofit Pals for Paws which will operate an animal thrift store to help raise money and collect donations to help pay pet vaccination, spay and neuter, and adoption fees to help increase the number of animals adopted.

**4) Parks Department**

- The Parks Department grounds crew picked up litter, hauled garbage to the dump, books from the library and maintained records at records room.
- Mowed and weedeated approximately 19 miles of sidewalk, 29 islands, and 42 other designated places in the City.
- The building and maintenance crew performed routine maintenance on designed city buildings and all fountains.
- Put out fall decorations in Downtown Calhoun.

**5) Safety Committee**

- Safety topic- Reducing the risk of heart attack
- Safety Inspection- Fields Ferry Golf Club
- Vehicle Accidents: 2- Police Department; 1- Street Department
- Workers Compensation: 1- Water Construction; 1- Street Department

**6) Northwest Georgia Regional Commission**

- Councilman Hammond discussed the many benefits of the City's membership in the NWGRC. Governor Nathan Deal was at the last meeting. Programs provided by the NWGRC included various programs that benefit the citizens such as meals on wheels, food study programs, local food service program, neighborhood stabilization, economic development, historic preservation, water resource studies, grant funding for increasing high speed fiber infrastructure, adult and youth workforce training, area on aging, and comprehensive community planning. Also, Councilman Hammond discussed that Northwest Georgia has been designated as one of the first 12 manufacturing communities through the Investing in Manufacturing Communities Partnership Program. The communities identified will be eligible for a total of \$1.3 billion available in federal economic development assistance. The RC is launching the Northwest Georgia Center for Sustainable Floor Covering Innovation and Advanced Workforce Readiness, which will anchor the region's business development and innovation in the floor covering industry, attracting resources from around the state to support industry growth.

**7. Public Hearings and Comments: None**

**8. Old Business:**

- A. Mayor Palmer conducted the second reading of a beer and wine package request by RaceTrac Petroleum, Inc. at a location of 665 Hwy 53 East. The proposed manager is Trevor Bush. The public hearing will be on October 27<sup>th</sup>.

**9. New Business:**

- A. Administrator Peterson and General Manager Vickery reviewed the 4<sup>th</sup> quarter financial reports and Budget Amendment # 2 for Fiscal Year 2014. All departments came in at or below budget for the fiscal year. Revenues are up as we continue to recover from the Great Recession. The City has a strong fund balance and low debt ration. The Standard and Poor (S&P) credit ratings raised Calhoun's issuer credit rating for existing bonds from AA- to A+. S&P also affirmed Calhoun's AA+ rating for future bonds. Councilman Crowley made a motion to approve the financial statements and budget amendment. Councilman Hammond gave a second with all voting aye, motion approved. (financial statements and budget amendment attached)
- B. Mayor Palmer read a Special Event request from Saint Clement's Catholic Church for the Pilgrimage Procession to Our Lady of Guadalupe on a route of: begin at the Calhoun Community Church parking lot (222 WC Bryant Parkway), to SR 41 north, left onto SR 53, Court St. and down the 53 Spur to the Civic Auditorium on December 14, 2014 at 12:30 P.M. Councilman Hammond made a motion to



approve the special event application. Councilman Barton gave a second with all voting aye, motion approved. Administrator Peterson noted that this was the first special events application submitted under the new ordinance and the applicant has complied with the new ordinance in all aspects.

C. Mayor Palmer read a request by the Calhoun Police Department to withdraw \$5,301.88 out of Asset Seizure Account #3 to purchase Kenwood radios and the needed attachments. Councilman Barton made a motion to approve the withdrawal of \$5,301.88 from Asset Seizure Account #3. Councilman Hammond gave a second with all voting aye, motion approved.

D. Mayor Palmer read a beer and wine package manager change request for Kroger #393 at a location of 136 W Belmont Dr. The prior manager was Kevin Hankins and the proposed manager is Michael Piatt. Councilman Crowley made a motion to approve the manager change request. Councilman Edwards gave a second with all voting aye, motion approved.

