



**CITY COUNCIL MEETING  
MAY 18, 2026 – 7:00 PM  
109 SOUTH KING STREET  
DEPOT COMMUNITY ROOM**

**MINUTES**

PRESENT: James F. Palmer, Mayor  
Ed Moyer, Mayor Pro Tem  
Al Edwards, Councilmember  
Jacqueline Palazzolo, Councilmember  
Bruce Potts, Councilmember

ALSO: Paul Worley, City Administrator; Kyle Ellis, Utilities Administrator; Sharon Nelson, City Clerk; Lt Col Ken Carson

1. **Council Meeting Called to Order**  
**Welcome**  
Mayor Palmer called the meeting to order and welcomed everyone in attendance.  
**Invocation**  
Mayor Palmer gave the invocation.
2. **Pledge of Allegiance**  
Mayor Palmer led the group in the Pledge of Allegiance to the United States Flag.
3. **Amendment or Approval of Proposed Agenda**  
Councilmember Edwards made a motion to approve the agenda as presented.  
Councilmember Palazzolo gave a second with all voting aye. Motion approved.
4. **Amendment or Approval of Minutes**  
Councilmember Potts made a motion to approve the minutes of the City Council meeting of May 11, 2026. Mayor Pro Tem Moyer gave a second with all voting aye. Motion approved.
5. **Mayor's Comments**
  - A. Mayor Palmer announced that the second public hearing on the City's Annual Operating Budget and Capital Plan for the fiscal year July 1, 2026 through June 30,

2027 will be held June 8, 2026 at 7:00 pm.

- B. Mayor Palmer announced that City of Calhoun offices will be closed on May 25<sup>th</sup> in observance of Memorial Day.
- C. Mayor Palmer announced that General Primary Election Day will be tomorrow, May 19<sup>th</sup> and the polls will be open from 7:00am until 7:00pm. City of Calhoun residents voting location is Belmont Baptist Church Family LifCetner-275 W Belmont Drive.

## 6. Zoning Hearings and Comments

### 7. Other Public Hearings

- A. Public hearing of a beer and wine package request for 1544 Hwy 53 Spur SW, Suite A, by Fuel and Feast, Inc. Aziza Khan is the owner and Kishore Kimar is the proposed store manager.
  - Mayor Palmer opened the public hearing.
  - City Administrator Worley gave the report on legal requirements and notices stating that all had been met.
  - Mayor Palmer opened the floor for comments.
  - There being none, Mayor Palmer closed the public hearing and called for a motion concerning the alcohol license.
  - Councilmember Palazzolo made a motion to approve the alcohol application. Councilmember Edwards gave a second with all voting aye. Motion approved.

### 8. Old Business

- A. Mayor Palmer gave the second reading of an ordinance to amend and readopt the Zoning Ordinance of the City of Calhoun, Georgia, to provide for certain conditional uses. To address buffers, to provide for a Technology District; to repeal conflicting ordinances; and for other purposes.

Mayor Palmer stated that, in accordance with discussion held during the work session earlier that day, Council action was needed to remove the proposed Technology District from the current ordinance revisions in order to allow additional study of the matter and to align consideration of the ordinance with the expiration of the current moratorium on July 27.

Councilmember Potts made a motion to remove the Technology District from the current ordinance revisions to allow for further review and set a public hearing for July 27<sup>th</sup> for the Technology District zoning proposal. Mayor Pro Tem Moyer gave a second with all voting aye. Motion approved.

There was a recommendation to hold one public hearing for the remaining items, within the amendments and readoption of the Zoning Ordinance on June 8th. Councilmember Edwards then made a motion to schedule the public hearing for the readoption of the Zoning Ordinance, not including the

Technology District, for June 8th. Councilwoman Palazzolo gave a second with all voting aye. Motion approved.

- B. Mayor Palmer gave the second reading of an ordinance to amend and modernize the Amusements and Entertainments Ordinance, to repeal conflicting ordinances; and for other purposes. The public hearing will be held June 8<sup>th</sup>.
- C. Mayor Palmer called for a motion regarding the extension of the moratorium on the acceptance or consideration of all applications for zoning decisions, land disturbance permits, and licenses for gas stations, convenience stores, food marts, and other related establishments seeking to sell alcoholic or THC-infused consumables for off-premise consumption to July 27, 2026, unless the same ends earlier by the affirmative action of the City Council. Mayor Pro Tem Moyer made a motion to extend the moratorium through July 27, 2026. Councilmember Edwards gave a second with all voting aye. Motion approved.

