



**CITY COUNCIL MEETING
MAY 14, 2018- 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
Jackie Palazzolo, Councilwoman

ALSO: Eddie Peterson, City Administrator; Larry Vickery, Utilities Administrator; Paul Worley, Assistant City Administrator; Sharon Nelson, City Clerk; Jeff Defoor, Director of Electric Utilities; Garry Moss, Police Chief; Lenny Nesbitt, Fire Chief; Tony Pyle, Criminal Investigations; and Don Colburn, Special Operations.

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**
Councilwoman Palazzolo made a motion to approve the May 14, 2018 agenda as presented. Councilman Edwards 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 April 23, 2018. Councilman Denmon gave a second with all voting aye. Motion approved.
5. **Mayor's Comments**
The next meeting of the City Council will be on May 21st due to the Memorial Day holiday.

6. Council Comments

A. Councilwoman Palazzolo submitted April reports as follows:

1) Public Works

Animal Control

- Housed 10 dogs and 5 cats
- Number of dogs adopted: 5
- Number of cats adopted: 0
- Number of dogs rescued: 0
- Number of cats rescued: 5
- Number of dogs reclaimed by owner: 4
- Number of cats reclaimed by owner: 0
- Number of dogs euthanized: 0
- Number of cats euthanized: 0
- Number of warnings given: 13
- Number of bite cases: 0
- Citations issues: 0

Street Department

1. Completed 32 shop and 29 street dept. work orders.
2. Installed 6 new street signs.
3. Replaced sections of sidewalk on Fain Street and curb on Flora Drive.
4. Repaired utility cuts and pot holes using approximately 20 tons of asphalt.
5. Performed routine maintenance on the bike trail.

Cemetery Department

1. Performed routine maintenance on Fain and Chandler cemetery.
2. Supervised the opening and closing of 10 grave sites.
3. Sold 5 new grave space.

Parks Department

1. The grounds crew picked up litter, mowed, trimmed bushes, hauled garbage to the dump, and maintained records at records room.
2. The maintenance crew maintained designated buildings downtown.
3. Painted hand rails on East Line Street and King Street.
4. Cleaned and treated water in fountain at the BB&T Park.

2) Recreation Department

1. **YOUTH SPORTS:**

Baseball and Softball –

58 games were played and 159 practices were scheduled throughout the month.

Youth Soccer – 33 soccer games were played during the month. There were 326 boys and girls that participated in spring soccer. The league conclude April28

TOURNAMENTS:

USA Softball Olympic Series – The USA Softball Olympic Series was held April 14. There were a total of 14 teams that participated in this one day tournament with 756 visitors to our facilities during this event and an economic impact of \$49,140.00.

PGF – Girls Fast-Pitch – Rental – April 28-29 – PGF Girls Fast-pitch tournament. There were 26 teams that participated in this 2 day tournament. 2,106 visitors attended this event with an economic impact of \$136,890.

PROGRAMS:

STARS – There were 8 participants for the Rock Painting class – April 19.

ADULT SOFTBALL – Registration for Summer League softball began April 2. The adult softball league will be played June – August.

TENNIS – Tennis leagues – Spring Tennis 101; Spring Combo 18 & over
Tri-level league – 2.5, 3.0, 3.5, and 4.0
Tri-level league Over 40 – 3.0, 3.5, 4.0

CHS Region Tournament – April 10-11; Rounds 1, 2, and 3 of State Playoffs
Sequoyah Tennis Association – Community Tournament – April 21 – 29 – 100 plus participants
3 teaching pro’s – 3 courts daily – 4:00pm – 9:00pm
League Play – M-F 14 courts; 7:00pm – 9:00pm and Saturday 10:00am – 2:00pm

2. PARKS/FACILTIES:

The following tasks were completed throughout the month of March:

- 1 – Baseball/Softball Field Maintenance - Daily
- 2 – Cleaned out dugouts and pressure washed Ratner Pavilion and Softball Complex
- 3 – Weeded planters Calhoun Park Complex
- 4 – Pegged all field corners at Soccer Complex
- 5 – Closed F2 Soccer Complex from use due to erosion
- 6 – Mowed all park acreage – Daily – 3 part-time seasonal mowing crew
- 7 – Repainted Bernstein Field for Community Education 2 times during month
- 8 – Repainted High School soccer field – 2 times during month
- 9 – Weed eat all parks weekly
- 10 –Prepared fields for tournament play April 13-15; April 27-29
- 11- Added dirt to all infields –Palmer Memorial

Facility Rentals:

Billy Bearden Recreation Center:

Meeting Room – 2 events Community Room – 2 events
Gym –1 events

Black and Gold Playground Pavilion – 11 events
Ratner Pavilion – 4 events

3. WEBSITE USAGE:

CalhounRec.com	Facebook
Page Views – 4,737	Reach – 8,100
Users – 1,309	Post Engagements – 3,719
Sessions – 2,371	Posts - 24
Posts – 18	

4. COMMUNITY AND PROFESSIONAL INVOLVEMENT:

BBQ Boogie and Blues – 4/27 3 staff members checked-in vendors and sent them to downtown to set-up. 9 staff worked the People’s Choice competition on Saturday April 28.

United Way Allocation panel met with Kim Townsend April 27. Staff members David Mitchell and Hailey Amick served on United Way Allocation panels.

