

**CITY OF CALHOUN  
REGULAR CITY COUNCIL MEETING  
DEPOT COMMUNITY ROOM  
109 SOUTH KING ST  
MAY 14, 2012 7:00 P.M.**

**MINUTES**

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

**ALSO: George Govignon, Assistant City Attorney  
Larry Vickery, Utilities General Manager  
Jeff DeFoor, Director of Electric Utilities  
Paul Worley, City Clerk  
Jerry Crawford, Water and Sewer Director  
Gary Moss, Chief of Police  
Lenny Nesbitt, Fire Chief  
Kim Townsend, Recreation Director  
Andrea Bramlett, Finance Director**

1. Mayor Palmer called the meeting to order and welcomed everyone in attendance.
  - A. Councilman Edwards 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, Councilman Crowley seconded the motion. All voted aye, motion approved.
4. Councilman Hammond made a motion to approve the minutes of the April 23, 2012 City Council Meeting. Councilman Edwards gave a second with all voting aye, motion approved.
5. **Mayor's Comments:**
  - A. Mayor Palmer and the Council recognized the passing of City Attorney Bill Bailey. Mr. Bailey had been the City attorney since 1992. Before that Mr. Bailey served as Gordon County's attorney for ten years. The Mayor and Council's condolences go out to the Bailey family, and they are very appreciative of all the hard work and expertise that Mr. Bailey provided to the City of Calhoun.
  - B. Mayor Palmer reminded the public that the next City Council Meeting has been moved from May 28<sup>th</sup> to May 21<sup>st</sup> in honor of the Memorial Day holiday.

**6. Council Comments:**

**A. Mayor Palmer gave the April reports as follows:**

**1) Police Department**

- Made 840 cases with 12 DUI's
- Fines collected by Municipal Court - \$80,094.80
- Issued 859 warnings
- Investigated 58 highway accidents, 33 private property accidents
- Provided 49 escorts
- 1,456 incident reports
- Responded to 755 alarms
- Patrolled 56,466 miles
- Responded to 4,946 calls for service by E-911

**2) Municipal Court and Probation**

- Total Court cases- 848
- Total fines and fees- \$107,985.20
- Court cases dropped- 120
- Number of Bond forfeitures- 492
- Number of Probation cases- 75
- Probation Payments- \$19,253.00
- Probation Revocations- 8
- Failure to appear- 102
- Prisoner transports- 33

**3) Fire Department- Suppression**

- Responded to 148 calls for service for the suppression division, 4 fire incidents for damages
- Responded to 106 medical service calls
- Responded to 10 hazardous conditions incidents
- Responded to 19 false alarms or false calls, 4 good intent, 0 severe weather & natural disaster
- Continued flow testing fire hydrants.

**4) Fire Inspection Department**

- 141 total reported activities/inspections which included 17 annual inspections, 2 new business inspections, 32 requested inspections, 12 follow-up or re-inspections, 0 burn-site inspections, and 74 consultations

**5) Downtown Development Authority and Main Street Program**

- The DDA office will be overseeing Phase III of Streetscape with construction scheduled to begin today (May 14<sup>th</sup>.)
- The Phase IV Streetscape design contract has been submitted for Council review.
- The April 27-28 first annual Chamber of Commerce, CVB and Downtown Calhoun BBQ Boogie and Blues was a success, due greatly to several City

departments working together to accomplish a last minute venue change. The DDA office would like express special appreciation to the Police and Fire Departments, Street Department, Parks and Recreation, and the Electric Department. Without everyone's cooperation this event would not have been possible.

- The DDA office has submitted the budget department summary pages, along with an Organizational chart and pictures of the year-in-review for each general government department to the finance department for the budget packages. We appreciate the cooperation of each department.

B. Councilman Barton gave the April reports as follows:

**1) Street Department**

- Completed 20 shop and 21 street department work orders.
- Placed 4 new street signs.
- Inspected and maintained approximately 98 miles of streets and storm drainage.
- Paved 2 miles of Curtis Parkway using 222 tons of asphalt.
- Uncovered a storm drain and cleaned out 300 feet of ditch line at the airport.

