

**CITY OF CALHOUN
REGULAR CITY COUNCIL MEETING
DEPOT COMMUNITY ROOM
109 SOUTH KING ST
FEBRUARY 10, 2014 7:00 P.M.**

MINUTES

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

ALSO: Eddie Peterson, City Administrator; Larry Vickery, Utilities General Manager; Paul Worley, City Clerk; George Govignon, City Attorney; Garry Moss, Police Chief; Jeff Defoor, Director of Electric Utilities; Lenny Nesbitt, Fire Chief; Kevin McEntire, Public Works Director; Clyde Burchett, Animal Control

1. Mayor Palmer called the meeting to order and welcomed everyone in attendance.
 - A. Councilman Crowley 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 Hammond seconded the motion. All voted aye, motion approved.
4. Councilman Hammond made a motion to approve the minutes of the January 27, 2014 City Council Meeting. Councilman Barton gave a second with all voting aye, motion approved.
5. **Mayor's Comments:**
6. **Council Comments:**
 - A. Mayor Pro Tem Edwards gave the January report as follows:
 - 1) **Electric Department**
 - o Work continues on the New High School / Middle School expansion.
 - o The relocation of the Power Lines necessary for the New Gordon County Career Academy along Hwy 53 Spur continues.
 - o Electrical Engineering continues on the GDOT Red Bud Road project.
 - o Construction has begun for the Power Line relocation and underground conversion necessary for Gordon Hospital Expansion.
 - o Electrical Engineering has begun on New Subway Shop on Hwy 53.
 - o Electrical Engineering has begun on a new Prescription Shop on Red Bud Rd.

- Electrical Engineering continues for StreetScape Phase # 4 with an upgraded lighting plan.
- Electrical installation continues on the Library Expansion with a new underground service and L.E.D. parking lot lighting.
- Electrical installation of new underground power has begun for the Cherokee Mills Loft Apartment Complex.
- Construction is complete on Phase # 1 of the Linda Lane Lighting Project.
- New Electric Record for January: the City Electrical load was 38,342,302 kWh, beating the old January record of 36,213,924 that was set in 2013 by 2,128,378 kWh; which is more than a 5% increase in Electrical usage for our community.

Work orders in process or completed

- Newly created- 106
- Completed and closed- 121
- Consisting of:
 - Capital construction- 9
 - Street and security lighting-60
 - Distribution Maintenance-7
 - Meter maintenance/replacement- 6
 - New customer meter sets- 6
 - Monthly total system locate tickets processed- 154

2) **Telecommunications Departments:**

- Finished construction on one Internet and one point-to-point circuit.
- Started fiber line construction on new point-to-point circuit.
- Continue to support new billing software validation test team. Coordinating database refresh scheduled for first week in February. Vendor representative scheduled to be on site second week in February to help test software.
- Installed new voice-over-IP phones at Calhoun Primary and Calhoun Elementary Schools.
- Caller ID on test phone numbers was successful. Submitted small group of production numbers to bring over to new circuit. Waiting for phone circuit vendor to schedule.
- Built new circuits to connect Police Department's three new radio antennas. Worked with radio vendor to iron out network protocols and test radio traffic.
- Work flow committee worked with Water Construction, Sewer Construction, and Street departments to combine like tasks for work flow documentation.
- Finished running network cable and installed 12 security cameras at Utilities Administration building.
- Coordinating with Water Construction Department to bore new lines for Union Grove and I-75 fiber relocation project.
- Upgraded software on customer premise equipment to prepare for cut over to new chassis.

- Filed quarterly report with the FCC.
- Opened 16 and closed 22 work orders.

3) Geographic Information Systems:

- Queried Police Department database and created annual crime analysis map.
- Added new GIS layer for mapping storm water lines and started collecting data.
- Created city corridor map identifying main roads used for traffic going in and out of the city.
- Worked with users to configure their smart phones to work with mobile GIS.
- Working to resolve water system connectivity issues for modeling project.
- Worked with Telecom Department on fiber mapping.
- Updated zoning maps.
- Updated pre-fire plans for Fire Department.
- Updated addresses from changes in billing account data.
- Participated in work flow documentation process.
- Updated City and GIS websites.

