



**CITY COUNCIL MEETING
JANUARY 22, 2024- 7:00 PM
109 SOUTH KING STREET
DEPOT COMMUNITY ROOM**

MINUTES

PRESENT: James F. Palmer, Mayor
Ed Moyer, Mayor Pro Tem
Al Edwards, Councilmember
Ray Mitchell Denmon, Councilmember
Jackie Palazzolo, Councilmember

ALSO: Paul Worley, City Administrator; Kyle Ellis, Utilities Administrator; Sharon Nelson, City Clerk; George Govignon, City Attorney; Tony Pyle, Police Chief; Lenny Nesbitt, Fire Chief; Todd Holbert, Calhoun Fire Department; Lt. Christy Nicholson, Calhoun Police Department; Sgt. Olmedo, Calhoun Police Department; Cpl. Everett, Calhoun Police Department; and Ofc. Kirby, Calhoun Police Department.

1. **Council Meeting Called to Order**

Welcome

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

Invocation

Councilmember 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**

Mayor Palmer stated that an amendment needed to be made to the agenda to reverse Items A and B under New Business. Councilmember Edwards made a motion to approve the January 22, 2024 agenda as amended. Councilmember Palazzolo gave a second with all voting aye. Motion approved.

4. **Amendment or Approval of Minutes**

Mayor Pro Tem Moyer made a motion to approve the minutes of the City Council meeting of January 8, 2024. Councilmember Denmon gave a second with all voting aye. Motion approved.

5. **Mayor's Comments**

- A. Mayor Palmer gave the floor to Lt. Christy Nicholson for the Governor's Office of Highway Safety Awards presentation. The awards were as follows:
- a. Governor's Cup- Highest score overall out of all of the applications turned in.
 - b. 1st Place Category 3- Agencies are divided up to compete with other agencies that are similar in size.
 - c. 1st Place for Traffic Enforcement Network- each network turned in an application for all that they do during the year. I am the Coordinator for the Mountain Area Enforcement Network that covers NW Georgia.
 - d. Teen/Young Driver Safety Award- Overall winner out of all agencies that submitted for this award. This award is not by agency size.
 - e. Child Passenger Safety Award- Overall winner out of all agencies that submitted for this award. This award is not by agency size.

The Calhoun Police Department was commended for its achievements and photos were taken with Mayor and Council.

6. **Public Hearing and Comments**

7. **Old Business**

- A. Mayor Palmer gave the second reading of an annexation and zoning request of C-N for 0.61 acres, at a location of 198 Peters Street (041-257), by Jennifer King. The Zoning Advisory Board meeting will be held on February 8th and the public hearing on February 12th.

8. **New Business**

- A. Mayor Palmer read a recommendation to extend the temporary emergency moratorium regarding high hazard occupations for a period of sixty days. Councilmember Denmon approved the recommendation. Councilmember Palazzolo gave a second with all voting aye. Motion approved.
- B. Mayor Palmer gave the first reading of an ordinance to amend certain sections of Part II – Code of Ordinances, Chapter 50 – Fire Protection and Prevention, Article III. – Fire Prevention Code to address the use and existence of per and polyfluroalkyl substances (PFAS) chemicals in the environment and the hazards that have been studied and evaluated concerning the existence of these substances throughout the environment. The public hearing will be held on February 26th.
- C. Mayor Palmer read a recommendation from the Development Authority of Gordon County to reappoint James Mathews for an additional four-year term. Mr. Matthews has expressed his willingness to serve the additional four-year term which would expire March 1, 2028. Councilmember Edwards made a motion to reappoint Mr. Mathews. Councilmember Denmon gave a second with all voting aye. Motion approved.