**2) Cemetery Department**

- Performed routine maintenance on Fain and Chandler Cemetery.
- Supervised the opening and closing of 9 grave sites.
- Sold 0 new grave spaces.
- Worked 9 grave sites.

**3) Rabies Control**

- Housed 12 dogs, and 3 cats
- Issued 4 warnings
- Answered 45 customer calls

**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.
- Kept up maintenance on all equipment.
- Cleaned City Hall at weekly intervals.
- The building and maintenance crew performed routine maintenance on designed city buildings and all fountains.
- Painted the McConnell Community Center and restored benches at the gazebo island.

**5) Safety Committee**

- Safety topic- Seat Belt Safety
- Safety Inspection- Recreation Department
- Accidents: Vehicle Accident-0
- Workers Comp: 1- Police, 1- Golf Maintenance, 1- Street

**6) Recreation Department**

- **Youth Baseball and Softball/ Adult Softball** – All games for the Spring season began on Monday, April 9, 2012. Games are being played Monday through Thursday with all fields being used to capacity. A total of 163 games were during the month of April.
- **BAR-B-QUE, BOOGIE AND BLUES** – Our department assisted with the CVB Committee's special event. Staff members assisted with set-up; judging; information; and clean-up. This was a great event and gave the Calhoun Recreation Department the opportunity to be a part of a community event. A total of 10 staff members full-time and part-time assisted with this event.
- **ASA NATIONAL QUALIFIER** – The Calhoun Recreation Department was host to a 58 team ASA National Qualifier May 4 – 6. 16 & Under and 18 & under Girls Fast Pitch teams from across Georgia participated in this three day event which was played at Calhoun Recreation Department, Sonoraville Recreation Complex and Calhoun High School. During this event the economic impact to the Calhoun-Gordon County is estimated to be \$277,875.00. Partnerships with Gordon County Parks and Recreation Department and Calhoun City Schools assisted in this event being a success for our community.

**C. Councilman Crowley gave the April report as follows:**

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

- Preparing bid documents for the turbidimeter replacement project.
- Maintenance crews are approximately 50% complete with the upgrades to the Coosawattee intake. The project consists of replacing check valves and switch gears for three of the four raw water pumps.
- Water and sewer relocation for the Union Grove interchange will begin within the next thirty days. Georgia DOT has issued a notice to proceed and materials are on site.
- Water system flushing program is in progress again.
- I-75 and Redbud Road Utility Relocation will not proceed until 2015. This is the time frame given to the City by GDOT.

**2) Water Treatment Plant Facility**

- Pumped a total of 284,990,000 gallons of water for a daily average of 9,499,666 gallons.
- The Brittany Drive Treatment Plant produced 40.3% of the City's potable water for the month, and Big Springs – 114,960,000 gallons
- Rainfall 1.12"

**3) Waste Water Treatment Plant Facility**

- Treated a daily average of 3.938 MGD, with an average BOD effluent of 4, average suspended effluent of 9, and an average COD of 42.

**4) Water Distribution**

- 2 Water connections, 26 water service leaks repaired, 10 water main leaks repaired, 1 new fire hydrant installed, 9 change out of meters, 132 work orders completed, 60 utility locates called in for work orders, 346 utility locates responded to, and 79 misc. calls
- Began replacing about 1,500 ft of 8" pvc pipe with 8" ductile iron pipe along Hwy. 411.
- Completed killing old 2" galv. line on Plainville Road and changing water services to 6" main.