9. **New Business**

- A. Mayor Palmer gave the first reading of the 2026 Calhoun Zoning Map. The public hearing will be on June 8<sup>th</sup>.
- B. Mayor Palmer gave the first reading of a beer and wine package application at a location of 118 WC Bryant Parkway. Mohit Manson is the owner and will also serve as the store manager. The public hearing will be on June 22, 2026.
- C. Mayor Palmer read a resolution declining the statutory right to accept an unopened portion of Old Lily Pond Road onto City Maintenance. Councilmember Edwards made a motion to approve the resolution. Councilmember Palazzolo gave a second with all voting aye. Motion approved. (copy attached)
- D. Mayor Palmer read a resolution authorizing participation in an amicus brief in Chang v. City of Milton on remand before the Georgia Court of Appeals or, if warranted, the Georgia Supreme Court. Councilmember Palazzolo made a motion to approve the resolution. Councilmember Edwards gave a second with all voting aye. Motion approved.
- E. Mayor Palmer stated that a motion was needed to appoint a proxy for the Joint Annual Meeting of the memberships of the GMEBS, GMA WCSIF, GIRMA, and DCDC programs scheduled for Sunday, June 28, 2026, at 8:00am. The meeting will be held as part of GMA's Annual Meeting. Councilmember Palazzolo made a motion to nominate Councilmember Potts to serve as the delegate. Councilmember Edwards gave a second with all voting aye. Motion approved.
- F. Mayor Palmer stated that a motion was needed to appoint an Election Committee Delegate Alternate for the annual 2026 MEAG Power Board Election to be held on Tuesday, July 14, 2026, at 8:00 a.m. The meeting will be held as part of the MEAG Annual Meeting. Mayor Palmer stated that he would

recommend Mayor Pro Tem Moyer as the delegate and Councilmember Palazzolo as the alternate. Mayor Pro Tem Moyer made a motion to accept the recommendation and appoint himself as the delegate and Councilmember Palazzolo as the alternate. Councilmember Potts gave a second with all voting aye. Motion approved.

- G. Mayor Palmer gave the floor to City Administrator Worley for submission of third quarter financial statements for fiscal year 2026. Mr. Worley stated that the financial statements had been reviewed in detail during the work session and provided a brief report highlighting specific areas that were under and over budget, along with explanations for the variances (copy attached). Mayor Pro Tem Moyer made a motion to approved the financial reports. Councilmember Potts gave a second with all voting aye.

10. Other written items not on the agenda

11. Work Reports

- A. City Administrator Worley gave a review of April 2026 general cash and hotel motel reports. Councilmember Potts made a motion to approve the reports as presented. Councilmember Edwards gave a second with all voting aye. Motion approved.
- B. Utilities Administrator Ellis gave a review of the April 2026 utilities cash report. Councilmember Edwards made a motion to approve the report as presented. Mayor Pro Tem Moyer gave a second with all voting aye. Motion approved.


12. Motion to move to Executive Session, if needed

13. Motion to return to General Session

14. Motion to Adjourn

There being no further business to come before the Council, Mayor Pro Tem Moyer made a motion to adjourn. Councilmember Palazzolo gave a second with all voting aye. The motion was approved and the meeting adjourned at 7:24p.m.

Approved:

  
James F. Palmer, Mayor

Submitted:

  
Sharon Nelson, City Clerk



A RESOLUTION

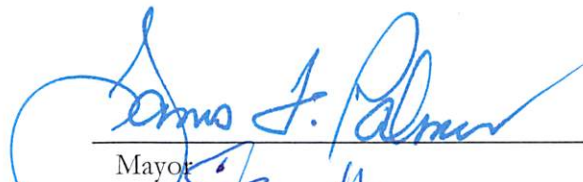
BE IT RESOLVED by the Mayor and City Council of the City of CALHOUN that ED MOYER is hereby appointed to serve as this City's voting delegate on the Municipal Electric Authority of Georgia's Election Committee, with authority to cast all votes to which this City is entitled. JACKIE PALAZZOLO is appointed as alternate voting delegate.


This 18TH day of MAY, 2026.


CITY OF CALHOUN

ATTEST:

  
\_\_\_\_\_  
Clerk

  
\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Councilmember \*

  
\_\_\_\_\_  
Councilmember \*



\* Additional council signatures optional.

