



CITY OF CORNELIA

ANNUAL OPERATING & CAPITAL BUDGET

FY 2027

JANUARY 1, 2027 - DECEMBER 31, 2027

PROPOSED BUDGET

OFFICE OF THE CITY MANAGER



CITY OF CORNELIA

Office of the City Manager

September 22, 2026

Mayor and City Commissioners

Re: Proposed Budget for Fiscal Year 2027

I respectfully submit the proposed budget for the City of Cornelia for Fiscal Year 2027. As drafted, it covers nine funds with total expenditures of \$28,062,546.

This is a working draft, and it cannot be finalized until the millage rate is set. As drafted, it assumes **no increase in the millage rate and no use of General Fund reserves**. On that basis, General Fund expenditures of \$8,673,769 exceed projected revenues of \$7,885,000, leaving a **shortfall of \$788,769**. Because the budget must be balanced before it is adopted, how to close this gap will be the main decision before the Commission in the coming weeks. The options are the millage rate, use of fund balance, reductions in spending, or some combination of the three.

The draft also includes two fee increases in the City's enterprise funds: a **5.5% increase in water and sewer fees** and a **5% increase in sanitation fees**.

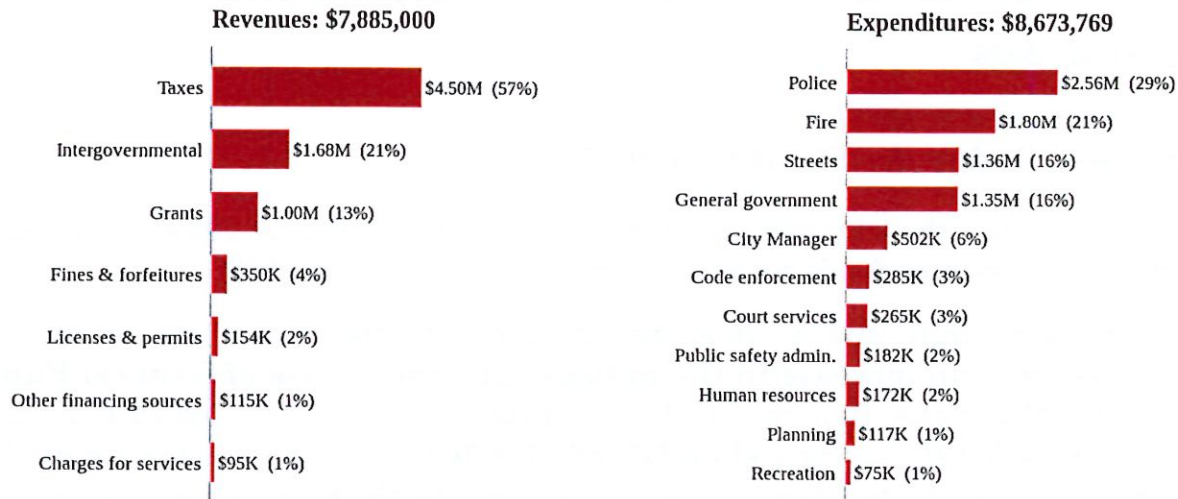
Budget at a Glance

Fund (expenditures)	FY2026 Approved	FY2027 Proposed	Change
General Fund	\$6,532,329	\$8,673,769	+\$2,141,440
Water & Sewer Fund	\$15,167,528	\$16,760,000	+\$1,592,472
Storm Water Utility Fund	\$595,000	\$619,100	+\$24,100
Sanitation Fund	\$500,000	\$528,000	+\$28,000
Hotel-Motel Tax Capital Improvement Fund	\$428,000	\$517,002	+\$89,002
Community House Fund	\$85,000	\$105,000	+\$20,000
LMIG Fund	\$184,000	\$194,175	+\$10,175
SPLOST VII Fund	\$1,205,000	\$610,500	-\$594,500
SPLOST VIII Fund (new)	—	\$55,000	New
Total, all funds	\$24,696,857	\$28,062,546	+\$3,365,689

Totals include transfers between funds. General Fund expenditures are shown as drafted, before the shortfall is closed.

General Fund

The General Fund increases by \$2,141,440 over the 2026 budget. The largest single item is \$1,000,000 for the Railroad Crossing Elimination Project, which is fully funded by a federal grant. The other major drivers are the bond payment on the Amphitheater and higher personnel costs.



