



**CITY COUNCIL MEETING  
OCTOBER 28, 2019 - 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; 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; Kyle Ellis, Director of Water & Wastewater; Suzanne Roberts, DDA Director; 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 Pro Tem Crowley 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**

Councilman Edwards made a motion to approve the October 28, 2019 agenda as presented. Councilwoman Palazzolo 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 October 14, 2019. Councilman Denmon gave a second with all voting aye. Motion approved.

5. **Mayor's Comments**

- A. Mayor Palmer announced that the City of Calhoun will observe Halloween on Thursday October 31<sup>st</sup> from 5:00 p.m. to 9:00 p.m. for ages 12 and under. Also, the downtown merchants and businesses will host Trick or Treat in Downtown Calhoun on Thursday October 31<sup>st</sup> from 4:00 p.m. until 6:00 p.m.
- B. Mayor Palmer read a proclamation recognizing November 18-26 as National Education Week. Dr. Joann T. Meadows was in attendance for the proclamation presentation.
- C. Mayor Palmer read a proclamation recognizing November as National Hospice and Palliative Care Month. Members of Affinity Hospice were in attendance for the proclamation presentation.

6. **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 a beer and wine package license, at a location of 225 Lovers Lane, by Food City #212. The proposed store manager is Myron McCormick.
  - Mayor Palmer opened the public hearing.
  - City Administrator Peterson gave the report on legal requirements and notices stating that all requirements had been met.
  - Mayor Palmer opened the floor for public comments.
  - There being none, Mayor Palmer closed the public hearing and called for a motion concerning the Alcohol License Application.
  - Councilwoman Palazzolo made a motion to approve the beer and wine package license. Mayor Pro Tem Crowley gave a second with all voting aye. Motion approved.
- B. Public hearing of a beer and wine package license, at a location of 756 Hwy 53, by Beamer Petroleum, LLC. The owner, Imran Momin will also serve as the store manager.
  - Mayor Palmer opened the public hearing.
  - City Administrator Peterson gave the report on legal requirements and notices stating that all requirements had been met.
  - Mayor Palmer opened the floor for public comments.
  - There being none, Mayor Palmer closed the public hearing and called for a motion concerning the Alcohol License Application.
  - Mayor Pro Tem Crowley made a motion to approve the beer and wine package license. Councilman Denmon gave a second with all voting aye. Motion approved.

**7. Old Business:**

- A. Mayor Palmer gave the second reading of an annexation and zoning request of C-2, for a total of 6.31 acres, at a location of 1000, 1002, 1004 South Wall Street (Parcel GC42-041 5.34 acres), and 129,179 Kelly Court (GC41-216 .97 acre), by Bryan Wright. The Zoning Advisory Board meeting is scheduled for November 7<sup>th</sup> and the public hearing is scheduled for November 11<sup>th</sup>.
- B. Mayor Palmer gave the second reading of an annexation and zoning request of R-1B, for a total of 0.45 acres, at a location of 196 Davis Drive (GC49-025), by Marcos Sanchez. The Zoning Advisory Board meeting is scheduled for November 7<sup>th</sup> and the public hearing is scheduled for November 11<sup>th</sup>.
- C. Mayor Palmer gave the second reading of a zoning change request from Ind-G to C-2, for a total of 22.28 acres, at a location of 250 Johnson Lake Road (Parcels CG59 015A and CG59 015B), by Kimley-Horn & Associates, Inc. The Zoning Advisory Board meeting is scheduled for November 7<sup>th</sup> and the public hearing is scheduled for November 11<sup>th</sup>.
- D. Mayor Palmer gave the second reading of a sign variance request by Kimley-Horn & Associates, Inc. The Zoning Advisory Board meeting is scheduled for November 7<sup>th</sup> and the public hearing is scheduled for November 11<sup>th</sup>. Variances requested as follows:

	Code Requirement	Request	Request Totals	Variance Request from Code
Pole Sign	100 feet/300 SF	150 feet high/625 SF	150 feet high/625 SF	50 feet/445 SF
Main Building	180 SF Max	Two Wall signs each 287.42 SF	574.84 SF	394.84 SF
Canopy #1	180 SF Max	Four Wall Signs each 50.24 SF	200.96 SF	20.96 SF
Canopy #2	180 SF Max	Four Wall Signs each 50.24 SF	200.96 SF	20.96 SF

