



**CITY COUNCIL MEETING  
OCTOBER 8, 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; George Govignon, City Attorney; Jeff Defoor, Director of Electric Utilities; Tony Pyle, Police Chief; Lenny Nesbitt, Fire Chief; Jerry Crawford, Director of Water & Wastewater; Brad Carrick, Telecommunications Director; and Suzanne Roberts, Downtown Development Authority Director.

**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**

A. 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 October 8, 2018 agenda, amending it as the last item under New Business to update definitions in the current Soil Erosion Ordinance to comply with State requirements. Councilman Denmon gave a second with all voting aye. Motion approved.

**4. Amendment or Approval of Minutes**

A. Mayor Pro Tem Crowley made a motion to approve the minutes of the City Council Work Session of September 24, 2018. Councilwoman Palazzolo gave a second with all voting aye. Motion approved.

- B. Councilman Denmon made a motion to approve the minutes of the City Council executive session of September 24, 2018. Councilwoman Palazzolo gave a second with all voting aye. Motion approved.
- C. Councilman Denmon made a motion to approve the minutes of the City Council meeting of September 24, 2018. Mayor Pro Tem Crowley gave a second with all voting aye. Motion approved.
- D. Councilman Denmon made a motion to approve the minutes of the Special Called meeting of October 2, 2018. Councilwoman Palazzolo gave a second with all voting aye. Motion approved.
- E. Councilman Denmon made a motion to approve the executive session minutes of the Special Called meeting of October 2, 2018. Mayor Pro Tem Crowley gave a second with all voting aye. Motion approved.

5. **Mayor's Comments**

- A. Councilman Denmon made a motion to approve the Proclamation recognizing National Education Week as submitted by Dr. Joann T. Meadows. Councilman Edwards gave a second with all voting aye. Motion approved.
- B. Mayor Palmer announced the City of Calhoun will observe Halloween on Wednesday October 31<sup>st</sup> from 5:00pm to 9:00pm for ages 12 and under. Also, the downtown merchants and businesses will host Trick or Treat in Downtown Calhoun on Wednesday October 31<sup>st</sup> from 4:00pm until 6:00pm.

6. **Council Comments**

- A. Councilwoman Palazzolo submitted September reports as follows:

1) **Public Works**

**Street Department**

- Completed 30 shop and 32 street dept. work orders.
- Installed 8 new street signs.
- Milled and repaved College Street and Spring Valley subdivision.
- Repaired utility cuts and pot holes using approximately 23 tons of asphalt.
- Installed a handicap ramp on Neil Street.

**Cemetery Department**

- Performed routine maintenance on Fain and Chandler cemetery.
- Supervised the opening and closing of 9 grave sites.
- Sold 24 new grave spaces.

**Parks Department**

- The grounds crew picked up litter, mowed, trimmed bushes, hauled garbage to the dump, and maintained records at records room.
- The maintenance crew maintained designated buildings downtown.
- Repaired a bathroom door at the depot.
- Underpinned and painted the recycling building.

**Animal Control**

- Housed 14 dogs and 27 cats

- Number of dogs adopted: 2
- Number of cats adopted: 1
- Number of dogs rescued: 5
- Number of cats rescued: 21
- 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: 26
- Number of bite cases: 1
- Citations issues: 2

**Recycling**

• OCC	44.65 tons	\$4,241.75
• Loose OCC	2.43 tons	\$ 392.00
• Plastics	2.16 tons	\$ 0.00
• Paper	12.39 tons	\$ 681.45
• Glass	0.00 tons	\$ 0.00
• Aluminum	0.00 lbs.	\$ 0.00
• Steel Cans	2,082 lbs.	\$ 83.28

**2) Recreation Department**

**1. FALL PROGRAMS –**

**Youth football** - games started on September 8. Forty-five (45) games were played throughout the month.

**Youth Soccer** – Youth soccer games started on September 15. Seventy-one (71) games were played throughout the month.

**Girls Volleyball** – Girls volleyball games started on September 15. Our teams have traveled to LaFayette and Bartow County along with playing home matches. Home matches were held September 22 for 3<sup>rd</sup>-4<sup>th</sup> grade team and September 29 for the 5<sup>th</sup>-6<sup>th</sup> grade teams.