We have kept new commitments in this fund to a minimum:

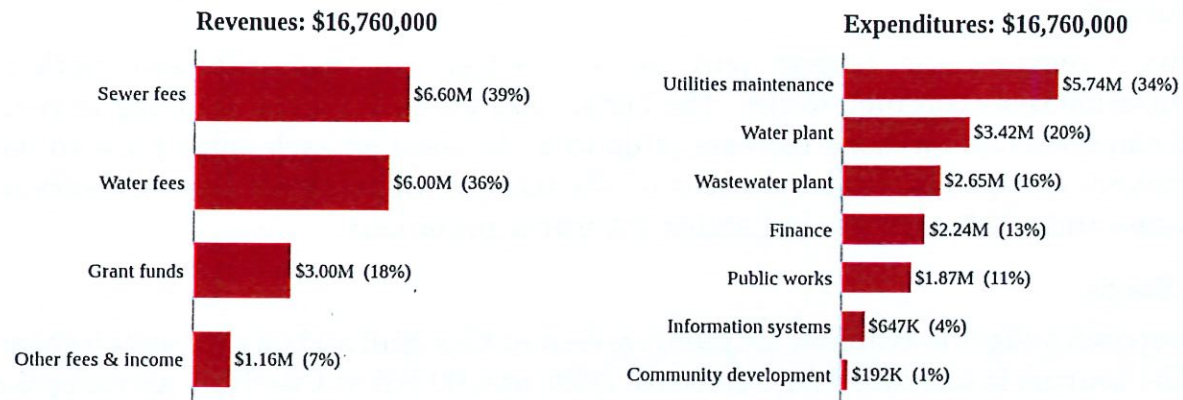
- No new positions, vehicles, or capital projects are requested.
- The three permanent part-time firefighter positions added this year have been eliminated.
- The Police Department has been restructured to eliminate one of our Majors and its associated salary.
- The Fire Department's vehicle maintenance line increases by \$51,000 to rebuild the ladder truck's engine due to a blown head gasket. A rebuild is the recommended option. A new motor would cost more than \$100,000.

Water and Sewer Fund

The Water and Sewer Fund totals \$16,760,000, an increase of \$1,592,472. It includes a 5.5% increase in water and sewer fees, with water fees projected at \$6,000,000 and sewer fees at \$6,600,000. It also includes \$3,000,000 in grant funds for the Fieldale Sewer Hatchery project and the CDBG project. Unlike the 2026 budget, it does not rely on prior-year fund balance. Other planned capital projects include:

- J. Warren Lift Station upgrade: **\$750,000**
- Wastewater Plant Digester Rehabilitation: **\$350,000**
- Chenocetah Booster Pump Project: **\$395,000**
- Replacement of a 20-year-old Public Works pickup truck, and a new staff vehicle for City Hall

Two new positions are requested. The first is a Water Plant Operator, to reduce the overtime now required by existing operators. The second is a Public Information Officer, to prepare press releases and manage the City's social media accounts, website, and weekly newsletter.



Storm Water Utility Fund

The Storm Water Utility budget totals \$619,100. It funds the Myrl Street Drainage Project (\$260,000) and an audit of the Storm Water Utility Program to confirm the City is collecting the correct fee amounts. It also funds a Storm Water Master Plan, 90% of which will be paid for by a GEFA grant the City has already secured.

Hotel-Motel Tax Capital Improvement Fund

Hotel-motel tax collections are projected at \$514,000, up from \$400,000 in 2026. In addition to the transfers required, this fund supports:

- \$40,000 to sponsor the Summer Concert Series at the Amphitheater
- \$12,000 to replace downtown decorations
- \$10,000 to replace playground equipment at select parks
- \$8,313 to replace signage at Farlinger Street Park and Library Park

SPLOST Capital Projects

The SPLOST VII budget of \$610,500 covers a portion of the City Hall bond payment (\$60,000), the final payment on the GMA lease for fire trucks and police vehicles (\$300,000), the balance of the Jones Street and Lee Street paving project (\$230,500), and a new ATV for the Fire Department (\$20,000).

SPLOST VIII collections do not begin until April, and the City's first payment is not expected until June. The only SPLOST VIII project planned for 2027 is therefore a pavilion and restrooms at Oak Street Park, budgeted at \$55,000.

Other Funds

- **Sanitation Fund (\$528,000):** up \$28,000, mainly for the collection contract and for landfill fees, which double to \$20,000. A 5% increase in sanitation fees brings projected fee revenue from \$480,000 to \$504,000.
- **LMIG Fund (\$194,175):** the state's Local Maintenance and Improvement Grant and supplemental LMIG grant, all of it going to paving.
- **Community House Fund (\$105,000):** fully supported by rental revenue, which is projected to rise from \$85,000 to \$105,000. It includes \$53,000 for new and small equipment.

Personnel

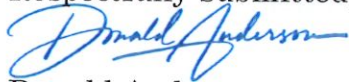
Personnel remains the largest part of the budget, as insurance and workers' compensation costs continue to rise. The budget includes a 2.5% cost-of-living increase for all employees and a merit increase of up to 2.5% based on each employee's annual performance evaluation. It also absorbs a 15% increase in employee health insurance premiums and a 10% increase in liability insurance premiums.

Next Steps

The proposed budget is available for public review at City Hall and on the City's website. A Public hearing is scheduled for October 6, 2026, at 6:00 PM at City Hall, and adoption is expected at the November 3, 2026, City Commission Meeting.

I want to thank our department heads and staff for their careful work on this budget as well as Mayor and Commission for your guidance, and I look forward to working through the remaining decisions with you.