**RESOLUTION OF THE CITY OF CALHOUN, GEORGIA**  
**AUTHORIZING PARTICIPATION IN AN AMICUS BRIEF IN CHANG v. CITY OF MILTON ON REMAND BEFORE THE GEORGIA COURT OF APPEALS OR, IF WARRANTED, THE GEORGIA SUPREME COURT**

**WHEREAS**, the litigation styled Chang v. City of Milton arises from claims asserted against the City of Milton, Georgia, related to a 2016 motor vehicle collision on Batesville Road;

**WHEREAS**, on September 16, 2024, the Georgia Court of Appeals issued its decision in City of Milton v. Chang, 373 Ga. App. 667 (2024);

**WHEREAS**, the Supreme Court of Georgia thereafter granted certiorari and, on March 12, 2026, vacated the Court of Appeals decision and remanded the case for further proceedings, holding that a municipality's ministerial duty over roadway upkeep and repair did not apply where the alleged unsafe condition was outside the lanes of ordinary travel, City of Milton v. Chang, 2026 WL 695364;

**WHEREAS**, following remand, the Georgia Court of Appeals will consider the separate question of whether a Georgia municipality may nevertheless be subjected to liability under a so-called nuisance theory for personal injury claims;

**WHEREAS**, the City recognizes that any asserted waiver of sovereign immunity for nuisance claims resulting in personal injury does not arise from any express constitutional or statutory waiver applicable to municipalities, but instead traces to judicial decisions such as Town of Fort Oglethorpe v. Phillips, 224 Ga. 834 (1968);

**WHEREAS**, the Supreme Court of Georgia explained in Georgia Department of Natural Resources v. Center for a Sustainable Coast, Inc., 294 Ga. 593 (2014), that waivers of sovereign immunity must come from the Constitution or the General Assembly and that courts may not create new exceptions to sovereign immunity;

**WHEREAS**, in Mayor & C. of Savannah v. Palmerio, 242 Ga. 419 (1978), Justice Hall, in a concurring opinion, advised that "the time is long past for this court to re-examine its opinion in Town of Ft. Oglethorpe v. Phillips, 224 Ga. 834, 165 S.E.2d 141 (1968);"

**WHEREAS**, in Gatto v. City of Statesboro, 312 Ga. 164, fn. 6 (2021), the Court observed "[s]ome of us have doubts about the legal foundations of Phillips, which also divorced municipal nuisance liability from its basis in our Constitution's Takings Clause;"

**WHEREAS**, a nuisance theory that permits personal-injury claims against cities, but not counties, creates an uneven exposure to liability that is not supported by a clear constitutional or statutory waiver;

**WHEREAS**, Georgia law has long distinguished between nuisance claims that implicate the Takings Clause and nuisance claims seeking damages for personal injury;

**WHEREAS**, municipalities across the State have a substantial interest in ensuring that any waiver of sovereign immunity remains tied to a constitutional or statutory foundation rather than a judicially created expansion;

**WHEREAS**, the City finds that it is in the best interests of its citizens and residents to support the City of Milton in seeking an appellate ruling that there is no waiver of municipal sovereign immunity for an alleged nuisance resulting in personal injury, outside the limited context of a nuisance claim amounting to a constitutional taking; and

WHEREAS, the City further finds that Georgia cities should have their collective voice heard on this issue of statewide importance through coordinated amicus participation before the Georgia Court of Appeals and/or the Georgia Supreme Court.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF CALHOUN, that:

- The City authorizes participation in, support for, and joinder with an amicus curiae brief or briefs to be filed in Chang v. City of Milton on remand before the Georgia Court of Appeals and/or, if further appellate proceedings occur after the Court of Appeals, before the Georgia Supreme Court, and authorizes the City's name to be included as an amicus participant.
- The City supports the position that any purported waiver of a city's sovereign immunity for nuisance claims seeking recovery for personal injury is a judicially created doctrine rather than an express waiver grounded in the Georgia Constitution or an act of the General Assembly.
- The City supports the position that, consistent with Sustainable Coast and related sovereign-immunity precedent, no waiver of municipal sovereign immunity exists for an alleged nuisance resulting in personal injury.
- The Mayor, City Manager, City Attorney, and such other officers as may be appropriate are authorized to take all actions reasonably necessary to implement this Resolution and to coordinate with counsel for the City of Milton and other participating municipalities.

SO RESOLVED this 18th day of June, 2026.

CITY OF CALHOUN, GEORGIA

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
City Clerk



**A RESOLUTION BY THE CITY COUNCIL  
CALHOUN, GEORGIA**

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**WHEREAS**, the City Council of Calhoun, Georgia (the "City") has received actual notice that Gordon County, Georgia received a petition to abandon and close a portion of public right of way commonly known as Old Lily Pond Road (the "right of way"), as required by O.C.G.A. Section 32-7-2(b)(2); and

**WHEREAS**, the City has the right to take title and maintain the right of way as a public road under O.C.G.A. Section 32-7-2(b)(3); and

**WHEREAS**, the City does not desire to exercise this right; and

**NOW, THEREFORE, BE IT RESOLVED**, and it is hereby resolved by the City Council of Calhoun, Georgia, as follows:

**Section 1:** The City acknowledges actual notice of Gordon County's proposed abandonment and closure of Old Lily Pond Road, and the City declines to exercise its right to take title to the right of way and maintain same as a public road.