**8. New Business**

- A. Mayor Palmer stated that a motion was needed to move the second meeting in December from December 23<sup>rd</sup> to December 16<sup>th</sup>. Councilwoman Palazzolo made a motion to change the meeting date. Mayor Pro Tem Crowley gave a second with all voting aye. Motion approved.
- B. Mayor Palmer stated that a motion was needed to approve or deny a request from GEM Theatre for additional alcohol permits for 2019. The events will take place from 6:30 p.m. until 11:00 p.m. and security will be provided by Calhoun Police Department off-duty patrol. All City ordinances will be adhered to. Requested permits are as follows:
  - November 2--Face to Face: A Tribute to Elton John and Billy Joel
  - November 16--Georgette Jones

- December 13--Joni Harbin
- December 20--Christmas Back Home
- December 21--Faye Bentley and Family Christmas Special

Councilman Denmon made a motion to approve the request for the additional events. Mayor Pro Tem Crowley gave a second with all voting aye. Motion approved.

- C. Mayor Palmer gave the floor to City Administrator Peterson for submission of fourth quarter 2019 financial statements. City Administrator Peterson reviewed the statements noting that the City had enjoyed a very good year, ending with a net increase of \$1.4M in fund balance. He also noted that detailed financial statements were available at City Hall for interested citizens. (copy attached)
- D. Mayor Palmer stated that a motion was needed to authorize the opening of an investment account at BB&T Bank. City Administrator Peterson stated that opening the account with BB&T will bring all investments under one house to allow for smoother transfers without the additional cost of wiring fees. The City will also earn a small interest rate on the funds. Councilman Denmon made a motion to authorize the opening of the account. Councilman Edwards gave a second with all voting aye. Motion approved.
- E. Mayor Palmer read a manager change request by Gas Express, LLC, at a location of 943 Highway 53 SE. The prior manager was Tracy Sallias and the proposed manager is John Elrod. Mayor Pro Tem Crowley made a motion to approve the manager change request. Councilman Denmon gave a second with all voting aye. Motion approved.

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

**10. Work Reports**

- A. Eddie Peterson, City Administrator, gave the General Government Cash Report announcing that the City ended the month with \$669K in the General Fund, prior to property taxes being billed. He stated that only other notable line item was the School Debt Service Savings account of \$4M. He stated this is a pass through account that must be reported on the City's financial statements. He also noted that Fields Ferry Golf Course had a very good year ending with a positive balance of \$270K. Councilman Edwards made a motion to approve the General Government Cash Report as presented. Councilwoman Palazzolo gave a second with all voting aye. Motion approved.
- B. Larry Vickery, Utilities Administrator
- C. George Govignon, City Attorney stated that a short executive session was needed to discuss authorizing a settlement as provided in O.C.G.A. § 50-14-3(b)(1)(A).

**11. Motion to move to Executive Session, if needed**

Mayor Pro Tem Crowley made a motion to move to executive session to discuss authorizing a settlement as provided in O.C.G.A. § 50-14-3(b)(1)(A). Councilman Denmon gave a second with all voting aye. The motion was approved and council members moved to executive session at 7:25 p.m.

**12. Motion to return to General Session**

Councilman Denmon made a motion to return to general session. Mayor Pro Tem Crowley gave a second with all voting aye. The motion was approved and council members returned to general session at 7:40 p.m.

- A. Mayor Pro Tem Crowley made a motion to approve the Class Action Settlement Agreement and authorize City Attorney Govignon to sign the Agreement. Councilwoman Palazzolo gave a second with all voting aye. Motion approved.
- B. Councilman Denmon made a motion to approve the Settlement Agreement For Monetary Relief and authorize City Attorney Govignon to sign the Agreement. Mayor Pro Tem Crowley gave a second with all voting aye. Motion approved.

13. **Motion to Adjourn**

There being no other business to come before the Council, Councilwoman Palazzolo made a motion to adjourn. Councilman Denmon gave a second with all voting aye. The motion was approved and the meeting adjourned at 7:45 p.m.