UPCOMING EVENTS:

June 8 – 10 – USA Softball – 16 A State Championships
June 16 – Dog Days of summer
October 31 – Fright Night

Recycling

• OCC	42.66 tons	\$ 3,839.00
• Loose OCC	2.5 tons	\$ 0.00
• Plastics	2.5 tons	\$ 0.00
• Paper	0.00 tons	\$ 0.00
• Glass	5.17 tons	\$ 77.55
• Aluminum	0.00 lbs.	\$ 0.00
• Steel Cans	792 lbs.	\$ 51.48

3) Library

- There are 11551 library card holders, 6,633 library visitors, and 5,683 total circulation.
- There were 241 story time attendance, 70 adult program attendance, 117 digital new users, 206 e-books, 536 audio books, 1,451 computer logins, and 9,799 Facebook visits.

B. Councilman Edwards submitted April reports as follows:

1) Electric Department

- Jeff Defoor, Director of Electric Utilities, stated that the department had received four prestigious awards for the 2017 results in reliability, safety and system effectiveness: 1)the City of Calhoun was recognized as one of the most reliable Electric utilities in the country for significantly outperforming the Electric Industries national average; 2)the City of Calhoun has been recognized with the American Public Power Association First Place Safety Award of Excellence and the Electric Cities; 3)the City of Calhoun received the Georgia Jeff Cook Safety Award of Excellence; and, 4)the City of Calhoun has been recognized with the American Public power Association Reliable

Public power Provider, a comprehensive measurement of the utilities overall system effectiveness. The Department was recognized for these awards on Friday, May 11, 2018.

- New Residential services are continuing at Madison Garden and Willow brook
- Construction continues on the Skyway Cell Tower, the new Rockbridge Community Church and the Dirty Dog Carwash.
- LED light conversion is complete on Hwy 41 from Line Street to Jones Road.
- Construction has begun on relocating the South River Street pole line and adding LED roadway lighting.
- To handle Mohawks extra load and improve reliability a 2500 kVA transformer was changed to a 3500 kVA.
- Pole attachment audit has begun. This is a requirement that every pole with joint use attachments be audited for the number of attachments and code compliance. The audit involves over 5,000 poles and should be completed in May.

WORK ORDERS IN PROCESS OR COMPLETED FOR APRIL:

• NEWLY CREATED	115
• COMPLETED AND CLOSED	111
• CONSISTING OF:	
• CAPITAL CONSTRUCTION	14
• STREET AND SECURITY LIGHTING-	24
• DISTRIBUTION MAINTENANCE	28
• OUTAGES / TROUBLE CALLS	11
• WORK FOR OTHER DEPARTMENTS	36
• NEW METER SETS	6
• METER MAINTENANCE/REPLACEMENT	5
• ELECTRIC LOCATE TICKETS PROCESSED-	193

The City of Calhoun’s Electrical load for April is projected to be about 35,000,000 kilowatt hours which is about the same as last year. Actual numbers will be released around May 18th.

2) **Telecommunications**

- Finished fiber construction for new internet customer on Mauldin Road and started construction for new customer on Warrior Path.
- Filed quarterly revenue report with the FCC.
- Started process for upgrading financial software to new version in September.

- Installed new backup server and setup backup routines.
- Waiting on dryer weather in able to start work backup on Brittany Well fiber connection.
- Opened 20 and closed 21 work orders.

Geographic Information Systems

- Worked with Engineering Department on Water Modeling sessions.
- Added School system floorplans to Police GIS Application
- Updated the following GIS layers
 - Water system meter data and water pipe construction
 - Fire Department fire pre-plans for industrial and commercial buildings
 - Physical addressing for building and billing information
 - Fiber main line construction and customer connections
 - Storm water locating and mapping
 - Cemetery
 - Footprints for new buildings constructed since last picture flyover.
 - Zoning updates and printouts
- Updated City and GIS web sites

3) **Building Inspections**

- Issued 53 permits for an estimated cost of \$388,000, collected \$8,093 in permit fees. This included 1 new residential, 1 residential remodel, 1 commercial remodel, 23 residential electrical, 16 residential plumbing, and 5 residential HVAC. 159 total inspections.

4) **Safety Committee**

- The safety committee met on December 5th and a year-end safety review completed.
- A safety inspection was completed on December 12th at the Police Department.
 - Vehicle accidents: 1
 - Workers compensation: 1

C. Councilman Denmon submitted April reports as follows:

1) **Water and Sewer Operations**

Water Treatment Plant

- Total gallons withdrawn: 291,640,000
- Daily average: 9,721,333
- Wells: 114,910,000
- Big Springs: 0
- % produced by Brittany Drive: 39.4%
 - Brittany Dr. daily production to capacity: 32.46%
 - Mauldin Rd. daily production to capacity: 36.81 %
 - Rainfall for November – 6.02”

Waste Water Treatment Plant

- Treated a daily average of 4.651 MGD, with an average BOD effluent of 5, average suspended effluent of 10, and an average COD of 54.

Water Distribution & Wastewater Collection

- 366 work orders completed, 13 new water connections, 17 water service leaks repaired, 6 water main leaks repaired, 34 water services changed to new main lines, 196 meter changes, 35 utility locates called in for work orders, 459 utility locates responses.
- 1,750 feet of Sanitary Sewer Services TV inspected, 279 utility locates completed, 5,800 feet sanitary sewer lines cleaned, 3 new sewer connections installed, 4 sanitary sewer services repaired.