10. Other written items not on the agenda: None

11. Work Reports:

- A. City Administrator Peterson
- B. General Manager Vickery
- C. City Attorney Govignon

12. Councilman Hammond made a motion to adjourn the regular session. The motion was seconded by Councilman Barton with all voting aye, motion approved.

Approved:

Submitted:



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James F. Palmer, Mayor



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Paul Worley, City Clerk

**City of Calhoun**  
**GENERAL FUND**  
**Budget to Actual Report - Modified Accrual Basis**  
**For the Twelve Months Ended June 30, 2014**

	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	% USED
<b>Revenues</b>				
Property Tax & Intangibles	(1,472,150)	(1,472,150)	(1,769,078)	120%
Franchise Tax	(2,126,171)	(2,126,171)	(2,090,175)	98%
Local Option Sales Tax	(2,443,641)	(2,443,641)	(2,347,026)	96%
Excise Taxes	(2,159,800)	(2,159,800)	(2,291,554)	106%
Licenses & Permits	(205,100)	(297,622)	(368,941)	124%
Intergovernmental	(502,802)	(589,690)	(530,626)	90%
Charges for Services	(387,131)	(387,131)	(418,264)	108%
Fines and Forfeitures	(515,880)	(515,880)	(556,356)	108%
Interest	(4,500)	(4,500)	(3,658)	81%
Rents/ Royalties	(2,931,774)	(2,931,774)	(2,905,341)	99%
Other Revenues	(3,550)	(3,550)	(4,255)	120%
<b>Total Revenues</b>	<b>(12,752,499)</b>	<b>(12,931,909)</b>	<b>(13,285,274)</b>	
<b>Expenditures</b>				
Mayor and Council	230,402	230,402	140,396	61%
Elections	5,200	5,200	1,942	37%
City Administrator	657,620	712,620	671,391	94%
Tax Administrator	75,801	75,801	65,602	87%
General Teller	54,927	54,927	53,819	98%
Human Resources	140,235	140,235	137,051	98%
Risk Management	5,250	5,250	4,292	82%
<b>General Admin</b>	<b>1,169,435</b>	<b>1,224,435</b>	<b>1,074,493</b>	
Municipal Court	308,777	308,777	282,875	92%
Probation	138,899	138,899	134,431	97%
Custody of Prisoners	76,500	111,900	114,378	102%
<b>Court Services</b>	<b>524,176</b>	<b>559,576</b>	<b>531,684</b>	
Welfare Related	69,401	69,401	63,113	91%
Auditorium	213	213	108	51%
Depot	28,044	28,044	25,378	90%
Community Center	6,357	6,357	6,603	104%
Library	324,672	324,672	254,656	78%
<b>Community Services</b>	<b>428,687</b>	<b>428,687</b>	<b>349,858</b>	
Regulatory Inspections and Enforcement	279,090	279,090	276,707	99%
Downtown Development	106,688	114,218	114,193	100%
Airport	226,039	226,039	220,912	98%
<b>Community Development</b>	<b>611,817</b>	<b>619,347</b>	<b>611,812</b>	
Police Administration	359,911	359,407	355,676	99%
Detectives	563,010	561,510	566,164	101%
Patrol	2,373,489	2,385,241	2,332,958	98%
Special Operations	332,886	331,136	306,576	93%
Police Dispatching	108,312	108,312	110,779	102%
<b>Police Department</b>	<b>3,737,608</b>	<b>3,745,606</b>	<b>3,672,153</b>	
	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>

**General Fund**

Fire Administration	189,747	190,473	193,903	102%
Firefighting	2,593,026	2,599,937	2,612,180	100%
Fire Inspection	145,028	145,028	141,366	97%
Fire Training Center	91,137	95,000	93,137	98%
Fire Dispatching	54,156	54,156	55,389	102%
Fire Stations and Buildings	40,000	40,000	36,319	91%
Fire Debt Service	175,913	175,913	175,913	100%

**Fire Department**

3,289,007      3,300,507      3,308,207

Animal Control	80,076	80,076	84,478	105%
Highways & Streets Admin.	111,063	140,249	140,820	100%
Highways & Streets	1,150,125	1,148,430	1,081,215	94%
Street Cleaning	93,492	95,992	93,514	97%
Street Lighting	187,216	187,216	186,367	100%
Traffic Engineering	263,745	355,735	344,039	97%
Maintenance and Parks	332,588	332,588	318,510	96%
Cemetery	172,838	175,369	170,737	97%
Parks Beautification	4,600	4,600	4,673	102%