- D. Mayor Palmer stated that a motion was needed to allow him to sign the Statewide Mutual Aid and Assistance Agreement. This would renew the agreement through March 1, 2028. Mayor Pro Tem Moyer made a motion to approve the request. Councilmember Palazzolo gave a second with all voting aye. Motion approved.
- E. Mayor Palmer read a manager change request by 1133 Enterprise Inc., at a location of 1133 South Wall Street. The prior manager was Kalpanaben Shah and the proposed manager is Kadiwala Parvez. Councilmember Denmon made a motion to approve the request. Councilmember Edwards gave a second with all voting aye.
- F. Mayor Palmer stated that a motion was needed to allow him to sign the Amended and Restated Third Six-Year Cycle Georgia Municipal Employees Benefit System Defined Benefit Retirement Plan (Plan). The Plan incorporates required federal law updates, as well as administrative updates adopted by the Board of Trustees of GMEBS over the last several years. The IRS requires that each Adopting Employer sign an updated Plan Adoption Agreement (and Addendum, if applicable). Councilmember Edwards made a motion to approve the request. Councilmember Palazzolo gave a second with all voting aye. Motion approved.
- G. Mayor Palmer read a request from the Calhoun Police Department to use State Forfeiture Funds Account #1 in the amount of \$2,760 to purchase supplies for police uniforms. Councilmember Edwards made a motion to approve the request. Mayor Pro Tem Moyer gave a second with all voting aye. Motion approved.
- H. Mayor Palmer gave the floor to City Administrator Worley for submission of Fiscal Year 2024 first quarter financial statements. City Administrator Worley stated that the financial statements were reviewed in detail at today's work session and all departments had a good first quarter. Councilmember Palazzolo made a motion to approve the first quarter financial statements as presented. Mayor Pro Tem Moyer gave a second with all voting aye. Motion approved. (Copy attached)
- I. Mayor Palmer stated that a motion was needed regarding the proposed Fiscal Year 2025 Budget Calendar. Councilmember Edwards made a motion to approve the budget calendar as presented. Mayor Pro Tem Moyer gave a second with all voting aye. Motion approved. (Copy attached)

9. Other written items not on the agenda

10. Work Reports

A. Paul Worley, City Administrator

- 1) Mr. Worley gave a review of the December, 2023 General Cash and Hotel Motel reports. Councilmember Denmon made a motion to approve the reports as presented. Mayor Pro Tem Moyer gave a second with all voting aye. Motion approved. (Copy attached)

B. Kyle Ellis, Utilities Administrator

- 1) Mr. Ellis stated that he had two items that were discussed in today's work session to present for council approval.

- Request to purchase a tandem dump truck to be used in the biosolids disposal program at a cost of \$179,623. This will replace a 2006 tandem dump truck. Councilmember Edwards made a motion to approve the purchase. Councilmember Palazzolo gave a second with all voting aye. Motion approved.
- Request to purchase a portable water pump and trailer for the Water Distribution Department at a cost of \$97,600. This will allow pump stations to be taken out of service for maintenance without customer water services being interrupted. Councilmember Edwards made a motion to approve the request. Mayor Pro Tem Edwards gave a second with all voting aye. Motion approved.

2) Mr. Ellis gave a review of the December 2023 Utilities Cash report. Councilmember Denmon made a motion to approve the report as presented. Councilmember Palazzolo gave a second with all voting aye. Motion approved. (Copy attached)

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

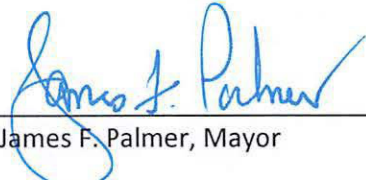
11. Motion to move to Executive Session, if needed

12. Motion to return to General Session

13. Motion to Adjourn

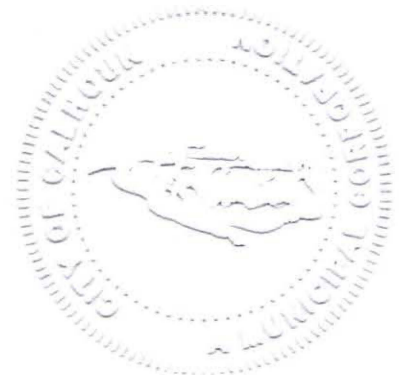
There being no further business to come before the Council, Councilmember Palazzolo made a motion to adjourn. Mayor Pro Tem Moyer gave a second with all voting aye. The motion was approved and the meeting adjourned at 7:24 PM.