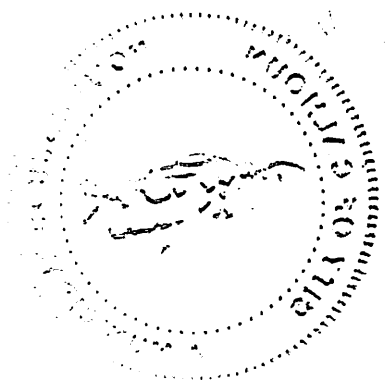
Approved:

  
James F. Palmer, Mayor

Submitted:

  
Sharon Nelson, City Clerk





## Notes on 4th Qtr. 2019 Financial Statements -

### **General:**

- 1 Local Option Sales Tax - We received an increased rate for sales tax the last six months of the year.
- 2 Licenses & Permits - Plumbing, Building, NPDES and sign permits as well as electrical inspections all came in well above budget. We are at budget on almost all of the various types of alcohol permits.
- 3 Intergovernmental - Collections compared to budget have increased due to receipt of funds for the Bulletproof Vest grant, the Highway Safety grant, funds for the exhaust systems at the fire stations, a portion of the Car Seat grant and reimbursement for GSAR deployment for Hurricane Michael. These revenues will be offset by expenditures associated with the grants.
- 4 Charges for Services - This revenue has increased with the addition of the new inspection fee and building plan review fee. Cemetery sales and fines administration fees received from Municipal Court have increased as well.
- 5 Fines and Forfeitures - The number of tickets written has increased 3.5%, which would account for some of the increase in fines from Municipal Court.
- 6 Other Revenues - This includes reimbursements from Peachtree Recovery of \$17k for damages to property. It also includes \$91k of insurance reimbursements, \$57k of which were on a settlement and the balance were miscellaneous smaller reimbursements..
- 7 Detectives - Wages and related expenses have decreased with the move of one officer to Patrol.
- 8 Patrol - Two officer's were moved into Patrol, resulting in an increase in payroll and related expenditures of \$83k. There was also an increase in Education, Training and related Travel of \$10k, in Supplies of \$8k, an increase in Gas of \$8k, the purchase of a K-9 for \$11k and Vehicles of \$197k.
- 9 Special Operations - Wages and related expenses have decreased with the move of an officer to Patrol. Drug buys are down \$11k, as well as miscellaneous other smaller accounts. A vehicle was transferred from Confiscated Assets to Special Ops of \$19k that is included as an expenditure.
- 10 Firefighting - We had excess vehicle repairs & maintenance of \$89k this year, along with the purchase of a \$445k new fire truck . A couple of the GSAR budgeted accounts were not expended this year that partially offset this.
- 11 Street Lighting - This increase is due to an additional \$19k of electricity.
- 12 Cemetery - We had an additional \$8k in payroll on a new part-time worker with a \$3k worker's compensation claim as well.
- 13 Investment Income/Loss - For all funds, investments continue to significantly out perform the prior year budget.
- 14 Transfers In - We had Transfers in from Confiscated Assets of \$60k primarily for vehicles. Our transfers in from Hotel/Motel were \$37k more than budgeted due to the conservative budgeting in Hotel/Motel. We determined that retaining the Excise Tax in the general fund was more accurate, rather than in the 2018 SPLOST, so this resulted in "transfers" into a restricted account for that as a budget item of \$84k.

### **Solid Waste:**

- 1 We had to extend the postclosure period again, which resulted in \$81k of additional landfill closure costs. We also had repairs to the brush truck of \$8k, a worker's compensation case of \$9k and interest on the street sweeper of \$24k.

### **Confiscated Assets:**

- 1 We had a transfer to the General Fund of \$60k representing various vehicles and equipment.