4) Downtown Development Authority

- The Downtown Development Authority and Historic Preservation Commission met on January 14th. The HPC approved signage Certificate of Appropriateness for Stacey's Signs and Designs and Jeff Beamer for his Edward Jones office downtown. Met with the foreman of Cherokee Mill Lofts for progress update and was joined by Jon Shivers regarding an article in the Chattanooga Times about the lofts. Hosted a tour of several Downtown businesses by approximately 50 students from the 4 area high schools that make up this year's Calhoun/Gordon County Youth Leadership group. The tour included visits to the Chamber of Commerce, Pete's Music, Cotton & Twine, Baxter Dean, Gifts of Season, and Bidy Boutique.
- The Downtown Development Authority meeting scheduled for Wednesday has been canceled due to inclement weather. It will be rescheduled for February 19th.

B. Councilman Barton gave the January report as follows:

1) Water, Sewer, and Engineering

- The Brittany Drive Expansion Project- The project is approximately 76% complete.
- Clarifier Mechanism Replacement Project- The new mechanisms and troughs are on site. Installation to begin by mid-February.
- I-75 & Red Bud Road utility relocate- Construction began on November 18th and the contractor is making progress.

- Design is complete for the King Street and Pine Street replacement sewers.
 - The design is complete for the flocculation and sedimentation control project at the Mauldin Road Water Treatment Plant. The project is being advertised for bids. Bid opening date is March 4, 2014.
 - Water system modeling utilizing our GIS data base- proposals reviewed with CH2MHILL being the best and next to the lowest price.
- 2) **Water Treatment Plant Facility**
- Total gallons withdrawn: 329,210,000
 - Daily average: 10,619,677
 - Wells: 134,580,000
 - Big Springs: 0
 - Percent produced by Brittany Drive: 40.9
 - Rainfall- 2.92"
- 3) **Waste Water Treatment Plant Facility**
- Treated a daily average of 6.723 MGD, with an average BOD effluent of 8, average suspended effluent of 9, and an average COD of 62.
- 4) **Water Distribution**
- 5 Water connections, 28 water service leaks repaired, 36 water main leaks repaired, 4 water services changed from old water main to new main, 18 calls to investigate leaks, 6 calls for frozen water service lines or meters, 30 utility locates called in for work orders, 301 utility locates responded to, and 116 misc. calls
 - Assisted Street Department in clearing City streets after snow and ice storm. Used 7 backhoes and 1 front end loader to clear hills and curves ahead of salt trucks.
- 5) **Waste Water Collection**
- 1,720' Sanitary Sewer Services TV inspected, 270 utility locates completed, 2 sanitary sewer connections, 2 lift station repairs completed, 6,800' sanitary sewer lines cleaned, 74 manholes opened and inspected, 4 sanitary sewer services repaired
 - Assisted with snow and ice removal.
- 6) **Building Inspection Department**
- Issued 28 permits for an estimated cost of \$1,021,384, collected \$7,548.00 in permit fees. This included 2 new residential, 1 new commercial, 3 residential remodeling, 2 commercial remodeling, 2 residential plumbing, 4 new residential and 5 commercial HVAC, 2 residential electrical, 2 industrial electrical, 5 sign permits, and 78 total inspections.
- 7) **Recreation Department**
- Youth Basketball – The Youth Basketball league concluded on Thursday, February 6. A total of 198 league games were played January 4 through

February 6 at the Recreation Center, Calhoun Primary and Calhoun Elementary gyms.

- There will be 7 teams representing Calhoun in the GRPA 5th District tournaments beginning February 22. Calhoun Recreation Department will host the A/B 7-8 Girls and 9-10 Boys District tournaments February 22 – 27, 2014.
- Youth Soccer – Registration for Spring Soccer began January 6 and concluded February 6. Assessments were held Saturday Feb. 8. Games will begin March 1.
- SENIOR PROGRAMMING – Initial meeting for Senior programming was held January 14, 2014. Meetings are scheduled throughout February for Senior Citizens to meet with Recreation staff members for programming ideas for the Senior population.