2) Water and Sewer Construction

- As part of the new NPDES requirements, steps are underway to meet the storm water segment of the Watershed Protection Plan. EPD notified us on April 17th that our Section 319 Grant had been recommended for funding by the EPA.
- The Nutrient Trading Monitoring Pilot Program – Year Two has been completed. The final report is being finalized before sending it to EPD.
- Wastewater Treatment Plant Motor Control Center Upgrades Phase II has been completed. Phase III equipment is on site. This project is funded by SPLOST.
- Construction of the Love's Truck Stop Sanitary Sewer Lift Station is under construction.
- The Stone Ridge Lift Station is under construction.
- The North Henderson Bend Lift Station will be under construction in May.
- Unidirectional Flushing Program is underway.
- The two inch galvanized line replacement continues utilizing city forces.

Water & Sewer Projects in Development

- Airport Sanitary Sewer Relocation- Relocating approximately 4500 feet of sewer main to accommodate the airport expansion.
- S.R. 156 Water Main Relocation (GDOT/ RR Bridge Replacement @ Ranger) – Plans have been submitted to GDOT and is scheduled for 2018-2019 budget year.
- North Wall Street and Redbud Road Intersection improvements- GDOT asked for and was given an estimate to relocate any utilities in conflict with the proposed project.
- McDaniel Station and SR 53 Spur Water Main Relocation- Awaiting easement form the Georgia Bureau of Investigations.
- Hwy 41 South at Lynn Creek (GDOT Widening Project) – Plans have been submitted to GDOT and is scheduled for 2018-2019 budget year.

Projects in Engineering Conceptual Design

Sewer

- Blackwood Creek Trunk Sewer Replacement
- Yarborough Street Replacement Sewer
- Louise Ave., Cherry St., and Florence Ave. Sewer Replacement

Water

- Bellwood Road Water Transmission Main
- Reeves Station Water Main (replacing existing 6" C. I. with an 8")
- Second Interconnect with Pickens County
- New 2.0 MG Ranger Tank and 12 inch water mains are scheduled for the 2019-2020 budget year.
- GDOT SR 156/Salacoa Creek Bridges. Scheduled for 2020

3) Downtown Development Authority

The DDA director attended a Business Engagement Committee meeting; a Young Professionals meeting & Tourism meeting. The DDA held its regularly scheduled meeting.

The 6th annual BBQ, Boogie & Blues event was the largest and most successful event to date. The DDA wants to thank the Recreation, Police, Fire, Street, Electric & Water Departments for their help with the event. The United Way Young Leaders & the Downtown Development Authority are planning another Food Trucks & Friends event for August in the Depot Parking lot. Each of these events attract people to downtown and we hope to have more events similar to these in the future.

D. Mayor Pro Tem Crowley submitted April reports as follows:

1) Police Department

- Made 445 cases with 11 DUI's
- Fines collected by Municipal Court - \$44,506
- Issued 356 warnings
- Investigated 77 highway accidents, 29 private property accidents
- Escorts - 47
- Incident reports -1,429
- Alarm responses - 197
- Miles patrolled: 47,194

2) Municipal Court

- Total Court cases- 439
- Court cases dropped- 49
- Number of Bond forfeitures- 296
- Number of Probation cases- 14
- Failure to appear- 37
- Subpoenas served- 5

3) **Fire Department**

Fire Suppression Division

163 Total reported calls for service for the Suppression Division

Responses to Calls

4 Fire Incidents (\$35,150.00 in estimated Fire damage)
1 Overpressure Rupture, Explosion, Overheat (NO FIRE)
124 Emergency Medical Services / Rescue (Injuries, Medical, or Fatality)
8 Hazardous Conditions Incidents (NO FIRE; Leaks, Spills, Electrical Hazards; All Other Hazardous Conditions without injuries)
2 Service Calls (Water Leak; Assist Other Agencies with Non-Emergency Calls)
18 Good Intent Calls (Smoke / Odor check; Investigation of Unknown Problem)
6 False Alarms or False Calls
0 Severe Weather & Natural Disaster
0 Special Incident Type (Citizen Complaint; Other)

Additional Fire Department Activities

- Gave a Fire Safety presentation to children at First Baptist church
- Participated in the annual Prom Crash Scene re-enactment for local high schools.
- Conducted required Fire Hydrant flow testing and maintenance.
- Completed all routine vehicle and station maintenance.

Training Division

CFD completed 709 Total Man Hours of training during the month.

Training consisted of:

Training topics this month consisted of:

Streets and First Response Territory
Strategic and Tactical Operations

Fire Inspections - Public Safety Education –Code Enforcement Division

98 Total Reported Activities / Inspections completed during the month.

Inspections

33 Annual Inspection
6 New Business Inspections
22 Requested Inspections
10 Follow Up, Re-Inspections
0 Burn Site Inspections
2 Plan Reviews
0 Pre-Construction Meetings
1 Sprinkler Permits Issued
0 Tank Permit
24 Consultations

0 **Illegal Burning Citations**

Additional Inspection - Public Safety & Codes Division Activities

- Lt Duvall participated in the City Safety meetings and inspections.
- Inspections conducted Fire Extinguisher classes at Henkel Corporation and at Bostick Corporation.
- Inspections had a booth at BBQ Boogie and Blues festival handing out Fire Safety materials.

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 the updated 2018 City of Calhoun Zoning Map.