**5) Waste Water Collection**

- 1,650' Sanitary Sewer Services TV inspected, 232 utility locates completed, 3 lift station repairs completed, 7,900' sanitary sewer lines cleaned, 92 manholes opened and inspected

**6) Building Inspection Department**

- Issued 27 permits for an estimated cost of \$2,502,685.00. This included 1 new residential, 1 new commercial, 1 new industrial, 5 commercial remodeling, 7 commercial electrical, 2 sign permits, and 3 grading permits

D. Councilman Hammond gave the April report as follows:

**1) Electric Department**

**MAJOR CONSTRUCTION PROJECTS INCLUDE:**

- Calhoun High School, Gordon Hospital Cancer Treatment Facility, Streetscape Phase # 3, Engineered Floors Phase # 3 Expansions, Mohawk Rug and Textile Expansion, New Racetrack Market, and engineering is complete for the new Super Dollar General Store with a scheduled June completion date.
- Fifteen new decorative street lights have been installed at the Heritage Hills Condos on Mt. Vernon. Twenty three new decorative security lights are also scheduled to be installed.
- The Beta test of nineteen new LED Street lights from four different manufactures has begun. Over the next few weeks we will be evaluating the lights output, energy consumption and overall comparison to the existing street lights. The test lights were supplied by Cooper Lighting, G.E., American Electric, and Hadco lighting. Preliminary results show a 66% reduction in energy usage with greater foot-candle light output.

**Work orders in process or completed**

- Newly created- 158
- Completed and closed- 107
- Consisting of:
  - Street and security lighting-40

- New business-7
- After hours trouble and callouts-5
- City electrical maintenance-32
- Meter maintenance/replacement- 5
- New customer meter sets- 7
- Monthly total system locate tickets processed- 249

**ELECTRIC SYSTEM SUPPLIED – 32,498,340 KWh in April;**

This is an increase of 2.2% over 2011 and 23% over 2010

Large Industrial usage was up 1.3% from 2011 and 30% above 2010.

This was the best April ever for Electric usage in the City of Calhoun.

**EECBG – The Energy Efficiency and Conservation Grant Program:**

Thirty four (34) decorative LED replacement lights were installed in the BB&T Park, Court and Wall Street. The grant provided over \$30,000 for the initial purchase of the lights and will provide a long term reoccurring energy savings of 69%.

**2) Telecommunications Departments:**

- Installed two point-to-point circuits and upgraded one Internet circuit
- Started work on new point-to-point circuit
- Added 10 Meg of Internet to existing customer
- Disconnected one Internet circuit
- Completed police departments redundant Internet access project
- Ordered new switches for network replacement project
- Opened 36 and closed 30 work orders.

**3) Geographic Information Systems:**

- Assisted the Fire Department with updating pre-fire plans on buildings
- Continue to assist with hydrant and hydrant valve inventory, water valve tagging and updating the water system flushing schedule.
- Updated addresses for billing account changes
- Updated City and GIS websites.

**4) Northwest Georgia Regional Commission**

- Councilman Hammond stated that the commission continues to discuss the regional T-SPLOST. There will be a state wide vote this July.
- The Commission has hired some new personnel and in the process of installing new software.

**5) Airport**

- Councilman Hammond stated that the Airport will be hosting its second annual fly-in at the end of May. There will be 50-100 airplanes fly in and free flights offered.

**7. Public Hearings and Comments:**

- A. Mayor Palmer opened a public hearing for the City's annual operating budget and capital plan for the fiscal year July 1, 2012 through June 30, 2013.
- City Clerk Paul Worley gave a brief overview of the General Government proposed budget. Mr. Worley stated that the 2012 estimated Tax Digest numbers are slightly higher than 2011 numbers. LOST tax collections have also been trending up. On the expenditure side, there will be some increases in personnel costs mainly due to a high increase in group health insurance costs. There are also a few needed capital items included in this budget. The City has delayed all capital purchases for the past 3 years. General Manager Larry Vickery gave an overview of the Utility proposed budget. Mr. Vickery stated that this budget included a slight increase in water and sewer rates to help the City break even with these operations. The electric rates will not be changed.
  - Mayor Palmer asked for public comments on the proposed budget.
  - There were no comments and the public hearing was closed.
  - Mayor stated that the second public hearing will be on June 11<sup>th</sup>.
- B. Mayor Palmer opened a public hearing for a pawn shop license application for Joseph Summerfield D/B/A: Gold n Guns III for a location of 1126 Redbud Plaza NE.
- Mr. Worley stated that all signs and advertising requirements have been met.
  - Mayor Palmer asked for any comments from the applicant or public.
  - There were no comments and the public hearing was closed.
  - Councilman Crowley made a motion to approve the pawn shop license request. Councilman Edwards gave a second with all voting aye, motion approved.