Approved:


James F. Palmer, Mayor

Submitted:


Sharon Nelson, City Clerk



CITY OF CALHOUN
City Council Meeting
700 West Line Street
Utilities Conference Room
January 22, 2024 – 1:38 PM

EXECUTIVE SESSION MINUTES

Present: James F. Palmer, Mayor
Al Edwards, Councilmember
Ray Denmon, Councilmember
Ed Moyer, Mayor Pro Tem
Jacqueline Palazzolo, Councilmember

Also: Paul Worley, City Administrator
Kyle Ellis, Utilities Administrator
George Govignon, City Attorney
Sharon Nelson, City Clerk

- A. Mayor Pro Tem Moyer made a motion to move to executive session for the discussion of two city employees, in accordance with O.C.G.A. § 50-14-3(b)(2). Councilmember Edwards gave a second with all voting aye. The motion was approved and the council moved to executive session at 1:37 PM.
- B. Discussions were held pertaining to the resignation of the Downtown Development Authority Director and the retirement of the Superintendent of Water Distribution and Wastewater Collections.
- C. There being no other discussion, and on motion duly made by Mayor Pro Tem Moyer and seconded by Councilmember Edwards, the executive session was adjourned and Council members returned to the work session at 2:23 PM.

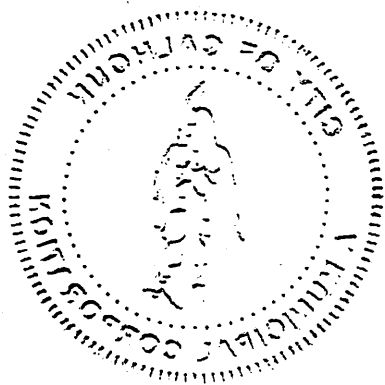
Approved:


James F. Palmer, Mayor

Submitted:


Sharon Nelson, City Clerk





STATE OF GEORGIA
COUNTY OF GORDON
CITY OF CALHOUN

CLOSED MEETING AFFIDAVIT

James F. Palmer, Chair of the City of Calhoun, City Council Meeting, being duly sworn, states under oath that the following is true and accurate to the best of his/her knowledge and belief:

1.

The City Council of Calhoun, Georgia, met in a duly advertised meeting on January 22, 2024.

2.

During such meeting, the council voted to go into executive session.

3.

The executive session was called to order at 1:37 PM

4.

The subject matter of the closed portion of the meeting was devoted to the following matter(s) within the exceptions provided in the open meetings law:

Consultation with the city attorney or other legal counsel to discuss pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the county or any officer or employee or in which the county or any officer or employee may be directly involved as provided in O.C.G.A. § 50-14-2(1)

Discussion of tax matters made confidential by state law as provided by O.C.G.A. § 50-14-2(2) and (*insert the citation to the legal authority making the tax matter confidential*) _____

Discussion or voting on

Authorizing a settlement as provided in O.C.G.A. § 50-14-3(b)(1)(A)

Authorizing negotiations to purchase, dispose of, or lease property as provided in O.C.G.A. § 50-14-3(b)(1)(B)

Authorizing an appraisal as provided in O.C.G.A. § 50-14-3(b)(1)(C)

Entering a contract for the purchase, disposal of, or lease of property as provided in O.C.G.A. § 50-14-3(b)(1)(D)

Entering into an option to purchase, dispose of, or lease property as provided in O.C.G.A. § 50-14-3(b)(1)(E)

Discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a city officer or employee as provided in O.C.G.A. § 50-14-3(b)(2)

____ Interviewing candidates for executive positions as provided in O.C.G.A. § 50-14-3(b)(2)

____ Other (describe the exemption to the open meetings law): _____
_____ as provided in (insert the citation to the legal authority exempting the topic): _____

5.

____ During the course of the closed session devoted to exempt topics, an incidental remark regarding a non-exempt topic or an attempt to discuss a non-exempt topic was made.

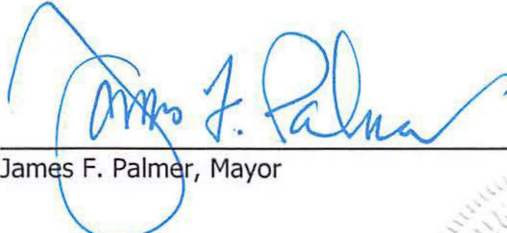
____ The attempt was immediately ruled out of order and attempts to discuss the same ceased immediately.