- Mayor Palmer opened public hearing.
- City Administrator Peterson stated that all legal requirements and notices had been completed.
- Mayor Palmer opened the floor for comments concerning the 2018 City of Calhoun zoning map.
- There being none, Mayor Palmer closed the public hearing and called for a motion concerning the 2018 zoning map.
- Councilman Edwards made a motion to approve the 2018 City of Calhoun Zoning Map as presented. Councilwoman Palazzolo gave a second with all voting aye. Motion approved.

B. First public hearing for the fiscal year July 1, 2018 through June 30, 2019 Annual Operating Budget and Capital Plan.

- Mayor Palmer opened public hearing.
- City Administrator Peterson stated that all legal requirements and notices had been completed.
- Mayor Palmer opened the floor for comments concerning the fiscal year July 1, 2018 through June 30, 2019 Annual Operating Budget and Capital Plan. City Administrator Peterson discussed progress on the FY2019 budget to date. He noted that Council members would need to decide whether they want to consider a 2% to 2.5% pay increase or an increase to the current retirement percentage from 1.5% to 1.75%. He also suggested a tax increase of half a mil, noting that the millage rate had not been increased for many years. He stated he would like to see the contingencies increased to \$200,000. He also suggested decreasing the utility transfer to general fund by .5%. There is no health

insurance increase this year, and no new employees have been requested. He also noted that 489 Service Delivery Strategy negotiations are ongoing and the budget has been proposed on the assumption that the differences between the County and the City will not be solved. He noted again that direction is needed from Council members by June 8th on how to proceed with the final proposed budget. Neither salary increase, nor an increase to retirement is included in the current budget. He stated he would email Council members later in the week with recommendations for inclusion in the proposed FY2019 budget. Mayor Palmer called for additional comments pertaining to the FY2019 budget.

- There being none Mayor Palmer closed the public hearing.
- The second public hearing will be on June 12, 2018. (copies attached)

8. Old Business

- A. Mayor Palmer gave the second reading of a Taxicab and Limousine Operator Regulatory License Application for North Georgia Taxi, at a location of 96 East May Street, by Moises Robleto. Mr. Robleto is also the owner of Taxi Express, also located at 96 East May Street. Eligible for a public hearing on May 21st.

9. New Business

- A. Mayor Palmer read an Alcohol Manager Change request by Aldi. The prior manager was Carl England and the proposed new manager is Forrest Romine. Mayor Pro Tem Crowley made a motion to approve the request. Councilman Denmon gave a second with all voting aye. Motion approved.
- B. Mayor Palmer read a Parade request on the traditional route for the Gordon Central Homecoming Parade on Thursday, September 27th starting at 7:00 p.m. Councilman Denmon made a motion to approve the request. Councilwoman Palazzolo gave a second with all voting aye. Motion approved.
- C. Mayor Palmer gave the floor to City Administrator Peterson for submission of Fiscal Year 2018 3rd quarter budget amendments and financial statements. City Administrator Peterson reviewed the 3rd Quarter financial statements noting that overall the budget numbers are where they should be for third quarter with revenues at 75% and expenditures at 72%. Court revenues were up 10% and LOST revenues were better than originally projected. SPLOST revenues were also higher than projected due to a true-up. Court expenditures were over projections due to the Walker case. Amendments made were due to the Walker case expenditures, unbudgeted expenditures for design guidelines, design specifications and plans for the new police building, and excess fire truck repairs. Utilities Administrator Vickery stated that Utilities remains in good standing for the third quarter. Mayor Pro Tem Crowley made a motion to approve the 3rd Quarter Financial Statements. Councilman Denmon gave a second with all voting aye. Motion approved (copy attached). Mayor Pro Tem Crowley made a motion to approve the 3rd quarter budget amendments. Councilwoman Palazzolo gave a second with all voting aye. Motion approved (copy attached).

10. Work Reports

- A. City Administrator Peterson informed Council members that the new Police Department Speed Trailer had been purchased by the Police Department and was in the process of being set up.

11. Other Written Items Not on the Agenda

None

12. Motion to move to Executive Session, if needed

None

13. Motion to return to General Session

14. Motion to Adjourn

There being no further business to come before the Council Mayor Pro Tem Crowley made a motion to adjourn. Councilman Denmon gave a second with all voting aye. The motion was approved and the meeting adjourned at 7:25 p.m.

Approved:



James F. Palmer, Mayor

Submitted:



Sharon Nelson, City Clerk



City of Calhoun
Budget Amendment- 3rd Quarter
Fiscal 2018

			<u>Original</u>	<u>Revised</u>	<u>Budget</u>	<u>Amended</u>
			<u>Budget</u>	<u>Budget</u>	<u>Amendment</u>	<u>Budget</u>
Budget Amendment #1						
General Fund						
Group Insurance	1101511	512100	13,173	13,173	13,360	26,533
Legal & Auditing	1101511	521201	23,000	23,000	4,000	27,000
Legal & Auditing	1102650	521201	24,000	24,000	117,000	141,000
Group Insurance	1106590	512100	-	-	4,174	4,174
Unemployment Insurance	1106590	512600	-	-	2,938	2,938
Engineering	1107220	521200	-	-	19,836	19,836
Interdepartmental Services	1107550	522200	8,000	10,029	2,653	12,682
Worker's Comp Insurance	1107563	512700	723	723	617	1,340
Legal & Auditing	1107563	521201	-	-	871	871
Surety Bonds	1107563	523104	25	25	21	46
Consulting	1323223	521205	239	2,400	79,000	81,400
CO-Land Easements & Rows	1323223	541100	239	-	4,673	4,673
Buildings	1323223	541300	239	-	5,000	5,000
PS-Worker's Compensation	1323225	512700	340	340	625	965
vertime	1353510	511300	-	-	1,617	1,617
neral Liability Insurance	1353510	523101	-	-	109	109
Vehicle Insurance	1353510	523103	-	-	1,033	1,033
Small Equipment<\$5000	1353510	531600	-	-	1,660	1,660
Worker's Comp Insurance	1353520	512700	42,227	42,227	15,280	57,507
Repairs & Maintenance-Vehicles	1353520	522201	28,000	41,011	15,500	56,511
Repairs & Maintenance-Vehicles	1353520	531141	22,000	9,292	1,400	10,692
Dues & Fees	1403910	523600	5,300	5,300	3,655	8,955
Legal & Auditing	1404900	521201	360	1,593	3,951	5,544
Public Utility Tax	1000000	311110	(10,000)	(10,000)	(1,434)	(11,434)
Title Ad Valorem Tax	1000000	311311	(173,000)	(173,000)	(2,459)	(175,459)
Alt. Apportioned Vehicle Tax	1000000	311316	-	-	(3,573)	(3,573)
Insurance Premium Tax	1000000	316200	(930,000)	(930,000)	(118,800)	(1,048,800)
Financial Institutions	1000000	316300	(78,000)	(78,000)	(8,294)	(86,294)
Pen/Int.-Delinquent Taxes	1000000	319000	(15,000)	(15,000)	(6,311)	(21,311)
Building Permit	1000000	322111	(78,650)	(78,650)	(10,675)	(89,325)
Operating-Categorical FEMA	1000000	331111	-	-	(22,988)	(22,988)
IG-State OP-Direct-Hwy Safety	1000000	334113	-	-	(3,301)	(3,301)
State Grant-LMIG	1000000	334311	(182,560)	(182,560)	(18,407)	(200,967)
Loc. Grants-Gordon Co.	1000000	335000	-	-	(3,476)	(3,476)
ret Special Services-Dept.	1000000	343918	(2,000)	(2,000)	(27,049)	(29,049)
y & Neuter Certificates	1000000	346103	-	-	(3,655)	(3,655)
.....ate Housing	1103226	522340	40,000	40,000	(20,000)	20,000
Local Option Sales Tax	1000000	313100	(2,195,000)	(2,195,000)	(43,685)	(2,238,685)

Transfer In-Fine Admin Fees	1000000	391108	(25,429)	(25,429)	<u>(4,866)</u>	(30,295)
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Budget Amendment #1 accounts for the changes in the General Fund. Additional group insurance was needed in the General Administration org. There were continuing costs for legal representation in the on-going Walker case and various other legal issues. The Electric department hung lighting for Christmas and assisted with electrical needs for Harvest Fest. Several departments needed additional worker's compensation funding, there were start-up costs for the new police facility and additional expenses in Bldg. Inspection for the Calhoun Design Guidelines project. The Library had some transitional expenses associated with the employees going under the Regional Library umbrella that will partially be reimbursed by that entity. The Fire Dept. had some cost associated with deployment of the GSAR team and equipment to Hurricane Irma that was reimbursed by FEMA. The Fire Dept. also had additional repairs and maintenance on vehicles. Lastly, the cost associated with the new spay and Neuter program was funded by the increase in the sale of Spay and Neuter Certificates. The balance of these expenses were funded primarily by an increase in the Insurance Premium Tax along with several small increases in other revenues.

**Budget Amendment #2
Confiscated Assets**

Superior Court Awards	2103200	351110	(7,050)	(7,050)	(11,738)	(18,788)
Sales of Assets-(Non-Taxable)	2103200	392101	(3,400)	(3,400)	(9,805)	(13,205)
Appropriation-Fund Balance	2103200	399000	-	-	(38,012)	(38,012)
Vehicles	2103200	542200	-	-	<u>59,555</u>	<u>59,555</u>

Amendment #2 is to buy four vehicles with funds provided by confiscated assets.

**Budget Amendment #3
Recreation**

Appropriation-Fund Balance	2760000	399000	-	-	(79,779)	(79,779)
Site Improvements	2766120	541200	903	-	-	58,285
Legal & Auditing	2766120	521201	242	-	-	1,872
Supplies-Equipment & Mtnce.	2766120	531140	905	-	-	4,632
Site Improvements	2766120	541200	242	-	-	5,070
CO-Machinery>\$5000	2766120	542100	908	-	-	7,332
CO-Machinery>\$5000	2766120	542100	909	-	-	<u>2,588</u>

Amendment #3 is to account for miscellaneous expenses associated with the LWCF Grant Walking Trails and the first installment on the resurfacing of the pool deck. Both are being paid out of the Recreation Hotel/ Motel dollars. Also, the amendment accounts for the purchase of windscreens for Tennis Center and playground equipment for the Recreation Handicap Playground that are being paid for with funds from Recreation Hotel/Motel dollars.

