



**CITY COUNCIL MEETING  
FEBRUARY 24, 2020- 7:00 PM  
109 SOUTH KING STREET  
DEPOT COMMUNITY ROOM**

**MINUTES**

**PRESENT:** James F. Palmer, Mayor  
George R. Crowley, Mayor Pro Tem  
Ray Mitchell Denmon, Councilman  
Al Edwards, Councilman  
Jacqueline Palazzolo, Councilwoman

**ALSO:** Paul Worley, City Administrator; Larry Vickery, Utilities Administrator; Sharon Nelson, City Clerk; George Govignon, City Attorney; Jeff Defoor, Director of Electric Utilities; Tony Pyle, Police Chief; Lenny Nesbitt, Fire Chief; Kyle Ellis, Director of Water & Wastewater; Brad Carrick, Telecommunications Director; Don Colburn, Special Operations; and Todd Holbert, Battalion Chief.

**1. Council Meeting Called to Order**

**Welcome**

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

**Invocation**

Councilman Edwards 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**

Councilman Edwards made a motion to approve the February 24, 2020 agenda as presented. Councilwoman Palazzolo gave a second with all voting aye. Motion approved.

**4. Amendment or Approval of Minutes**

Mayor Pro Tem Crowley made a motion to approve the minutes of the City Council meeting of February 10, 2020. Councilman Denmon gave a second with all voting aye. Motion approved.

**5. Mayor's Comments**

None

6. **Council Comments**

None

7. **Public Hearing and Comments**

Announce at this time, public hearings will be held. The public will have the opportunity to make pro and con comments with a ten minute maximum time limit for each side of the matter, with each person speaking having filed a financial disclosure statement five days prior to the hearing if required, with each person giving their name and address. An inquiry should be made to determine if any elected official has filed a disclosure statement regarding ownership or special interest in any of the agenda items. Zoning Land Use Maps on display in Council Chambers for Zoning Advisory Board and Council hearings.

A. Public hearing of an ordinance to adopt Section 3.8 Building Design and Section 3.9 Signage of the Design Guidelines and Standards: Primary Connectors/Corridors & Gateways of March, 2018 formally as part of the zoning code provisions, Part 2, Appendix A.

- 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 public comments.
- There being none, Mayor Palmer closed the public hearing and called for a motion concerning the ordinance change.
- Mayor Pro Tem Crowley made a motion to approve the ordinance change. Councilman Denmon gave a second with all voting aye. Motion approved.

8. **Old Business**

A. Mayor Palmer gave the third reading of a Zoning change request from R-2 to C-2 for 2.53 acres, at a location of CG42B-104 (Mauldin Road), by Ken Jones II. The Zoning Advisory Board meeting is scheduled for March 5<sup>th</sup> and the public hearing is scheduled for March 9<sup>th</sup>.

B. Mayor Palmer gave the second reading of an annexation and zoning request of R1-B for .48 acres, at a location of 345 Henderson Bend Road, NW (parcel GC21-019), by Cleopatra Alvarez. The Zoning Advisory Board meeting is scheduled for March 5<sup>th</sup> and the public hearing is scheduled for March 9<sup>th</sup>.

9. **New Business**

A. Mayor Palmer gave the first reading of an ordinance to amend certain portions of Chapter 26 – Cemeteries of the Calhoun Code of Ordinances. This is to better define the liabilities and responsibilities for third parties operating within municipal cemeteries that might cause damage to other monuments or structures. Eligible for public hearing on March 9<sup>th</sup>. City Attorney Govignon stated that we have a current version in Section 26-34 that covers force majeure. The amendments will add damages pertaining to third party persons and businesses in charge of funeral services or interments and monument installers. Councilman Edwards made a

motion to set the public hearing for March 9<sup>th</sup>. Councilwoman Palazzolo gave a second with all voting aye. Motion approved.