____ The attempt was immediately ruled out of order. However, the comments did not cease, so the closed/executive session was immediately adjourned without discussion or action being taken regarding any non- exempt topic.

6.

Minutes were taken of this meeting in accordance with O.C.G.A. § 50-14-1(e)(2)(C) and will be filed and held for inspection by an appropriate court only.

This 22nd day of January, 2024.



James F. Palmer, Mayor



Sworn to and subscribed before me this 22nd day of
January, 2024.



Notary Public

My commission expires:



City of Calhoun

General Fund

Budget to Actual Report - Modified Accrual Basis

For the Three Months Ended September 30, 2023

Revenues	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	% USED
Property Tax & Intangibles	\$ (3,507,320)	\$ (3,507,320)	\$ (219,932)	6%
Franchise Tax	(2,039,284)	(2,039,284)	(529,907)	26%
Local Option Sales Tax	(4,553,000)	(4,553,000)	(1,111,908)	24%
Excise Taxes	(3,369,000)	(3,369,000)	(744,312)	22%
Licenses & Permits	(809,350)	(809,350)	(124,941)	15%
Intergovernmental	(1,008,234)	(1,008,234)	(102,570)	10%
Charges for Services	(403,631)	(403,631)	(96,461)	24%
Fines and Forfeitures	(291,580)	(291,580)	(61,669)	21%
Rents/ Royalties	(3,412,507)	(3,412,507)	(860,904)	25%
Other Revenues	(27,800)	(33,380)	(46,983)	141%
Total Revenues	<u>(19,421,706)</u>	<u>(19,427,286)</u>	<u>(3,899,587)</u>	20%
Expenditures				
Mayor and Council	708,540	649,625	62,797	10%
Elections	3,900	3,900	-	0%
City Administrator	1,173,651	1,173,651	305,988	26%
Tax Administrator	116,561	116,561	26,709	23%
General Teller	81,426	81,426	20,697	25%
Human Resources	171,523	171,523	40,925	24%
Risk Management	4,200	4,200	979	23%
General Admin	<u>2,259,801</u>	<u>2,200,886</u>	<u>458,096</u>	21%
Municipal Court	402,439	402,439	154,958	39%
Custody of Prisoners	15,500	15,500	3,255	21%
Court Services	<u>417,939</u>	<u>417,939</u>	<u>158,213</u>	38%
Welfare Related	72,693	72,693	19,328	27%
Auditorium	175	175	43	25%
Depot	20,382	20,382	5,065	25%
Community Center	9,010	9,010	2,272	25%
Library	196,296	196,296	40,736	21%
Community Services	<u>298,556</u>	<u>298,556</u>	<u>67,445</u>	23%
Regulatory Inspections and Enforcement	1,134,484	1,134,484	351,244	31%
Downtown Development	182,674	182,674	37,210	20%
Airport	321,063	321,063	90,068	28%
Community Development	<u>1,638,221</u>	<u>1,638,221</u>	<u>478,522</u>	29%
Police Administration	624,240	624,891	180,182	29%
Detectives	675,285	675,285	195,997	29%
Patrol	4,157,198	4,214,413	1,138,718	27%
Special Operations	478,471	479,521	110,777	23%
Police Department	<u>5,935,194</u>	<u>5,994,110</u>	<u>1,625,673</u>	27%