C. Councilman Crowley gave the January report as follows:

1) Police Department

- Made 562 cases with 4 DUI's
- Fines collected by Municipal Court - \$58,683.29
- Issued 858 warnings
- Investigated 60 highway accidents, 28 private property accidents
- Provided 94 escorts
- 1,530 incident reports
- Responded to 656 alarms
- Miles patrolled: 56,273
- Responded to 4,891 calls for service by E-911

2) Municipal Court and Probation

- Total Court cases- 298
- Court cases dropped- 62
- Number of Bond forfeitures- 187
- Number of Probation cases- 40
- Probation Payments- \$18,937.00
- Probation Revocations- 10
- Failure to appear- 27
- Prisoner transports- 26

3) Fire Department- Suppression

- Responded to 217 calls for service for the suppression division, 9 fire incidents for damages (\$148,100 in estimated fire damage)
- Responded to 124 medical service calls
- Responded to 10 hazardous conditions incidents
- Responded to 31 false alarms or false calls, 34 good intent
- Assisted with fire drill at Calhoun Middle School.
- Calhoun Fire Staff met with ISO during the recent audit and the results should be known in 6 to 8 months.

Training Division

- Department completed 801 man hours of training.

- Training consisted of experienced and new driver training, axioms of leadership, rescue systems train the trainer class, and required core skills.

4) Fire Inspection Department

- 110 total reported activities/inspections which included 11 annual inspections, 27 requested inspections, 22 follow-up or re-inspections, 2 burn site inspections, and 34 consultations
- Inspectors conducted Fire Drill at Calhoun Middle School.

D. Councilman Hammond gave the January report as follows:

1) Street Department

- Completed 25 shop and 10 street department work orders.
- Placed 20 new street signs.
- Continued work on annual leaf pick up hauling off approximately 560 cubic yards of leaves in January.
- Worked to remove snow and ice from the winter storm, scraping roads and spreading 22 tons of salt and gravel.

2) Cemetery Department

- Performed routine maintenance on Fain and Chandler Cemetery.
- Supervised the opening and closing of 10 grave sites.
- Sold 13 new grave spaces.
- Worked 10 grave sites.

3) Animal Control

- Housed 51 dogs, and 8 cats
- Number of dogs adopted: 4
- Number of warnings given: 18
- Number of bite cases: 1
- Number of inquiries: 74
- Councilman Hammond stated that Clyde Burchett was in attendance and brought the skills of a certified officer to the job. The animal control department is looking at ways to improve operations such as more customer friendly office hours for adoption, better spay/neuter program, and education efforts to prevent pets being thrown out without proper care. Some animal shelters have a goal of being a "no-kill" shelter and that is a goal to strive for.

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.
- Mowed and weedeated approximately 19 miles of sidewalk, 29 islands, and 42 other designated places in the City.
- The building and maintenance crew performed routine maintenance on designed city buildings and all fountains.

5) Safety Committee

- Safety topic- H1N1 Flu
- Safety Inspection- City Hall
- Accidents: Vehicle Accident-1- Police Department; 1- Cemetery
- Workers Comp: 2- Police; 2- Water Construction

6) Northwest Georgia Regional Commission

- Councilman Hammond discussed that the Regional Commission oversees 15 counties in Northwest Georgia that helps to reallocate federal dollars to various programs that benefit the citizens such as meals on wheels, workforce training, and community planning. 2014 officers were elected at the last meeting.

7) Tom B. David Airport

- The engineering plans to build a parallel taxiway to increase frequency of landing and takeoffs is coming to completion. They should start moving dirt for the project in the spring.

7. Public Hearings and Comments: None

8. Old Business:

- A. Mayor Palmer conducted the second reading of a taxicab regulatory license application for Maria Flores D/B/A: Taxi El Mexicano at a location of 203 Richardson Road Suite #60. The public hearing will be on February 24th.

9. New Business:

- A. Mayor Palmer conducted the first reading for a sign variance request by Butch Baur DBA: Waffle House at a location of 260 West Belmont Drive. The sign variance is to vary from the allowed 25 feet to 50 feet in height of the sign and to vary from the allowed 120 square feet to 250 square feet for the face of the sign. The Zoning Advisory Board will meet on March 6th and the public hearing will be on March 10th.
- B. Mayor Palmer read a road closure request by the Gordon Hospital Foundation for the annual "Run for Your Life 5K". The run is scheduled for Tuesday, March 25th 6:30pm-7:30pm. The request is to close off Curtis Parkway between Red Bud Road and Dews Pond Road and through the Derby/Normandy/Devonwood neighborhood during race hours. Councilman Barton made a motion to approve the road closure request. Councilman Crowley gave a second with all voting aye, motion approved.
- C. Councilman Hammond made a motion to approve the budget calendar for fiscal year 2014-2015. Councilman Barton gave a second with all voting aye, motion approved.
- D. Mayor Palmer stated that the 2013 Financial Audit had been submitted to the State on a timely basis and thanked everyone for their hard work.
- E. Mayor Palmer read a request to withdraw funds in the amount of \$27,958.00 out of asset seizure funds to purchase a 2013 4x4 Ford Expedition for the Police

Department. Councilman Barton made a motion to approve the request. Councilman Hammond gave a second with all voting aye, motion approved.