Respectfully submitted,

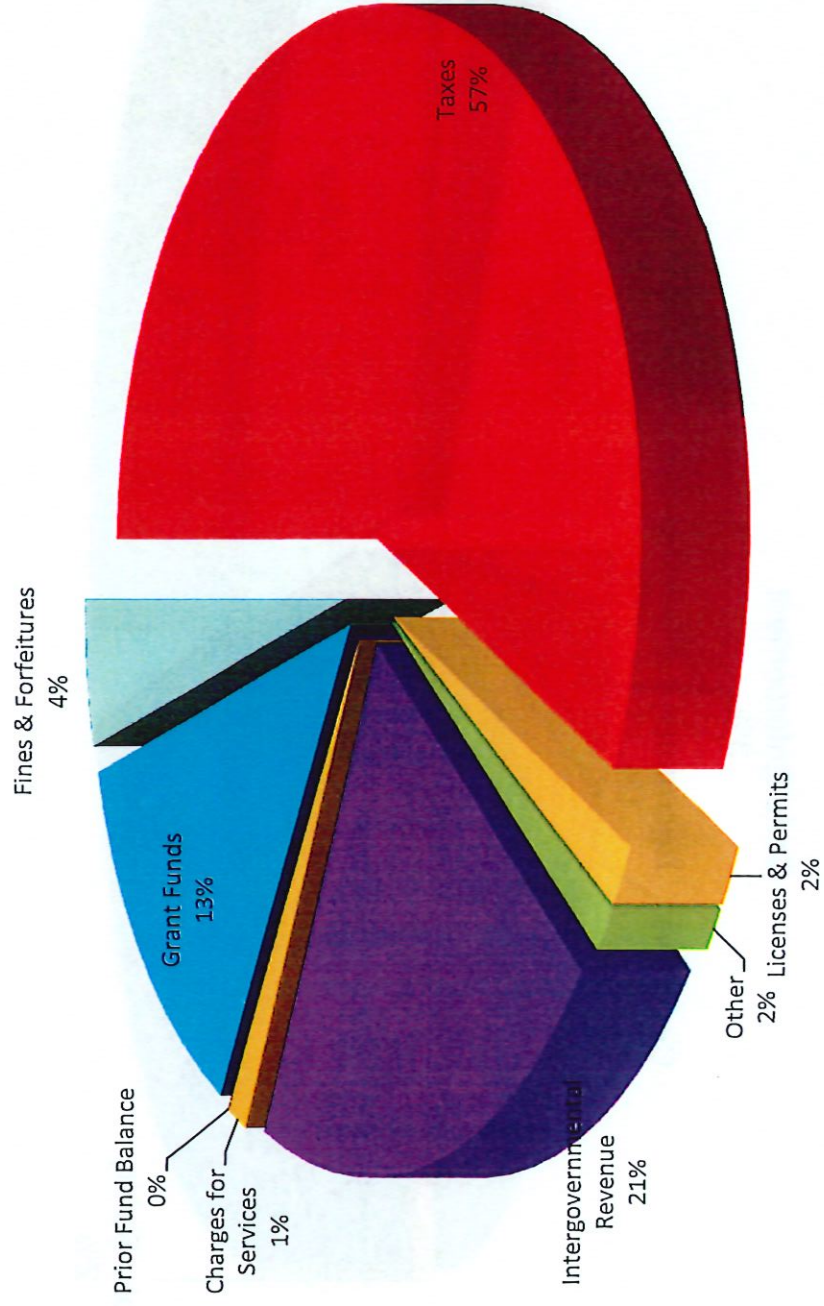


Donald Anderson
City Manager

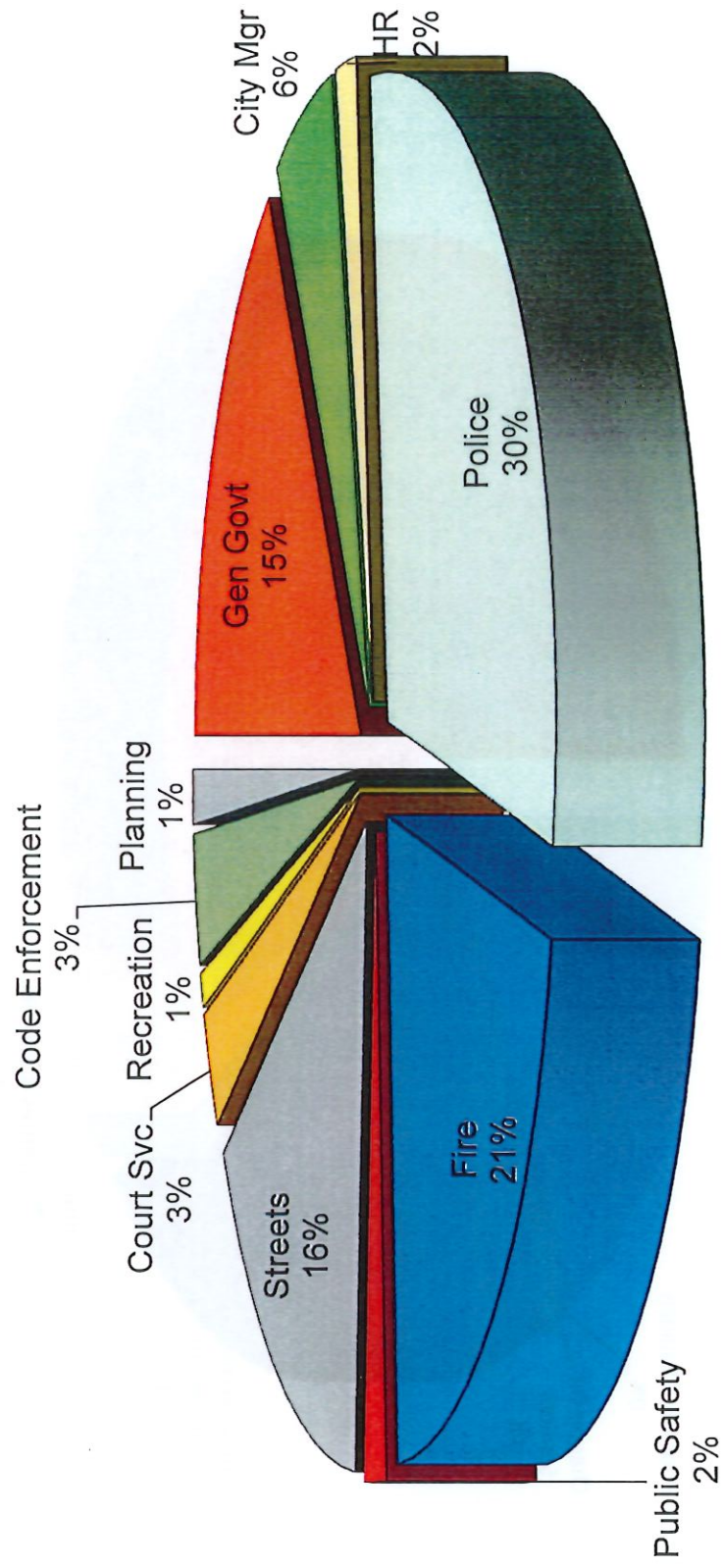
General Fund Budget

	Approved	Proposed
	2026	2027
Revenues		
Taxes	\$4,603,000	\$4,496,000
Licenses & Permits	\$140,000	\$154,000
Intergovernmental Revenues	\$1,150,000	\$1,675,000
Charges for Services	\$93,300	\$95,300
Fines & Forfeitures	\$200,000	\$350,000
Other Financing Sources	\$91,300	\$114,700
Prior Fund Balance	\$254,729	\$0
Grants	\$0	\$1,000,000
Total	\$6,532,329	\$7,885,000
Expenses		
General Government	\$815,287	\$1,352,234
City Manager	\$490,315	\$501,520
Human Resources	\$171,132	\$172,000
Court Services	\$295,183	\$264,940
Public Safety Administration	\$174,479	\$182,200
Police Department	\$2,255,463	\$2,558,655
Fire Department	\$1,689,266	\$1,804,200
Street Division	\$301,000	\$1,361,500
Recreation Division	\$67,000	\$75,000
Code Enforcement	\$0	\$284,600
Planning Department	\$273,204	\$116,920
Totals	\$6,532,329	\$8,673,769

General Fund Revenue



General Fund Expenditures



General Fund Revenue

G/L Account	G/L Description	Approved 2026	Proposed 2027
31.1000	Tax Collection	\$3,000,000	\$2,900,000
31-1300	Prior year Property Tax	\$0	\$0
31.1315	Motor Vehicle Ad Valorem	\$150,000	\$150,000