**Section 2:** It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses and phrases of this enactment are severable, and if any phrase, clause, sentence, paragraph or section hereof shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this enactment, since the same would have been enacted by the Council without the incorporation herein of any such unconstitutional phrase, clause, sentence, paragraph or section.

**Section 3:** All laws and parts of law in conflict herewith are specifically repealed.

ADOPTED AND APPROVED by the City Council of Calhoun, Georgia at a regular meeting, duly called and held on the 18th day of May, 2026.

BY:   
Mayor

ATTEST:

  
CITY CLERK



APPROVED BY:

  
PAUL WORLEY, CITY MANAGER

  
BRANDON BOWEN, CITY ATTORNEY

## City of Calhoun

### General Fund

Budget to Actual Report - Modified Accrual Basis

For the Nine Months Ended March 31, 2026

Revenues	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	% USED
Property Tax & Intangibles	\$ (4,220,900)	\$ (4,220,900)	\$ (4,732,283)	112%
Franchise Tax	(2,385,855)	(2,385,855)	(1,812,198)	76%
Local Option Sales Tax	(5,200,000)	(5,200,000)	(4,093,843)	79%
Excise Taxes	(3,393,000)	(3,393,000)	(3,152,887)	93%
Licenses & Permits	(673,700)	(673,700)	(499,240)	74%
Intergovernmental	(1,555,985)	(1,555,985)	(776,067)	50%
Charges for Services	(420,876)	(420,876)	(295,002)	70%
Fines and Forfeitures	(238,850)	(238,850)	(203,849)	85%
Rents/ Royalties	(3,077,784)	(3,077,784)	(2,378,559)	77%
Other Revenues	(32,000)	(89,837)	(91,707)	102%
<b>Total Revenues</b>	<b><u>(21,198,950)</u></b>	<b><u>(21,256,787)</u></b>	<b><u>(18,035,634)</u></b>	<b>85%</b>
<b>Expenditures</b>				
Mayor and Council	703,839	631,979	144,386	23%
Elections	3,500	3,500	1,639	47%
City Administrator	1,668,334	1,705,129	1,449,858	85%
Tax Administrator	109,994	109,994	80,457	73%
General Teller	89,950	89,950	67,321	75%
Human Resources	219,961	219,961	159,089	72%
Risk Management	4,368	4,368	3,966	91%
<b>General Admin</b>	<b><u>2,799,946</u></b>	<b><u>2,764,881</u></b>	<b><u>1,906,717</u></b>	<b>69%</b>
Municipal Court	389,481	396,401	288,372	73%
Custody of Prisoners	15,500	8,580	5,264	61%
<b>Court Services</b>	<b><u>404,981</u></b>	<b><u>404,981</u></b>	<b><u>293,636</u></b>	<b>73%</b>
Welfare Related	77,749	78,749	56,799	72%
Auditorium	280	280	236	84%
Depot	24,965	24,965	14,518	58%
Community Center	12,415	12,415	5,543	45%
Library	178,524	203,607	169,367	83%
<b>Community Services</b>	<b><u>293,933</u></b>	<b><u>320,016</u></b>	<b><u>246,464</u></b>	<b>77%</b>
Regulatory Inspections and Enforcement	637,744	637,744	345,339	54%
Downtown Development	234,465	234,465	137,270	59%
Airport	387,415	387,415	303,214	78%
<b>Community Development</b>	<b><u>1,259,624</u></b>	<b><u>1,259,624</u></b>	<b><u>785,823</u></b>	<b>62%</b>
Police Administration	624,857	624,857	474,455	76%
Detectives	663,925	663,925	547,083	82%
Patrol	4,984,656	5,050,475	3,919,812	78%
Special Operations	606,406	606,406	437,601	72%
<b>Police Department</b>	<b><u>6,879,844</u></b>	<b><u>6,945,663</u></b>	<b><u>5,378,951</u></b>	<b>77%</b>