**Coed Softball** – Adult Coed Softball games started on September 20.

**2. RENTALS** – The following facilities were reserved throughout the month for special events:

Playground Pavilion –13 events                      Ratner Pavilion –3 events  
 Recreation Center  
 Meeting Room – 3 events  
 Community Room – 1 event

**3. WEBSITE USAGE:**

CalhounRec.com	Facebook
2,310 – Sessions	2,419 – Post Engagements
1,433 - Users	4,309 - Reached
5,992 – Page Views	6 - Posts
10 – Posts	

4. **PARKS:** The following tasks were completed throughout the month:
- Mowed all parks weekly
  - Repainted football and soccer fields weekly
  - Groomed front entrance and tennis center weekly
  - Trimmed bank at swimming pool
  - Prepared high school softball field for games
  - Prepared f2 at Calhoun Park for middle school games
  - Replaced sprinkler heads
  - Destroyed fire ant mounds at soccer complex; football field; practice fields
  - Edged and blowed walking paths throughout park
  - Set up for Unity Run
  - Trimmed hedges
  - Cut down low hanging tree limbs throughout park
5. **GRPA District Meeting** – 3 staff members attended the GRPA District Athletic and business meeting September 12 hosted by Pickens Co.
6. **Unity Run** – 3 full-time and 4 part-time staff members worked the finish line of the Unity Run on September 25.

3) **Library**

- There are 11,752 library card holders, 5,995 library visitors, and 5,826 total circulation.
- There were 194 story time attendance, 135 adult program attendance, 98 digital new users, 422 e-books, 538 audio books, 1,026 computer logins, and 13,552 Facebook visits.

A. Councilman Edwards submitted September reports as follows:

1) **Electric Department**

- Construction continues on the new Rockbridge Community Church, the Old Mill Town Homes on Old Mill Drive, the Calhoun Crossing (Old Kmart), Del Taco, and the Gordon Hospital new records storage building.
- Mutual Aid was requested after Hurricane Florence hit North Carolina. Electric Cities of Georgia (ECG) responded with crews from the Cities of Newnan, West Point, Acworth, Opelika, Albany and Calhoun to help with the power restoration in Wilson and New Bern North Carolina. New Bern’s Mayor, Dana Outlaw, said at one point only 300 of the city’s 22,000 residents had power. Volunteers from the City of Calhoun’s Electric Department Alan McCormick, Nick Land, Greg Dodd, Kevin Collins, Colter Faith, Matt Chapman and Brett Sane spent 11 days bringing power to people in need.

**WORK ORDERS IN PROCESS OR COMPLETED FOR SEPTEMBER:**

• NEWLY CREATED	65
• COMPLETED AND CLOSED	71
• CONSISTING OF:	
• CAPITAL CONSTRUCTION	7

• STREET AND SECURITY LIGHTING-	23
• DISTRIBUTION MAINTENANCE	1
• OUTAGES / TROUBLE CALLS	10
• WORK FOR OTHER DEPARTMENTS	16
• NEW METER SETS	10
• METER MAINTENANCE/REPLACEMENT	13
• ELECTRIC LOCATE TICKETS PROCESSED-	216
•	

The City of Calhoun's Electrical load for September is estimated to be about 42,000,000 kilowatt hours (kWh). This is about the same as the record September of 2016 and about 3 million more than last year. Actual numbers will be released around October 17<sup>th</sup>.

## 2) Telecommunications

- Brittany Well fiber project update: All 23 vaults have been installed. All the fiber has been pulled on Dews Pond Road and 15 splices completed. There remains 4200 feet of fiber to pull on Campbell Rd and Brittany Drive and 8 vaults to splice.
- Disconnected one internet customer.
- Worked with billing software vendor to install new version of software into test database for users to verify operation before going into production.
- Built two new virtual servers in preparation for financial software major version upgrade. Made required corrections to financials' production database.
- Added wireless access points for Police Department and CID.
- Added memory to production VM Servers, doubling the amount available to virtual servers. This was accomplished with zero user downtime because of the City's past investment in virtual technology.
- Repaired customer buried fiber drop damaged by construction of new driveway.
- Opened 11 and closed 9 work orders.

### **Geographic Information Systems**

- Worked with Engineering Department on Water Modeling sessions.
- Provided GIS training for Electric and Engineering Departments
- Updated the following GIS layers
  - Water system
  - Water meter data
  - Fire Department fire pre-plans for industrial and commercial buildings
  - Physical addressing for building and billing information
  - Fiber construction
  - Cemetery
  - Zoning
- Updated City and GIS web sites

3) **Building Inspections**

- Issued 67 permits for an estimated cost of \$2,100,795, collected \$19,173.88 in permit fees. This included 7 new residential, 10 residential remodel, 3 industrial electrical, 5 commercial remodel, 2 commercial plumbing, 1 commercial HVAC, 3 commercial electrical, 4 residential plumbing, 4 residential electrical, and 22 residential HVAC. 159 total inspections.