- B. Mayor Palmer gave the floor to City Administrator Worley for submission of first and second quarter 2020 financial statements. Mr. Worley reviewed the financial statements for General Government noting that the overage (110%) in supplies for the Downtown Development Authority was Christmas related. Group insurance for the Cemetery is at 99% of budget due to the addition of an additional person on the insurance. In the General Fund, property taxes saw an increase at \$2.2 million compared to \$1.9 million last year. This was partly due to the increased millage rate and an increase in home values. Local Option Sales Tax saw an increase compared to last year and collections are at 56% of budget. Licensing and Permits has already exceeded budgeted revenues and is currently at 110%. The net increase in fund balance is \$2,032,573 compared to 1,540,145 last year, which was a really good year. To compare fund balances, FY15 was \$595K, FY16 (\$161K), FY17 \$190K, and FY18 \$571K. Hotel Motel taxes are also up this year at \$470K compared to \$433K last year. Municipal Court revenues are down to \$252K compared to \$281K last year. Mayor Palmer called for a motion concerning the first and second quarter General Government financial statements. Councilman Edwards made a motion to approve the financial statements as presented. Councilman Edwards made a motion to approve the request. Councilman Denmon gave a second with all voting aye. Motion approved. (copy attached) Mr. Vickery then gave the first and second quarter financial statements for Calhoun Utilities stating that the water and sewer cost recovery/installation has continued to experience growth. Electric miscellaneous revenues include \$30K received for damaged property. Transfers out includes \$182K transferred to the General Fund to eliminate the Exit 312 Lighting debt and transfers in includes \$112K of transfers to renewal and replacement which is not budgeted. Mayor Palmer called for a motion concerning the first and second quarter financial statements for Utilities. Mayor Pro Tem Crowley made a motion to approve the financial statements as presented. Councilman Denmon gave a second with all voting aye. Motion approved. (copy attached)
- C. Mayor Palmer read a request from Echota Baptist Church to block the road beginning at the mailbox by the front steps of the church, College Circle, to the stop sign behind the church at Short North Wall Street from 5:00pm to 9:00pm on Sunday, May 31<sup>st</sup> through Friday, June 5<sup>th</sup> for Vacation Bible School. Mayor Pro Tem Crowley made a motion to approve the road closure request. Councilman Denmon gave a second with all voting aye. Motion approved.
- D. Mayor Palmer read a manager change request at a location of 273 Hwy 53 East, Suite 1, by Buffalo Luke's. The prior manager was James Carter and the proposed manager is Savannah Boone. Councilwoman Palazzolo made a motion to approve the manager change request. Councilman Edwards gave a second with all voting aye. Motion approved.
- E. Mayor Palmer read a recommendation from the Calhoun Recreation Authority to appoint Max Holland to fill the unexpired term of Henry Holland. Term will end June 30, 2022. Mayor Pro Tem Crowley made a motion to accept the recommendation and appoint Max Holland to fill the unexpired term of Henry Holland. Councilman Denmon gave a second with all voting aye. Motion approved.

#### **10. Other Written Items Not on the Agenda**

11. Work Reports

- A. Paul Worley, City Administrator, reviewed the General Government cash reports for January, 2020 noting that the General Fund balance was \$3.6 million. Golf revenues for the month were normal for winter months. He also noted that the 2018 SPLOST had been broken down this month to show uncommitted funds of \$2.3 million and \$1.9 million in funds committed to the Peters Street project. Mr. Worley also recognized members of the Calhoun Fire Department GSAR Task Force, Lt. /EMT Billy Green, Sgt. /EMT Jaron Gilbert, FF/EMT Bret Silvers, and FF/EMT Rickey Daniel, for their participation in a search and recovery in Dawson County on March 19<sup>th</sup>. He stated they had performed admirably.
- B. Larry Vickery, Utilities Administrator, reviewed the Utilities cash report noting that the Utility operating account totaled \$4.4 million and the total savings and reserves were \$7.6 million. Councilwoman Palazzolo made a motion to approve the General Government and Utilities cash reports as presented. Councilman Edwards gave a second with all voting aye. Motion approved.
- C. George Govignon, City Attorney had nothing to report.

12. Motion to move to Executive Session, if needed

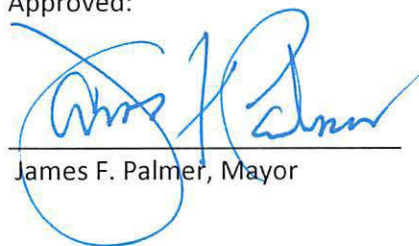
13. Motion to return to General Session

14. Motion to Adjourn

There being no other business to come before the Council, Councilman Edwards made a motion to adjourn. Councilman Denmon gave a second with all voting aye. The motion was approved and the business portion of the meeting adjourned at 7:18 p.m.

Mr. Randall Holmes of 268 Sunrise Circle, Calhoun approached Council members at the conclusion of the business meeting and asked if he could address them. The council was in agreement with allowing the request. Mr. Holmes read a letter that he stated was addressed to Chief Pyle and Mayor Palmer that he had been unable to deliver. The letter described issues Mr. Holmes had with what he felt were undercover police officers out of uniform and went on to state other derogatory remarks pertaining to his neighbors and abuse he felt they were receiving from the police department. Mayor Palmer interrupted his reading and notified him that he was a resident of Gordon County and the City of Calhoun had no jurisdiction in his area. He was told he would need to contact the Gordon County Sheriff's Department with any complaints pertaining to law enforcement. Mr. Holmes then left the meeting and council members exited the building at 7:30 p.m.

Approved:



James F. Palmer, Mayor

Submitted:



Sharon Nelson, City Clerk

## Notes on 1st Qtr. 2020 Financial Statements -

### **General:**

- 1 Licenses & Permits Revenue - Plumbing Permits is at 46% of budget, Electrical Inspection is at 62% of budget and Building Permits is at 100% of budget.
- 2 Intergovernmental Revenue - some grant revenue has not been earned yet.
- 3 Other Revenue - we received \$10,963 insurance reimbursement on a police vehicle.
- 4 Regulatory Inspections - several planned demolitions have not been completed.
- 5 Patrol - Vehicles and equipment have been purchased to complete the fleet.
- 6 Traffic Engineering - All of the asphalt has been purchased.
- 7 Cemetery - there was \$4850 of unbudgeted pea gravel, \$3,245 for electrical work on the building including garage door with keyless remote and \$14,413 in worker's comp. claims.
- 8 Transfers In - the transfer in from Electric to write off the Exit 312 Lighting loan of \$182k is reflected here.
- 9 Transfers Out - the transfer to Golf for the aerator of \$23k is included with our normal transfers.

