



**CITY COUNCIL MEETING
MAY 22, 2023- 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
Jackie Palazzolo, Councilwoman

ALSO: Paul Worley, City Administrator; Kyle Ellis, Utilities Administrator; Sharon Nelson, City Clerk; George Govignon, City Attorney; Tony Pyle, Police Chief; Lenny Nesbitt, Sharon Jolley, Police Chief Assistant; Fire Chief; Margaret Boyd, Purchasing Director.

1. **Council Meeting Called to Order**

Welcome

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

Invocation

Mayor Palmer 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 May 22, 2023 agenda as presented. Councilmember Palazzolo gave a second with all voting aye. Motion approved.

4. **Amendment or Approval of Minutes**

Councilmember Moyer made a motion to approve the minutes of the City Council meeting of May 8, 2023. Councilmember Denmon gave a second with all voting aye. Motion approved.

5. **Mayor's Comments**

- A. A quilt presentation was given by Patty Defoor honoring the following veterans from the Calhoun Police Department: Jason Azar, Ray Bentley, and Darrin Smith as follows: The Quilts of Valor Foundation is a 501(c)(3) national non-profit organization. It is a volunteer workforce of over 10,000 fabric artists located in every state around the country. Founder Catherine Roberts was a blue star mother who had a son fighting in Iraq. She had a dream of a soldier sitting on the side of his bed struggling with the effects of war. Then she saw him wrapped in a quilt, calm and comforted. QOV was born from her dream and in her sewing room. She used her networks to connect those who pieced quilt tops with long arm quilters. Her desire was to see troops welcomed home with love and gratitude. Our mission has expanded from those first 100 quilts in 2003 to include all service members and veterans. 20 years later the organization has just surpassed the 350,000 mark with awarding Quilts of Valor across the country. I would like to tell you a bit about the quilt and what it means. The top of the quilt is made of many pieces of various designs, fabrics, sizes and shapes. Their variety represents the community that we are. We are all different, but we come together to make a unique togetherness. Each stitch that holds the tops together represent the love, gratitude and prayers as we design, cut and stitch the pieces together. The batting is the center of the quilt - its warmth. We hope this quilt will bring warmth, comfort, peace and healing to the veteran who receives it. The backing is the strength. It holds the many pieces of the quilt together. It represents the strength of the recipient, their family, our communities and our nation. Quilting is actually the term of stitching those three layers together and making it a usable gift of love. This Quilt of Valor brings a three-part message from our hearts. First, we honor you for your service. We honor you for leaving all you hold dear and to stand in harm's way in a time of crisis, protecting us from the effects of war. Next, our quilters know that freedom is not free. The cost of our freedom is the dedication of lives of men and women like you and this quilt is meant to say "Thank you" for your sacrifice. And finally, this quilt is meant to offer comfort and warmth to you and to remind you that although your family and friends cannot be with you at all times, you are in all of our thoughts and our hearts as we make an award the Quilt of Valor. As you are wrapped in your quilt and given a hug, know that the hug not only comes from us, but also from every member in the Quilts of Valor family across the country. On behalf of the Quilts of Valor Foundation and a grateful nation, with our deepest appreciation, we thank you for your service to our country with this Quilt of Valor Award. Welcome Home! Darrin is currently a Colonel assigned as the Senior Reserve Intelligence Officer for the United States Operations Command Headquarters. Our next recipient is Jason Azar. Jason could not be here tonight. Just as we were getting this all arranged, he received notification that he would be attending K-9 training over in Gainesville. He asked that the presentation still take place and standing in for him is Lindsey Pyle. We thank you so much for being here for Jason. Jason served with the Army National Guard from 2005 to 2011. He attended Basic training at Ft. Knox KY and then was sent to Aberdeen Proving Grounds for AIT and his first MOS as a diesel mechanic. After graduating he transferred to the 190th in 2005 and changed his MOS to the Military Police. Jason was deployed with the 278th Military Police Company in Iraq from 2008-2009. Jason achieved the Army Achievement medal, the Army good conduct medal, the National Defense service Medal, the War on