**Public Works**

2,395,743      2,520,255      2,424,353

**Total Expenditures**

12,156,473      12,398,413      11,972,562

**Excess of Revenues (Over)**

**Under Expenditures**      (596,026)      (533,496)      (1,312,712)

**Other Financing Sources (Uses)**

Transfer in	(72,204)	(79,734)	(145,523)	183%
Transfer out	770,730	770,730	671,703	87%
Sale of Assets	(102,500)	(102,500)	(141,023)	138%
Proceeds from insurance reimbursement	-	-	(4,640)	0%
Fund balance transfers	-	(55,000)	-	0%
<b>Net Change in Fund Balance</b>	<u>-</u>	<u>-</u>	<u>(932,197)</u>	

**City of Calhoun**  
**Budget to Actual Report- Modified Accrual Basis**  
**SPECIAL FUNDS-GENERAL GOVERNMENT**  
**For the Twelve Months Ended June 30, 2014**

SPECIAL FUNDS	BUDGET	ACTUAL REVENUES	% USED	ACTUAL EXPENDI- TURES/ EXPENSES	% USED	NET CHANGE IN FUND BALANCE/ NET (INCOME) LOSS
UDAG	\$ (24,090)	\$ (527,660)	2190.4%	\$ 2,500	10.4%	\$ (525,160)
Confiscated Assets	(57,600)	(32,309)	56.1%	71,669	124.4%	39,361
Hotel-Motel	(452,000)	(471,845)	104.4%	471,845	104.4%	-
Recreation	(1,004,287)	(984,006)	98.0%	931,283	92.7%	(52,723)
<i>Program Revenues</i>	(615,013)	(694,300)	112.9%			
<i>Gen Fund Transfers</i>	(389,274)	(289,706)	74.4%			
SPLOST 2011	(1,763,856)	(2,331,636)	132.2%	1,994,362	113.1%	(337,275)
SPLOST 2005	(10,000)	(11,382)	113.8%	363,378	3633.8%	351,996
2012 School Bond Const.	-	(1,651)	0.0%	7,477,060	0.0%	7,475,409
SPLOST Debt Svc. - Schools	(3,842,464)	(3,741,411)	97.4%	2,296,280	59.8%	(1,445,131)
Golf G. O. Debt	(371,456)	(371,456)	100.0%	371,456	100.0%	-
Golf Fund	(826,411)	(719,271)	87.0%	831,979	100.7%	112,708
Solid Waste	(726,604)	(724,212)	99.7%	679,013	93.5%	(45,199)
Municipal Court	(785,000)	(840,587)	107.1%	840,587	107.1%	-
Cherokee Loft Mills	-	(500,000)	0.0%	500,083	0.0%	83
<b>Totals</b>	<b>\$ (9,863,768)</b>	<b>\$ (11,257,426)</b>		<b>\$ 16,831,495</b>		<b>\$ 5,574,069</b>

**City of Calhoun**  
**ELECTRIC FUND**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Twelve Months Ended June 30, 2014

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (36,905,165)	\$ (38,085,587)	103.2%
MEAG Year End Settlement	(300,000)	(780,965)	260.3%
Rent/Other	(24,200)	(24,350)	100.6%
Late Penalties	(140,000)	(149,145)	106.5%
Pole Rental	(110,000)	(100,889)	91.7%
Miscellaneous	<u>(73,400)</u>	<u>(121,052)</u>	164.9%
<b>Total Operating Revenues</b>	<b><u>(37,552,765)</u></b>	<b><u>(39,261,988)</u></b>	104.6%
 <b>OPERATING EXPENSES</b>			
Personal Services	1,270,440	1,236,438	97.3%
Contractual Services	3,627,264	3,536,020	97.5%
Supplies	30,968,178	31,662,518	102.2%
Other	<u>718,656</u>	<u>510,458</u>	71.0%
<b>Total Operating Expenses</b>	<b><u>36,584,538</u></b>	<b><u>36,945,434</u></b>	101.0%
 <b>Net Operating Income</b>	 <b>(968,227)</b>	 <b>(2,316,554)</b>	
 <b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Interest Revenue	(102,000)	(162,667)	159.5%
Interest Revenue Interfund	(27,239)	(22,451)	82.4%
Capital Expense	1,052,000	812,941	77.3%
Sale of Assets	(1,000)	-	-
Meag Trust Account	(300,000)	(430,742)	143.6%
Transfers Out	375,666	52,773	14.0%
Transfers In	<u>(29,200)</u>	<u>(859)</u>	2.9%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b><u>968,227</u></b>	<b><u>248,996</u></b>	25.7%
 <b>NET INCOME</b>	 <b><u>\$ -</u></b>	 <b><u>\$ (2,067,559)</u></b>	