4) **Safety Committee**

- The safety committee met on September 11<sup>th</sup> and the topic of discussion was Safely Handling Chemicals.
- A safety inspection was completed on December 12th at the Police Department.
  - Vehicle accidents: 0
  - Workers compensation: 0

C. Councilman Denmon submitted September reports as follows:

1) **Water and Sewer Operations**

**Water Treatment Plant**

- Total gallons withdrawn: 317,180,000
- Daily average: 10,572,667
- Wells: 122,280,000
- Big Springs: 15,450,000
- % produced by Brittany Drive: 43.4%
  - Brittany Dr. daily production to capacity: 38.9%
  - Mauldin Rd. daily production to capacity: 37.38 %
  - Rainfall for November – 5.28”

**Waste Water Treatment Plant**

- Treated a daily average of 4.474 MGD, with an average BOD effluent of 4, average suspended effluent of 9, and an average COD of 26.

**Water Distribution & Wastewater Collection**

- 284 work orders completed, 15 new water connections, 20 water service leaks repaired, 21 water main leaks repaired, 7 water services changed to new main lines, 110 meter changes, 37 utility locates called in for work orders, 419 utility locates responses.
- 2,200 feet of Sanitary Sewer Services TV inspected, 247 utility locates completed, 5,300 feet sanitary sewer lines cleaned, 7 new sewer connections installed, 3 sanitary sewer services repaired.

2) **Water and Sewer Construction**

**Water and Sewer Systems Active Projects**

- 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 17<sup>th</sup> that our Section 319 Grant had been recommended for funding by the EPA.
- Construction of the Love's Truck Stop Sanitary Sewer Lift Station is under construction and nearing completion.
- The Stone Ridge Lift Station is under construction and nearing completion.
- The North Henderson Bend Lift Station is under construction.
- Unidirectional Flushing Program has been completed for 2018.
- The two inch galvanized line replacement continues utilizing city forces.
- S.R. 156 Water Main Relocation (GDOT/ RR Bridge Replacement @ Ranger) – The project is scheduled to begin in November.
- Hwy 41 South at Lynn Creek (GDOT Widening Project) – This project is scheduled to begin October 15<sup>th</sup>.

#### **Water & Sewer Projects in Development**

- Airport Sanitary Sewer Relocation- Relocating approximately 4500 feet of sewer main to accommodate the airport expansion.
- 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.
- Ranger Tank Site property acquisition is underway.
- New 2.0 MG Ranger Tank and 12 inch water mains - Engineering and permitting are underway.
- Peters Street Phase II Water and Sewer Relocations
- S.R. 136 Water Main Relocation for new Bridges at the Coosawattee River

#### **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
- GDOT SR 156/Salacoa Creek Bridges. Scheduled for 2020
- SR 225 8" water main river crossing

### **3) Downtown Development Authority**

The DDA director attended a Business Engagement Committee meeting & a Young Professionals meeting. The DDA & HPC held their regularly scheduled meeting.

The 12<sup>th</sup> annual Harvest Fest is scheduled for October 27<sup>th</sup> from 10-4 in Downtown Calhoun. There will be food, arts & crafts and multiple activities for families. Christmas Open House & Visit with Santa is scheduled for November 18<sup>th</sup>. Open house is from 1-5 and the Lighting of the Christmas Tree & Visit with Santa is from 6-8. The Christmas Parade is scheduled for December 13<sup>th</sup> at 7. We hope to see the community at all of these events.

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

1) **Police Department**

- Made 451 cases with 8 DUI's
- Fines-collected by Municipal Court - \$45,336
- Issued 492 warnings
- Investigated 58 highway accidents, 35 private property accidents
- Escorts - 52
- Incident reports – 1,440
- Alarm responses - 176
- Miles patrolled: 46,407

2) **Municipal Court**

- Total Court cases- 509
- Court cases dropped- 82
- Number of Bond forfeitures- 271
- Number of Probation cases- 34
- Failure to appear- 51
- Subpoenas served- 14

3) **Fire Department**

**Fire Suppression Division**

**185** Total reported calls for service for the Suppression Division

**Responses to Calls**

- 1 Fire Incidents (\$22,200 in estimated Fire damage)
- 0 Overpressure Rupture, Explosion, Overheat (**NO FIRE**)
- 118 Emergency Medical Services / Rescue (Injuries, Medical, or Fatality)
- 6 Hazardous Conditions Incidents (**NO FIRE**; Leaks, Spills, Electrical Hazards; All Other Hazardous Conditions without injuries)
- 7 Service Calls (Water Leak; Assist Other Agencies with Non-Emergency Calls)
- 29 Good Intent Calls (Smoke / Odor check; Investigation of Unknown Problem)
- 19 False Alarms or False Calls
- 0 Severe Weather & Natural Disaster
- 1 Special Incident Type (Citizen Complaint; Other)

**Additional Fire Department Activities**

- Assisted with the annual Fair Parade and Unity Run
- Completed all routine vehicle and station maintenance.

**Training Division**

CFD completed **392** Total Man Hours of training during the month.