Terrorism service medal, the Iraq Campaign medal with campaign star, the Army service ribbon and the Armed Forces Reserve medal. Tonight, we are here to honor our 2nd group of City Employee Veterans. These gentlemen are part of the Calhoun City Police. Once again, we want to thank Mayor Palmer for his support to recognize those who have served our country through their service in the United States Army and also to recognize their continued support to all of us and our community with their service protecting the citizens of Calhoun. Mr. Raymond Bentley served in the Army for 4 ½ years, honorably discharged in 2017 as a Corporal followed by the Army reserves for 5 ½ years. He did his basic training at Fort Benning, GA and was assigned to the Infantry. Long range Surveillance with the 1-38 Cavalry out of Ft. Bragg NC and the 2-14 Golden Dragons out of Ft. Drum NV. Ray did two deployments: A 9-month stint to Kosovo on a peace keeping mission and a nine month deployment to Afghanistan. He also spent 2 ½ years as a team leader in NY where he supervised a small team through dozens of training events as well as operations on deployment. He received the combat infantry badge, 2 army commendation medals, 2 NATO medals, the good conduct ribbon and expert carbine medal. He also completed the combat life saver course while in North Carolina. Mr. Darrin Smith enlisted in the Field Artillery and went to both Basic Training and Advanced Individual Training at Ft. Sill OK. He commissioned into the infantry as a distinguished Military graduate from the University of North Georgia. Darrin has been stationed at Ft. Benning, GA, Ft. Bragg NC and the Pentagon among many other places. He had multiple deployments to Jordan, Korea and Europe. His specialized training includes a background in Military Intelligence and weapons of mass destruction. I am a graduate of the US Army War College, the Joint Forces Staff College and the Army Space Course.

- B. Mayor Palmer announced that Calhoun city offices will be closed on Monday, May 29th in observance of Memorial Day.
- C. Mayor Palmer announced that the second Public hearing of the Fiscal Year July 1, 2023 through June 30, 2024 Annual Operating Budget and Capital Plan will be held on June 12th. A copy of the proposed budget can be viewed by the public at www.cityofcalhoun-ga.com.

6. **Other Public hearings:**

A. **Beer, Wine and Distilled Spirits Pouring – Calhoun Coffee Company**

Public hearing of a beer, wine and distilled spirits pouring license request at a location of 117 Wall Street, by Jonathan Bennett dba Calhoun Coffee Company.

- Mayor Palmer opened the public hearing.
- City Administrator Worley gave the report on legal requirements and notices stating that all had been met.
- Mayor Palmer opened the floor for comments.
- There being none, Mayor Palmer closed the public hearing and called for a motion concerning the alcohol request. Councilmember Palazzolo made a motion to approve the alcohol request. Councilmember Moyer gave a second with all voting aye. Motion approved.

B. Beer and Wine Package – Jai Mahadev, Inc, dba Royal Express

Public hearing of a beer and wine package license request at a location of 609 South Wall Street, by Jai Mahadev, Inc. (Arpit V. Patel) dba Royal Express.

- Mayor Palmer opened the public hearing.
- City Administrator Worley gave the report on legal requirements and notices stating that all had been met.
- Mayor Palmer opened the floor for comments.
- There being none, Mayor Palmer closed the public hearing and called for a motion concerning the alcohol request. Mayor Pro Tem Edwards made a motion to approve the alcohol request. Councilmember Palazzolo gave a second with all voting aye. Motion approved.

7. Old Business:

A. Stream Variance – Jason Everts for Ashton Furniture Company

Mayor Palmer gave the second reading of a stream variance request of 15 feet, to vary from the 50 foot undisturbed stream buffer to a 35 foot undisturbed stream buffer, by Jason Everts on behalf of Ashton Furniture Company. The Zoning Advisory Board meeting will be held on June 8th and the Public hearing on June 12th.