	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
<b>General Fund</b>				
Fire Administration	375,564	376,118	194,859	52%
Firefighting	4,550,855	4,550,301	3,475,935	76%
Fire Inspection	233,244	233,244	151,444	65%
Fire Training Center	269,717	269,717	195,575	73%
Fire Stations and Buildings	155,020	155,020	21,902	14%
<b>Fire Department</b>	<b><u>5,584,400</u></b>	<b><u>5,584,400</u></b>	<b><u>4,039,715</u></b>	<b>72%</b>
Animal Control Admin.	97,153	97,153	53,300	55%
Animal Control	119,785	121,785	88,782	73%
Highways & Streets Admin.	131,135	131,135	100,769	77%
Highways & Streets	3,540,860	3,534,660	898,144	25%
Street Cleaning	137,644	137,644	85,866	62%
Street Lighting	302,115	302,115	205,749	68%
Traffic Engineering	588,225	593,225	434,590	73%
Maintenance and Parks	736,745	736,945	529,174	72%
Cemetery	399,575	399,575	279,013	70%
Parks Beautification	8,005	8,005	6,684	83%
<b>Public Works</b>	<b><u>6,061,242</u></b>	<b><u>6,062,242</u></b>	<b><u>2,682,070</u></b>	<b>44%</b>
<b>Total Expenditures</b>	<b><u>23,283,970</u></b>	<b><u>23,341,807</u></b>	<b><u>15,333,376</u></b>	<b>66%</b>
<b>Excess of Revenues (Over) Under Expenditures</b>	<b>2,085,020</b>	<b>2,085,020</b>	<b>(2,702,258)</b>	
<b>Other Financing Sources (Uses)</b>				
Sale of Assets	(50,000)	(50,000)	(13,200)	26%
Investment Income / Loss	(780,000)	(780,000)	(614,991)	79%
Transfer in	(449,500)	(449,500)	(476,817)	106%
Transfer out	3,127,309	3,127,309	895,312	29%
<b>Total Other Financing Sources (Uses)</b>	<b><u>(2,085,020)</u></b>	<b><u>(2,085,020)</u></b>	<b><u>(209,696)</u></b>	<b>10%</b>
<b>Net Increase in Fund Balance</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (2,911,955)</u></b>	

**City of Calhoun**  
**Budget to Actual Report- Modified Accrual Basis**  
Special Funds - General Government  
For the Nine Months Ended March 31, 2026

SPECIAL FUNDS	BUDGET	ACTUAL REVENUES	% USED	ACTUAL EXPENDI- TURES/ EXPENSES	% USED	NET CHANGE IN FUND BALANCE/ NET (INCOME) LOSS
UDAG	\$ (60,040)	\$ (36,839)	61%	\$ 131,644.88	219%	\$ 94,806
Confiscated Assets	(5,000)	(14,676)	294%	12,189	244%	(2,487)
OPIOD	-	(24,193)	0%	-	0%	(24,193)
American Recovery	-	1,112,904	0%	(1,112,904)		-
Hotel-Motel	(1,000,000)	(872,273)	87%	872,273	87%	-
Recreation	(8,883,999)	(2,343,374)	26%	2,197,115	25%	(146,259)
<i>Program Revenues</i>	(8,758,999)	(2,234,340)	26%			
<i>Gen. &amp; Hotel/Motel Transf.</i>	(125,000)	(109,034)	87%			
SPLOST 2018	(6,259,984)	(719)	0%	1,437,543	23%	1,436,823
SPLOST 2024	(3,779,933)	(2,835,012)	75%	1,701,094	45%	(1,133,918)
SPLOST Debt Svc. - Schools	(6,174,272)	(4,551,471)	74%	8,316,536	135%	3,765,065
Golf Fund	(1,281,050)	(1,269,260)	99%	1,287,236	100%	17,977
Solid Waste	(1,104,214)	(945,218)	86%	807,839	73%	(137,379)
School Tax	-	-		-		-
Municipal Court	(425,000)	(294,228)	69%	294,228	69%	-
<b>Totals</b>	<b>\$ (28,973,492)</b>	<b>\$ (12,074,358)</b>		<b>\$ 15,944,794</b>		<b>\$ 3,870,434</b>

**City of Calhoun**  
**WATER & SEWER DEPARTMENT**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Nine Months Ended March 31, 2026