**City of Calhoun**  
**WATER & SEWER DEPARTMENT**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Twelve Months Ended June 30, 2014

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (15,051,730)	\$ (14,704,070)	97.7%
Cost Recovery/Install	(123,500)	(304,923)	246.9%
Late Penalties	(132,000)	(134,834)	102.1%
Permits / Fees / Fines	(36,500)	(59,043)	161.8%
Sprinkler Charges	(280,000)	(296,334)	105.8%
Other	(154,300)	(141,889)	92.0%
<b>Total Operating Revenues</b>	<b><u>(15,778,030)</u></b>	<b><u>(15,641,092)</u></b>	<b>99.1%</b>
<b>OPERATING EXPENSES</b>			
Personal Services	3,570,775	3,318,148	92.9%
Contractual Services	2,381,612	2,114,393	88.8%
Supplies	3,500,225	3,227,894	92.2%
Other	2,429,803	2,142,775	88.2%
<b>Total Operating Expenses</b>	<b><u>11,882,415</u></b>	<b><u>10,803,210</u></b>	<b>90.9%</b>
<b>Net Operating Income</b>	<b>(3,895,615)</b>	<b>(4,837,882)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Interest Revenue	(12,000)	(7,327)	61.1%
Interest Expense	572,676	603,940	105.5%
Principal Expense	1,962,577	1,962,554	100.0%
Capital Expense	6,795,942	3,816,115	56.2%
Transfers Out	1,193,916	9,198	0.8%
Transfers In	(1,004,554)	(379,690)	37.8%
Loan Proceeds	(5,612,942)	(1,812,707)	32.3%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b><u>3,895,615</u></b>	<b><u>4,192,084</u></b>	<b>107.6%</b>
<b>NET INCOME</b>	<b><u>\$ -</u></b>	<b><u>\$ (645,798)</u></b>	

**City of Calhoun**  
**Water Department**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Twelve Months Ended June 30, 2014

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (9,935,331)	\$ (9,786,102)	98.5%
Cost Recovery/Install	(113,000)	(193,473)	171.2%
Late Penalties	(100,000)	(108,100)	108.1%
Permits / Fees / Fines	(31,500)	(57,881)	183.7%
Sprinkler Charges	(280,000)	(296,334)	105.8%
Other	(147,000)	(128,457)	87.4%
<b>Total Operating Revenues</b>	<b><u>(10,606,831)</u></b>	<b><u>(10,570,347)</u></b>	<b>99.7%</b>
<b>OPERATING EXPENSES</b>			
Personal Services	2,332,528	1,977,283	84.8%
Contractual Services	1,659,879	1,464,833	88.2%
Supplies	2,259,600	2,176,398	96.3%
Other	1,416,025	1,327,848	93.8%
<b>Total Operating Expenses</b>	<b><u>7,668,032</u></b>	<b><u>6,946,362</u></b>	<b>90.6%</b>
<b>Net Operating Income</b>	<b>(2,938,799)</b>	<b>(3,623,985)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Interest Revenue	(10,500)	(6,344)	60.4%
Interest Expense	306,564	329,138	107.4%
Principal Expense	685,319	690,618	100.8%
Capital Expense	5,725,075	2,400,851	41.9%
Transfers Out	1,184,916	8,894	0.8%
Transfers In	-	(13,797)	0.0%
Loan Proceeds	(4,952,575)	(1,456,166)	29.4%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b><u>2,938,799</u></b>	<b><u>1,953,194</u></b>	<b>66.5%</b>
<b>NET INCOME</b>	<b><u>\$ -</u></b>	<b><u>\$ (1,670,791)</u></b>	