**Training consisted of:**

- Firefighter Safety and Survival
- Driver Training
- SCBA Training

- Pump Training

**Fire Inspections - Public Safety Education**

**Code Enforcement Division**

**102 Total Reported Activities / Inspections completed during the month.**

**Inspections**

36	Annual Inspection
4	New Business Inspections
25	Requested Inspections
13	Follow Up, Re-Inspections
0	Burn Site Inspections
3	Plan Reviews
0	Pre-Construction Meetings
1	Sprinkler Permits Issued
0	Tank Permit
20	Consultations
0	Illegal Burning Citations

**Additional Inspection - Public Safety & Codes Division Activities**

- Lt Duvall participated in the City Safety meetings and inspections.
- Inspections attended North Ga Code officials meeting.
- Participated in American Legion Anniversary event giving out Fire Safety information.

**7. Public Hearing and Comments**

None

**8. New Business**

- Mayor Palmer gave the first reading of an annexation and zoning request of 86.1 acres at a location of 843 and 947 Union Grove Road (059-014 and 059-014X), by Shaw Industries Group, Inc. The Zoning Advisory Board meeting is scheduled for November 8<sup>th</sup> at 4:30 p.m. The public hearing is scheduled for November 12<sup>th</sup> at 7:00 p.m.
- Mayor Pro Tem Crowley made a motion to approve the Highway 41 South Sewer Main Project as presented. Councilman Denmon gave a second with all voting aye. Motion approved.
- Councilman Denmon made a motion to approve the Fiscal Year 2018 4th quarter budget amendments and financial statements as presented. Councilwoman Palazzolo gave a second with all voting aye. Motion approved.
- Mayor Palmer gave the first reading of updated definitions to the Soil and Erosion ordinance to comply with State requirements.

**9. Other Written Items Not on the Agenda**

- City Administrator Peterson stated the Police Department was requesting to use Asset Seizure Account funds totaling \$12,857.74 for the following purchases: Install drop ceiling over one office with lighting, repair wall, drop heating and air with a return in office; ACT GPS renewal; Covert ACT renewal; Motorcycle helmets, Glock training pistols and ammunition; and paintball masks with build in visors. Councilman Edwards made a

motion to approve the request. Councilwoman Palazzolo gave a second with all voting aye. Motion approved.

- B. Utilities Administrator Vickery stated that Shaw Industries is requesting annexation because they have approximately 500 employees working at their facility and would like to connect to the City sewer system. He stated the land being annexed is primarily in the flood plain and charges for the extension are calculated to be \$208,000 based on the footprint of the building. Mayor Pro Tem Crowley made a motion to approve the charges. Councilman Denmon gave a second with all voting aye. Motion approved.

10. Motion to move to Executive Session, if needed

11. Motion to return to General Session

12. Motion to Adjourn

There being no other business to come before the Council, Mayor Pro Tem Crowley made a motion to adjourn. Councilwoman Palazzolo gave a second with all voting aye. The motion was approved and the meeting was adjourned at 7:41 p.m.

Approved:

  
James F. Palmer, Mayor

Submitted:

  
Sharon Nelson, City Clerk



# City of Calhoun

## General Fund

### Budget to Actual Report - Modified Accrual Basis

*For the Twelve Months Ended June 30, 2018*

Revenues	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	% USED
Property Tax & Intangibles	\$ (1,695,500)	\$ (1,709,277)	\$ (1,724,715)	101%
Franchise Tax	(2,639,402)	(2,639,402)	(2,624,652)	99%
Local Option Sales Tax	(2,195,000)	(2,238,685)	(2,349,122)	105%
Excise Taxes	(2,007,000)	(2,134,094)	(2,160,922)	101%
Licenses & Permits	(286,009)	(296,684)	(369,192)	124%
Intergovernmental	(396,879)	(445,051)	(448,632)	101%
Charges for Services	(291,777)	(327,347)	(352,873)	108%
Fines and Forfeitures	(283,974)	(283,974)	(310,181)	109%
Rents/ Royalties	(3,580,736)	(3,580,736)	(3,528,342)	99%
Other Revenues	(4,200)	(4,200)	(23,068)	549%
<b>Total Revenues</b>	<b><u>(13,380,477)</u></b>	<b><u>(13,659,450)</u></b>	<b><u>(13,891,699)</u></b>	<b>102%</b>
Expenditures				
Mayor and Council	191,046	191,046	185,999	97%
Elections	3,700	3,700	3,565	96%
City Administrator	1,665,716	1,683,076	1,663,459	99%
Tax Administrator	74,650	74,650	80,144	107%
General Teller	61,084	61,084	59,175	97%
Human Resources	164,121	164,121	153,346	93%
Risk Management	4,350	4,350	3,640	84%
<b>General Admin.</b>	<b><u>2,164,667</u></b>	<b><u>2,182,027</u></b>	<b><u>2,149,328</u></b>	<b>99%</b>
Municipal Court	316,962	433,962	462,113	106%
Custody of Prisoners	41,500	21,500	17,446	81%
<b>Court Services</b>	<b><u>358,462</u></b>	<b><u>455,462</u></b>	<b><u>479,559</u></b>	<b>105%</b>
Welfare Related	60,487	60,487	54,097	89%
Auditorium	99	99	100	101%
Depot	22,725	22,725	20,743	91%
Community Center	8,662	8,662	4,667	54%
Library	138,950	146,062	148,618	102%
<b>Community Services</b>	<b><u>230,923</u></b>	<b><u>238,035</u></b>	<b><u>228,226</u></b>	<b>96%</b>
Regulatory Inspections and Enforcement	324,164	344,000	333,219	97%
Downtown Development	90,441	93,094	97,963	105%
Airport	242,766	244,275	242,175	99%
<b>Community Development</b>	<b><u>657,371</u></b>	<b><u>681,369</u></b>	<b><u>673,358</u></b>	<b>99%</b>