- F. Mayor Palmer stated that the first and second quarter Fiscal Year 2014 financial statements were discussed at the work session.
- Mr. Peterson presented the general fund report and asked for questions. Councilman Edwards made a motion to approved, Councilman Crowley gave a second with all voting aye, motion approved. (copy attached)
 - Mr. Vickery presented the utilities fund report and asked for questions. Councilman Hammond made a motion to approve. Councilman Crowley gave a second with all voting aye, motion approved. (copy attached)

10. Other written items not on the agenda: None

11. Work Reports:

A. City Administrator Peterson

- Mr. Peterson stated that the City of Calhoun Finance Department has been awarded the Certificate of Achievement for Excellence in Financial Reporting for its comprehensive annual financial report in the past and will be applying for the recognition again for FY2013. The certificate of achievement is the highest form of recognition in the area of governmental accounting and financial reporting. Mr. Peterson thanked the Finance Department, Department Heads, and all who were involved with the process.

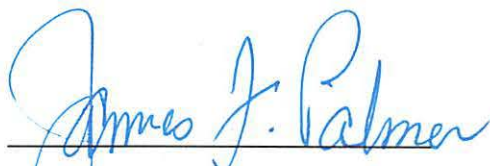
B. General Manager Vickery

C. City Attorney Govignon

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

Approved:

Submitted:


James F. Palmer, Mayor


Paul Worley, City Clerk

City of Calhoun
GENERAL FUND
Budget to Actual Report - Modified Accrual Basis
For the Six Months Ended December 31, 2013

Revenues	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	% USED
Property Tax & Intangibles	\$ (1,472,150)	\$ (1,472,150)	\$ (1,439,503)	98%
Franchise Tax	(2,126,171)	(2,126,171)	(1,055,218)	50%
Local Option Sales Tax	(2,443,641)	(2,443,641)	(1,139,026)	47%
Excise Taxes	(2,159,800)	(2,159,800)	(1,174,480)	54%
Licenses & Permits	(205,100)	(205,100)	(205,325)	100%
Intergovernmental	(502,802)	(502,802)	(279,507)	56%
Charges for Services	(387,131)	(387,131)	(211,795)	55%
Fines and Forfeitures	(4,950)	(4,950)	(974)	20%
Rents/ Royalties	(2,931,774)	(2,931,774)	(1,496,614)	51%
Other Revenues	(3,550)	(3,550)	(2,607)	73%
Total Revenues	<u>(12,237,069)</u>	<u>(12,237,069)</u>	<u>(7,005,050)</u>	
Expenditures				
Mayor and Council	230,402	230,402	72,268	31%
Elections	5,200	5,200	1,531	29%
City Administrator	712,620	712,620	342,247	48%
Tax Administrator	75,801	75,801	34,709	46%
General Teller	54,927	54,927	27,225	50%
Human Resources	140,235	140,235	68,868	49%
Risk Management	5,250	5,250	199	4%
General Admin	<u>1,224,435</u>	<u>1,224,435</u>	<u>547,047</u>	
Municipal Court	308,777	308,777	133,707	43%
Probation	138,899	138,899	67,334	48%
Custody of Prisoners	76,500	76,500	37,635	49%
Court Services	<u>524,176</u>	<u>524,176</u>	<u>238,676</u>	
Welfare Related	69,401	69,401	30,639	44%
Auditorium	213	213	46	22%
Depot	28,044	28,044	16,602	59%
Community Center	6,357	6,357	3,292	52%
Library	324,672	324,672	127,354	39%
Community Services	<u>428,687</u>	<u>428,687</u>	<u>177,933</u>	
Regulatory Inspections and Enforcement	279,090	279,090	138,629	50%
Downtown Development	106,688	106,688	55,609	52%
Airport	226,039	226,039	113,502	50%
Community Development	<u>611,817</u>	<u>611,817</u>	<u>307,740</u>	
Police Administration	359,911	359,911	179,817	50%
Detectives	563,010	563,010	278,868	50%
Patrol	2,373,489	2,373,489	1,156,286	49%
Special Operations	332,886	332,886	154,048	46%
Police Dispatching	108,312	108,312	56,274	52%
Police Department	<u>3,737,608</u>	<u>3,737,608</u>	<u>1,825,293</u>	