**City of Calhoun**  
**Sewer Department**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Twelve Months Ended June 30, 2014

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (5,116,399)	\$ (4,917,967)	96.1%
Cost Recovery/Install	(10,500)	(111,450)	1061.4%
Late Penalties	(32,000)	(26,734)	83.5%
Permits / Fees / Fines	(5,000)	(1,162)	23.2%
Other	<u>(7,300)</u>	<u>(13,431)</u>	184.0%
<b>Total Operating Revenues</b>	<b><u>(5,171,199)</u></b>	<b><u>(5,070,744)</u></b>	<b>98.1%</b>
<b>OPERATING EXPENSES</b>			
Personal Services	1,238,247	1,340,865	108.3%
Contractual Services	721,733	649,560	90.0%
Supplies	1,240,625	1,051,496	84.8%
Other	<u>1,013,778</u>	<u>814,927</u>	80.4%
<b>Total Operating Expenses</b>	<b><u>4,214,383</u></b>	<b><u>3,856,848</u></b>	<b>91.5%</b>
<b>Net Operating Income</b>	<b>(956,816)</b>	<b>(1,213,895)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Interest Revenue	(1,500)	(984)	65.6%
Interest Expense	266,112	274,803	103.3%
Principal Expense	1,277,258	1,271,936	99.6%
Capital Expense	1,070,867	1,415,264	132.2%
Transfers Out	9,000	303	-
Transfers In	(1,004,554)	(365,893)	36.4%
Loan Proceeds	<u>(660,367)</u>	<u>(356,540)</u>	54.0%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b><u>956,816</u></b>	<b><u>2,238,888</u></b>	<b>234.0%</b>
<b>NET LOSS</b>	<b><u>\$ -</u></b>	<b><u>\$ 1,024,992</u></b>	



**City of Calhoun**  
**TELECOMMUNICATIONS FUND**  
 Budget to Actual Report-Modified Accrual Basis  
 For the Twelve Months Ended June 30, 2014

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Sales	\$ (1,074,569)	\$ (1,135,618)	105.7%
Late Penalties	(5,000)	(4,985)	99.7%
Miscellaneous	<u>-</u>	<u>(10,479)</u>	0.0%
<b>Total Operating Revenues</b>	<b><u>(1,079,569)</u></b>	<b><u>(1,151,082)</u></b>	<b>106.6%</b>
OPERATING EXPENSES			
Personal Services	295,234	277,941	94.1%
Contractual Services	326,639	309,099	94.6%
Supplies	83,150	58,057	69.8%
Other	<u>158,626</u>	<u>150,337</u>	94.8%
<b>Total Operating Expenses</b>	<b><u>863,649</u></b>	<b><u>795,434</u></b>	<b>92.1%</b>
<b>Net Operating Income</b>	<b>(215,920)</b>	<b>(355,648)</b>	
NON-OPERATING REVENUES & EXPENSES:			
Interest Revenue	(1,500)	(1,001)	66.7%
Interest Expense	10,215	10,215	100.0%
Principal Expense	107,680	107,680	100.0%
Capital Expense	90,000	80,601	89.6%
Transfers Out	9,525	-	-
Transfers In	<u>-</u>	<u>(6,372)</u>	0.0%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b><u>215,920</u></b>	<b><u>191,123</u></b>	<b>88.5%</b>
<b>NET INCOME</b>	<b><u>\$ -</u></b>	<b><u>\$ (164,525)</u></b>	

**City of Calhoun**  
**UTILITY INTERNAL SERVICE FUND**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Twelve Months Ended June 30, 2014