	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	% USED
<b>General Fund</b>				
Police Administration	398,709	398,193	388,911	98%
Detectives	609,298	609,298	588,838	97%
Patrol	2,630,983	2,715,828	2,583,379	95%
Special Operations	420,705	425,049	427,265	101%
Police Dispatching	119,492	119,492	127,670	107%
<b>Police Department</b>	<b>4,179,187</b>	<b>4,267,860</b>	<b>4,116,062</b>	<b>96%</b>
Fire Administration	234,101	238,496	233,183	98%
Firefighting	2,860,551	2,891,151	2,819,583	98%
Fire Inspection	155,012	155,012	153,485	99%
Fire Training Center	96,997	97,047	95,648	99%
Fire Dispatching	59,746	59,746	63,835	107%
Fire Stations and Buildings	12,000	13,554	14,696	108%
<b>Fire Department</b>	<b>3,418,407</b>	<b>3,455,006</b>	<b>3,380,430</b>	<b>98%</b>
Animal Control Admin.	68,805	69,430	70,474	102%
Animal Control	91,180	94,835	87,126	92%
Highways & Streets Admin.	122,381	123,078	121,923	99%
Highways & Streets	982,246	961,872	888,381	92%
Street Cleaning	96,902	96,902	88,824	92%
Street Lighting	190,500	195,977	232,355	119%
Traffic Engineering	368,045	382,245	367,850	96%
Maintenance and Parks	423,465	427,416	440,297	103%
Cemetery	178,186	178,186	176,109	99%
Parks Beautification	4,900	4,900	2,510	51%
<b>Public Works</b>	<b>2,526,610</b>	<b>2,534,841</b>	<b>2,475,850</b>	<b>98%</b>
<b>Total Expenditures</b>	<b>13,535,627</b>	<b>13,814,600</b>	<b>13,502,814</b>	<b>98%</b>
<b>Excess of Revenues (Over) Under Expenditures</b>	<b>155,150</b>	<b>155,150</b>	<b>(388,885)</b>	
<b>Other Financing Sources (Uses)</b>				
Sale of Assets	(5,000)	(5,000)	(46,347)	927%
Investment Income / Loss	(1,300)	(1,300)	(6,264)	482%
Transfer in	(148,850)	(148,850)	(160,018)	108%
Transfer out	-	-	3,581	0%
<b>Total Other Financing Sources (Uses)</b>	<b>(155,150)</b>	<b>(155,150)</b>	<b>(209,048)</b>	<b>135%</b>
<b>Net Increase in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (597,933)</b>	

**City of Calhoun**  
**Budget to Actual Report- Modified Accrual Basis**  
**Special Funds - General Government**  
*For the Twelve Months Ended June 30, 2018*

SPECIAL FUNDS	BUDGET	ACTUAL REVENUES	% USED	ACTUAL EXPENDI- TURES/ EXPENSES	% USED	NET CHANGE IN FUND BALANCE/ NET (INCOME) LOSS
UDAG	\$ (44,200)	\$ (43,674)	99%	\$ 2,500	6%	\$ (41,174)
Confiscated Assets	(70,005)	(32,460)	46%	83,550	119%	51,090
Hotel-Motel	(761,700)	(802,396)	105%	802,396	105%	-
Recreation	(1,251,534)	(1,065,521)	85%	1,185,042	95%	119,521
Program Revenues	(700,080)	(502,042)	72%			
Gen. & Hotel/Motel Transf.	(551,454)	(563,479)	102%			
SPLOST 2018	-	(493,234)	0%	-	0%	(493,234)
SPLOST 2011	(1,052,214)	(1,536,487)	146%	1,716,674	163%	180,187
SPLOST 2005	(1,744,969)	(2,503)	0%	1,887,157	108%	1,884,654
School SPLOST	-	(1,027,079)	0%	1,027,079	0%	-
SPLOST Debt Svc. - Schools	(3,605,736)	(4,293,152)	119%	2,510,304	70%	(1,782,848)
Golf G. O. Debt	(370,567)	(368,917)	100%	368,917	100%	-
Golf Fund	(840,896)	(1,036,689)	123%	976,240	116%	(60,448)
Solid Waste	(940,894)	(828,293)	88%	842,859	90%	14,566
Municipal Court	(430,000)	(478,546)	111%	478,546	111%	-
<b>Totals</b>	<b>\$ (11,112,715)</b>	<b>\$ (12,008,950)</b>		<b>\$ 11,881,265</b>		<b>\$ (127,687)</b>