B. Annexation and Zoning – KLR Properties of Georgia, LLC – 066-040

Mayor Palmer gave the second reading of annexation and zoning request from County A-1 to R-1B for 0.69 acre, at a location of 211 Kentucky Drive, by KLR Properties of Georgia LLC. The Zoning Advisory Board meeting will be held on June 8th and the Public hearing on June 12th.

C. Variance Request – Michaels Carpet, Inc. – C58-061

Mayor Palmer gave the second reading of two variance requests at a location of 880 Union Grove Road (C58-061), by Michael's Carpet, Inc. The first variance request is to allow for a 198 square foot variance to the sign area, from 180 square feet to 378 square feet. The second variance is for an electronic sign to be allowed to be used as the primary sign for the facade. The Zoning Advisory Board meeting will be held on June 8th and the Public hearing on June 12th.

D. Zoning Change – Arpit Patel – C43-094

Mayor Palmer gave the second reading of a zoning change request from R-1 to C-2 for 1.21 acres at a location of 1309 Hwy 41, by Arpit V. Patel. The Zoning Advisory Board meeting will be held on June 8th and the Public hearing on June 12th.

E. Taxicab License – Taxi Latino

Mayor Palmer gave the second reading of a Taxicab and Limousine Operator Regulatory License Application for Taxi Latino, at a location of 200 Powell Street, by Romualdo Rojo-Martinez. The Public hearing will be held on June 12th.

F. Ordinance – Zoning Code Procedures – HB 1405

Mayor Palmer gave the second reading of an ordinance to add amendments to the zoning code to include zoning procedure law amendments related to HB 1405. The Public hearing will be held on June 12th.

8. New Business:

A. 2023 City of Calhoun Zoning Map

Mayor Palmer gave the first reading of the updated 2023 City of Calhoun Zoning Map. First eligible date for a public hearing is June 12th to allow for proper zoning procedure and advertising.

B. MEAG Solar Power Agreement – 2nd Amendment

Mayor Palmer gave the floor to Utilities Administrator Ellis pertaining to a second amendment to the power purchase contract between Municipal Electric Authority of Georgia and its solar participants which increases the price per MWh from \$29.06 to \$37.75 per MWh, with a 15-year fixed term. Utilities Administrator Ellis stated that this was the project done in conjunction with Walmart Corporation, with MEAG facilitating Georgia sales. The original agreement was made in 2021, however due to significant increases in cost for solar panels and construction materials changes need to be made. The October 2022 amendment changed the price of \$25.91 to \$29.06 per MW, reduced the term from 20 years to 15 years, set the commercial operation date for November 1, 2024 and offered a buyers purchase option. Since the first amendment the solar developer has not been able to acquire financing for the project based on the current price of \$29.06 per MW for the 15-year term. The proposed second amendment will increase the price from \$29.06 to \$37.75 per MW, moves the notice to proceed date to July 31, 2023, increases project securities from \$1.5M to \$3.0M, with MEAG currently holding \$3M, eliminates the purchase option, and leaves the commercial operation date the same. Utilities Administrator Ellis stated that he recommends approval of the second amendment. MEAG and ECG confirm as well. Mayor Pro Tem Edwards made a motion to allow Mayor Palmer to sign the agreement. Councilmember Denmon gave a second with all voting aye. Motion approved.

C. Zoning Advisory Board Appointment

Mayor Palmer stated that an appointment was needed for a vacant seat on the Zoning Advisory Board to replace Tony Swink, who is moving out of the jurisdiction. Mayor Pro Tem Edwards made a motion to appoint Gary Erwin to replace Tony Swink on the Board. Councilmember Palazzolo gave a second with all voting aye. Motion approved. Mayor Palmer thanked Mr. Swink for his many years of service to the city on the Zoning Advisory Board as well as the Board of Education.