	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	% USED
General Fund				
Fire Administration	322,568	322,568	86,311	27%
Firefighting	3,840,660	3,839,940	1,045,872	27%
Fire Inspection	204,561	205,281	51,654	25%
Fire Training Center	126,415	126,415	40,810	32%
Fire Stations and Buildings	429,017	429,017	16,308	4%
Fire Department	<u>4,923,221</u>	<u>4,923,221</u>	<u>1,240,955</u>	25%
Animal Control Admin.	85,761	85,761	22,298	26%
Animal Control	114,640	114,640	29,029	25%
Highways & Streets Admin.	122,014	122,014	32,082	26%
Highways & Streets	3,312,561	3,308,727	279,544	8%
Street Cleaning	103,966	103,966	25,608	25%
Street Lighting	291,141	291,141	64,306	22%
Traffic Engineering	582,829	582,829	26,534	5%
Maintenance and Parks	610,738	610,738	141,249	23%
Cemetery	328,090	331,924	94,194	28%
Parks Beautification	5,503	11,083	239	2%
Public Works	<u>5,557,243</u>	<u>5,562,823</u>	<u>715,082</u>	13%
Total Expenditures	<u>21,030,175</u>	<u>21,035,756</u>	<u>4,743,986</u>	23%
Excess of Revenues (Over) Under Expenditures	1,608,469	1,608,470	844,399	
Other Financing Sources (Uses)				
Sale of Assets	-	-	(10,000)	-
Investment Income / Loss	(200,000)	(200,000)	7,997	-4%
Transfer in	(405,750)	(405,750)	(234,688)	58%
Transfer out	<u>(1,002,719)</u>	<u>(1,002,719)</u>	<u>287,469</u>	-29%
Total Other Financing Sources (Uses)	<u>(1,608,469)</u>	<u>(1,608,469)</u>	<u>50,778</u>	-3%
Net Increase in Fund Balance	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 895,177</u>	

City of Calhoun
Budget to Actual Report- Modified Accrual Basis
Special Funds - General Government
For the Three Months Ended September 30, 2023

SPECIAL FUNDS	BUDGET	ACTUAL REVENUES	% USED	ACTUAL EXPENDI- TURES/ EXPENSES	% USED	NET CHANGE IN FUND BALANCE/ NET (INCOME) LOSS
UDAG	\$ (80,050)	\$ (16,772)	21%	\$ 101	0%	\$ (16,670)
Confiscated Assets	(5,000)	-	0%	1,683	34%	1,683
OPIOD	-	(3,384)	0%	-	0%	(3,384)
American Recovery	-	(35,758)	0%	35,758		-
Hotel-Motel	(913,500)	(195,125)	21%	195,125	21%	(0)
Recreation	(1,817,784)	(429,636)	24%	465,039	26%	35,403
Program Revenues	(1,527,784)	(404,037)	26%			
Gen. & Hotel/Motel Transf.	(290,000)	(25,599)	9%			
SPLOST 2018	(2,253,823)	(469,391)	21%	133,741	6%	(335,649)
SPLOST Debt Svc. - Schools	(6,595,994)	(1,565,598)	24%	5,703,035	86%	4,137,437
Golf Fund	(1,061,272)	(435,449)	41%	275,850	26%	(159,599)
Solid Waste	(1,004,881)	(250,328)	25%	210,063	21%	(40,264)
School Tax	-	-		-		-
Municipal Court	(420,000)	(97,016)	23%	90,108	21%	(6,908)
Totals	\$ (14,152,304)	\$ (3,498,455)		\$ 7,110,504		\$ 3,612,048

City of Calhoun
WATER & SEWER DEPARTMENT
 Budget to Actual Report - Modified Accrual Basis
 For the Three Months Ended September 30, 2023

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Sales	\$ (20,688,492)	\$ (5,725,852)	28%
Cost Recovery/Install	(975,000)	(333,050)	34%
Late Penalties	(165,000)	(45,440)	28%
Permits / Fees / Fines	(365,000)	(199,855)	55%
Sprinkler Charges	(429,525)	(121,552)	28%
Other	(113,445)	(80,500)	71%
Total Operating Revenues	<u>(22,736,462)</u>	<u>(6,506,251)</u>	29%
OPERATING EXPENSES			
Personal Services	5,183,717	1,279,758	25%
Contractual Services	3,478,191	1,016,249	29%
Supplies	4,942,080	1,392,047	28%
Other	3,322,346	693,330	21%
Total Operating Expenses	<u>16,926,334</u>	<u>4,381,385</u>	26%
Net Operating Income	(5,810,128)	(2,124,866)	
NON-OPERATING REVENUES & EXPENSES:			
Investment Income / Loss	(319,085)	(229,596)	72%
Interest Expense	159,783	29,797	19%
Principal Expense	1,568,260	153,100	10%
Capital Expense	6,676,000	867,805	13%
Transfers Out	2,414,200	593,233	25%
Transfers In	(1,428,000)	(599,590)	42%
Grant Proceeds	-	-	0%
Total Non-operating Revenues & Expenses	<u>5,810,128</u>	<u>814,749</u>	14%
NET INCOME	<u>\$ -</u>	<u>\$ (1,310,117)</u>	