**Sewer:**

- 1 Sewer Revenues - There was a change in the Industrial rate schedule that resulted in a reduction in revenue this year. This has been modified somewhat next year.
- 2 Cost Recovery/Installation - This performed above budget, which was conservative.
- 3 Permits/Fees/Fines - This is primarily one large industrial installation. (Shaw)
- 4 Capital Expense - There were several unbudgeted capital items this year. We had costs in these as follows: Debra Owens Sewer \$314k (reimbursement reflected in revenues), South Sewer Extension \$105k, Love Truck Station \$112k, Stone Ridge Lift Station \$166k, Henderson Ridge Lift Station \$174k and major roof repairs of \$34k, totalling \$905k. This arises from not as much work being done in the prior year as planned and deciding to do projects based on staff availability and funding.
- 5 Transfers In - For all funds, we do not budget transfers in so that the expense will actually affect the budget.
- 6 Grant Proceeds - The Section 319 grant was budgeted again in fiscal 2020 and should be received then.

**Water:**

- 1 Cost Recovery/Installation - This performed above budget, which was conservative.
- 2 Capital Expense - There were several unbudgeted capital items this year. We had costs in these as follows: Pittman Rd. Tank \$104k, South Calhoun Bypass \$16k, Pittman Rd. Transmission Main \$836k, Lynn Creek Waterline \$174k, Peters Street Phase II \$235k totaling \$1,365k. This arises from not as much work being done in the prior year as planned, projects arising due to DOT or other agencies that we have no control over and deciding to do projects based on staff availability and funding. Some of the projects budgeted will get a later start next year.

**Electric:**

- 1 MEAG Yearend Settlement - This cannot be determined during the budget process, so we are conservative.
- 2 Miscellaneous Revenue - We received \$61k from Peachtree Recovery for collection of infrastructure damages.
- 3 Personal Services - The overage here is offset by revenues received from storm assistance.
- 4 MEAG Trust Account - This investment account continues to perform above the prior year and budget as well.
- 5 Direct Grants - This was a DOT grant that was difficult to determine the year that we would receive, thus it was not included in the budget.

**Telecom:**

- 1 Supplies - Wire, Other Supplies and Infrastructure under \$20k are lower than anticipated. These objects are for unknown fiber build projects that funds have to be available for if needed. This year, there was enough in inventory to cover all of the build outs to avoid large purchases.

**City of Calhoun**  
**General Fund**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Twelve Months Ended June 30, 2019

Revenues	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	% USED
Property Tax & Intangibles	\$ (1,996,808)	\$ (2,194,767)	\$ (2,153,620)	98%
Franchise Tax	(2,563,748)	(2,593,053)	(2,555,400)	99%
Local Option Sales Tax	(2,270,000)	(2,458,419)	(2,799,730)	114%
Excise Taxes	(2,120,500)	(2,257,830)	(2,228,320)	99%
Licenses & Permits	(303,250)	(504,536)	(538,130)	107%
Intergovernmental	(427,810)	(491,258)	(675,528)	138%
Charges for Services	(301,521)	(342,353)	(358,856)	105%
Fines and Forfeitures	(306,823)	(306,823)	(350,130)	114%
Rents/ Royalties	(3,415,477)	(3,415,477)	(3,241,900)	95%
Other Revenues	(4,200)	(4,200)	(152,611)	3634%
<b>Total Revenues</b>	<b><u>(13,710,137)</u></b>	<b><u>(14,568,716)</u></b>	<b><u>(15,054,225)</u></b>	<b>103%</b>
<b>Expenditures</b>				
Mayor and Council	302,747	233,559	230,895	99%
Elections	300	1,129	1,129	100%
City Administrator	1,680,407	1,738,051	1,576,579	91%
Tax Administrator	81,545	81,545	73,905	91%
General Teller	62,313	62,313	60,467	97%
Human Resources	159,486	159,486	152,644	96%
Risk Management	4,250	4,250	3,600	85%
<b>General Admin.</b>	<b><u>2,291,048</u></b>	<b><u>2,280,333</u></b>	<b><u>2,099,219</u></b>	<b>92%</b>
Municipal Court	323,046	368,933	363,721	99%
Custody of Prisoners	31,000	31,000	13,971	45%
<b>Court Services</b>	<b><u>354,046</u></b>	<b><u>399,933</u></b>	<b><u>377,692</u></b>	<b>94%</b>
Welfare Related	61,033	61,033	56,591	93%
Auditorium	105	105	106	101%
Depot	24,505	28,922	27,527	95%
Community Center	8,904	15,954	12,910	81%
Library	146,318	146,318	143,344	98%
<b>Community Services</b>	<b><u>240,865</u></b>	<b><u>252,332</u></b>	<b><u>240,478</u></b>	<b>95%</b>
Regulatory Inspections and Enforcement	340,808	371,098	371,825	100%
Downtown Development	103,448	103,448	100,972	98%
Airport	255,855	255,855	243,410	95%
<b>Community Development</b>	<b><u>700,111</u></b>	<b><u>730,401</u></b>	<b><u>716,207</u></b>	<b>98%</b>