	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	% USED
General Fund				
Fire Administration	189,747	189,747	95,658	50%
Firefighting	2,601,026	2,601,026	1,256,784	48%
Fire Inspection	145,028	145,028	72,368	50%
Fire Training Center	94,637	94,637	41,688	44%
Fire Dispatching	54,156	54,156	28,137	52%
Fire Stations and Buildings	28,500	28,500	8,440	30%
Fire Debt Service	175,913	175,913	87,956	50%
Fire Department	3,289,007	3,289,007	1,591,031	
Animal Control	80,076	80,076	24,799	31%
Highways & Streets Admin.	111,063	111,063	56,218	51%
Highways & Streets	1,150,125	1,150,125	500,388	44%
Street Cleaning	93,492	93,492	46,767	50%
Street Lighting	187,216	187,216	89,986	48%
Traffic Engineering	263,745	263,745	259,488	98%
Maintenance and Parks	332,588	332,588	153,109	46%
Cemetery	172,838	172,838	87,457	51%
Parks Beautification	4,600	4,600	2,622	57%
Public Works	2,395,743	2,395,743	1,220,834	
Total Expenditures	12,211,473	12,211,473	5,908,554	
Excess of Revenues (Over) Under Expenditures				
	(25,596)	(25,596)	(1,096,496)	
Other Financing Sources (Uses)				
Sale of Assets	(102,500)	(102,500)	(37,791)	37%
Proceeds from insurance reimb.	-	-	(562)	0%
Interest	(4,500)	(4,500)	(1,581)	35%
Transfer in	(583,134)	(583,134)	(318,620)	55%
Transfer out	770,730	770,730	535,947	70%
Fund balance transfers	(55,000)	(55,000)	-	0%
Net Change in Fund Balance	\$ -	-	(919,104)	

City of Calhoun
Budget to Actual Report- Modified Accrual Basis
SPECIAL FUNDS-GENERAL GOVERNMENT
For the Six Months Ended December 31, 2013

SPECIAL FUNDS	BUDGET	ACTUAL REVENUES	% USED	ACTUAL EXPENDI- TURES/ EXPENSES	% USED	NET CHANGE IN FUND BALANCE/ NET (INCOME) LOSS
UDAG	\$ (24,090)	\$ (12,494)	51.9%	\$ -	0.0%	\$ (12,494)
Confiscated Assets	(6,600)	(6,236)	94.5%	24,120	-365.5%	17,884
Hotel-Motel	(452,000)	(174,520)	38.6%	174,520	-38.6%	-
Recreation	(1,004,287)	(507,262)	50.5%	444,322	-44.2%	(62,940)
<i>Program Revenues</i>	(615,013)	(296,559)	48.2%			
<i>Transfers</i>	(389,274)	(210,703)	54.1%			
SPLOST 2011	(1,763,856)	(904,976)	51.3%	602,295	-34.1%	(302,681)
SPLOST 2005	(10,000)	(6,614)	66.1%	9,219	-92.2%	2,605
2012 School Bond Const.	-	(1,555)	0.0%	6,096,341	0.0%	6,094,786
SPLOST Debt Svc. - Schools	(3,842,464)	(1,818,266)	47.3%	1,554,942	-40.5%	(263,324)
Golf G. O. Debt	(371,456)	(341,824)	92.0%	343,324	-92.4%	1,500
Golf Fund	(826,411)	(304,124)	36.8%	350,760	-42.4%	46,636
Solid Waste	(715,000)	(373,517)	52.2%	289,466	-40.5%	(84,051)
Municipal Court	(785,000)	(418,705)	53.3%	418,705	-53.3%	(0)
Cherokee Loft Mills	-	(500,455)	0.0%	490,528	0.0%	(9,927)
Totals	\$ (9,801,164)	\$ (5,370,582)		\$ 10,816,990		\$ 5,446,407