**8. Old Business: None**

**9. New Business:**

- A. Mayor Palmer asked for a motion to designate Matt Barton who is a GMA officer of Region 1 as a voting delegate representing the City of Calhoun for the annual GMA Convention's business meeting. The meeting will be held on Monday, June 25<sup>th</sup> from 3:00 pm to 4:45 pm. Councilman Edwards made the stated motion. Councilman Hammond gave a second with all voting aye, motion approved.
- B. Mayor Palmer stated that the 3<sup>rd</sup> quarter General Fund and Utilities financial statements were discussed at the noon work session and asked for a motion to approve if there were no questions. Councilman Edwards made a motion to approve the financial statements. Councilman Barton gave a second with all voting aye, motion approved. (copies attached)
- C. Mayor Palmer stated the City had received a proposed property dedication from W. Roger Williams for a parcel of approximately 0.373 acres of land and an office

structure located at 368 South Piedmont Street. Mr. Williams would be responsible for the payment of any ad valorem taxes for the year 2012. Therefore, Mayor Palmer would recommend the acceptance of said land and structure subject to this requirement. Attorney Govignon stated that the City had received an appraisal of \$80,000 from Jerry Bearden, a warranty deed properly executed, as well as a title opinion from the late Bill Bailey indicating that the property in question had a clear title. Councilman Barton made a motion to accept the property dedication. Councilman Hammond gave a second with all voting aye, motion approved.

- D. Mayor Palmer read a request by the Calhoun Police Department to use asset seizure funds to repair the building at 368 Piedmont Street to make suitable office space. Councilman Edwards made a motion to approve the request. Councilman Barton gave a second with all voting aye, motion approved.
- E. Mayor Palmer asked for a motion to approve the low bidder on the multi-purpose building for the Recreation Department. Momon Construction came in with the low bid at \$144,000. Fox & Brindle's bid came in at \$167,000, and Horner Construction's bid came in at \$169,000. Councilman Barton made a motion to approve the low bid by Momon Construction. Councilman Edwards gave a second with all voting aye, motion approved.
- F. Mayor Palmer stated that the Imagination Station and the Calhoun Housing Authority is requesting a street closure for a Soapbox Derby on June 16<sup>th</sup>, 2012 from 9:00am-1:00pm. The starting point will be at the intersection of Martin Luther King Drive and Neal Street and ending at the intersection of MLK Drive and Harkins Street. Councilman Hammond made a motion to approve the road closure. Councilman Edwards gave a second with all voting aye, motion approved.

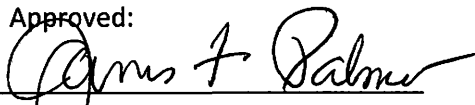
**10. Other written items not on the agenda: None**

**11. Work Reports:**

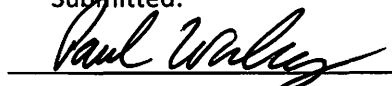
- A. Larry Vickery, Utilities General Manager
  - Mr. Vickery stated that the water department had completed receiving bids on the annual unit price contract for installation of water and sewer lines. The low bid came in at \$2,587,530 by C & S Construction. K. M. Davis Contracting's bid came in at \$3,299,765. These bids cover estimated quantities of work that could occur over the next three years. Councilman Baron made a motion to approve the low bid by C & S Construction. Councilman Crowley gave a second with all voting aye, motion approved.