31.1320	Mobile Home Tax	\$5,000	\$5,000
31.1325	Intangible Tax	\$8,000	\$8,000
31-1350	Railroad Equipment	\$2,300	\$2,700
31.1600	Real Estate Transfer Tax	\$5,000	\$3,000
31.1700	Franchise Tax	\$640,000	\$680,000
31.4200	Beer & Wine Tax	\$190,000	\$150,000
31.4210	Liquor tax	\$25,000	\$15,000
31.4230	Mixed Drink Tax	\$25,000	\$15,000
31.6200	Insurance Premium Tax	\$430,000	\$450,000
31.9000	Interest on Taxes	\$2,000	\$2,000
32.1000	Occupational Tax	\$125,000	\$120,000
32.1100	Beer & Wine License	\$35,000	\$45,000
32.1140	Pouring License	\$4,000	\$3,000
32.1200	Liquor License	\$25,000	\$45,000
32-1900	Fireworks License	\$1,000	\$1,000
33.1500	Grant Funds	\$0	\$1,000,000
33.7000	In Lieu of Taxes	\$37,000	\$40,000
34.1300	Building Permits	\$75,000	\$60,000
34.1305	Rezoning Fees	\$0	\$2,000
34.2200	Fire Protection	\$70,000	\$70,000
34.3300	GDOT Right of Way Payment	\$21,800	\$21,800
34-4120	Brush Recycling	\$0	\$0
34-4130	Recycling	\$1,500	\$1,500
35.1000	Police Fines & Forfeiture	\$200,000	\$350,000
35.1900	Court Technology Fee	\$0	\$20,000
36.1000	Interest	\$50,000	\$50,000
38.9200	Loan Funds	\$0	\$0
38.9500	Prior year fund balance	\$254,729	
39.1000	Interfund transfer	\$1,000,000	\$1,500,000
39-1100	Interfund Transfer Hotel.Mof	\$150,000	\$175,000
TOTAL		\$6,532,329	\$7,885,000