**City of Calhoun**  
**WATER & SEWER DEPARTMENT**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Twelve Months Ended June 30, 2018

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (16,788,077)	\$ (17,176,016)	102.3%
Cost Recovery/Install	(561,569)	(592,630)	105.5%
Late Penalties	(177,929)	(166,623)	93.6%
Permits / Fees / Fines	(128,707)	(718,572)	558.3%
Sprinkler Charges	(332,496)	(341,730)	102.8%
Other	(142,926)	(151,412)	105.9%
<b>Total Operating Revenues</b>	<b><u>(18,131,704)</u></b>	<b><u>(19,146,984)</u></b>	<b>105.6%</b>
<b>OPERATING EXPENSES</b>			
Personal Services	4,095,344	3,649,759	89.1%
Contractual Services	2,668,461	2,627,431	98.5%
Supplies	3,802,875	3,537,023	93.0%
Other	2,611,172	2,115,167	81.0%
<b>Total Operating Expenses</b>	<b><u>13,177,852</u></b>	<b><u>11,929,381</u></b>	<b>90.5%</b>
<b>Net Operating Income</b>	<b>(4,953,852)</b>	<b>(7,217,603)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Investment Income / Loss	(114)	(17,525)	15373.1%
Interest Expense	377,772	366,636	97.1%
Principal Expense	2,461,807	2,311,342	93.9%
Capital Expense	2,863,138	3,921,984	137.0%
Transfers Out	2,770,467	1,743,109	62.9%
Transfers In	(2,760,991)	(2,574,347)	93.2%
Recovery of Bad Debts	(5,412)	(12,190)	225.2%
Sale of Assets	-	(1,260)	0.0%
Grant Proceeds	(752,815)	(1,048,224)	139.2%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b><u>4,953,852</u></b>	<b><u>3,609,524</u></b>	<b>72.9%</b>
<b>NET INCOME</b>	<b><u>\$ -</u></b>	<b><u>\$ (3,608,079)</u></b>	

**City of Calhoun**  
**Water Department**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Twelve Months Ended June 30, 2018

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (11,662,361)	\$ (11,594,399)	99.4%
Cost Recovery/Install	(318,269)	(428,880)	134.8%
Late Penalties	(132,569)	(123,618)	93.2%
Permits / Fees / Fines	(128,707)	(206,537)	160.5%
Sprinkler Charges	(332,496)	(341,730)	102.8%
Other	<u>(133,714)</u>	<u>(106,824)</u>	79.9%
<b>Total Operating Revenues</b>	<b><u>(12,708,116)</u></b>	<b><u>(12,801,988)</u></b>	100.7%
 <b>OPERATING EXPENSES</b>			
Personal Services	2,482,606	2,210,621	89.0%
Contractual Services	1,834,756	1,713,310	93.4%
Supplies	2,375,695	2,335,077	98.3%
Other	<u>1,610,933</u>	<u>1,330,726</u>	82.6%
<b>Total Operating Expenses</b>	<b><u>8,303,990</u></b>	<b><u>7,589,734</u></b>	91.4%
 <b>Net Operating Income</b>	 <b>(4,404,126)</b>	 <b>(5,212,254)</b>	
 <b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Investment Income / Loss	267	(15,043)	-5634.1%
Interest Expense	234,193	225,744	96.4%
Principal Expense	1,114,534	982,751	88.2%
Capital Expense	1,082,145	1,057,641	97.7%
Transfers Out	2,770,467	1,743,109	62.9%
Transfers In	(572,748)	(1,633,161)	285.1%
Sale of Assets	-	(5,891)	0.0%
Recovery of Bad Debts	(1,917)	(9,408)	490.8%
Grant Proceeds	<u>(222,815)</u>	<u>(393,137)</u>	176.4%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b><u>4,404,126</u></b>	<b><u>1,289,959</u></b>	29.3%
 <b>NET INCOME</b>	 <b><u>\$ -</u></b>	 <b><u>\$ (3,922,295)</u></b>	