D. Submission of 3rd Quarter Financial Statements

Mayor Palmer gave the floor to City Administrator Worley for submission of third quarter financial statements. City Administrator Worley gave a review of the third quarter financial statements stating that the city is in a strong position for the first nine months of the fiscal year. Property tax collections were at 99% collected at \$3,398,890. Local Option Sales Tax collections were at 96% collected at \$3,791,714. Total revenues were at 85% collected at \$15,754,519. He also noted that at this time last year total revenues were \$14.4m. He stated that he would like to designate \$1.4m of unspent funds for larger projects that were not completed this year to reserves. Projects include the roundabout and widening of Curtis Parkway as well as restoration of the old police building and upgrades to the new fire department administration building. Water and sewer revenues were at 79% collected at \$18,211,728 and total operating expenses for water and sewer were \$12,170,835, leaving a net income of \$3,920,333 after required transfers and debt payments. Telecommunications fund ended the quarter with a net income of \$1,498,432. The sale of the Georgia Public Web provided \$1.2m to the telecommunications and electric departments, inflating these funds. The electric department ended the third

quarter with total operating revenues of 80% collected at \$32,242,242. Total operating expenses were at 70% expended at \$27,290,546, with a net income for the quarter of \$4,869,051 (copy attached). Councilmember Moyer made a motion to approve the third quarter financial statements as submitted. Councilmember 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 gave the April general government cash report noting that the general fund operating account ended the month with a balance of \$3,034,955.29 and total operating revenues at \$7,468,460.63. The 2018 uncommitted SPLOST ended the month at \$3,285,982.46 and the revolving loan fund at \$638,709.06. A \$500k loan is currently in progress and will leave a balance of \$138,709.06 once completed. Hotel motel tax was \$72,169.16, down 9% from last year's record highs. Mayor Pro Tem Edwards made a motion to approve the general government cash report as submitted. Councilmember Palazzolo gave a second with all voting aye. Motion approved.
- B. Kyle Ellis, Utilities Administrator gave the April utilities cash report noting that total operating revenues for the month were \$8,192,364.10 and total savings and reserves were \$13,978,001.68, for a grand total of \$22,170,365.78. Councilmember Denmon made a motion to approve the utilities cash report as submitted. Councilmember Moyer gave a second with all voting aye. Motion approved.
- C. George Govignon, City Attorney, had nothing to report.

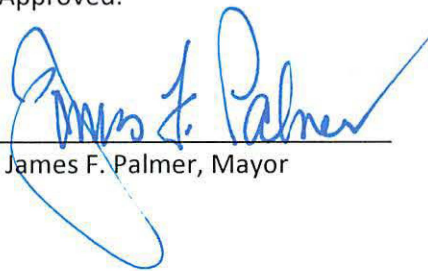
11. Motion to move to Executive Session, if needed:

12. Motion to return to General Session:

13. Motion to Adjourn

There being no further business to come before the Council, Councilmember Palazzolo made a motion to adjourn. Councilmember Moyer gave a second with all voting aye. The motion was approved and the meeting adjourned at 7:28 p.m.

Approved:

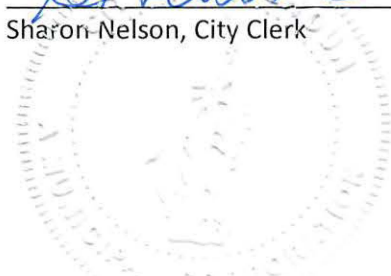


James F. Palmer, Mayor

Submitted:



Sharon Nelson, City Clerk



City of Calhoun

General Fund

Budget to Actual Report - Modified Accrual Basis

For the Nine Months Ended March 31, 2023

	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	% USED
Revenues				
Property Tax & Intangibles	\$ (3,422,000)	\$ (3,422,000)	\$ (3,398,890)	99%
Franchise Tax	(2,027,252)	(2,027,252)	(1,514,012)	75%
Local Option Sales Tax	(3,950,000)	(3,950,000)	(3,791,714)	96%
Excise Taxes	(3,339,000)	(3,339,000)	(2,730,843)	82%
Licenses & Permits	(705,100)	(705,100)	(827,369)	117%
Intergovernmental	(775,889)	(775,889)	(485,073)	63%
Charges for Services	(459,417)	(459,417)	(361,718)	79%
Fines and Forfeitures	(262,617)	(262,617)	(188,401)	72%
Rents/ Royalties	(3,522,789)	(3,522,789)	(2,355,133)	67%
Other Revenues	(37,750)	(37,750)	(101,365)	269%
Total Revenues	<u>(18,501,814)</u>	<u>(18,501,814)</u>	<u>(15,754,519)</u>	85%
Expenditures				
Mayor and Council	756,136	504,322	172,620	34%
Elections	100	100	-	0%
City Administrator	1,027,978	1,027,978	878,056	85%
Tax Administrator	90,874	90,875	70,803	78%
General Teller	70,723	70,723	54,049	76%
Human Resources	187,993	187,993	119,505	64%
Risk Management	4,300	4,300	3,306	77%
General Admin	<u>2,138,104</u>	<u>1,886,291</u>	<u>1,298,340</u>	69%
Municipal Court	369,624	377,874	281,259	74%
Custody of Prisoners	15,500	15,500	6,535	42%
Court Services	<u>385,124</u>	<u>393,374</u>	<u>287,794</u>	73%
Welfare Related	67,013	67,013	49,755	74%
Auditorium	150	150	123	82%
Depot	24,615	24,615	20,821	85%
Community Center	8,905	8,905	4,438	50%
Library	166,237	166,237	121,049	73%
Community Services	<u>266,920</u>	<u>266,920</u>	<u>196,187</u>	74%
Regulatory Inspections and Enforcement	559,869	559,869	364,687	65%
Downtown Development	140,289	140,289	96,920	69%
Airport	348,203	348,203	246,825	71%
Community Development	<u>1,048,361</u>	<u>1,048,361</u>	<u>708,433</u>	68%
Police Administration	567,011	565,771	444,509	79%
Detectives	635,431	639,213	462,924	72%
Patrol	4,160,882	4,321,518	2,911,183	67%
Special Operations	374,911	380,656	292,142	77%
Police Department	<u>5,738,235</u>	<u>5,907,158</u>	<u>4,110,758</u>	70%

	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	% USED
General Fund				
Fire Administration	288,599	288,599	220,992	77%
Firefighting	3,482,795	3,500,323	2,615,362	75%
Fire Inspection	209,068	209,068	172,047	82%
Fire Training Center	112,755	112,755	58,500	52%
Fire Stations and Buildings	239,007	221,478	10,957	5%
Fire Department	<u>4,332,224</u>	<u>4,332,223</u>	<u>3,077,857</u>	71%
Animal Control Admin.	79,758	79,758	62,511	78%
Animal Control	104,603	104,603	91,027	87%
Highways & Streets Admin.	142,379	142,379	84,272	59%
Highways & Streets	1,983,151	1,928,624	844,281	44%
Street Cleaning	91,723	91,723	78,314	85%
Street Lighting	290,091	290,091	187,664	65%
Traffic Engineering	567,814	620,314	546,943	88%
Maintenance and Parks	590,304	597,104	375,753	63%
Cemetery	313,165	313,517	204,172	65%
Parks Beautification	4,900	6,575	4,509	69%
Public Works	<u>4,167,888</u>	<u>4,174,688</u>	<u>2,479,447</u>	59%
Total Expenditures	<u>18,076,856</u>	<u>18,009,015</u>	<u>12,158,816</u>	68%
Excess of Revenues (Over) Under Expenditures	(424,958)	(492,799)	(3,595,703)	
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Investment Income / Loss	(220,000)	(220,000)	(193,363)	88%
Transfer in	(405,750)	(405,750)	(526,305)	130%
Transfer out	1,050,708	1,118,549	821,104	73%
Total Other Financing Sources (Uses)	<u>424,958</u>	<u>492,799</u>	<u>101,435</u>	21%
Net Increase in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,494,268)</u>	