General Government

The General Government Expenditure Budget houses the costs of the Mayor and Commission.

SALARIES - Included in the General Government budget are the salaries of the Mayor and Commissioners.

ELECTION EXPENSE - This is to cover the costs associated with an election in the event that one is needed.

PROFESSIONAL FEES - These fees will be used to pay for the City Attorney's monthly fees, to have our Commission Meeting Minutes digitized, and other professional services needed.

INSURANCE - Public Officials Liability Insurance are included in these line items.

MEETING AND TRAVEL - This is to cover the cost of travel for the Mayor and Commissioners to various meetings and training opportunities.

MEMBERSHIPS AND DUES - Memberships for the Georgia Municipal Association, the Georgia Mountains Regional Commission, and the Soque Watershed Association are paid for out of this line item. This line item also includes \$15,000 for membership dues to the Habersham Partnership for Growth.

TRAINING - Training money is spent to keep Commissioners abreast of the latest trends in the operation of city government. Included is Commissioner training through the Georgia Municipal Association.

LIBRARY PAYMENT - The City pays for some of the operations at the Cornelia Library through this account.

RESERVE CAPITAL IMPROVEMENT - This line item includes the bond payments for the municipal complex and the amphitheater.

General Government Department Budget

[illegible]

CITY MANAGER

The City Manager is the Chief Executive Officer for the city. He is charged with overseeing all of the day to day operations of the city. He is responsible for the actions of all of the city employees.

SALARIES -Included is the salary for the City Manager and the City Clerk.

PROFESSIONAL FEES - These fees are associated with legal, engineering, and surveying services.

POSTAGE - This line item is used for postage associated with the duties of the City Manager and City Clerk.

ADVERTISING - This line item is used for general advertising associated with the duties of the City Manager and City Clerk.

MEETING AND TRAVEL - This line item is used so that the City Manager and City Clerk can attend meetings that are necessary to keep up with the changing trends of government operations.

MEMBERSHIPS AND DUES - Memberships for GMA, GCCMA, ICMA, and other professional organizations,

SUBSCRIPTIONS - These costs are for various periodicals used to keep up with the changing trends of government operations.

TRAINING - Training money is spent to keep the City Manager and City Clerk abreast of the latest trends in the operation of city government. Included is training through GMA, GCCMA, and ICMA.

SUPPLIES - These costs are for supplies used by the City Manager and City Clerk.

GAS AND OIL - These costs are associated with the use of city vehicle by the City Manager.

City Manager Budget

		Approved	Proposed
G/L Account	G/L Description	2026	2027
1300-51-1100	SALARY	\$248,867	\$264,100
1300-51-2110	EMPLOYEE HEALTH INS.	\$25,730	\$27,200
1300-51-2200	SOCIAL SECURITY	\$19,909	\$21,200
1300-51-2400	GMEBS	\$22,447	\$23,900
1300-51-2700	WORKER'S COMP.	\$909	\$1,900
1300-52-1200	PROFESSIONAL FEES	\$45,000	\$45,000
1300-52-1255	SPECIAL PROJECTS	\$12,500	\$10,000
1300-52-2205	EQUIPMENT MAINT.	\$2,500	\$4,300
1300-52-2210	VEHICLE MAINTENANCE	\$800	\$800
1300-52-2310	EQUIPMENT RENTAL	\$750	\$750
1300-52-3100	LIABILITY INSURANCE	\$57,000	\$60,000
1300-52-3105	VEHICLE INSURANCE	\$250	\$270
1300-52-3210	TELEPHONE	\$1,440	\$3,500
1300-52-3300	ADVERTISING	\$1,000	\$1,000
1300-52-3500	MEETINGS/TRAVEL	\$6,000	\$6,000
1300-52-3611	DUES	\$6,000	\$4,000
1300-52-3615	SUBSCRIPTIONS	\$1,000	\$1,000
1300-52-3700	TRAINING	\$3,000	\$2,500
1300-53-1010	UNIFORMS	\$500	\$600
1300-53-1100	SUPPLIES	\$6,500	\$6,500
1300-53-1270	GASOLINE	\$2,000	\$2,000
1300-53-1600	SMALL EQUIPMENT	\$9,500	\$5,000
1300-54-2100	NEW EQUIPMENT	\$0	\$0
1300-54-2300	OFFICE FURNISHINGS	\$0	\$0
1300-61-1005	CONTINGENCY	\$10,000	\$10,000
TOTAL		\$483,602	\$501,520

HUMAN RESOURCES

The Human Resources Director serves the citizens of Cornelia by providing support to all City Departments in the recruitment, selection, development, and retention of staff; design and implementation of equitable human resource management systems and ensuring compliance with applicable laws.