**City of Calhoun**  
**Sewer Department**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Twelve Months Ended June 30, 2018

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (5,125,716)	\$ (5,584,111)	108.9%
Cost Recovery/Install	(243,300)	(163,750)	67.3%
Late Penalties	(45,360)	(43,005)	94.8%
Permits / Fees / Fines	-	(512,035)	-
Other	(9,212)	(7,998)	86.8%
<b>Total Operating Revenues</b>	<b><u>(5,423,588)</u></b>	<b><u>(6,310,899)</u></b>	<b>116.4%</b>
<b>OPERATING EXPENSES</b>			
Personal Services	1,612,738	1,439,137	89.2%
Contractual Services	833,705	914,122	109.6%
Supplies	1,427,180	1,201,946	84.2%
Other	1,000,239	784,443	78.4%
<b>Total Operating Expenses</b>	<b><u>4,873,862</u></b>	<b><u>4,339,648</u></b>	<b>89.0%</b>
<b>Net Operating Income</b>	<b>(549,726)</b>	<b>(1,971,251)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Investment Income / Loss	(381)	(2,483)	651.8%
Interest Expense	143,579	140,890	98.1%
Principal Expense	1,347,273	1,328,592	98.6%
Capital Expense	1,780,993	2,864,342	160.8%
Transfers In	(2,188,243)	(1,358,538)	62.1%
Sale of Assets	-	(31,960)	-
Recovery of Bad Debt	(3,495)	(2,782)	79.6%
Grant Proceeds	(530,000)	(652,593)	123.1%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b><u>549,726</u></b>	<b><u>2,285,468</u></b>	<b>415.7%</b>
<b>NET LOSS</b>	<b><u>\$ -</u></b>	<b><u>\$ 314,217</u></b>	

**City of Calhoun**  
**ELECTRIC FUND**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Twelve Months Ended June 30, 2018

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (36,637,724)	\$ (36,153,258)	98.7%
MEAG Year End Settlement	(300,000)	(917,980)	306.0%
Rent/Other	(24,200)	(24,500)	101.2%
Late Penalties	(140,000)	(150,919)	107.8%
Pole Rental	(100,000)	(120,353)	120.4%
Storm Assistance Reimbursement	-	(52,998)	-
Miscellaneous	(41,100)	(105,324)	256.3%
<b>Total Operating Revenues</b>	<b><u>(37,243,024)</u></b>	<b><u>(37,525,332)</u></b>	<b>100.8%</b>
<b>OPERATING EXPENSES</b>			
Personal Services	1,502,388	1,446,533	96.3%
Contractual Services	4,114,476	4,136,108	100.5%
Supplies	30,900,850	28,542,551	92.4%
Other	741,608	669,493	90.3%
<b>Total Operating Expenses</b>	<b><u>37,259,322</u></b>	<b><u>34,794,686</u></b>	<b>93.4%</b>
<b>Net Operating Income</b>	<b>16,298</b>	<b>(2,730,646)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Investment Income / Loss	8,495	(12,221)	-143.9%
Interest Revenue Interfund	(19,763)	(16,920)	85.6%
Capital Expense	304,000	161,913	53.3%
Meag Trust Account	(360,000)	(693,747)	192.7%
Transfers Out	60,170	63,817	106.1%
Transfers In	(9,200)	(10,024)	109.0%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b><u>(16,298)</u></b>	<b><u>(507,182)</u></b>	<b>-3111.9%</b>
<b>NET INCOME</b>	<b><u>\$ -</u></b>	<b><u>\$ (3,237,828)</u></b>	

**City of Calhoun**  
**TELECOMMUNICATIONS FUND**  
 Budget to Actual Report-Modified Accrual Basis  
 For the Twelve Months Ended June 30, 2018

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (1,088,240)	\$ (1,118,128)	102.7%
Late Penalties	(4,500)	(4,589)	102.0%
Miscellaneous	-	(690)	0.0%
<b>Total Operating Revenues</b>	<u><b>(1,092,740)</b></u>	<u><b>(1,123,407)</b></u>	102.8%
<b>OPERATING EXPENSES</b>			
Personal Services	315,889	302,739	95.8%
Contractual Services	352,081	345,882	98.2%
Supplies	103,350	102,842	99.5%
Other	74,102	68,669	92.7%
<b>Total Operating Expenses</b>	<u><b>845,422</b></u>	<u><b>820,132</b></u>	97.0%
<b>Net Operating Income</b>	<b>(247,318)</b>	<b>(303,275)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Investment Income / Loss	-	(1,638)	0.0%
Interest Expense	5,827	5,827	100.0%
Principal Expense	112,069	112,069	100.0%
Capital Expense	-	11,545	0.0%
Transfers Out	129,422	-	0.0%
Transfers In	-	(3,955)	0.0%
<b>Total Non-operating Revenues &amp; Expenses</b>	<u><b>247,318</b></u>	<u><b>123,848</b></u>	50.1%
<b>NET INCOME</b>	<u><b>\$ -</b></u>	<u><b>\$ (179,427)</b></u>	