**City of Calhoun
GENERAL FUND**

**Budget to Actual Report - Modified Accrual Basis
For the Three Months Ended September 30, 2013**

Revenues	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	% USED
Property Tax & Intangibles	\$ (1,472,150)	\$ (1,472,150)	\$ (82,392)	6%
Franchise Tax	(2,126,171)	(2,126,171)	(541,443)	25%
Local Option Sales Tax	(2,443,641)	(2,443,641)	(552,628)	23%
Excise Taxes	(2,159,800)	(2,159,800)	(485,418)	22%
Licenses & Permits	(205,100)	(205,100)	(45,164)	22%
Intergovernmental	(502,802)	(502,802)	(46,959)	9%
Charges for Services	(387,131)	(387,131)	(111,370)	29%
Fines and Forfeitures	(4,950)	(4,950)	(516)	10%
Rents/ Royalties	(2,931,774)	(2,931,774)	(771,760)	26%
Other Revenues	(3,550)	(3,550)	(1,273)	36%
Total Revenues	<u>(12,237,069)</u>	<u>(12,237,069)</u>	<u>(2,638,923)</u>	
Expenditures				
Mayor and Council	230,402	230,402	29,953	13%
Elections	5,200	5,200	-	0%
City Administrator	712,620	712,620	184,859	26%
Tax Administrator	75,801	75,801	18,252	24%
General Teller	54,927	54,927	13,908	25%
Human Resources	140,235	140,235	35,685	25%
Risk Management	5,250	5,250	105	2%
General Admin	<u>1,224,435</u>	<u>1,224,435</u>	<u>282,762</u>	
Municipal Court	308,777	308,777	71,397	23%
Probation	138,899	138,899	38,972	28%
Custody of Prisoners	76,500	76,500	22,164	29%
Court Services	<u>524,176</u>	<u>524,176</u>	<u>132,533</u>	
Welfare Related	69,401	69,401	18,504	27%
Auditorium	213	213	18	9%
Depot	28,044	28,044	6,447	23%
Community Center	6,357	6,357	2,134	34%
Library	324,672	324,672	69,427	21%
Community Services	<u>428,687</u>	<u>428,687</u>	<u>96,530</u>	
Regulatory Inspections and Enforcement	279,090	279,090	70,780	25%
Downtown Development	106,688	106,688	23,109	22%
Airport	226,039	226,039	74,954	33%
Community Development	<u>611,817</u>	<u>611,817</u>	<u>168,843</u>	
Police Administration	359,911	359,911	93,372	26%
Detectives	563,010	563,010	146,470	26%
Patrol	2,373,489	2,373,489	598,048	25%
Special Operations	332,886	332,886	80,706	24%
Police Dispatching	108,312	108,312	27,078	25%
Police Department	<u>3,737,608</u>	<u>3,737,608</u>	<u>945,674</u>	

	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	% USED
General Fund				
Fire Administration	189,747	189,747	50,569	27%
Firefighting	2,601,026	2,601,026	665,967	26%
Fire Inspection	145,028	145,028	38,639	27%
Fire Training Center	94,637	94,637	21,077	22%
Fire Dispatching	54,156	54,156	13,539	25%
Fire Stations and Buildings	28,500	28,500	3,553	12%
Fire Debt Service	175,913	175,913	43,978	25%
Fire Department	3,289,007	3,289,007	837,322	
Animal Control	80,076	80,076	16,455	21%
Highways & Streets Admin.	111,063	111,063	29,334	26%
Highways & Streets	1,150,125	1,150,125	247,361	22%
Street Cleaning	93,492	93,492	23,974	26%
Street Lighting	187,216	187,216	43,566	23%
Traffic Engineering	263,745	263,745	197,854	75%
Maintenance and Parks	332,588	332,588	78,246	24%
Cemetery	172,838	172,838	48,071	28%
Parks Beautification	4,600	4,600	2,622	57%
Public Works	2,395,743	2,395,743	687,483	
Total Expenditures	12,211,473	12,211,473	3,151,148	
Excess of Revenues (Over) Under Expenditures				
	(25,596)	(25,596)	512,224	
Other Financing Sources (Uses)				
Sale of Assets	(102,500)	(102,500)	(36,590)	36%
Interest	(4,500)	(4,500)	(1,156)	26%
Transfer in	(583,134)	(583,134)	(185,432)	32%
Transfer out	770,730	770,730	189,887	25%
Fund balance transfers	(55,000)	(55,000)	-	0%
Net Change in Fund Balance	\$ -	\$ -	\$ 478,933	

City of Calhoun
Budget to Actual Report- Modified Accrual Basis
SPECIAL FUNDS-GENERAL GOVERNMENT
For the Three Months Ended September 30, 2013