SALARIES - Salary for the Human Resources Director.

EMPLOYEE BENEFIT COSTS - Group (Health) Insurance, Retirement, and Worker's Compensation

MEDICAL - This line item is for costs associated with flu shots, pre-employment physicals, drug testing, Hepatitis B vaccinations, and safety supplies.

ADVERTISING - These costs are for help wanted ads, and other general purpose advertising.

COURT SERVICES

The Court Services Department is responsible for our Municipal Court operations as well as our Probation services.

SALARIES -Included is the salary for the Clerk of Court and a Probation Officer.

PROFESSIONAL FEES - These fees are the Municipal Judge, Court Solicitor, Public Defender, and Court Interpreter.

POSTAGE - This line item is used for postage associated with the duties of the Municipal Court and Probation Division.

MEETING AND TRAVEL - This line item is used so that the Clerk of Court, Probation Officer, and Municipal Judge can attend meetings and training that are necessary to keep up with the changing trends Municipal Court operations.

TRAINING - Training money is spent to keep the Clerk of Court, Municipal Judge, and Probation Officer abreast of the latest trends in their respective fields.

SUPPLIES - These costs are for supplies used by the Clerk of Court and Probation Officer.

Court Services Budget

[illegible]

PUBLIC SAFETY ADMINISTRATION

The Public Safety Director oversees the operations of the Court Services Department, Fire Department, Planning Department, and Police Department.

SALARIES -Included is the salary for the Public Safety Director.

MEETING AND TRAVEL - This line item is used so that the Public Safety Director can attend meetings that are necessary to keep up with the changing trends of Public Safety.

TRAINING - Training money is spent to keep the Public Safety Director abreast of the latest trends in the public safety operations of city government.

SUPPLIES - These costs are for supplies used by the Public Safety Director.

GAS AND OIL - These costs are associated with the use of a city vehicle by the Public Safety Director.

Public Safety Administration Department Budget

[illegible]

POLICE DEPARTMENT

The Police Department is charged with the safety of the community. Through the City's police department functions including crime prevention, disaster preparedness, traffic safety, and other activities are undertaken in a community-oriented atmosphere.

SALARIES - Salaries in this department are for 17 certified officers: Chief of Police, Assistant Chief of Police, 2 Lieutenants 2 Investigators, 4 Sergeants, 1 School resource Officer and 6 Patrol Officers. The department also includes a GCIC Clerk.

EMPLOYEE BENEFIT COSTS - These costs include employee health insurance, workman's comp, and retirement contributions.

PROFESSIONAL, COURT/RECORDER EXPENSE - These are costs for services or special projects, including the Court Recorders Expenses. Other professional fees include the cost of the Court Solicitor.

PRISONER EXPENSE - These costs are incurred for the processing and housing of those arrested and detained by city police.

GCIC LINK AND TELEPHONE - These links and phone are used to provide information to those that request criminal background information through the Georgia Crime Information Center.

TRAINING - Officer training from outside sources will be provided for specific areas. The Georgia Chief Conference, Clerk of the Court training and G.C. I. C workshops are required for continued certification. Training materials for in house classes will be purchased when appropriate. Ammunition and materials will be purchased for firearms qualification.

UNIFORMS -This is the cost to supply uniforms for officers in the department. A slightly higher amount has been budgeted as uniforms begin to wear out.

SUPPLIES - These costs are for office supplies and other items used by the police department.

SMALL EQUIPMENT - Costs of vests and duty equipment for new personnel are included in this line item. These costs are for officer safety and to stay in compliance with state certification requirements.