City of Calhoun

ELECTRIC FUND

Budget to Actual Report - Modified Accrual Basis

For the three months ended September 30, 2023

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Sales	\$ (44,975,989)	\$ (10,859,134)	24%
MEAG Year End Settlement	(300,000)	-	0%
Rent/Other	(19,800)	(4,950)	25%
Late Penalties	(140,000)	(41,428)	30%
Pole Rental	(100,000)	(4,770)	5%
Miscellaneous	(138,075)	(45,079)	33%
Total Operating Revenues	(45,673,864)	(10,955,360)	24%
OPERATING EXPENSES			
Personal Services	2,081,859	542,796	26%
Contractual Services	3,957,976	999,030	25%
Supplies	36,587,700	8,763,560	24%
Other	1,766,800	192,156	11%
Total Operating Expenses	44,394,335	10,497,541	24%
Net Operating Income	(1,279,529)	(457,819)	
NON-OPERATING REVENUES & EXPENSES:			
Investment Income / Loss	(166,000)	(145,709)	88%
Interest Revenue Interfund	(2,146)	(861)	40%
Capital Expense	1,220,000	387,752	32%
Meag Trust Account	(309,647)	(402,634)	130%
Transfers Out	546,822	141,010	26%
Transfers In	(9,500)	(129,896)	1367%
Total Non-operating Revenues & Expenses	1,279,529	(150,339)	
NET INCOME	\$ -	\$ (608,157)	

City of Calhoun
TELECOMMUNICATIONS FUND
 Budget to Actual Report-Modified Accrual Basis
 For the Three Months Ended September 30, 2023

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Sales	\$ (1,316,180)	\$ (341,209)	26%
Late Penalties	(4,000)	(1,724)	43%
Miscellaneous	-	(41)	0%
Total Operating Revenues	<u>(1,320,180)</u>	<u>(342,975)</u>	26%
OPERATING EXPENSES			
Personal Services	462,683	106,004	23%
Contractual Services	667,480	284,602	43%
Supplies	136,125	19,023	14%
Other	86,901	21,725	25%
Total Operating Expenses	<u>1,353,189</u>	<u>431,354</u>	32%
Net Operating Income	33,009	88,380	
NON-OPERATING REVENUES & EXPENSES:			
Investment Income / Loss	(27,000)	(18,423)	68%
Interest Expense	577	177	31%
Principal Expense	35,265	8,783	25%
Capital Expense	16,000	9,507	59%
Transfers Out	219,019	54,755	25%
Transfers In	(276,870)	(55,460)	20%
Total Non-operating Revenues & Expenses	<u>(33,009)</u>	<u>(661)</u>	2%
NET INCOME	<u>\$ -</u>	<u>\$ 87,718</u>	

City of Calhoun
UTILITY INTERNAL SERVICE FUND
 Budget to Actual Report - Modified Accrual Basis
 For the Three Months Ended September 30, 2023

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Indirect Cost Allocations - Service Fees - General	\$ (644,485)	\$ (161,122)	25%
Indirect Cost Allocations - Service Fees - Utilities	(3,481,374)	(873,343)	25%
Miscellaneous	(12,000)	(1,745)	15%
Total Operating Revenues	<u>(4,137,859)</u>	<u>(1,036,210)</u>	25%

OPERATING EXPENSES			
Utilities Administration	385,701	90,113	23%
Finance	828,666	201,382	24%
Utility Tellers	227,775	47,405	21%
Purchasing	177,342	46,641	26%
Engineering	651,307	175,904	27%
Work Order Dispatch	134,772	35,648	26%
GIS	295,896	64,314	22%
Customer Service	287,732	67,529	23%
Meter Reading	459,296	103,575	23%
Billing	489,582	127,429	26%
Total Operating Expenses	<u>3,938,069</u>	<u>959,941</u>	24%