City of Calhoun
Budget to Actual Report- Modified Accrual Basis
Special Funds - General Government
For the Nine Months Ended March 31, 2023

SPECIAL FUNDS	BUDGET	ACTUAL REVENUES	% USED	ACTUAL EXPENDI- TURES/ EXPENSES	% USED	NET CHANGE IN FUND BALANCE/ NET (INCOME) LOSS
UDAG	\$ (80,035)	\$ (35,630)	45%	\$ 2,500	3%	\$ (33,130)
Confiscated Assets	(5,000)	-	0%	13,108	262%	13,108
American Recovery	(25,000)	(1,964,953)		1,948,201		(16,752)
Hotel-Motel	(913,500)	(743,981)	81%	743,981	81%	(0)
Recreation	(1,635,778)	(1,204,053)	74%	1,193,582	73%	(10,470)
Program Revenues	(1,523,278)	(1,088,117)	71%			
Gen. & Hotel/Motel Transf.	(112,500)	(115,936)	103%			
SPLOST 2018	(2,370,528)	(3,045,239)	128%	1,542,259	65%	(1,502,979)
SPLOST Debt Svc. - Schools	(5,952,994)	(5,178,524)	87%	5,621,338	94%	442,813
Golf Fund	(1,074,194)	(930,284)	87%	762,532	71%	(167,752)
Solid Waste	(994,278)	(729,394)	73%	693,966	70%	(35,428)
School Tax	-	-		-		-
Municipal Court	(443,000)	(315,773)	71%	304,035	69%	(11,738)
Totals	\$ (13,494,307)	\$ (14,147,830)		\$ 12,825,502		\$ (1,322,330)

City of Calhoun
WATER & SEWER DEPARTMENT
 Budget to Actual Report - Modified Accrual Basis
 For the Nine Months Ended March 31, 2023

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Sales	\$ (20,158,369)	\$ (15,442,003)	77%
Cost Recovery/Install	(975,000)	(1,691,338)	173%
Late Penalties	(165,000)	(137,256)	83%
Permits / Fees / Fines	(1,235,000)	(480,952)	39%
Sprinkler Charges	(415,000)	(345,386)	83%
Other	(108,945)	(114,794)	105%
Total Operating Revenues	<u>(23,057,314)</u>	<u>(18,211,728)</u>	79%
OPERATING EXPENSES			
Personal Services	4,569,483	3,371,821	74%
Contractual Services	3,479,682	2,659,906	76%
Supplies	4,722,970	4,134,831	88%
Other	3,224,768	2,004,277	62%
Total Operating Expenses	<u>15,996,903</u>	<u>12,170,835</u>	76%
Net Operating Income	(7,060,411)	(6,040,892)	
NON-OPERATING REVENUES & EXPENSES:			
Investment Income / Loss	(280,659)	(144,961)	52%
Interest Expense	198,304	131,072	66%
Principal Expense	1,822,115	454,518	25%
Capital Expense	2,837,384	1,738,233	61%
Transfers Out	2,526,267	1,929,268	76%
Transfers In	(13,000)	(1,939,511)	14919%
Grant Proceeds	(30,000)	(48,060)	160%
Total Non-operating Revenues & Expenses	<u>7,060,411</u>	<u>2,120,559</u>	30%
NET INCOME	<u>\$ -</u>	<u>\$ (3,920,333)</u>	

City of Calhoun
ELECTRIC FUND
 Budget to Actual Report - Modified Accrual Basis
 For the Nine Months Ended March 31, 2023