Police Department Budget

		Approved	Proposed
G/L Account	G/L Description	2026	2027
3200-51-1100	SALARIES	\$1,202,256	\$1,400,000
3200-51-1105	OVERTIME	\$38,137	\$54,000
3200-51-2110	HEALTH INSURANCE	\$258,995	\$303,500
3200-51-2200	SOCIAL SECURITY	\$105,231	\$116,500
3200-51-2400	GMEBS	\$116,846	\$127,800
3200-51-2700	WORKER'S COMP	\$30,678	\$51,500
3200-52-2110	LAUNDRY	\$2,000	\$2,000
3200-52-2205	EQUIPMENT MAINT.	\$9,200	\$9,200
3200-52-2210	VEHICLE MAINTENANCE	\$39,690	\$40,000
3200-52-2215	RADIO MAINTENANCE	\$43,000	\$44,600
3200-52-2220	TRAINING MAINTENANCE	\$2,400	\$2,400
3200-52-2310	EQUIPMENT RENTAL	\$4,600	\$4,600
3200-52-3005	PRISONER EXPENSE	\$3,000	\$3,000
3200-52-3105	VEHICLE INSURANCE	\$78,000	\$82,000
3200-52-3110	POLICE LIABILITY	\$55,000	\$59,500
3200-52-3205	POSTAGE	\$500	\$500
3200-52-3210	TELEPHONE	\$11,000	\$11,000
3200-52-3214	GCIC TELEPHONE	\$600	\$600
3200-52-3300	ADVERTISING	\$400	\$400
3200-52-3500	TRAVEL	\$13,500	\$13,500
3200-52-3600	MEMBERSHIP FEES	\$2,055	\$2,055
3200-52-3605	POAB DUES	\$9,700	\$9,700
3200-52-3700	TRAINING	\$9,750	\$6,000
3200-52-3900	CONTRACT LABOR	\$15,000	\$32,000
3200-52-3925	UNDERCOVER EXPENSE	\$1,000	\$1,000
3200-53-1005	OFFICE SUPPLIES	\$5,000	\$3,000
3200-53-1010	UNIFORMS	\$34,125	\$25,000
3200-53-1020	SOFTWARE SUPPORT	\$47,000	\$45,000
3200-53-1100	SUPPLIES	\$5,000	\$3,000
3200-53-1105	TRAINING SUPPLIES	\$5,500	\$3,000
3200-53-1235	LIGHTS & POWER	\$22,800	\$22,800
3200-53-1270	GAS & OIL	\$66,000	\$68,000
3200-53-1600	SMALL EQUIPMENT	\$16,000	\$10,000
3200-53-1700	COMMUNITY ENGAGEMENT	\$1,500	\$1,500
TOTAL		\$2,255,463	\$2,558,655

FIRE DEPARTMENT

The Fire Department is charged with the protection of people and property from damage by fire and is a first responder for accidents, medical emergencies, and other incidents of public assistance.

SALARIES - Salaries in this department are for fire personnel. These include: Chief (1), Fire Marshall (1), Firefighters (12), and an Administrative Assistant.

EQUIPMENT AND VEHICLE MAINTENANCE - Equipment maintenance for various pieces of equipment. Included in this line item is \$51,000 to rebuild the motor in the Ladder Truck.

VEHICLE AND LIABILITY INSURANCE - Insurance for the fire department's fleet of vehicles and a portion of the General Liability insurance is included here.

MEETINGS AND TRAVEL - Costs to attend the Georgia and National Fire Chiefs Association Meetings, Georgia Mutual Aid Group, and the Georgia Arson Association.

TRAINING -These costs include Arson recertification, leadership classes for officers, hazardous materials classes, fire instructor classes, and fire prevention classes.

UNIFORMS -This is the cost to supply uniforms for personnel in the department.

SUPPLIES - These costs are for cleaning supplies and other items used by the fire department. Office supplies are included in another line item.

UTILITIES - Costs heat/air conditioning and lighting fire facilities

SMALL EQUIPMENT - These costs include normal replacement of equipment such as nozzles, helmets, boots and gloves.

Fire Department Budget

		Approved	Proposed
G/L Account	G/L Description	2026	2027
3500-51-1100	SALARIES	\$888,422	\$913,700
3500-51-1105	OVERTIME	\$92,240	\$98,000
3500-51-2110	EMPLOYEE GROUP INS.	\$195,821	\$251,000
3500-51-2200	SOCIAL SECURITY	\$78,453	\$80,700
3500-51-2400	GMEBS	\$73,168	\$77,100
3500-51-2700	WORKER'S COMP.	\$12,262	\$21,800
3500-52-1300	CONTRACT SERVICES	\$1,400	\$0
3500-52-2110	LAUNDRY	\$500	\$500
3500-52-2205	EQUIPMENT MAINT.	\$26,000	\$26,000
3500-52-2210	VEHICLE MAINTENNACE	\$23,100	\$74,100
3500-52-2215	RADIO MAINTENANCE	\$43,000	\$31,700
3500-52-2310	EQUIPMENT RENTAL	\$4,500	\$4,500
3500-52-3100	LIABILITY INSURANCE	\$47,000	\$51,000
3500-52-3105	VEHICLE INSURANCE	\$18,000	\$19,000
3500-52-3210	TELEPHONES	\$7,000	\$7,000
3500-52-3500	MEETINGS & TRAVEL	\$7,000	\$7,000
3500-52-3600	MEMBERSHIP FEES	\$3,800	\$3,800
3500-52-3601	FIREFIGHTER PENSION	\$6,300	\$6,000
3500-52-3650	FIRE SAFETY	\$1,800	\$1,800
3500-52-3700	TRAINING	\$10,000	\$6,000
3500-52-3920	VOLUNTEERS	\$1,500	\$1,000
3500-53-1005	OFFICE SUPPLIES	\$1,500	\$1,500
3500-53-1010	UNIFORMS	\$30,000	\$15,000
3500-53-1020	SOFTWARE SUPPORT	\$9,500	\$9,500
3500-53-1100	SUPPLIES	\$9,500	\$9,500
3500-53-1110	MEDICAL SUPPLIES	\$5,500	\$3,000
3500-53-1235	LIGHTS & POWER	\$39,000	\$39,000
3500-53-1250	HEAT	\$10,000	\$10,000
3500-53-1270	GAS & OIL	\$25,000	\$25,000
3500-53-1600	SMALL EQUIPMENT	\$18,000	\$10,000
3500-54-1200	LEASE PAYMENT	\$0	\$0
3500-54-2100	NEW EQUIPMENT	\$0	\$0
3500-54-2200	VEHICLE PURCHASE	\$0	\$0
TOTAL		\$1,689,266	\$1,804,200