Net Income Before Non-operating Items	(199,790)	(76,269)	
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NON-OPERATING REVENUES & EXPENSES:			
Principal Expense	79,157	19,715	25%
Interest Expense	1,174	367	31%
Capital Expense	156,500	-	0%
Transfers In	-	(1,598)	0%
Transfers Out	-	-	0%
Total Non-Operating Revenues & Expenses	<u>236,831</u>	<u>18,485</u>	8%

NET INCOME	<u>\$ 37,041</u>	<u>\$ (57,783)</u>	
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General Government Cash Report

General Government Operating Account

General Fund	Checking	\$ 5,201,592.51
Restricted Cash - Excise	Checking	61,405.00
Cash	Pay Pal	157,174.91
Solid Waste	Checking	255,002.89
Confiscated Assets	Checking	-
School Trust	Checking	2,580,480.76
Municipal Court	Checking	18,953.33
Hotel-Motel Fund	Checking	32,291.83
Recreation	Checking	211,737.15
Recreation - Hotel / Motel	Checking	165,807.35
SPLOST 2018	Checking	(20,749.62)
Golf	Checking	399,371.57
Golf Renewal & Replacement Reserves	Checking	-
American Rescue Plan Act (ARPA)	Checking	2,313,718.24
OPIOD	Checking	25,946.20
Total Operating		11,402,732.12

Reserves - Restricted / Renewal & Replacement	Savings	0.35
Specified Funds / Renewal & Replacement	Savings	1,487,267.36
Total Reserves		1,487,267.71

2018 SPLOST - Uncommitted	Checking	4,206,644.14
2018 SPLOST - Committed	Checking	688,572.90
Total		4,895,217.04

Fire Department Donations	Public Checking	6,154.78
Revolving Loan	Checking	357,462.15
Police #1 - Forfeiture (Settled)	Money Market	4,820.77
Police #2 - Forfeiture (Pending)	Checking	44,944.15
Police #3 - Fed Funds	Money Market	30,032.79
Police #4 - Evidence	Checking	58,554.56
Police #5 - ICE Funds	Checking	20,773.46
Police PEPI Account	Checking	759.45
School Debt Service	Savings	3,383,705.62
City of Calhoun Investment Account	Money Market	3,296,559.12
Total Special Funds, Reserves and Savings		7,203,766.85

GRAND TOTAL - 12/31/2023 **\$ 24,988,983.72**

Component Unit Cash

Downtown Development Authority	\$ 40,873.48
Downtown Development Authority - Hotel/Motel Tax	149,397.58
	\$ 190,271.06

General Government Investments

City of Calhoun - Various Investments	
Reserves held in investments - \$3,426,352.73	\$ 14,597,292.23
ARPA	-
Golf- \$600,000 reserves held in Investments	999,864.49
	\$ 15,597,156.72

Hotel/Motel 12/31/23 Report

Amount Received from GMA & Paid to Vendor for FY24

Vendor #	Vendor	Jul paid in Sep 2023	Aug paid in Oct 2023	Sep paid in Nov 2023	Oct paid in Dec 2023	Nov paid in Jan 2024	Dec paid in Feb 2024	Jan paid in Mar 2024	Feb paid in Apr 2024	Mar paid in May 2024	Apr paid in Jun 2024	May paid in Jul 2024	Jun paid in Aug 2024	Total
29	Chamber of Commerce	\$ 45,392.07	\$ 31,338.86	\$ 26,582.80	\$ 48,211.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151,525.14
1346	City of Calhoun-Unrestricted	38,907.49	26,861.88	22,785.26	41,324.07	-	-	-	-	-	-	-	-	129,878.70
1346	City of Calhoun-Restricted	6,484.58	4,476.98	3,797.54	6,887.35	-	-	-	-	-	-	-	-	21,646.45
3132	Calhoun Recreation Dept.	12,969.16	8,953.96	7,595.09	13,774.69	-	-	-	-	-	-	-	-	43,292.90
	Total Paid By H/M Fund	\$ 103,753.30	\$ 71,631.68	\$ 60,760.69	\$ 110,197.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 346,343.19
	Paid to Industrial Development by City of Calhoun	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
	Paid to Downtown Development by City of Calhoun	\$ 50,000.00	-	-	50,000.00	-	-	-	-	-	-	-	-	\$ 100,000.00