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Indirect Cost Allocations - Service Fees - General	\$ (453,656)	\$ (453,656)	100.0%
Indirect Cost Allocations - Service Fees - Utilities	(2,427,688)	(2,421,356)	99.7%
Miscellaneous	<u>(39,600)</u>	<u>(41,812)</u>	105.6%
<b>Total Operating Revenues</b>	<b><u>(2,920,944)</u></b>	<b><u>(2,916,824)</u></b>	<b>99.9%</b>
<b>OPERATING EXPENSES</b>			
Utilities Administration	416,119	430,621	103.5%
Finance	617,766	595,247	96.4%
Utility Tellers	180,649	179,732	99.5%
Purchasing	110,925	102,634	92.5%
Engineering	465,150	442,692	95.2%
Work Order Dispatch	47,571	45,699	96.1%
GIS	188,050	184,806	98.3%
Customer Service	192,609	191,770	99.6%
Meter Reading	280,147	298,227	106.5%
Billing	<u>261,028</u>	<u>276,404</u>	105.9%
<b>Total Operating Expenses</b>	<b><u>2,760,014</u></b>	<b><u>2,747,832</u></b>	<b>99.6%</b>
<b>Net Income Before Non-operating Items</b>	<b>(160,930)</b>	<b>(168,992)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Interest Revenue	-	(180)	-
Principal Expense	71,633	71,633	100.0%
Interest Expense	8,697	8,697	100.0%
Capital Expense	41,000	125,065	305.0%
Transfers In	-	(2,810)	0.0%
Transfers Out	<u>39,600</u>	<u>39,600</u>	100.0%
<b>Total Non-Operating Revenues &amp; Expenses</b>	<b><u>160,930</u></b>	<b><u>242,005</u></b>	<b>150.4%</b>
<b>NET LOSS</b>	<b><u>\$ -</u></b>	<b><u>\$ 73,013</u></b>	

**City of Calhoun  
Amendment for 4th Qtr. FY14**

General Fund			Original	Revised	Budget	Amended
			Budget	Budget	Amendment	Budget
<b>#1</b>						
1103226	522340	INMATE HOUSING	\$ 75,000	\$ 110,400	\$ 2,478	\$ 112,878
1000000	391130	TR-TRANSFER FROM MUNICIPAL COURT	(463,830)	(463,830)	(2,478)	(466,308)
1106182	531230	SU-ELECTICITY SERVICE - CITY	1,800	1,800	246	2,046
1000000	313101	TX- COUNTY EXCISE TAX	(32,000)	(32,000)	(22,039)	(54,039)
1353510	554100	INTF ALLOCATION - UTIL INT SVC FUND	-	-	14,092	14,092
1353510	523500	SV-TRAVEL	3,525	3,525	1,393	4,918
1353510	512100	PS-GROUP INSURANCE	20,644	20,644	2,257	22,901
1353520	531600	SU-SMALL EQUIPMENT	13,000	13,000	4,051	17,051
			\$ -			

*Budget Amendment #1 is to account for inmate housing which is up due to a rise in prisoners and is off set by an increase in fines paid to the City through Municipal Court. The McConnell Civic building had an increase in usage of electricity in FY 2014. The County Excise Tax was available to cover the overage in the Fire department's travel, group insurance, and use of GIS services. Also, covered by the tax was the purchase of three storage units for GSAR in small equipment.*

<b>#2</b>						
2103200	611001	TRANSFER OUT - GENERAL FUND	\$ -	\$ -	\$ 10,671	\$ 10,671
2103200	351110	SUPERIOR COURT AWARDS	(1,500)	(12,094)	(9,671)	(21,765)
2103200	399000	APPROPRIATION-FUND BALANCE	-	(34,862)	(4,398)	(39,260)
2103200	531100	SU-GENERAL SUPPLIES	1,500	1,500	3,398	4,898
			\$ -			

*Budget Amendment # 2 is to account for transferring out a vehicle from confiscated assets to General Fund Police Detectives. Supplies saw a rise in DARE t-shirts cost and the construction of a building at the firing range. Both were funded by an increase in Court awards and the use of fund balance from previous closed cases.*

<b>#3</b>						
7450000	351170	FI-POLICE FINES	\$ (785,000)	\$ (785,000)	\$ (55,587)	\$ (840,587)
7450000	571001	COURT-OC-GORDON COUNTY	75,200	75,200	12,265	87,465
7450000	611001	COURT-OF-TRANSFER OUT-GENERAL FUND	463,830	463,830	43,322	507,152
			\$ -			