**City of Calhoun**  
**UTILITY INTERNAL SERVICE FUND**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Twelve Months Ended June 30, 2018

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Indirect Cost Allocations - Service Fees - General	\$ (446,697)	\$ (446,697)	100.0%
Indirect Cost Allocations - Service Fees - Utilities	(2,674,541)	(2,674,545)	100.0%
Miscellaneous	(39,600)	(41,422)	104.6%
<b>Total Operating Revenues</b>	<b><u>(3,160,838)</u></b>	<b><u>(3,162,664)</u></b>	<b>100.1%</b>

<b>OPERATING EXPENSES</b>			
Utilities Administration	385,393	440,834	114.4%
Finance	651,442	643,933	98.8%
Utility Tellers	208,568	202,660	97.2%
Purchasing	118,704	114,738	96.7%
Engineering	492,978	473,817	96.1%
Work Order Dispatch	100,792	98,406	97.6%
GIS	200,582	200,160	99.8%
Customer Service	190,294	171,237	90.0%
Meter Reading	326,132	326,124	100.0%
Billing	360,023	355,317	98.7%
<b>Total Operating Expenses</b>	<b><u>3,034,908</u></b>	<b><u>3,027,226</u></b>	<b>99.7%</b>

<b>Net Income Before Non-operating Items</b>	<b>(125,930)</b>	<b>(135,438)</b>
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<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Principal Expense	74,553	74,553	100.0%
Interest Expense	5,777	5,777	100.0%
Capital Expense	6,000	66,462	1107.7%
Sale of Assets	-	(4,072)	0.0%
Transfers In	-	(2,112)	0.0%
Transfers Out	39,600	39,600	100.0%
<b>Total Non-Operating Revenues &amp; Expenses</b>	<b><u>125,930</u></b>	<b><u>180,208</u></b>	<b>143.1%</b>

<b>NET LOSS</b>	<b><u>\$ -</u></b>	<b><u>\$ 44,770</u></b>
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## **Notes on 4th Qtr. 2018 Financial Statements -**

### ***General:***

- 1 Local Option Sales Tax - Collections are up approximately \$154k over our original budget.
- 2 Licenses & Permits - Increased construction resulted in add'l permitting & revenues exceed original budget by \$83k.
- 3 Intergovernmental - We received an additional \$18k in LMIG funds. We also received \$23k in FEMA funding from storm assistance.
- 4 Charges from Services - We have \$43k in additional revenue from interdepartmental work performed, \$5k in spay/neuter certificates and \$14k in increased transfers in from fine administration.
- 5 Other Revenues - this includes reimbursements from our insurance company of \$15k for damaged vehicles.
- 6 Tax Administrator - Increased costs are due to the filing and advertising of two years of FIFA's.
- 7 Municipal Court - Legal fees were originally budgeted at \$24k and the actual fees paid were \$173,012 which explains the \$145k overage.
- 8 Downtown Development - The budget was not adequate for internal work orders needed in Downtown Development.
- 9 Police & Fire Dispatching - There was an increase in the billed versus budgeted amount of 911 services.
- 10 Fire Stations & Buildings - Replaced one bay door & repairs to others.
- 11 Street Lighting - Due to additional street lights, our electricity costs have increased. This also includes the NGEMC settlement of \$13,500.
- 12 Maintenance and Parks - a new truck was purchased, partially with the sale of assets and partially from 2011 SPLOST.

### ***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. Our fines are up \$52k over the prior year and \$84k over budget as well.
- 2 Other Expenses - Our contingency funds were not utilized.
- 3 Capital and 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 capital and grant proceeds. We also had some capital that was funded by customer payment as mentioned in our permit revenue comment.

### ***Electric:***

- 1 MEAG Year End Settlement - This is budgeted conservatively.
- 2 Pole Rental - Comcast had several miscellaneous bills this year for pole attachment fees that added up to additional revenue.
- 3 Miscellaneous Revenues - \$22k reimbursement for damaged property received, as well as the MEAG rebate for TCM that was \$19k more than anticipated.
- 4 Other - Contingency funds were not utilized.
- 5 Capital - Infrastructure and site improvements were expended at 41% of budget.
- 6 MEAG Trust Account - We budgeted conservatively and the investments turned around this year and performed well.

### ***Internal Service Fund:***

- 1 Capital Expense - This includes additional amounts expended for heating and air-conditioning units in the building.