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Sales	\$ (39,175,093)	\$ (30,498,099)	78%
MEAG Year End Settlement	(300,000)	-	0%
Rent/Other	(24,200)	(20,400)	84%
Late Penalties	(140,000)	(135,177)	97%
Pole Rental	(100,000)	(77,941)	78%
Miscellaneous	(366,450)	(1,510,626)	412%
Total Operating Revenues	<u>(40,105,743)</u>	<u>(32,242,242)</u>	80%
OPERATING EXPENSES			
Personal Services	2,006,095	1,526,512	76%
Contractual Services	3,988,518	2,647,266	66%
Supplies	31,790,700	22,562,151	71%
Other	1,007,575	554,617	55%
Total Operating Expenses	<u>38,792,888</u>	<u>27,290,546</u>	70%
Net Operating Income	(1,312,855)	(4,951,696)	
NON-OPERATING REVENUES & EXPENSES:			
Investment Income / Loss	(200,172)	(85,388)	43%
Interest Revenue Interfund	(8,470)	(3,770)	45%
Capital Expense	1,050,000	906,568	86%
Meag Trust Account	(464,792)	(756,031)	163%
Transfers Out	945,789	708,633	75%
Transfers In	(9,500)	(687,366)	7235%
Total Non-operating Revenues & Expenses	<u>1,312,855</u>	<u>82,644</u>	-6%
NET INCOME	<u>\$ -</u>	<u>\$ (4,869,051)</u>	

City of Calhoun
TELECOMMUNICATIONS FUND
 Budget to Actual Report-Modified Accrual Basis
 For the Nine Months Ended March 31, 2023

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Sales	\$ (1,267,780)	\$ (1,008,427)	80%
Late Penalties	(2,500)	(3,223)	129%
Miscellaneous	<u>(250)</u>	<u>(1,214,120)</u>	485648%
Total Operating Revenues	<u>(1,270,530)</u>	<u>(2,225,771)</u>	175%
OPERATING EXPENSES			
Personal Services	359,453	278,136	77%
Contractual Services	322,172	243,505	76%
Supplies	124,025	49,430	40%
Other	<u>83,413</u>	<u>62,560</u>	75%
Total Operating Expenses	<u>889,063</u>	<u>633,631</u>	71%
Net Operating Income	(381,467)	(1,592,140)	
NON-OPERATING REVENUES & EXPENSES:			
Investment Income / Loss	(31,933)	(16,345)	51%
Interest Expense	1,059	860	81%
Principal Expense	87,794	79,034	90%
Capital Expense	-	30,673	0%
Transfers Out	324,547	243,410	75%
Transfers In	<u>-</u>	<u>(243,924)</u>	0%
Total Non-operating Revenues & Expenses	<u>381,467</u>	<u>93,708</u>	25%
NET INCOME	<u>\$ -</u>	<u>\$ (1,498,432)</u>	

City of Calhoun
UTILITY INTERNAL SERVICE FUND
 Budget to Actual Report - Modified Accrual Basis
 For the Nine Months Ended March 31, 2023

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Indirect Cost Allocations - Service Fees - General	\$ (602,329)	\$ (451,748)	75%
Indirect Cost Allocations - Service Fees - Utilities	(3,328,171)	(2,505,128)	75%
Miscellaneous	(12,000)	(9,674)	81%
Total Operating Revenues	<u>(3,942,500)</u>	<u>(2,966,550)</u>	75%

OPERATING EXPENSES			
Utilities Administration	366,610	277,200	76%
Finance	790,883	523,682	66%
Utility Tellers	203,185	139,997	69%
Purchasing	155,503	108,553	70%
Engineering	713,608	525,604	74%
Work Order Dispatch	111,676	72,221	65%
GIS	232,373	175,395	75%
Customer Service	271,468	183,142	67%
Meter Reading	412,510	319,200	77%
Billing	478,804	347,089	72%
Total Operating Expenses	<u>3,736,620</u>	<u>2,672,083</u>	72%

Net Income Before Non-operating Items	(205,880)	(294,467)	
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NON-OPERATING REVENUES & EXPENSES:			
Principal Expense	78,370	58,704	75%
Interest Expense	1,960	1,543	79%
Capital Expense	125,550	121,349	97%
Transfers In	-	(1,835)	0%
Transfers Out	-	-	0%
Total Non-Operating Revenues & Expenses	<u>205,880</u>	<u>179,761</u>	87%

NET INCOME	<u>\$ -</u>	<u>\$ (114,705)</u>	
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