*Budget Amendment #3 is to account for the Municipal Court rise in fines which resulted in extra expenses to Gordon County and a transfer out to the General Fund for the City's portion of the fines.*

<b>#4</b>						
3220000	361000	INTEREST REVENUE	\$ (10,000)	\$ (10,000)	\$ (1,382)	\$ (11,382)
3220000	542100-166	CO-MACHINERY	-	-	3,007	3,007
3220000	541300-166	CO-BUILDING	-	-	4,538	4,538
3220000	541200-166	SITE IMPROVEMENTS	-	-	2,200	2,200
3220000	399000	APPROPRIATIONS- FUND BALANCE	-	-	(467,081)	(467,081)
3220000	611002	TRANSFER OUT- WATER/SEWER	-	-	458,718	458,718
			\$ -			

*Budget Amendment #4 is to account for transfers out to water and sewer for projects and amounts expended for additional improvements at the fire training center.*

#5

3240000	334000-164	IG-STATE GOVERNMENT GRANTS	\$ -	\$ -	\$ (234,077)	\$ (234,077)
3240000	337100-164	IG-GORDON CO SHARE-REV-SPLST	-	-	(333,448)	(333,448)
3240000	399000	APPROPRIATION-FUND BALANCE	-	-	(204,823)	(204,823)
3240000	541300-164	CO-BUILDINGS	340,000	340,000	475,235	815,235
3240000	541200-164	CO-SITE IMPROVEMENTS	-	-	4,354	4,354
3240000	521200-183	ENGINEERING	-	-	37,700	37,700
3240000	541200-183	CO-SITE IMPROVEMENTS	-	-	2,000	2,000
3240000	541480-189	CO-INFRASTRUCTURE	280,000	280,000	149,151	429,151
3240000	542200	CO-VEHICLES	-	-	41,765	41,765
3240000	542500	CO-RADIO/TOWER COMM EQUIPMENT	-	-	35,602	35,602
3240000	542501	OTHER EQUIPMENT	-	-	26,541	26,541
					\$ -	\$ -

Budget Amendment #5 is to account for the expenditures for the library renovation project that were funded by the state MMR reimbursement grant and contributions from the County. The amendment also covers funding additional costs for the Linda Lane project, engineering costs for the Peters Street project, an overage in cost for the street sweeper and a pump system for recreation.

#6

2750000	314100	TX-HOTEL/MOTEL	\$ (452,000)	\$ (452,000)	\$ (19,845)	\$ (471,845)
2757520	571002	H/M-TX-OC-INDUSTRIAL DEV AUTHORITY	113,000	113,000	4,511	117,511
2757520	572035	H/M-TX-DOWNTOWN DEV. AUTHORITY	-	28,250	1,128	29,378
2757520	611202	TRANSFER OUT CITY OF CALHOUN	-	28,250	1,127	29,377
2757540	572020	H/M-TX-OC-CHAMBER OF COMMERCE	197,750	197,750	7,895	205,645
2757540	611201	TRANSFER OUT CALHOUN RECREATION	-	56,500	2,256	58,756
2757540	521211	GMA ADMINISTRATIVE FEE	-	-	1,800	1,800
2757540	611202	TRANSFER OUT CITY OF CALHOUN	-	28,250	1,128	29,378
					\$ -	\$ -

Budget Amendment #6 is to account for an increase in revenue collected and paid out of Hotel/ Motel Tax.

#7

2510000	331000	FEDERAL GOVT GRANT	\$ -	\$ -	\$ (500,000)	\$ (500,000)
2510000	611014	TRANSFER OUT-UDAG	-	-	500,000	500,000
					\$ -	\$ -

Budget Amendment #7 is to show the collection of the Cherokee Mill loft grant in the current year, rather than the prior year in which it was budgeted and to transfer out grant funds to the UDAG program.

ADOPTED this 13<sup>th</sup> day of October, 2014

City of Calhoun, Georgia



James F. Palmer, Mayor

Attest:



Eddie Peterson, City Administrator