### **Water/Sewer:**

- 1 Cost Recovery/Installation - This is usually budgeted conservatively and we have continued to experience growth.

### **Electric:**

- 1 Miscellaneous Revenues - this includes \$30k for damaged property received.
- 2 Other - we do not write our bad debts off until year end.
- 3 Transfers Out - this includes \$182k transferred to the General Fund to eliminate the Exit 312 Lighting receivable.
- 4 Transfers In - this includes \$112k of transfers to Renewal & Replacement that we do not budget.

### **Telecom:**

- 1 Transfers In - Renewal & Replacement transfers in are not budgeted and they totaled \$38k.

## City of Calhoun

### General Fund

Budget to Actual Report - Modified Accrual Basis

For the Three Months Ended September 30, 2019

Revenues	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	% USED
Property Tax & Intangibles	\$ (2,156,100)	\$ (2,156,100)	\$ (117,480)	5%
Franchise Tax	(2,467,008)	(2,467,008)	(676,083)	27%
Local Option Sales Tax	(2,900,000)	(2,900,000)	(811,590)	28%
Excise Taxes	(2,228,294)	(2,228,294)	(489,431)	22%
Licenses & Permits	(316,200)	(316,200)	(115,003)	36%
Intergovernmental	(567,587)	(567,587)	(57,888)	10%
Charges for Services	(331,987)	(331,987)	(98,398)	30%
Fines and Forfeitures	(337,665)	(337,665)	(85,038)	25%
Rents/ Royalties	(3,074,425)	(3,074,425)	(825,697)	27%
Other Revenues	(4,750)	(4,750)	(14,823)	312%
<b>Total Revenues</b>	<b><u>(14,384,016)</u></b>	<b><u>(14,384,016)</u></b>	<b><u>(3,291,430)</u></b>	<b>23%</b>
<b>Expenditures</b>				
Mayor and Council	468,435	445,875	62,196	14%
Elections	4,350	4,350	-	0%
City Administrator	934,464	934,464	229,988	25%
Tax Administrator	83,908	83,908	19,657	23%
General Teller	63,675	63,675	14,580	23%
Human Resources	164,990	164,990	36,893	22%
Risk Management	4,300	4,300	81	2%
<b>General Admin</b>	<b><u>1,724,122</u></b>	<b><u>1,701,562</u></b>	<b><u>363,394</u></b>	<b>21%</b>
Municipal Court	332,011	332,011	84,646	25%
Custody of Prisoners	23,000	23,000	4,620	20%
<b>Court Services</b>	<b><u>355,011</u></b>	<b><u>355,011</u></b>	<b><u>89,266</u></b>	<b>25%</b>
Welfare Related	62,504	62,504	14,317	23%
Auditorium	107	107	27	25%
Depot	23,805	23,805	6,302	26%
Community Center	8,718	8,718	1,363	16%
Library	149,043	149,043	37,337	25%
<b>Community Services</b>	<b><u>244,177</u></b>	<b><u>244,177</u></b>	<b><u>59,345</u></b>	<b>24%</b>
Regulatory Inspections and Enforcement	434,946	434,946	78,559	18%
Downtown Development	104,186	104,186	20,526	20%
Airport	263,300	263,300	64,521	25%
<b>Community Development</b>	<b><u>802,432</u></b>	<b><u>802,432</u></b>	<b><u>163,606</u></b>	<b>20%</b>
Police Administration	410,841	410,841	96,540	23%
Detectives	574,879	574,879	128,070	22%
Patrol	3,117,006	3,117,006	1,036,806	33%
Special Operations	439,720	439,720	90,526	21%
<b>Police Department</b>	<b><u>4,542,446</u></b>	<b><u>4,542,446</u></b>	<b><u>1,351,943</u></b>	<b>30%</b>