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (22,351,124)	\$ (18,610,645)	83%
Cost Recovery/Install	(975,000)	(1,408,900)	145%
Late Penalties	(165,000)	(164,963)	100%
Permits / Fees / Fines	(267,000)	(523,713)	196%
Sprinkler Charges	(466,808)	(425,818)	91%
Other	(122,700)	(343,726)	280%
<b>Total Operating Revenues</b>	<u><b>(24,347,632)</b></u>	<u><b>(21,477,765)</b></u>	<b>88%</b>
<b>OPERATING EXPENSES</b>			
Personal Services	6,298,063	4,785,294	76%
Contractual Services	8,673,493	5,146,979	59%
Supplies	6,193,245	4,152,502	67%
Other	3,680,486	2,316,702	63%
<b>Total Operating Expenses</b>	<u><b>24,845,287</b></u>	<u><b>16,401,477</b></u>	<b>66%</b>
<b>Net Operating Income</b>	<b>497,655</b>	<b>(5,076,288)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Investment Income / Loss	(1,137,659)	(886,584)	78%
Interest Expense	117,781	85,296	72%
Principal Expense	1,147,662	427,255	37%
Capital Expense	9,177,648	3,725,076	41%
Transfers Out	-	-	0%
Transfers In	(2,500,234)	(1,124,717)	45%
Use Of Fund Balance	(5,802,853)	-	0%
Sale of Assets	-	(23,810)	0%
Grant Proceeds	(1,500,000)	-	0%
<b>Total Non-operating Revenues &amp; Expenses</b>	<u><b>(497,655)</b></u>	<u><b>2,202,517</b></u>	<b>-443%</b>
<b>NET INCOME</b>	<u><b>\$ -</b></u>	<u><b>\$ (2,873,771)</b></u>	

# City of Calhoun

## ELECTRIC FUND

Budget to Actual Report - Modified Accrual Basis

For the Nine Months Ended March 31, 2026

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (40,838,123)	\$ (29,626,996)	73%
MEAG Year End Settlement	(300,000)	-	0%
Rent/Other	(19,800)	(45,550)	230%
Late Penalties	(140,000)	(153,620)	110%
Pole Rental	(100,000)	(109,704)	110%
Miscellaneous	(93,200)	(144,539)	155%
<b>Total Operating Revenues</b>	<b><u>(41,491,123)</u></b>	<b><u>(30,080,409)</u></b>	<b>72%</b>
<b>OPERATING EXPENSES</b>			
Personal Services	3,105,064	2,381,208	77%
Contractual Services	3,748,386	3,448,981	92%
Supplies	33,186,215	24,403,164	74%
Other	1,843,509	597,147	32%
<b>Total Operating Expenses</b>	<b><u>41,883,174</u></b>	<b><u>30,830,501</u></b>	<b>74%</b>
<b>Net Operating Income</b>	<b>392,051</b>	<b>750,092</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Investment Income / Loss	(777,330)	(523,458)	67%
Interest Revenue Interfund	(351)	(24)	7%
Capital Expense	570,000	590,333	104%
Meag Trust Account	(975,000)	(1,770,154)	182%
Transfers Out	800,130	590,942	74%
Transfers In	(9,500)	(571,069)	6011%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b><u>(392,051)</u></b>	<b><u>(1,708,245)</u></b>	
<b>NET INCOME</b>	<b><u>\$ -</u></b>	<b><u>\$ (958,152)</u></b>	

**City of Calhoun**  
**TELECOMMUNICATIONS FUND**  
 Budget to Actual Report-Modified Accrual Basis  
 For the Nine Months Ended March 31, 2026

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Sales	\$ (1,371,280)	\$ (1,063,839)	78%
Late Penalties	(5,000)	(4,172)	83%
Miscellaneous	<u>-</u>	<u>(5,357)</u>	0%
<b>Total Operating Revenues</b>	<b><u>(1,376,280)</u></b>	<b><u>(1,073,368)</u></b>	78%
<b>OPERATING EXPENSES</b>			
Personal Services	524,421	381,148	73%
Contractual Services	424,557	295,249	70%
Supplies	101,525	55,201	54%
Other	<u>89,045</u>	<u>66,784</u>	75%
<b>Total Operating Expenses</b>	<b><u>1,139,548</u></b>	<b><u>798,381</u></b>	70%
<b>Net Operating Income</b>	<b>(236,732)</b>	<b>(274,987)</b>	
<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Investment Income / Loss	(158,300)	(135,484)	86%
Capital Expense	50,000	47,573	95%
Transfers Out	345,032	258,774	75%
Transfers In	<u>-</u>	<u>(259,751)</u>	0%
<b>Total Non-operating Revenues &amp; Expenses</b>	<b><u>236,732</u></b>	<b><u>(88,888)</u></b>	-38%
<b>NET INCOME</b>	<b><u>\$ -</u></b>	<b><u>\$ (363,875)</u></b>	

**City of Calhoun**  
**UTILITY INTERNAL SERVICE FUND**  
 Budget to Actual Report - Modified Accrual Basis  
 For the Nine Months Ended March 31, 2026

<b>OPERATING REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% USED</b>
Indirect Cost Allocations - Service Fees - General	\$ (717,073)	\$ (537,806)	75%
Indirect Cost Allocations - Service Fees - Utilities	(3,835,795)	(2,876,845)	75%
Miscellaneous	-	(673)	0%
<b>Total Operating Revenues</b>	<u><b>(4,552,868)</b></u>	<u><b>(3,415,324)</b></u>	<b>75%</b>