SPECIAL FUNDS	BUDGET	ACTUAL REVENUES	% USED	ACTUAL EXPENDI- TURES/ EXPENSES	% USED	NET CHANGE IN FUND BALANCE/ NET (INCOME) LOSS
UDAG	\$ (24,090)	\$ (5,685)	23.6%	\$ -	0.0%	\$ (5,685)
Confiscated Assets	(6,600)	(1,102)	16.7%	23,500	-356.1%	22,398
Hotel-Motel	(452,000)	(74,668)	16.5%	74,668	-16.5%	-
Recreation	(1,004,287)	(272,281)	27.1%	231,107	-23.0%	(41,174)
<i>Program Revenues</i>	(615,013)	(166,233)	27.0%			
<i>Transfers</i>	(389,274)	(106,048)	27.2%			
SPLOST 2011	(1,763,856)	(444,687)	25.2%	281,481	-16.0%	(163,206)
SPLOST 2005	(10,000)	(3,870)	38.7%	-	0.0%	(3,870)
2012 School Bond Const.	-	(1,048)	-	914,901	-	913,853
SPLOST Debt Svc. - Schools	(3,842,464)	(1,118,790)	29.1%	1,554,924	-40.5%	436,134
Golf G. O. Debt	(371,456)	(92,864)	25.0%	-	0.0%	(92,864)
Golf Fund	(826,411)	(195,766)	23.7%	188,799	-22.8%	(6,967)
Solid Waste	(715,000)	(181,799)	25.4%	106,576	-14.9%	(75,223)
Municipal Court	(785,000)	(214,493)	27.3%	231,715	-29.5%	17,222
Cherokee Loft Mills	-	(500,455)	-	490,528	-	(9,927)
Totals	\$ (9,801,164)	\$ (3,107,507)		\$ 4,098,199		\$ 990,693

City of Calhoun
WATER & SEWER DEPARTMENT
 Budget to Actual Report - Modified Accrual Basis
 For the Six Months Ended December 31, 2013

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Sales	\$ (16,496,916)	\$ (7,665,869)	46.5%
Cost Recovery/Install	(123,500)	(220,140)	178.3%
Late Penalties	(132,000)	(66,975)	50.7%
Permits / Fees / Fines	(36,500)	(30,798)	84.4%
Sprinkler Charges	(280,000)	(149,204)	53.3%
Other	<u>(154,300)</u>	<u>(84,205)</u>	54.6%
Total Operating Revenues	<u>(17,223,216)</u>	<u>(8,217,191)</u>	47.7%
OPERATING EXPENSES			
Personal Services	3,570,775	1,680,476	47.1%
Contractual Services	2,381,612	1,065,587	44.7%
Supplies	3,635,225	1,616,259	44.5%
Other	<u>2,429,803</u>	<u>1,000,899</u>	41.2%
Total Operating Expenses	<u>12,017,415</u>	<u>5,363,221</u>	44.6%
Net Operating Income	(5,205,801)	(2,853,970)	
NON-OPERATING REVENUES & EXPENSES:			
Interest Revenue	(12,000)	(4,077)	34.0%
Interest Expense	816,476	264,445	32.4%
Principal Expense	1,718,777	295,708	17.2%
Capital Expense	6,660,942	612,660	9.2%
Transfers Out	1,193,916	-	0.0%
Transfers In	(1,004,554)	(13,159)	1.3%
Grant Proceeds	<u>(4,167,756)</u>	<u>-</u>	0.0%
Total Non-operating Revenues & Expenses	<u>5,205,801</u>	<u>1,155,577</u>	22.2%
NET INCOME	<u>\$ -</u>	<u>\$ (1,698,393)</u>	

City of Calhoun
ELECTRIC FUND
 Budget to Actual Report - Modified Accrual Basis
 For the Six Months Ended December 31, 2013