	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
<b>General Fund</b>				
Fire Administration	253,529	255,029	60,961	24%
Firefighting	3,018,779	3,017,279	651,659	22%
Fire Inspection	165,487	165,487	40,006	24%
Fire Training Center	100,237	100,237	19,614	20%
Fire Stations and Buildings	22,000	22,000	1,482	2%
Fire Debt Service	88,196	88,196	-	0%
<b>Fire Department</b>	<b><u>3,648,228</u></b>	<b><u>3,648,228</u></b>	<b><u>773,722</u></b>	<b>21%</b>
Animal Control Admin.	70,997	70,997	16,503	23%
Animal Control	95,845	95,845	19,510	20%
Highways & Streets Admin.	127,878	127,878	31,200	24%
Highways & Streets	1,021,119	1,021,119	251,429	25%
Street Cleaning	93,710	93,710	15,981	17%
Street Lighting	222,420	222,420	52,430	24%
Traffic Engineering	610,862	610,862	306,882	50%
Maintenance and Parks	482,711	482,711	100,647	21%
Cemetery	205,470	205,470	80,192	39%
Parks Beautification	4,900	4,900	1	0%
<b>Public Works</b>	<b><u>2,935,912</u></b>	<b><u>2,935,912</u></b>	<b><u>874,777</u></b>	<b>30%</b>
<b>Total Expenditures</b>	<b><u>14,252,328</u></b>	<b><u>14,229,768</u></b>	<b><u>3,676,053</u></b>	<b>26%</b>
<b>Excess of Revenues (Over) Under Expenditures</b>	<b>(131,688)</b>	<b>(154,248)</b>	<b>384,623</b>	
<b>Other Financing Sources (Uses)</b>				
Sale of Assets	(5,000)	(5,000)	(14,075)	282%
Investment Income / Loss	(106,325)	(106,325)	(25,993)	24%
Transfer in	(326,500)	(326,500)	(301,571)	92%
Transfer out	569,513	592,073	237,193	40%
<b>Total Other Financing Sources (Uses)</b>	<b><u>131,688</u></b>	<b><u>154,248</u></b>	<b><u>(104,447)</u></b>	<b>-68%</b>
<b>Net Decrease in Fund Balance</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 280,177</u></b>	

**City of Calhoun**  
**Budget to Actual Report- Modified Accrual Basis**  
**Special Funds - General Government**  
**For the Three Months Ended September 30, 2019**

SPECIAL FUNDS	BUDGET	ACTUAL REVENUES	% USED	ACTUAL EXPENDI- TURES/ EXPENSES	% USED	NET CHANGE IN FUND BALANCE/ NET (INCOME) LOSS
UDAG	\$ (51,750)	\$ (13,732)	27%	\$ -	0%	\$ (13,732)
Confiscated Assets	(14,000)	(14,678)	105%	9,574	68%	(5,103)
Hotel-Motel	(853,500)	(254,958)	30%	254,958	30%	-
Recreation	(1,305,032)	(339,059)	26%	377,103	29%	38,044
Program Revenues	(586,058)	(152,949)	26%			
Gen. & Hotel/Motel Transf.	(718,974)	(186,110)	26%			
SPLOST 2011	(1,540,000)	(19,188)	1%	73,446	5%	54,258
SPLOST 2018	(5,079,253)	(1,058,153)	21%	108,208	2%	(949,945)
SPLOST Debt Svc. - Schools	(4,404,000)	(1,155,531)	26%	741,338	17%	(414,194)
Golf Fund	(903,831)	(324,735)	36%	196,566	22%	(128,169)
Solid Waste	(1,232,838)	(196,175)	16%	169,111	14%	(27,064)
Municipal Court	(523,000)	(132,300)	25%	132,300	25%	-
<b>Totals</b>	<b>\$ (15,907,204)</b>	<b>\$ (3,508,508)</b>		<b>\$ 2,062,605</b>		<b>\$ (1,445,906)</b>

**City of Calhoun**  
**WATER & SEWER DEPARTMENT**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Three Months Ended September 30, 2019

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (17,973,685)	\$ (4,872,661)	27%
Cost Recovery/Install	(518,175)	(372,024)	72%
Late Penalties	(175,979)	(45,499)	26%
Permits / Fees / Fines	(183,414)	(34,019)	19%
Sprinkler Charges	(363,208)	(96,756)	27%
Other	(191,460)	(55,585)	29%
<b>Total Operating Revenues</b>	<b><u>(19,405,921)</u></b>	<b><u>(5,476,544)</u></b>	<b>28%</b>
<b>OPERATING EXPENSES</b>			
Personal Services	4,044,002	903,591	22%
Contractual Services	2,751,051	669,283	24%
Supplies	4,167,371	957,411	23%
Other	2,861,594	570,474	20%
<b>Total Operating Expenses</b>	<b><u>13,824,018</u></b>	<b><u>3,100,759</u></b>	<b>22%</b>
<b>Net Operating Income</b>	<b>(5,581,903)</b>	<b>(2,375,785)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Investment Income / Loss	(249,475)	(102,945)	41%
Interest Expense	294,994	38,356	13%
Principal Expense	1,931,190	144,541	7%
Capital Expense	6,097,810	544,122	9%
Transfers Out	2,984,925	855,713	29%
Transfers In	(5,364,541)	(898,871)	17%
Grant Proceeds	(113,000)	-	0%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b><u>5,581,903</u></b>	<b><u>580,915</u></b>	<b>10%</b>
<b>NET INCOME</b>	<b><u>\$ -</u></b>	<b><u>\$ (1,794,870)</u></b>	

**City of Calhoun**

**ELECTRIC FUND**

Budget to Actual Report - Modified Accrual Basis  
For the Three Months Ended September 30, 2019