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

Approved:

  
James F. Palmer, Mayor

Submitted:

  
Paul Worley, City Clerk

**City of Calhoun**  
**Budget to Actual Report- Modified Accrual Basis**  
**GENERAL FUND**  
**For the Nine Months Ended March 31, 2012**

	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	% USED
<b>Revenues</b>				
Property taxes and intangibles	\$ (1,199,020)	(1,199,020)	\$ (1,099,243)	91.7%
Franchise taxes (incl. payments from Utilities)	(2,077,781)	(2,077,779)	(1,494,736)	71.9%
Local option sales tax	(2,150,000)	(2,191,532)	(1,671,383)	76.3%
Beer, wine, and liquor taxes	(340,000)	(340,000)	(249,962)	73.5%
Business licenses and taxes	(977,500)	(977,500)	(826,619)	84.6%
Insurance premium taxes	(570,000)	(610,500)	(510,298)	83.6%
License and permit	(220,800)	(220,800)	(173,402)	78.5%
Intergovernmental	(798,777)	(836,012)	(282,382)	33.8%
Charges for services	(490,201)	(490,201)	(381,345)	77.8%
Fines and forfeitures	(478,700)	(478,700)	(434,487)	90.8%
Rents / royalties (incl. payments from Utilities)	(3,007,318)	(3,007,318)	(2,168,835)	72.1%
Interest	(10,500)	(10,500)	(9,490)	90.4%
Miscellaneous	(2,720)	(2,720)	(3,977)	146.2%
<b>Total Revenues</b>	<b>(12,323,317)</b>	<b>(12,442,582)</b>	<b>(9,306,159)</b>	<b>74.8%</b>
<b>Expenditures</b>				
General administration	1,947,993	2,032,257	1,324,911	65.2%
Court services	451,067	451,068	313,105	69.4%
Community services and development	191,409	191,409	139,162	72.7%
Library	316,306	316,306	199,773	63.2%
Building inspection	334,793	334,793	247,399	73.9%
Airport	154,035	154,035	118,354	76.8%
Public Safety	3,694,093	3,714,093	2,591,162	69.8%
Police	3,045,685	3,045,685	2,214,884	72.7%
Fire	75,290	77,865	54,669	70.2%
Animal control	1,696,231	1,705,541	1,114,087	65.3%
Public Works	300,749	301,564	210,737	69.9%
Highways and streets	170,266	172,566	114,867	66.6%
Maintenance and parks	-	-	-	-
Cemetery	-	-	-	-
<b>Total Expenditures</b>	<b>12,377,917</b>	<b>12,497,182</b>	<b>8,643,110</b>	<b>69.2%</b>
<b>Excess of Revenues (Over) Under Expenditures</b>	<b>54,600</b>	<b>54,600</b>	<b>(663,048)</b>	
<b>Other Financing Sources</b>				
Operating transfers in	(39,600)	(39,600)	(55,138)	139.2%
Sale of fixed assets	(15,000)	(15,000)	(6,052)	40.3%
Operating transfers out	-	-	16,727	-
<b>Total Other Financing Sources</b>	<b>(54,600)</b>	<b>(54,600)</b>	<b>(44,462)</b>	
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (707,510)</b>	

**City of Calhoun**  
**Budget to Actual Report- Modified Accrual Basis**  
**SPECIAL FUNDS-GENERAL GOVERNMENT**  
**For the Nine Months Ended March 31, 2012**

SPECIAL FUND	BUDGET	ACTUAL REVENUES	% USED	ACTUAL EXPENDITURES/ EXPENSES	% USED	NET CHANGE IN FUND BALANCE/ NET (INCOME) LOSS
UDAG	\$ (25,000)	\$ (19,851)	79.4%	\$ 2,500	10.0%	\$ (17,351)
Confiscated Assets	(13,890)	(46,269)	333.1%	46,139	332.2%	(130)
Hotel-Motel	(270,000)	(195,813)	72.5%	170,562	63.2%	(25,251)
Recreation	(943,032)	(626,950)	66.5%	616,498	65.4%	(10,452)
Program Revenues	(565,862)	(438,365)	77.5%			
Gen Fund Transfers	(377,170)	(188,585)	50.0%			
SPLOST 2005	(2,589,444)	(1,952,110)	75.4%	150,750	5.8%	(1,801,360)
School Capital Proj.	(2,500)	(1,242)	49.7%	-	0.0%	(1,242)
2011 School Capital Project	(49,800,000)	(24,415)	0.0%	2,769,885	0.0%	2,745,470
Golf G. O. Debt	(370,369)	(277,777)	75.0%	329,765	89.0%	51,988
2002 & 2003 SCHOOL Debt	(2,790,000)	(2,153,070)	77.2%	1,115,731	40.0%	(1,037,339)
Solid Waste	(772,192)	(535,928)	69.4%	387,022	50.1%	(148,906)
Golf Fund	(802,273)	(416,561)	51.9%	527,777	65.8%	111,216
School Tax	(103,078)	(1,016)	1.0%	1,000	1.0%	(16)
Municipal Court	(775,000)	(646,651)	83.4%	646,391	83.4%	(260)
<b>Totals</b>	<b>\$ (59,256,778)</b>	<b>\$ (6,897,653)</b>	<b>11.6%</b>	<b>\$ 6,764,020</b>	<b>11.4%</b>	<b>\$ (133,633)</b>