	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	% USED
<b>General Fund</b>				
Police Administration	407,512	405,734	402,110	99%
Detectives	608,179	609,006	561,527	92%
Patrol	2,635,231	2,844,058	2,953,066	104%
Special Operations	451,453	434,476	384,119	88%
Police Dispatching	123,882	123,882	-	0%
<b>Police Department</b>	<b>4,226,257</b>	<b>4,417,156</b>	<b>4,300,822</b>	<b>97%</b>
Fire Administration	248,401	248,078	233,301	94%
Firefighting	2,943,513	3,489,374	3,450,544	99%
Fire Inspection	158,426	183,788	152,854	83%
Fire Training Center	98,186	95,057	89,525	94%
Fire Dispatching	61,941	61,941	-	0%
Fire Stations and Buildings	22,000	21,172	109,607	518%
Fire Debt Service	-	-	3,005	0%
<b>Fire Department</b>	<b>3,532,467</b>	<b>4,099,410</b>	<b>4,038,836</b>	<b>99%</b>
Animal Control Admin.	71,320	71,423	69,815	98%
Animal Control	97,701	90,010	81,961	91%
Highways & Streets Admin.	124,867	124,867	124,541	100%
Highways & Streets	972,783	994,214	956,516	96%
Street Cleaning	89,591	90,019	86,199	96%
Street Lighting	207,800	207,800	226,912	109%
Traffic Engineering	474,350	483,180	441,143	91%
Maintenance and Parks	449,123	449,830	383,073	85%
Cemetery	186,249	186,249	193,689	104%
Parks Beautification	4,900	4,900	3,641	74%
<b>Public Works</b>	<b>2,678,684</b>	<b>2,702,492</b>	<b>2,567,490</b>	<b>95%</b>
<b>Total Expenditures</b>	<b>14,023,478</b>	<b>14,882,057</b>	<b>14,340,744</b>	<b>96%</b>
<b>Excess of Revenues (Over) Under Expenditures</b>	<b>313,341</b>	<b>313,341</b>	<b>(713,481)</b>	
<b>Other Financing Sources (Uses)</b>				
Sale of Assets	(5,000)	(5,000)	(32,539)	651%
Investment Income / Loss	29,635	29,635	(173,823)	-587%
Transfer in	(337,976)	(337,976)	(523,220)	155%
Transfer out	-	-	3,040	0%
<b>Total Other Financing Sources (Uses)</b>	<b>(313,341)</b>	<b>(313,341)</b>	<b>(726,544)</b>	<b>232%</b>
<b>Net Increase in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,440,025)</b>	

**City of Calhoun**  
**Budget to Actual Report- Modified Accrual Basis**  
**Special Funds - General Government**  
*For the Twelve Months Ended June 30, 2019*