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (33,799,475)	\$ (9,713,813)	29%
MEAG Year End Settlement	(300,000)	-	-
Rent/Other	(24,200)	(4,950)	20%
Late Penalties	(140,000)	(42,246)	30%
Pole Rental	(100,000)	(8,120)	8%
Miscellaneous	(38,400)	(39,827)	104%
<b>Total Operating Revenues</b>	<b><u>(34,402,075)</u></b>	<b><u>(9,808,956)</u></b>	<b>29%</b>
<b>OPERATING EXPENSES</b>			
Personal Services	1,635,349	393,340	24%
Contractual Services	3,582,526	917,843	26%
Supplies	28,149,050	6,968,593	25%
Other	938,103	168,513	18%
<b>Total Operating Expenses</b>	<b><u>34,305,028</u></b>	<b><u>8,448,289</u></b>	<b>25%</b>
<b>Net Operating Income</b>	<b>(97,047)</b>	<b>(1,360,666)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Investment Income / Loss	(241,950)	(46,011)	19%
Interest Revenue Interfund	(11,742)	(3,181)	27%
Capital Expense	359,000	225,409	63%
Meag Trust Account	(474,498)	(377,175)	79%
Transfers Out	475,437	304,475	64%
Transfers In	(9,200)	(111,616)	1213%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b><u>97,047</u></b>	<b><u>(8,100)</u></b>	<b>8%</b>
<b>NET INCOME</b>	<b><u>\$ -</u></b>	<b><u>\$ (1,368,765)</u></b>	

**City of Calhoun**  
**TELECOMMUNICATIONS FUND**  
 Budget to Actual Report-Modified Accrual Basis  
 For the Three Months Ended September 30, 2019

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (1,104,280)	\$ (301,515)	27%
Late Penalties	(4,000)	(3,805)	95%
Miscellaneous	<u>(400)</u>	<u>(52)</u>	13%
<b>Total Operating Revenues</b>	<b><u>(1,108,680)</u></b>	<b><u>(305,372)</u></b>	<b>28%</b>
<b>OPERATING EXPENSES</b>			
Personal Services	314,288	72,166	23%
Contractual Services	369,301	59,594	16%
Supplies	114,450	12,389	11%
Other	<u>67,233</u>	<u>16,694</u>	25%
<b>Total Operating Expenses</b>	<b><u>865,272</u></b>	<b><u>160,843</u></b>	<b>19%</b>
<b>Net Operating Income</b>	<b>(243,408)</b>	<b>(144,529)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Investment Income / Loss	(25,700)	(14,608)	57%
Interest Expense	3,565	998	28%
Principal Expense	114,330	28,476	25%
Transfers Out	152,213	38,053	25%
Transfers In	<u>(1,000)</u>	<u>(38,309)</u>	3831%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b><u>243,408</u></b>	<b><u>14,610</u></b>	<b>6%</b>
<b>NET INCOME</b>	<b><u>\$ -</u></b>	<b><u>\$ (129,919)</u></b>	

**City of Calhoun**  
**UTILITY INTERNAL SERVICE FUND**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Three Months Ended September 30, 2019

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Indirect Cost Allocations - Service Fees - General	\$ (483,915)	\$ (120,980)	25%
Indirect Cost Allocations - Service Fees - Utilities	(2,928,173)	(732,042)	25%
Miscellaneous	(12,000)	(3,322)	28%
<b>Total Operating Revenues</b>	<b><u>(3,424,088)</u></b>	<b><u>(856,344)</u></b>	<b>25%</b>
<b>OPERATING EXPENSES</b>			
Utilities Administration	359,788	76,286	21%
Finance	703,789	160,316	23%
Utility Tellers	237,312	53,312	22%
Purchasing	109,800	24,489	22%
Engineering	533,538	115,470	22%
Work Order Dispatch	106,215	24,469	23%
GIS	209,669	49,437	24%
Customer Service	204,058	50,676	25%
Meter Reading	394,263	92,428	23%
Billing	411,326	99,467	24%
<b>Total Operating Expenses</b>	<b><u>3,269,758</u></b>	<b><u>746,349</u></b>	<b>23%</b>
<b>Net Income Before Non-operating Items</b>	<b>(154,330)</b>	<b>(109,994)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Principal Expense	76,057	18,943	25%
Interest Expense	4,273	1,139	27%
Capital Expense	62,000	46,349	75%
Transfers In	-	(290)	-
Transfers Out	12,000	-	0%
<b>Total Non-Operating Revenues &amp; Expenses</b>	<b><u>154,330</u></b>	<b><u>66,142</u></b>	<b>43%</b>
<b>NET INCOME</b>	<b><u>\$ -</u></b>	<b><u>\$ (43,851)</u></b>	

## Notes on 2nd Qtr. 2020 Financial Statements -

### **General:**

- 1 Licenses & Permits Revenue - Beer, Wine and Liquor Retail Licenses are at or exceed 100% of budget. Pouring Licenses is at 89%. Temporary Liquor/Beer Event Permits are at 89%. Plumbing Permits are at 74% of budget, Electrical Inspection is at 94% and Building Permits are at 193% of budget.
- 2 Other Revenue - We received \$10,963 insurance reimbursement on a police vehicle.
- 3 Regulatory Inspections - Several planned demolitions have not been completed.
- 4 Downtown Development - Interdepartmental work orders are at 69% of budget. Education & Training is at 147%, Travel is at 202% and Supplies are at 110%.
- 5 Patrol - Vehicles and equipment have been purchased to complete the fleet.
- 6 Cemetery - Group insurance is at 99% of budget. There was \$4850 of unbudgeted pea gravel, \$3,245 was spent for electrical work on the building including garage door with keyless remote and \$14,413 in worker's comp. claims.
- 7 Sale of assets - Sale of police vehicles to go towards equipment purchases for new fleet.
- 8 Transfers In - The transfer in from Electric to write off the Exit 312 Lighting loan of \$182k is reflected here.
- 9 Transfers Out - The transfer to Golf for the aerator of \$23k is included with our normal transfers.