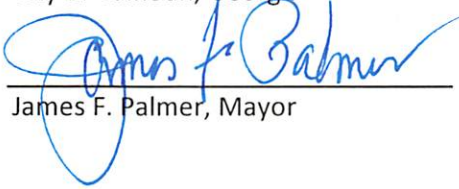
**Budget Amendment #4
Solid Waste**

Appropriation-Fund Balance	5400000	399000		-	-	(26,170)	(26,170)
Sales of Assets-Taxable	5400000	392100	227	-	-	(2,851)	(2,851)
Interdepartmental Services	5404540	522200	227	2,027	1,000	27,535	28,535
Diesel	5404585	531271		7,000	7,000	1,486	8,486
						<u>-</u>	

Amendment #4 accounts for additional diesel fuel needed in the Yard/Brush org. in the Solid Waste fund and interdepartmental work orders in recycling. These expenses are paid with are paid with the use of fund balance.

ADOPTED this 14th day of May, 2018

City of Calhoun, Georgia



 James F. Palmer, Mayor

Attest:



 Eddie Peterson, City Administrator

City of Calhoun

General Fund

Budget to Actual Report - Modified Accrual Basis

For the Nine Months Ended March 31, 2018

Revenues	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	% USED
Property Tax & Intangibles	\$ (1,695,500)	\$ (1,695,500)	\$ (1,572,192)	93%
Franchise Tax	(2,125,902)	(2,639,402)	(1,965,322)	74%
Local Option Sales Tax	(2,195,000)	(2,195,000)	(1,737,008)	79%
Excise Taxes	(2,520,500)	(2,007,000)	(1,687,650)	84%
Licenses & Permits	(286,009)	(286,009)	(291,231)	102%
Intergovernmental	(396,879)	(396,879)	(370,540)	93%
Charges for Services	(291,777)	(291,777)	(270,497)	93%
Fines and Forfeitures	(283,974)	(283,974)	(234,016)	82%
Rents/ Royalties	(3,580,736)	(3,580,736)	(2,671,361)	75%
Other Revenues	(4,200)	(4,200)	(6,555)	156%
Total Revenues	<u>(13,380,477)</u>	<u>(13,380,477)</u>	<u>(10,806,372)</u>	81%
Expenditures				
Mayor and Council	191,046	191,046	128,525	67%
Elections	3,700	3,700	3,538	96%
City Administrator	684,044	684,044	493,603	72%
Tax Administrator	74,650	74,650	62,521	84%
General Teller	61,084	61,084	44,715	73%
Human Resources	164,121	164,121	113,973	69%
Risk Management	4,350	4,350	3,569	82%
General Admin.	<u>1,182,995</u>	<u>1,182,995</u>	<u>850,444</u>	72%
Municipal Court	316,962	316,962	347,937	110%
Custody of Prisoners	41,500	41,500	11,931	29%
Court Services	<u>358,462</u>	<u>358,462</u>	<u>359,868</u>	100%
Welfare Related	60,487	60,487	42,604	70%
Auditorium	99	99	87	88%
Depot	22,725	22,725	16,138	71%
Community Center	8,662	8,662	3,659	42%
Library	138,950	138,950	111,711	80%
Community Services	<u>230,923</u>	<u>230,923</u>	<u>174,199</u>	75%
Regulatory Inspections and Enforcement	324,164	324,164	241,666	75%
Downtown Development	90,441	90,441	75,086	83%
Airport	242,766	242,766	175,762	72%
Community Development	<u>657,371</u>	<u>657,371</u>	<u>492,514</u>	75%

	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	% USED
General Fund				
Police Administration	398,709	398,709	294,252	74%
Detectives	609,298	609,298	441,834	73%
Patrol	2,630,983	2,630,983	1,944,888	74%
Special Operations	420,705	420,705	309,151	73%
Police Dispatching	119,492	119,492	92,057	77%
Police Department	4,179,187	4,179,187	3,082,182	74%
Fire Administration	234,101	234,077	175,893	75%
Firefighting	2,860,551	2,860,575	2,107,645	74%
Fire Inspection	155,012	155,012	116,854	75%
Fire Training Center	96,997	96,997	69,488	72%
Fire Dispatching	59,746	59,746	46,028	77%
Fire Stations and Buildings	12,000	12,000	10,242	85%
Fire Department	3,418,407	3,418,407	2,526,150	74%
Animal Control Admin.	68,805	68,805	52,683	77%
Animal Control	91,180	91,180	63,489	70%
Highways & Streets Admin.	122,381	123,078	92,305	75%
Highways & Streets	982,246	981,549	652,245	66%
Street Cleaning	96,902	96,902	61,649	64%
Street Lighting	190,500	190,500	158,304	83%
Traffic Engineering	368,045	368,045	327,426	89%
Maintenance and Parks	423,465	423,465	300,166	71%
Cemetery	178,186	178,186	118,085	66%
Parks Beautification	4,900	4,900	2,510	51%
Public Works	2,526,610	2,526,610	1,828,862	72%
Total Expenditures	12,553,955	12,553,955	9,314,219	74%
Excess of Revenues (Over) Under Expenditures	(826,522)	(826,522)	(1,492,153)	
Other Financing Sources (Uses)				
Sale of Assets	(5,000)	(5,000)	(30,705)	614%
Investment Income / Loss	(1,300)	(1,300)	34,081	-2622%
Transfer in	(148,850)	(148,850)	(112,183)	75%
Transfer out	981,672	981,672	832,947	85%
Total Other Financing Sources (Uses)	826,522	826,522	724,140	88%
Net Increase in Fund Balance	\$ -	\$ -	\$ (768,013)	