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Sales	\$ (36,905,165)	\$ (19,521,966)	52.9%
MEAG Year End Settlement	(300,000)	-	0.0%
Rent/Other	(24,200)	(14,450)	59.7%
Late Penalties	(140,000)	(67,295)	48.1%
Pole Rental	(110,000)	(9,281)	8.4%
Miscellaneous	(73,400)	(33,431)	45.5%
Total Operating Revenues	<u>(37,552,765)</u>	<u>(19,646,423)</u>	52.3%
OPERATING EXPENSES			
Personal Services	1,270,440	605,189	47.6%
Contractual Services	3,627,264	1,798,130	49.6%
Supplies	30,968,178	15,533,582	50.2%
Other	718,656	228,743	31.8%
Total Operating Expenses	<u>36,584,538</u>	<u>18,165,644</u>	49.7%
Net Operating Income	(968,227)	(1,480,779)	
NON-OPERATING REVENUES & EXPENSES:			
Interest Revenue	(102,000)	(93,064)	91.2%
Interest Revenue Interfund	(27,239)	(11,488)	42.2%
Capital Expense	1,052,000	184,074	17.5%
Sale of Assets	(1,000)	-	-
Meag Trust Account	(300,000)	(133,782)	44.6%
Transfers Out	375,666	20,546	5.5%
Transfers In	(29,200)	(532)	1.8%
Grant Proceeds	-	(120,888)	-
Total Non-operating Revenues & Expenses	<u>968,227</u>	<u>(155,134)</u>	16.0%
NET INCOME	<u>\$ -</u>	<u>\$ (1,635,913)</u>	

City of Calhoun
TELECOMMUNICATIONS FUND
 Budget to Actual Report-Modified Accrual Basis
 For the Six Months Ended December 31, 2013

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Sales	\$ (1,074,569)	\$ (581,462)	54.1%
Late Penalties	<u>(5,000)</u>	<u>(2,094)</u>	41.9%
Total Operating Revenues	<u>(1,079,569)</u>	<u>(583,556)</u>	54.1%
OPERATING EXPENSES			
Personal Services	295,234	140,269	47.5%
Contractual Services	326,639	115,258	35.3%
Supplies	83,150	33,093	39.8%
Other	<u>158,626</u>	<u>115,559</u>	72.8%
Total Operating Expenses	<u>863,649</u>	<u>404,179</u>	46.8%
Net Operating Income	(215,920)	(179,378)	
NON-OPERATING REVENUES & EXPENSES:			
Interest Revenue	(1,500)	(624)	41.6%
Interest Expense	10,215	5,242	51.3%
Principal Expense	107,680	53,706	49.9%
Capital Expense	90,000	72,013	80.0%
Transfers Out	<u>9,525</u>	<u>-</u>	-
Total Non-operating Revenues & Expenses	<u>215,920</u>	<u>130,337</u>	60.4%
NET INCOME	<u>\$ -</u>	<u>\$ (49,041)</u>	

City of Calhoun
UTILITY INTERNAL SERVICE FUND
 Budget to Actual Report - Modified Accrual Basis
 For the Six Months Ended December 31, 2013

OPERATING REVENUES	BUDGET	ACTUAL	% USED
Indirect Cost Allocations - Service Fees - General	\$ (453,656)	\$ (226,828)	50.0%
Indirect Cost Allocations - Service Fees - Utilities	(2,427,688)	(1,210,678)	49.9%
Miscellaneous	<u>(39,600)</u>	<u>(21,755)</u>	54.9%
Total Operating Revenues	<u>(2,920,944)</u>	<u>(1,459,262)</u>	50.0%
OPERATING EXPENSES			
Utilities Administration	416,119	205,095	49.3%
Finance	617,766	298,281	48.3%
Utility Tellers	180,649	89,634	49.6%
Purchasing	110,925	52,633	47.4%
Engineering	465,150	212,260	45.6%
Work Order Dispatch	47,571	23,336	49.1%
GIS	188,050	92,224	49.0%
Customer Service	192,609	100,767	52.3%
Meter Reading	280,147	140,603	50.2%
Billing	<u>261,028</u>	<u>126,353</u>	48.4%
Total Operating Expenses	<u>2,760,014</u>	<u>1,341,186</u>	48.6%
Net Income Before Non-operating Items	(160,930)	(118,076)	
NON-OPERATING REVENUES & EXPENSES:			
Interest Revenue	-	(291)	-
Principal Expense	71,633	35,727	49.9%
Interest Expense	8,697	4,438	51.0%
Capital Expense	41,000	28,023	68.3%
Transfers In	-	(54)	-
Transfers Out	<u>39,600</u>	<u>19,800</u>	50.0%
Total Non-Operating Revenues & Expenses	<u>160,930</u>	<u>87,643</u>	54.5%
 NET INCOME	 <u>\$ -</u>	 <u>\$ (30,433)</u>	