### **Water/Sewer:**

- 1 Cost Recovery/Installation - This is usually budgeted conservatively and we have continued to experience growth.
- 2 Investment Income/Loss - The investments are doing well as compared to budget.

### **Electric:**

- 1 Miscellaneous Revenues - This includes \$30k for damaged property received and \$10k for an Electric Cities of GA year end settlement.
- 2 Other - We do not write our bad debts off until year end.
- 3 Investment Income/Loss & Meag Trust Account - All investments are doing very well, as compared to budget.
- 4 Transfers Out - This includes \$182k transferred to the General Fund to eliminate the Exit 312 Lighting receivable.
- 5 Transfers In - This includes \$223k of transfers to Renewal & Replacement that we do not budget.

### **Telecom:**

- 1 Transfers In - Renewal & Replacement transfers in are not budgeted and they totaled \$76k.

## City of Calhoun

### General Fund

Budget to Actual Report - Modified Accrual Basis

For the Six Months Ended December 31, 2019

Revenues	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	% USED
Property Tax & Intangibles	\$ (2,156,100)	\$ (2,156,100)	\$ (2,201,349)	102%
Franchise Tax	(2,467,008)	(2,467,008)	(1,291,303)	52%
Local Option Sales Tax	(2,900,000)	(2,900,000)	(1,621,762)	56%
Excise Taxes	(2,228,294)	(2,228,294)	(1,193,831)	54%
Licenses & Permits	(316,200)	(316,200)	(347,713)	110%
Intergovernmental	(567,587)	(567,587)	(351,650)	62%
Charges for Services	(331,987)	(331,987)	(202,570)	61%
Fines and Forfeitures	(337,665)	(337,665)	(158,767)	47%
Rents/ Royalties	(3,074,425)	(3,074,425)	(1,553,542)	51%
Other Revenues	(4,750)	(4,750)	(19,023)	400%
<b>Total Revenues</b>	<b><u>(14,384,016)</u></b>	<b><u>(14,384,016)</u></b>	<b><u>(8,941,511)</u></b>	<b>62%</b>
<b>Expenditures</b>				
Mayor and Council	468,435	445,875	99,943	22%
Elections	4,350	4,350	1,661	38%
City Administrator	934,464	934,464	465,770	50%
Tax Administrator	83,908	83,908	41,247	49%
General Teller	63,675	63,675	31,912	50%
Human Resources	164,990	164,990	78,827	48%
Risk Management	4,300	4,300	239	6%
<b>General Admin</b>	<b><u>1,724,122</u></b>	<b><u>1,701,562</u></b>	<b><u>719,599</u></b>	<b>42%</b>
Municipal Court	332,011	332,011	168,613	51%
Custody of Prisoners	23,000	23,000	6,964	30%
<b>Court Services</b>	<b><u>355,011</u></b>	<b><u>355,011</u></b>	<b><u>175,576</u></b>	<b>49%</b>
Welfare Related	62,504	62,504	29,067	47%
Auditorium	107	107	54	50%
Depot	23,805	23,805	11,804	50%
Community Center	8,718	8,718	2,738	31%
Library	149,043	149,043	74,372	50%
<b>Community Services</b>	<b><u>244,177</u></b>	<b><u>244,177</u></b>	<b><u>118,035</u></b>	<b>48%</b>
Regulatory Inspections and Enforcement	434,946	434,946	180,108	41%
Downtown Development	104,186	104,186	58,127	56%
Airport	263,300	263,300	139,228	53%
<b>Community Development</b>	<b><u>802,432</u></b>	<b><u>802,432</u></b>	<b><u>377,463</u></b>	<b>47%</b>
Police Administration	410,841	410,841	208,852	51%
Detectives	574,879	574,879	277,346	48%
Patrol	3,117,006	3,117,006	1,838,578	59%
Special Operations	439,720	439,720	210,459	48%
<b>Police Department</b>	<b><u>4,542,446</u></b>	<b><u>4,542,446</u></b>	<b><u>2,535,235</u></b>	<b>56%</b>