City of Calhoun
Budget to Actual Report- Modified Accrual Basis
Special Funds - General Government
For the Nine Months Ended March 31, 2018

SPECIAL FUNDS	BUDGET	ACTUAL REVENUES	% USED	ACTUAL EXPENDI- TURES/ EXPENSES	% USED	NET CHANGE IN FUND BALANCE/ NET (INCOME) LOSS
UDAG	\$ (44,200)	\$ (30,359)	69%	\$ 2,500	6%	\$ (27,859)
Confiscated Assets	(10,450)	(31,192)	298%	81,074	776%	49,882
Hotel-Motel	(574,200)	(421,780)	73%	421,780	73%	-
Recreation	(1,171,755)	(851,758)	73%	758,191	65%	(93,566)
<i>Program Revenues</i>	(620,301)	(433,670)	70%			
<i>Gen. & Hotel/Motel Transf.</i>	(551,454)	(418,088)	76%			
SPLOST 2011	(1,052,214)	(1,302,976)	124%	1,082,217	103%	(220,759)
SPLOST 2005	(1,744,969)	(2,267)	0%	1,185,517	68%	1,183,251
School SPLOST	-	(877,629)	0%	877,629	0%	-
SPLOST Debt Svc. - Schools	(3,605,736)	(3,385,564)	94%	2,360,304	65%	(1,025,259)
Golf G. O. Debt	(370,567)	(368,917)	100%	368,917	100%	-
Golf Fund	(840,896)	(545,698)	65%	540,602	64%	(5,097)
Solid Waste	(911,873)	(621,421)	68%	613,740	67%	(7,681)
Municipal Court	(430,000)	(362,941)	84%	362,941	84%	-
Totals	\$ (10,756,860)	\$ (8,802,500)		\$ 8,655,413		\$ (147,088)

City of Calhoun
WATER & SEWER DEPARTMENT
 Budget to Actual Report - Modified Accrual Basis
 For the Nine Months Ended March 31, 2018

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Sales	\$ (16,788,077)	\$ (13,050,458)	78%
Cost Recovery/Install	(561,569)	(394,278)	70%
Late Penalties	(177,929)	(129,435)	73%
Permits / Fees / Fines	(128,707)	(661,954)	514%
Sprinkler Charges	(332,496)	(254,158)	76%
Other	(142,926)	(119,872)	84%
Total Operating Revenues	<u>(18,131,704)</u>	<u>(14,610,155)</u>	81%
OPERATING EXPENSES			
Personal Services	4,095,344	2,757,359	67%
Contractual Services	2,668,461	1,992,910	75%
Supplies	3,802,875	2,447,242	64%
Other	2,611,172	1,553,073	59%
Total Operating Expenses	<u>13,177,852</u>	<u>8,750,584</u>	66%
Net Operating Income	(4,953,852)	(5,859,571)	
NON-OPERATING REVENUES & EXPENSES:			
Investment Income / Loss	(114)	27,651	-24256%
Interest Expense	377,772	220,201	58%
Principal Expense	2,461,807	148,190	6%
Capital Expense	2,863,138	2,555,693	89%
Transfers Out	2,770,467	1,247,356	45%
Transfers In	(2,760,991)	(2,451,169)	89%
Recovery of Bad Debts	(5,412)	(9,727)	180%
Sale of Assets	-	(1,260)	-
Grant Proceeds	(752,815)	(1,048,224)	139%
Total Non-operating Revenues & Expenses	<u>4,953,852</u>	<u>688,711</u>	14%
NET INCOME	<u>\$ -</u>	<u>\$ (5,170,860)</u>	

City of Calhoun
ELECTRIC FUND

Budget to Actual Report - Modified Accrual Basis
For the Nine Months Ended March 31, 2018

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Sales	\$ (36,637,724)	\$ (27,228,228)	74%
MEAG Year End Settlement	(300,000)	-	0%
Rent/Other	(24,200)	(19,550)	81%
Late Penalties	(140,000)	(128,490)	92%
Pole Rental	(100,000)	(113,059)	113%
Storm Assistance Reimbursement	-	(52,998)	-
Miscellaneous	(41,100)	(84,467)	206%
Total Operating Revenues	<u>(37,243,024)</u>	<u>(27,626,792)</u>	74%
OPERATING EXPENSES			
Personal Services	1,502,388	1,098,126	73%
Contractual Services	4,114,476	3,044,702	74%
Supplies	30,900,850	20,984,021	68%
Other	741,608	479,901	65%
Total Operating Expenses	<u>37,259,322</u>	<u>25,606,750</u>	69%
Net Operating Income	16,298	(2,020,042)	
NON-OPERATING REVENUES & EXPENSES:			
Investment Income / Loss	8,495	165,697	1951%
Interest Revenue Interfund	(19,763)	(12,931)	65%
Capital Expense	304,000	102,809	34%
Meag Trust Account	(360,000)	(566,543)	157%
Transfers Out	60,170	46,278	77%
Transfers In	(9,200)	(615)	7%
Total Non-operating Revenues & Expenses	<u>(16,298)</u>	<u>(265,304)</u>	-1628%
NET INCOME	<u>\$ -</u>	<u>\$ (2,285,346)</u>	

City of Calhoun
TELECOMMUNICATIONS FUND
 Budget to Actual Report-Modified Accrual Basis
 For the Nine Months Ended March 31, 2018