Balance in City Held Accounts as of 12/31/2023

	Beginning Balance as of 7/1/2023	Revenue	Expenses	Balance as of 12/31/2023
City of Calhoun-Unrestricted	\$ 911,723.61	\$ 129,878.70	\$ (40,000.00)	\$ 1,001,602.31
City of Calhoun-Restricted	\$ 20,680.23	\$ 21,646.45	\$ -	\$ 42,326.68
Downtown Development	\$ 121,478.67	\$ 100,000.00	\$ (72,081.09)	\$ 149,397.58
Calhoun Recreation Dept.	\$ 162,933.17	\$ 43,292.90	\$ (40,418.72)	\$ 165,807.35

Utilities Cash Report

Utility Operating Account

Electric	Checking	\$ 2,084,016.96
Water & Sewer	Checking	3,007,280.54
Telecommunications	Checking	1,605,178.73
Utilities Administration	Checking	1,504,633.51
Total Operating		8,201,109.74

Electric Reserves & Unrestricted Investments	Reserves - Checking	3,466,547.37
Telecom Reserves & Unrestricted Investments	Reserves - Checking	517,527.50
Water / Sewer Reserves & Unrestricted Investments	Reserves - Checking	2,508,364.85
Bond Sinking Fund	Savings	500,708.75
Utility Deposits	Checking	1,041,826.22
City of Calhoun Shuler Bond	Savings	38,468.48
City of Calhoun Investment Account	Money Market	21,314,795.50
Total Savings & Reserves		<u>29,388,238.67</u>

GRAND TOTAL - 12/31/2023 **\$ 37,589,348.41**

Utilities Investments

Electric	\$ 10,224,012.92
Water	\$ 16,244,822.18
Sewer	\$ 3,403,300.38
Telecommunications	\$ 1,074,852.09
City of Calhoun - Various Investments	<u><u>\$ 30,946,987.57</u></u>

City of Calhoun

Budget Calendar for Fiscal Year 2024 - 2025

Date	Procedure	Action to be Taken By
Jan 29-Feb 2, 2024	Payroll budget information updated for distribution to department heads	Human Resource to prepare initial projections of payroll accounts for department head distribution
February 5, 2024	Distribute budget information to department heads and supervisors	Director of Finance
Feb. 6 - March 1, 2024	Dept. heads/supervisors prepare initial projections for mgmt. review	Supervisors and department heads
March 4-5, 2024	Department heads review proposals with immediate supervisor	Supervisors and department heads
March 18 - April 1, 2024	Management meet and review department head proposals	Mayor, Budget Officer, Director of Finance & department heads
April 2-April 5, 2024	Prepare first draft	Budget Officer and Finance Department
April 10, 2024	Prepare legal notice regarding public hearing to be held on May 13, 2024	City Clerk
April 8 - 12, 2024	Review total combined first draft	Budget Officer
April 15-19, 2024	Amend first draft for Council work session	Budget Officer and Finance Department
April 22, 2024	Council budget work session	Mayor, Council, Budget Officer
April 24, 2024	Publish ad for first public hearing to be held on May 13, 2024	Legal organ - City Clerk
April 23 - May 10, 2024	Prepare second draft	Budget Officer and Finance Department
May 13, 2024	Work session with School Board	Mayor, Council, Budget Officer, School Board and Superintendent
May 13, 2024 - 7:00 p.m.	Public hearing	Mayor, Council
May 8, 2024	Prepare second legal notice of hearing on June 10, 2024	City Clerk
May 20, 2024	Receive School's draft of budget	Mayor, Council and Budget Officer
May 14-May 31,2024	Prepare final budget proposal	Budget Officer and Finance Department
May 22, 2024	Publish ad for public hearing to be held on June 10, 2024	Legal organ - City Clerk
June 10, 2024 - 7:00 p.m.	Second public hearing	Mayor and Council
June 11 - 14, 2024	Prepare final draft	Budget Officer and Finance Department
June 17, 2024	Adoption of budget	Mayor and Council
June 18 - 30, 2024	Print final adopted budget and distribute to Mayor, Council, Library and upload to website & CVIOG	Finance Department

*Approval of the proposed budget calendar will set the second City Council meeting in June to June 17th to allow the Mayor and Council to attend the GMA Convention.