	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
<b>General Fund</b>				
Fire Administration	253,529	255,029	128,712	50%
Firefighting	3,018,779	3,017,279	1,455,152	48%
Fire Inspection	165,487	165,487	87,464	53%
Fire Training Center	100,237	100,237	50,408	50%
Fire Stations and Buildings	22,000	22,000	4,122	19%
Fire Debt Service	88,196	88,196	-	0%
<b>Fire Department</b>	<b><u>3,648,228</u></b>	<b><u>3,648,228</u></b>	<b><u>1,725,858</u></b>	<b>47%</b>
Animal Control Admin.	70,997	70,997	36,504	51%
Animal Control	95,845	95,845	41,246	43%
Highways & Streets Admin.	127,878	127,878	66,613	52%
Highways & Streets	1,021,119	1,021,119	475,878	47%
Street Cleaning	93,710	93,710	32,998	35%
Street Lighting	222,420	222,420	110,479	50%
Traffic Engineering	610,862	610,862	325,067	53%
Maintenance and Parks	482,711	482,711	205,172	43%
Cemetery	205,470	205,470	129,607	63%
Parks Beautification	4,900	4,900	2,341	48%
<b>Public Works</b>	<b><u>2,935,912</u></b>	<b><u>2,935,912</u></b>	<b><u>1,425,905</u></b>	<b>49%</b>
<b>Total Expenditures</b>	<b><u>14,252,328</u></b>	<b><u>14,229,768</u></b>	<b><u>7,077,671</u></b>	<b>50%</b>
<b>Excess of Revenues (Over) Under Expenditures</b>	<b>(131,688)</b>	<b>(154,248)</b>	<b>(1,863,840)</b>	
<b>Other Financing Sources (Uses)</b>				
Sale of Assets	(5,000)	(5,000)	(56,625)	1133%
Investment Income / Loss	(106,325)	(106,325)	(158,272)	149%
Transfer in	(326,500)	(326,500)	(404,540)	124%
Transfer out	877,938	900,498	450,704	50%
<b>Total Other Financing Sources (Uses)</b>	<b><u>131,688</u></b>	<b><u>154,248</u></b>	<b><u>(168,733)</u></b>	<b>-109%</b>
<b>Net Increase in Fund Balance</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (2,032,573)</u></b>	

**City of Calhoun**  
**Budget to Actual Report- Modified Accrual Basis**  
Special Funds - General Government  
For the Six Months Ended December 31, 2019

SPECIAL FUNDS	BUDGET	ACTUAL REVENUES	% USED	ACTUAL EXPENDI- TURES/ EXPENSES	% USED	NET CHANGE IN FUND BALANCE/ NET (INCOME) LOSS
UDAG	\$ (51,750)	\$ (26,599)	51%	\$ 2,500	5%	\$ (24,099)
Confiscated Assets	(14,000)	(23,321)	167%	25,536	182%	2,215
Hotel-Motel	(853,500)	(470,744)	55%	470,744	55%	-
Recreation	(1,305,032)	(646,829)	50%	765,915	59%	119,086
Program Revenues	(586,058)	(279,037)	48%			
Gen. & Hotel/Motel Transf.	(718,974)	(367,792)	51%			
SPLOST 2011	(1,540,000)	(25,051)	2%	103,163	7%	78,111
SPLOST 2018	(5,079,253)	(1,529,162)	30%	381,274	8%	(1,147,888)
SPLOST Debt Svc. - Schools	(4,404,000)	(2,128,479)	48%	741,338	17%	(1,387,142)
Golf Fund	(903,831)	(534,936)	59%	447,843	50%	(87,094)
Solid Waste	(1,232,838)	(553,480)	45%	520,284	42%	(33,196)
Municipal Court	(523,000)	(252,853)	48%	252,853	48%	-
<b>Totals</b>	<b>\$ (15,907,204)</b>	<b>\$ (6,191,455)</b>		<b>\$ 3,711,449</b>		<b>\$ (2,480,007)</b>

**City of Calhoun**  
**WATER & SEWER DEPARTMENT**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Six Months Ended December 31, 2019

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (17,973,685)	\$ (9,296,955)	52%
Cost Recovery/Install	(518,175)	(573,891)	111%
Late Penalties	(175,979)	(89,829)	51%
Permits / Fees / Fines	(183,414)	(101,718)	55%
Sprinkler Charges	(363,208)	(196,372)	54%
Other	(191,460)	(99,011)	52%
<b>Total Operating Revenues</b>	<b><u>(19,405,921)</u></b>	<b><u>(10,357,776)</u></b>	<b>53%</b>
<b>OPERATING EXPENSES</b>			
Personal Services	4,044,002	1,981,328	49%
Contractual Services	2,751,051	1,297,932	47%
Supplies	4,167,371	2,170,260	52%
Other	2,861,594	1,145,330	40%
<b>Total Operating Expenses</b>	<b><u>13,824,018</u></b>	<b><u>6,594,849</u></b>	<b>48%</b>
<b>Net Operating Income</b>	<b>(5,581,903)</b>	<b>(3,762,927)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Investment Income / Loss	(249,475)	(324,405)	130%
Interest Expense	294,994	147,343	50%
Principal Expense	1,931,190	289,585	15%
Capital Expense	6,097,810	2,552,214	42%
Transfers Out	2,984,925	2,555,182	86%
Transfers In	(5,364,541)	(2,620,976)	49%
Grant Proceeds	(113,000)	-	0%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b><u>5,581,903</u></b>	<b><u>2,598,943</u></b>	<b>47%</b>
<b>NET INCOME</b>	<b><u>\$ -</u></b>	<b><u>\$ (1,163,984)</u></b>	