<b>OPERATING EXPENSES</b>			
Utilities Administration	457,821	366,131	80%
Finance	957,781	716,567	75%
Utility Tellers	200,643	132,724	66%
Purchasing	201,425	128,482	64%
Engineering	830,007	545,884	66%
Work Order Dispatch	154,077	116,751	76%
GIS	266,409	143,481	54%
Customer Service	322,325	223,513	69%
Meter Reading	563,099	413,350	73%
Billing	534,781	450,925	84%
<b>Total Operating Expenses</b>	<u><b>4,488,368</b></u>	<u><b>3,237,808</b></u>	<b>72%</b>

<b>Net Income Before Non-operating Items</b>	<b>(64,500)</b>	<b>(177,516)</b>
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<b>NON-OPERATING REVENUES &amp; EXPENSES:</b>			
Capital Expense	264,500	572,323	216%
Transfers In	(200,000)	(2,413)	0%
Transfers Out	-	-	0%
<b>Total Non-Operating Revenues &amp; Expenses</b>	<u><b>64,500</b></u>	<u><b>569,910</b></u>	<b>884%</b>

<b>NET INCOME</b>	<u><b>\$ -</b></u>	<u><b>\$ 392,395</b></u>
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## General Government Cash Report

### General Government Operating Account

General Fund	Checking	\$ 8,817,202.43
Restricted Cash - Excise	Checking	210,863.18
Cash	Pay Pal	1,316.90
Solid Waste	Checking	594,523.47
Confiscated Assets	Checking	-
School Trust	Checking	694,596.63
Municipal Court	Checking	13,336.31
Hotel-Motel Fund	Checking	10,995.05
Recreation	Checking	667,128.53
Recreation - Hotel / Motel	Checking	105,189.49
SPLOST 2018	Checking	-
SPLOST 2024	Checking	-
Golf	Checking	411,758.40
Golf Renewal & Replacement Reserves	Checking	-
American Rescue Plan Act (ARPA)	Checking	34,461.76
OPIOD	Checking	91,127.32
<b>Total Operating</b>		<u><u>11,652,499.47</u></u>

Reserves - Restricted / Renewal & Replacement	Savings	-
Specified Funds / Renewal & Replacement	Savings	750,000.00
<b>Total Reserves</b>		<u><u>750,000.00</u></u>

2018 SPLOST - Uncommitted	Checking	7,525,337.43
2018 SPLOST - Committed	Checking	557,628.15
2024 SPLOST - Uncommitted	Checking	1,520,455.75
<b>Total</b>		<u><u>9,603,421.33</u></u>

Fire Department Donations	Public Checking	3,397.78
Revolving Loan	Checking	947,749.90
Police #1 - Forfeiture (Settled)	Money Market	42,805.02
Police #2 - Forfeiture (Pending)	Checking	28,253.39
Police #3 - Fed Funds	Money Market	23,778.25
Police #4 - Evidence	Checking	58,554.56
Police #5 - ICE Funds	Checking	12,219.90
Police PEPI Account	Checking	3,510.00
School Debt Service	Savings	10,290,615.17
City of Calhoun Investment Account	Money Market	3,422,167.04
<b>Total Special Funds, Reserves and Savings</b>		<u><u>14,833,051.01</u></u>

**GRAND TOTAL - 4/30/26** \$ 36,838,971.81

### Component Unit Cash

Downtown Development Authority	\$ 62,746.57
Downtown Development Authority - Hotel/Motel Tax	157,145.96
	<u><u>\$ 219,892.53</u></u>

### General Government Investments

#### City of Calhoun - Various Investments

Reserves held in investments - \$3,426,352.73	\$ 15,128,779.46
ARPA	-
Golf- \$600,000 reserves held in Investments	1,495,576.86
	<u><u>\$ 16,624,356.32</u></u>