SPECIAL FUNDS	BUDGET	ACTUAL REVENUES	% USED	ACTUAL EXPENDI- TURES/ EXPENSES	% USED	NET CHANGE IN FUND BALANCE/ NET (INCOME) LOSS
UDAG	\$ (49,720)	\$ (49,402)	99%	\$ 2,500	5%	\$ (46,902)
Confiscated Assets	(66,049)	(48,578)	74%	104,765	159%	56,187
Hotel-Motel	(776,700)	(877,460)	113%	877,460	113%	-
Recreation	(1,215,602)	(1,292,519)	106%	1,078,700	89%	(213,818)
<i>Program Revenues</i>	<i>(603,915)</i>	<i>(679,301)</i>	<i>112%</i>			
<i>Gen. &amp; Hotel/Motel Transf.</i>	<i>(611,687)</i>	<i>(613,218)</i>	<i>100%</i>			
SPLOST 2018	(2,296,164)	(2,668,447)	116%	415,197	0%	(2,253,250)
SPLOST 2011	(1,353,989)	(327,585)	24%	647,824	48%	320,240
School SPLOST	(1,139,736)	(1,139,135)	100%	1,139,135	0%	-
SPLOST Debt Svc. - Schools	(4,031,965)	(4,665,473)	116%	2,622,411	65%	(2,043,062)
Golf Fund	(913,378)	(917,158)	100%	834,975	91%	(82,182)
Solid Waste	(836,044)	(825,615)	99%	957,581	115%	131,966
Municipal Court	(470,000)	(546,824)	116%	546,824	116%	-
<b>Totals</b>	<b><u>\$ (13,149,347)</u></b>	<b><u>\$ (13,358,195)</u></b>		<b><u>\$ 9,227,374</u></b>		<b><u>\$ (4,130,823)</u></b>

**City of Calhoun**  
**WATER & SEWER DEPARTMENT**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Twelve Months Ended June 30, 2019

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (17,918,836)	\$ (17,402,979)	97.1%
Cost Recovery/Install	(528,000)	(1,120,192)	212.2%
Late Penalties	(177,369)	(164,173)	92.6%
Permits / Fees / Fines	(497,571)	(769,432)	154.6%
Other	<u>(135,671)</u>	<u>(187,148)</u>	137.9%
<b>Total Operating Revenues</b>	<b><u>(19,257,447)</u></b>	<b><u>(19,643,924)</u></b>	102.0%
<b>OPERATING EXPENSES</b>			
Personal Services	3,964,479	3,699,427	93.3%
Contractual Services	2,738,579	2,628,937	96.0%
Supplies	3,941,549	3,296,254	83.6%
Other	<u>2,789,435</u>	<u>2,247,949</u>	80.6%
<b>Total Operating Expenses</b>	<b><u>13,434,042</u></b>	<b><u>11,872,567</u></b>	88.4%
<b>Net Operating Income</b>	<b>(5,823,405)</b>	<b>(7,771,357)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Investment Income / Loss	23,474	(434,414)	-1850.6%
Interest Expense	330,921	330,194	99.8%
Principal Expense	2,048,163	2,048,163	100.0%
Capital Expense	1,078,939	2,793,737	258.9%
Transfers Out	2,469,908	2,698,423	109.3%
Transfers In	(15,000)	(2,978,559)	19857.1%
Sale of Assets	-	(9,050)	0.0%
Grant Proceeds	<u>(113,000)</u>	<u>-</u>	0.0%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b><u>5,823,405</u></b>	<b><u>4,448,494</u></b>	76.4%
<b>NET INCOME</b>	<b><u>\$ -</u></b>	<b><u>\$ (3,322,863)</u></b>	

**City of Calhoun**  
**Water Department**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Twelve Months Ended June 30, 2019

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (12,029,020)	\$ (11,854,736)	98.6%
Cost Recovery/Install	(372,000)	(545,954)	146.8%
Late Penalties	(131,223)	(121,529)	92.6%
Permits / Fees / Fines	(497,571)	(532,659)	107.1%
Recovery of Bad Debts	(8,456)	(5,615)	66.4%
Other	<u>(116,314)</u>	<u>(168,220)</u>	144.6%
<b>Total Operating Revenues</b>	<b><u>(13,154,584)</u></b>	<b><u>(13,228,713)</u></b>	100.6%
<b>OPERATING EXPENSES</b>			
Personal Services	2,417,877	2,260,480	93.5%
Contractual Services	1,781,488	1,719,968	96.5%
Supplies	2,477,212	1,921,360	77.6%
Other	<u>1,724,662</u>	<u>1,400,133</u>	81.2%
<b>Total Operating Expenses</b>	<b><u>8,401,239</u></b>	<b><u>7,301,941</u></b>	86.9%
<b>Net Operating Income</b>	<b>(4,753,345)</b>	<b>(5,926,772)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Investment Income / Loss	19,107	(396,606)	-2075.7%
Interest Expense	209,959	209,593	99.8%
Principal Expense	1,093,933	1,093,934	100.0%
Capital Expense	1,013,938	1,783,363	175.9%
Transfers Out	2,425,408	2,698,423	111.3%
Transfers In	(9,000)	(2,967,361)	32970.7%
Sale of Assets	<u>-</u>	<u>(9,050)</u>	0.0%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b><u>4,753,345</u></b>	<b><u>2,412,296</u></b>	50.7%
<b>NET INCOME</b>	<b><u>\$ -</u></b>	<b><u>\$ (3,514,476)</u></b>	