# City of Calhoun

## ELECTRIC FUND

Budget to Actual Report - Modified Accrual Basis

For the Six Months Ended December 31, 2019

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (33,799,475)	\$ (17,889,350)	53%
MEAG Year End Settlement	(300,000)	-	-
Rent/Other	(24,200)	(15,300)	63%
Late Penalties	(140,000)	(81,484)	58%
Pole Rental	(100,000)	(57,028)	57%
Miscellaneous	(38,400)	(60,496)	158%
<b>Total Operating Revenues</b>	<b>(34,402,075)</b>	<b>(18,103,658)</b>	<b>53%</b>
<b>OPERATING EXPENSES</b>			
Personal Services	1,635,349	814,761	50%
Contractual Services	3,582,526	1,756,235	49%
Supplies	28,149,050	13,165,297	47%
Other	938,103	337,644	36%
<b>Total Operating Expenses</b>	<b>34,305,028</b>	<b>16,073,937</b>	<b>47%</b>
<b>Net Operating Income</b>	<b>(97,047)</b>	<b>(2,029,721)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Investment Income / Loss	(351,725)	(273,064)	78%
Interest Revenue Interfund	(11,742)	(6,198)	53%
Capital Expense	359,000	326,958	91%
Meag Trust Account	(364,723)	(512,216)	140%
Transfers Out	475,437	422,735	89%
Transfers In	(9,200)	(222,975)	2424%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b>97,047</b>	<b>(269,896)</b>	<b>278%</b>
<b>NET INCOME</b>	<b>\$ -</b>	<b>\$ (2,299,618)</b>	

**City of Calhoun**  
**TELECOMMUNICATIONS FUND**  
 Budget to Actual Report-Modified Accrual Basis  
 For the Six Months Ended December 31, 2019

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (1,104,280)	\$ (607,329)	55%
Late Penalties	(4,000)	(3,665)	92%
Miscellaneous	<u>(400)</u>	<u>(102)</u>	26%
<b>Total Operating Revenues</b>	<b><u>(1,108,680)</u></b>	<b><u>(611,097)</u></b>	55%
<b>OPERATING EXPENSES</b>			
Personal Services	314,288	156,353	50%
Contractual Services	369,301	158,611	43%
Supplies	114,450	34,029	30%
Other	<u>67,233</u>	<u>33,486</u>	50%
<b>Total Operating Expenses</b>	<b><u>865,272</u></b>	<b><u>382,480</u></b>	44%
<b>Net Operating Income</b>	<b>(243,408)</b>	<b>(228,617)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Investment Income / Loss	(25,700)	(34,922)	136%
Interest Expense	3,565	1,925	54%
Principal Expense	114,330	57,022	50%
Transfers Out	152,213	76,107	50%
Transfers In	<u>(1,000)</u>	<u>(76,420)</u>	7642%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b><u>243,408</u></b>	<b><u>23,712</u></b>	10%
<b>NET INCOME</b>	<b><u>\$ -</u></b>	<b><u>\$ (204,905)</u></b>	

**City of Calhoun**  
**UTILITY INTERNAL SERVICE FUND**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Six Months Ended December 31, 2019

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Indirect Cost Allocations - Service Fees - General	\$ (483,915)	\$ (241,958)	50%
Indirect Cost Allocations - Service Fees - Utilities	(2,928,173)	(1,464,086)	50%
Miscellaneous	(12,000)	(6,382)	53%
<b>Total Operating Revenues</b>	<b><u>(3,424,088)</u></b>	<b><u>(1,712,425)</u></b>	<b>50%</b>
<b>OPERATING EXPENSES</b>			
Utilities Administration	359,788	161,174	45%
Finance	703,789	349,090	50%
Utility Tellers	237,312	102,053	43%
Purchasing	109,800	52,382	48%
Engineering	533,538	231,978	43%
Work Order Dispatch	106,215	53,981	51%
GIS	209,669	107,643	51%
Customer Service	204,058	113,022	55%
Meter Reading	394,263	190,881	48%
Billing	411,326	207,500	50%
<b>Total Operating Expenses</b>	<b><u>3,269,758</u></b>	<b><u>1,569,705</u></b>	<b>48%</b>
<b>Net Income Before Non-operating Items</b>	<b>(154,330)</b>	<b>(142,721)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Principal Expense	76,057	37,933	50%
Interest Expense	4,273	2,232	52%
Capital Expense	62,000	46,349	75%
Transfers In	-	(467)	-
Transfers Out	12,000	-	0%
<b>Total Non-Operating Revenues &amp; Expenses</b>	<b><u>154,330</u></b>	<b><u>86,047</u></b>	<b>56%</b>
<b>NET INCOME</b>	<b><u>\$ -</u></b>	<b><u>\$ (56,674)</u></b>	