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Sales	\$ (1,088,240)	\$ (835,855)	77%
Late Penalties	(4,500)	(3,733)	83%
Miscellaneous	-	(554)	-
Total Operating Revenues	<u>(1,092,740)</u>	<u>(840,142)</u>	77%
OPERATING EXPENSES			
Personal Services	315,889	227,321	72%
Contractual Services	352,081	268,427	76%
Supplies	103,350	39,429	38%
Other	74,102	51,585	70%
Total Operating Expenses	<u>845,422</u>	<u>586,762</u>	69%
Net Operating Income	(247,318)	(253,380)	
NON-OPERATING REVENUES & EXPENSES:			
Investment Income / Loss	-	4,383	-
Interest Expense	5,827	4,475	77%
Principal Expense	112,069	83,947	75%
Capital Expense	-	11,545	-
Transfers Out	129,422	-	0%
Transfers In	-	(3,205)	-
Sale of Assets	-	(271)	-
Total Non-operating Revenues & Expenses	<u>247,318</u>	<u>100,874</u>	41%
NET INCOME	<u>\$ -</u>	<u>\$ (152,506)</u>	

City of Calhoun
UTILITY INTERNAL SERVICE FUND
 Budget to Actual Report - Modified Accrual Basis
 For the Nine Months Ended March 31, 2018

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Indirect Cost Allocations - Service Fees - General	\$ (446,697)	\$ (335,023)	75%
Indirect Cost Allocations - Service Fees - Utilities	(2,674,541)	(2,005,909)	75%
Miscellaneous	(39,600)	(31,350)	79%
Total Operating Revenues	<u>(3,160,838)</u>	<u>(2,372,282)</u>	75%

OPERATING EXPENSES			
Utilities Administration	385,393	331,257	86%
Finance	651,442	483,813	74%
Utility Tellers	208,568	147,154	71%
Purchasing	118,704	86,098	73%
Engineering	492,978	357,648	73%
Work Order Dispatch	100,792	74,458	74%
GIS	200,582	149,479	75%
Customer Service	190,294	130,081	68%
Meter Reading	326,132	248,367	76%
Billing	360,023	269,532	75%
Total Operating Expenses	<u>3,034,908</u>	<u>2,277,887</u>	75%

Net Income Before Non-operating Items	(125,930)	(94,395)
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NON-OPERATING REVENUES & EXPENSES:			
Principal Expense	74,553	55,845	75%
Interest Expense	5,777	4,403	76%
Capital Expense	6,000	41,363	689%
Sale of Assets	-	(4,072)	0%
Transfers In	-	(2,020)	0%
Transfers Out	39,600	29,700	75%
Total Non-Operating Revenues & Expenses	<u>125,930</u>	<u>125,219</u>	99%

NET LOSS	<u>\$ -</u>	<u>\$ 30,824</u>
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Notes on 3rd Qtr. 2018 Financial Statements -

All funds:

Investments - In the current market, we continue to show short-term losses on the investments, however we are earning interest income and when we sell the investments, we will not sustain the loss. Per Generally Accepted Accounting Standards, we are required to write up or down, as the case may be, our investments to the market price each month.

General:

- 1 Excise, Business & Occupation Taxes - The Insurance Premium tax was more than anticipated, as has been Financial Institutions tax. We have almost fully collected the Business Occupation tax.
- 2 Intergovernmental - We received an additional \$18k in LMIG funds and it is fully funded. We also received \$23k in FEMA funding from storm assistance.
- 3 Charges from Services - We have an additional \$27k of revenue from interdepartmental work performed.
- 4 Fines transferred in from the Court system are up from what we had budgeted slightly.
- 5 Tax Administrator - This is due to the filing and advertising of two years of FIFA's and the printing of the tax bills has been 100% expended.

- 6 Municipal Court - Legal fees were originally budgeted at \$24k and the actual fees paid through Mar. 31st are \$129,622.
- 7 Downtown Development - The budget was not adequate for internal work orders needed in Downtown Development. Dues have already been expended and over budget for the year. Harvest Fest Rentals for portable toilets & some of the sound stage were originally intended to be partially funded from Mainstreet.
- 8 Street Lighting - Due to additional street lights, our electricity costs have increased.
- 9 Traffic Engineering - Our asphalt is purchased in July and is the primary component in this org.

Special Funds:

- 1 The 2011 SPLOST received a true-up during the year which accounts for the increased revenues.
- 2 The School SPLOST had funds transferred in from the SPLOST Debt Svc. - School fund to do capital projects with. We do not know the School's schedule for this, so no funds are budgeted and budget amendments are done to cover the expenditures from the corresponding revenues.

Water/Sewer:

- 1 Permits/Fees/Fines - This includes \$505k of Sewer line extension fees for Love's Truck Stop and the Stoneridge Apartments.
- 2 Other Expenses - We don't write off bad debts until year end. We also have not used our contingency funds.
- 3 Principal - Bond payments are not made until June.

- 4 Grant Proceeds - Not as much work was completed in the prior year as anticipated, so more work was done in this fiscal year, thereby increasing our grant proceeds.

Electric:

- 1 The MEAG settlement will be received in April.
- 2 Miscellaneous Revenues - \$22k reimbursement for damaged property received, as well as the MEAG rebate for TCM that was \$19k more than anticipated.

Internal Service Fund:

- 1 Capital expense is more than budgeted due to additional amounts being expended for heating and air-conditioning units in the building.