**City of Calhoun**  
**Sewer Department**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Twelve Months Ended June 30, 2019

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (5,889,816)	\$ (5,548,243)	94.2%
Cost Recovery/Install	(156,000)	(574,238)	368.1%
Late Penalties	(46,146)	(42,644)	92.4%
Permits / Fees / Fines	-	(236,773)	-
Recovery of Bad Debt	(2,688)	(2,622)	97.5%
Other	(8,213)	(10,691)	130.2%
<b>Total Operating Revenues</b>	<b><u>(6,102,863)</u></b>	<b><u>(6,415,211)</u></b>	<b>105.1%</b>
<b>OPERATING EXPENSES</b>			
Personal Services	1,546,602	1,438,947	93.0%
Contractual Services	957,091	908,969	95.0%
Supplies	1,464,337	1,374,894	93.9%
Other	1,064,773	847,816	79.6%
<b>Total Operating Expenses</b>	<b><u>5,032,803</u></b>	<b><u>4,570,626</u></b>	<b>90.8%</b>
<b>Net Operating Income</b>	<b>(1,070,060)</b>	<b>(1,844,585)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Investment Income / Loss	4,367	(37,808)	-865.8%
Interest Expense	120,962	120,601	99.7%
Principal Expense	954,230	954,229	100.0%
Capital Expense	65,000	1,010,374	1554.4%
Transfers Out	44,501	-	-
Transfers In	(6,000)	(11,198)	186.6%
Grant Proceeds	(113,000)	-	0.0%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b><u>1,070,060</u></b>	<b><u>2,036,198</u></b>	<b>190.3%</b>
<b>NET LOSS</b>	<b><u>\$ -</u></b>	<b><u>\$ 191,613</u></b>	

**City of Calhoun**  
**ELECTRIC FUND**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Twelve Months Ended June 30, 2019

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (36,119,435)	\$ (35,324,934)	97.8%
MEAG Year End Settlement	(300,000)	(672,653)	224.2%
Rent/Other	(24,200)	(24,500)	101.2%
Late Penalties	(140,000)	(126,049)	90.0%
Pole Rental	(100,000)	(117,235)	117.2%
Miscellaneous	(38,500)	(108,532)	281.9%
<b>Total Operating Revenues</b>	<b><u>(36,722,135)</u></b>	<b><u>(36,373,903)</u></b>	<b>99.1%</b>
<b>OPERATING EXPENSES</b>			
Personal Services	1,444,684	1,535,817	106.3%
Contractual Services	4,262,293	3,978,707	93.3%
Supplies	30,116,950	27,931,233	92.7%
Other	747,161	707,299	94.7%
<b>Total Operating Expenses</b>	<b><u>36,571,088</u></b>	<b><u>34,153,056</u></b>	<b>93.4%</b>
<b>Net Operating Income</b>	<b>(151,047)</b>	<b>(2,220,848)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Investment Income / Loss	56,573	(356,842)	-630.8%
Interest Revenue Interfund	(16,718)	(14,344)	85.8%
Capital Expense	311,000	320,337	103.0%
Meag Trust Account	(410,000)	(1,489,681)	363.3%
Transfers Out	219,392	233,590	106.5%
Transfers In	(9,200)	(202,496)	2201.0%
Direct Grants	-	(116,975)	-
<b>Total Non-operating Revenues &amp; Expenses</b>	<b><u>151,047</u></b>	<b><u>(1,626,411)</u></b>	<b>1076.8%</b>
<b>NET INCOME</b>	<b><u>\$ -</u></b>	<b><u>\$ (3,847,259)</u></b>	