**City of Calhoun**  
 Budget to Actual Report - Modified Accrual Basis  
**UTILITY INTERNAL SERVICE FUND**  
 For the Nine Months Ended March 31, 2012

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Indirect Cost Allocations - Service Fees - General	\$ (181,482)	\$ (266,829)	147.0%
Indirect Cost Allocations - Service Fees - Utilities	(2,288,537)	(1,775,384)	77.6%
Miscellaneous	<u>(39,600)</u>	<u>(31,130)</u>	78.6%
<b>Total Operating Revenues</b>	<b><u>(2,509,619)</u></b>	<b><u>(2,073,342)</u></b>	<b>82.6%</b>
<b>OPERATING EXPENSES</b>			
Utilities Administration	464,833	358,674	77.2%
Finance	343,366	324,721	94.6%
Utility Tellers	122,919	99,080	80.6%
Purchasing	81,464	74,667	91.7%
Engineering	428,382	317,152	74.0%
Work Order Dispatch	42,435	31,322	73.8%
GIS	172,163	129,125	75.0%
Customer Service	210,012	124,042	59.1%
Meter Reading	271,861	197,949	72.8%
Billing	<u>252,253</u>	<u>170,546</u>	67.6%
<b>Total Operating Expenses</b>	<b><u>2,389,688</u></b>	<b><u>1,827,277</u></b>	<b>76.5%</b>
<b>Net Income Before Non-operating Items</b>	<b>(119,931)</b>	<b>(246,065)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Interest Revenue	-	(1,126)	-
Principal Expense	50,360	37,628	74.7%
Interest Expense	29,971	22,620	75.5%
Transfers In	-	(164)	-
Transfers Out	<u>39,600</u>	<u>29,860</u>	75.4%
<b>Total Non-Operating Revenues &amp; Expenses</b>	<b><u>119,931</u></b>	<b><u>88,818</u></b>	<b>74.1%</b>
<b>NET INCOME</b>	<b><u>\$ -</u></b>	<b><u>\$ (157,247)</u></b>	

**City of Calhoun**  
 Budget to Actual Report - Modified Accrual Basis  
**ELECTRIC FUND**  
 For the Nine Months Ended March 31, 2012

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Sales	\$ (31,800,421)	\$ (24,185,912)	76.1%
MEAG Year End Settlement	(300,000)	-	-
Rent/Other	(24,200)	(19,250)	79.5%
Late Penalties	(150,000)	(104,524)	69.7%
Pole Rental	(110,000)	(81,568)	74.2%
Miscellaneous	(73,000)	(52,815)	72.3%
<b>Total Operating Revenues</b>	<b><u>(32,457,621)</u></b>	<b><u>(24,444,069)</u></b>	<b>75.3%</b>
OPERATING EXPENSES			
Personal Services	1,106,510	803,264	72.6%
Contractual Services	3,596,224	2,683,456	74.6%
Supplies	26,365,374	20,850,550	79.1%
Other	772,840	400,707	51.8%
<b>Total Operating Expenses</b>	<b><u>31,840,948</u></b>	<b><u>24,737,977</u></b>	<b>77.7%</b>
<b>Net Operating Income</b>	<b>(616,673)</b>	<b>293,908</b>	
NON-OPERATING REVENUES & EXPENSES:			
Interest Revenue	(111,140)	(82,467)	74.2%
Interest Revenue Interfund (MEAG)	(59,946)	(45,512)	75.9%
Donations from Private Sources	(10,000)	-	-
Capital Expense	641,215	478,455	74.6%
Sale of Assets	(1,000)	-	-
Meag Trust Account	(653,000)	(236,854)	36.3%
Transfers Out	933,544	701,007	75.1%
Transfers In	-	(13,499)	-
Grant Proceeds	(135,000)	(88,243)	65.4%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b><u>616,673</u></b>	<b><u>712,887</u></b>	<b>115.6%</b>
<b>NET LOSS</b>	<b><u>\$ -</u></b>	<b><u>\$ 1,006,794</u></b>	