**Hotel/Motel 4/30/26 Report**

**Amount Received from GMA & Paid to Vendor for FY26**

Vendor #	Vendor Chamber of Commerce	Jul paid in Sep 2025	Aug paid in Oct 2025	Sep paid in Nov 2025	Oct paid in Dec 2025	Nov paid in Jan 2026	Dec paid in Feb 2026	Jan paid in Mar 2026	Feb paid in Apr 2026	Mar paid in May 2026	Apr paid in Jun 2026	May paid in Jul 2026	Jun paid in Aug 2026	Total
29	Chamber of Commerce	\$ 57,913.66	\$ 41,230.98	\$ 35,474.49	\$ 50,611.74	\$ 40,641.06	\$ 35,386.00	\$ 35,557.29	\$ 46,739.77	\$ -	\$ -	\$ -	\$ -	\$ 343,554.99
1346	City of Calhoun-Unrestricted	49,640.29	35,340.85	30,406.71	43,381.48	34,835.18	30,330.85	30,477.67	40,062.65	-	-	-	-	294,475.68
1346	City of Calhoun-Restricted	8,273.38	5,890.14	5,067.78	7,230.25	5,805.87	5,055.14	5,079.61	6,677.11	-	-	-	-	49,079.28
3132	Calhoun Recreation Dept.	16,546.76	11,780.28	10,135.57	14,460.50	11,611.73	10,110.29	10,159.23	13,354.22	-	-	-	-	98,158.58
	<b>Total Paid By H/M Fund</b>	<u>\$ 132,374.09</u>	<u>\$ 94,242.25</u>	<u>\$ 81,084.55</u>	<u>\$ 115,683.97</u>	<u>\$ 92,893.84</u>	<u>\$ 80,882.28</u>	<u>\$ 81,273.80</u>	<u>\$ 106,833.75</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 785,268.53</u>
	<b>Paid to Industrial Development by City of Calhoun</b>	<u>\$ 10,000.00</u>	<u>\$ 10,000.00</u>	<u>\$ 10,000.00</u>	<u>\$ 10,000.00</u>	<u>\$ 10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 80,000.00</u>
	<b>Paid to Downtown Development by City of Calhoun</b>	<u>\$ 150,000.00</u>	<u>-</u>	<u>200,000.00</u>	<u>-</u>	<u>150,000.00</u>	<u>-</u>	<u>-</u>	<u>80,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 580,000.00</u>

**Balance in City Held Accounts as of 4/30/2026**

	Beginning Balance as of 7/1/2025	Revenue	Expenses	Balance as of 4/30/2026
City of Calhoun-Unrestricted	\$ 1,548,760.15	\$ 294,475.68	\$ (80,000.00)	\$ 1,763,235.83
City of Calhoun-Restricted	\$ 150,852.98	\$ 49,079.28	\$ -	\$ 199,932.26
Downtown Development	\$ 380,946.17	\$ 580,000.00	\$ (803,800.21)	\$ 157,145.96
Calhoun Recreation Dept.	\$ 49,499.93	\$ 98,158.58	\$ (42,469.02)	\$ 105,189.49

## Utilities Cash Report

### Utility Operating Account

Electric	Checking	\$ 879,487.84
Water & Sewer	Checking	4,491,233.46
Telecommunications	Checking	655,313.45
Utilities Administration	Checking	1,049,071.90
<b>Total Operating</b>		<b>7,075,106.65</b>

Electric Reserves & Unrestricted Investments	Reserves - Checking	338,216.72
Telecom Reserves & Unrestricted Investments	Reserves - Checking	326,453.00
Water / Sewer Reserves & Unrestricted Investments	Reserves - Checking	3,651,467.22
Bond Sinking Fund	Savings	474,653.80
Utility Deposits	Checking	1,471,201.86
City of Calhoun Shuler Bond	Savings	-
City of Calhoun Investment Account	Money Market	4,388,275.02
<b>Total Savings &amp; Reserves</b>		<b><u>10,650,267.62</u></b>

**GRAND TOTAL - 4/30/26** **\$ 17,725,374.27**

### Utilities Investments

Electric	\$ 24,120,148.59
Water	\$ 25,202,965.15
Sewer	\$ 7,665,602.62
Telecommunications	\$ 4,361,026.94
<b>City of Calhoun - Various Investments</b>	<b><u><u>\$ 61,349,743.30</u></u></b>

STATE OF GEORGIA  
COUNTY OF GORDON  
CITY OF CALHOUN

**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, May18, 2026.

2.

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

3.

The executive session was called to order at 2:28 pm.

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 city or any officer or employee or in which the city 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.

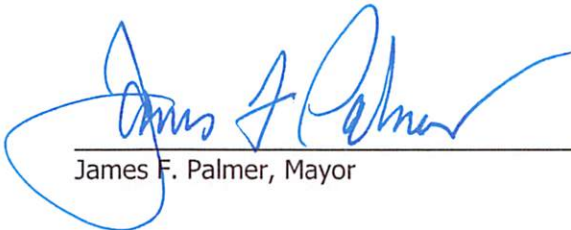
\_\_\_\_\_ The attempt was immediately ruled out of order and attempts to discuss the same ceased immediately.

\_\_\_\_\_ 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 23rd day of March, 2026.

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

Sworn to and subscribed before me this 18 day of

May, 2026.

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

My commission expires \_\_\_\_\_