**City of Calhoun**  
**TELECOMMUNICATIONS FUND**  
 Budget to Actual Report-Modified Accrual Basis  
 For the Twelve Months Ended June 30, 2019

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (1,119,980)	\$ (1,160,789)	103.6%
Late Penalties	(5,000)	(3,819)	76.4%
Miscellaneous	(700)	(267)	0.0%
<b>Total Operating Revenues</b>	<u><b>(1,125,680)</b></u>	<u><b>(1,164,875)</b></u>	103.5%
<b>OPERATING EXPENSES</b>			
Personal Services	308,904	302,531	97.9%
Contractual Services	365,609	327,646	89.6%
Supplies	125,450	75,165	59.9%
Other	73,563	67,936	92.4%
<b>Total Operating Expenses</b>	<u><b>873,526</b></u>	<u><b>773,278</b></u>	88.5%
<b>Net Operating Income</b>	<b>(252,154)</b>	<b>(391,597)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Investment Income / Loss	4,326	(50,575)	-1169.1%
Interest Expense	4,702	4,702	100.0%
Principal Expense	113,194	113,194	100.0%
Capital Expense	110,000	97,772	88.9%
Transfers Out	20,932	20,932	100.0%
Transfers In	(1,000)	(34,039)	3403.9%
<b>Total Non-operating Revenues &amp; Expenses</b>	<u><b>252,154</b></u>	<u><b>151,986</b></u>	60.3%
<b>NET INCOME</b>	<u><b>\$ -</b></u>	<u><b>\$ (239,611)</b></u>	

**City of Calhoun**  
**UTILITY INTERNAL SERVICE FUND**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Twelve Months Ended June 30, 2019

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Indirect Cost Allocations - Service Fees - General	\$ (462,066)	\$ (462,066)	100.0%
Indirect Cost Allocations - Service Fees - Utilities	(2,835,389)	(2,835,388)	100.0%
Miscellaneous	<u>(39,600)</u>	<u>(39,994)</u>	101.0%
<b>Total Operating Revenues</b>	<b><u>(3,337,055)</u></b>	<b><u>(3,337,448)</u></b>	100.0%
<b>OPERATING EXPENSES</b>			
Utilities Administration	348,703	324,514	93.1%
Finance	670,297	656,596	98.0%
Utility Tellers	209,723	212,220	101.2%
Purchasing	120,672	109,740	90.9%
Engineering	509,125	489,338	96.1%
Work Order Dispatch	102,523	101,068	98.6%
GIS	205,633	210,572	102.4%
Customer Service	224,358	189,883	84.6%
Meter Reading	384,835	341,923	88.8%
Billing	<u>381,256</u>	<u>383,575</u>	100.6%
<b>Total Operating Expenses</b>	<b><u>3,157,125</u></b>	<b><u>3,019,429</u></b>	95.6%
<b>Net Income Before Non-operating Items</b>	<b>(179,930)</b>	<b>(318,019)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Principal Expense	75,301	75,300	100.0%
Interest Expense	5,029	5,029	100.0%
Capital Expense	60,000	61,074	101.8%
Transfers In	-	(1,652)	0.0%
Transfers Out	<u>39,600</u>	<u>39,600</u>	100.0%
<b>Total Non-Operating Revenues &amp; Expenses</b>	<b><u>179,930</u></b>	<b><u>179,351</u></b>	99.7%
<b>NET INCOME</b>	<b><u>\$ -</u></b>	<b><u>\$ (138,668)</u></b>	

**CLOSED MEETING AFFIDAVIT**

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

1.

The City Council of Calhoun, Georgia, met in a duly advertised meeting on February 11, 2019.

2.

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

3.

The executive session was called to order at 7:22 p.m.

4.

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

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

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

Discussion or voting on

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

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

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

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

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

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

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

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

5.

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


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

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

6.

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

This 28<sup>th</sup> day of October, 2019.

  
\_\_\_\_\_  
James F. Palmer, Mayor

Sworn to and subscribed before me this 28<sup>th</sup> day of  
October, 2019.

  
\_\_\_\_\_  
Notary Public

My commission expires:

2/18/2022