**City of Calhoun**  
 Budget to Actual Report-Modified Accrual Basis  
**TELECOMMUNICATIONS FUND**  
 For the Nine Months Ended March 31, 2012

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Sales	\$ (873,196)	\$ (739,179)	84.7%
Late Penalties	(4,500)	(7,071)	157.1%
Miscellaneous	(1,590)	(1,875)	117.9%
<b>Total Operating Revenues</b>	<b>(879,286)</b>	<b>(748,125)</b>	<b>85.1%</b>
OPERATING EXPENSES			
Personal Services	279,702	208,717	74.6%
Contractual Services	288,497	235,362	81.6%
Supplies	51,100	78,801	154.2%
Other	159,428	47,276	29.7%
<b>Total Operating Expenses</b>	<b>778,727</b>	<b>570,156</b>	<b>73.2%</b>
<b>Net Operating Income</b>	<b>(100,559)</b>	<b>(177,969)</b>	
NON-OPERATING REVENUES & EXPENSES:			
Interest Revenue	(3,609)	(3,114)	86.3%
Interest Expense	18,460	13,985	75.8%
Principal Expense	99,435	74,436	74.9%
Transfers Out	-	647	-
Transfers In	(13,727)	(347)	2.5%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b>100,559</b>	<b>85,608</b>	<b>85.1%</b>
<b>NET INCOME</b>	<b>\$ -</b>	<b>\$ (92,361)</b>	

**City of Calhoun**  
 Budget to Actual Report - Modified Accrual Basis  
**WATER & SEWER DEPARTMENT**  
 For the Nine Months Ended March 31, 2012

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (14,556,535)	\$ (10,540,980)	72.4%
Cost Recovery/Install	(110,000)	(108,633)	98.8%
Late Penalties	(134,000)	(100,809)	75.2%
Permits / Fees / Fines	(29,000)	(21,706)	74.8%
Sprinkler Charges	(235,000)	(195,936)	83.4%
Other	(91,500)	(114,526)	125.2%
<b>Total Operating Revenues</b>	<u><b>(15,156,035)</b></u>	<u><b>(11,082,589)</b></u>	73.1%
<b>OPERATING EXPENSES</b>			
Personal Services	3,357,349	2,451,885	73.0%
Contractual Services	1,947,835	1,456,430	74.8%
Supplies	3,187,183	2,241,208	70.3%
Other	2,152,421	1,488,936	69.2%
<b>Total Operating Expenses</b>	<u><b>10,644,788</b></u>	<u><b>7,638,460</b></u>	71.8%
<b>Net Operating Income</b>	<b>(4,511,247)</b>	<b>(3,444,129)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Interest Revenue	(22,269)	(22,846)	102.6%
Interest Expense	870,037	523,408	60.2%
Principal Expense	3,035,801	804,585	26.5%
Capital Expense	3,003,200	664,425	22.1%
Transfers Out	266,348	14,938	5.6%
Transfers In	(2,641,870)	(690,218)	26.1%
<b>Total Non-operating Revenues &amp; Expenses</b>	<u><b>4,511,247</b></u>	<u><b>1,001,168</b></u>	22.2%
<b>Net Income</b>	<u><b>\$ -</b></u>	<u><b>\$ (2,442,961)</b></u>	

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