STREET DIVISION

The Street Division budget is used to account for the costs to repair streets, curbs, gutters, and sidewalks in the city. Costs are for materials or contracts, as there are no personnel costs in this budget.

EQUIPMENT AND VEHICLE MAINTENANCE - Equipment maintenance costs are for the street sweeper and one tractor is charged to this account.

STREET MATERIALS - Costs for street signs and other materials used to maintain streets. Also included in this line item are funds for asphalt to repair streets.

SIDEWALK REPAIRS - This will be used to replace damaged areas of sidewalks.

STREETLIGHTS - This is the cost to maintain 568 Georgia Power street lights within the city.

GAS AND OIL - This is for all vehicles used by the Street Division. The amount has been increased to account for the increase in gas and oil prices during the current year.

SMALL EQUIPMENT - Included in this line item is equipment used to maintain our streets and sidewalks.

Street Department Budget

[illegible]

RECREATION DIVISION

The Recreation Division of the Public Work Department is responsible for maintenance of the city's parks and recreation facilities.

EQUIPMENT MAINTENANCE - These costs are associated with the maintenance of the parks.

UTILITIES - These costs are for the lights, power, and heat at the parks, the Ballard Center, and Community House.

NEW EQUIPMENT - This line item is for equipment used to maintain the parks.

Recreation Department Budget

[illegible]

Code Enforcement

The Code Enforcement Department is charged with enforcing all city codes.

SALARIES - Included in this budget is the salary for the City Marshal who also serves as the city's Building Official and one Code Enforcement Officer.

PROFESSIONAL FEES - These costs included legal services, project reviews, plan checks, and Animal Control services.

VEHICLE MAINTENANCE - Maintenance of the vehicles used by the Planning Department.

INSURANCE - Those portions of the General Liability Insurance, Vehicle Insurance, and Public Officials Liability Insurance are included in these line items.

ADVERTISING - These costs include official public notice advertising, and planning issue ads.

MEETING AND TRAVEL - The following meetings: BOAG, GAZA, and other necessary conferences.

MEMBERSHIPS AND DUES - The following memberships in the Georgia Association of Code Enforcement and the Building Officials Association of Georgia.

TRAINING - The City Marshal and Code Enforcement Officer must attend training in order to keep their certifications current.

SUPPLIES - These costs are for office supplies to support the operation of the department.

GAS AND OIL - This is for vehicles driven by the Department.

Code Enforcement

		Approved	Proposed
G/L Account	G/L Description	2026	2027
7400-51-1100	SALARIES	\$145,393	\$171,500
7400-51-1105	OVERTIME	\$1,575	\$0
7400-51-2110	EMPLOYEE GROUP INS.	\$25,750	\$27,200
7400-51-2200	SOCIAL SECURITY	\$11,757	\$13,800
7400-51-2400	GMEBS	\$13,209	\$15,600
7400-51-2700	WORKER'S COMP.	\$3,620	\$6,500
7400-52-1200	PROFESSIONAL FEES	\$11,500	\$0
7400-52-2205	EQUIPMENT MAINTENANCE	\$1,000	\$3,000
7400-52-2210	VEHICLE MAINTENANCE	\$3,500	\$3,500
7400-52-2310	EQUIPMENT RENTAL	\$500	\$500
7400-52-3100	INSURANCE-GEN LIABILITY	\$8,000	\$8,500
7400-52-3105	VEHICLE INSURANCE	\$500	\$600
7400-52-3205	POSTAGE	\$500	\$500
7400-52-3210	TELEPHONE	\$2,400	\$2,400
7400-52-3300	ADVERTISING	\$0	\$0
7400-52-3500	MEETINGS & TRAVEL	\$6,500	\$3,000
7400-52-3600	MEMBERSHIP FEES	\$1,000	\$1,000
7400-52-3615	SUBSCRIPTIONS	\$500	\$500
7400-52-3700	TRAINING	\$6,000	\$2,000
7400-53-1010	UNIFORMS	\$2,500	\$2,000
7400-53-1020	SOFTWARE SUPPORT	\$12,000	\$12,000
7400-53-1100	SUPPLIES	\$2,500	\$2,500
7400-53-1270	GAS & OIL	\$5,000	\$4,000
7400-53-1600	SMALL EQUIPMENT	\$8,000	\$4,000
7400-54-2100	NEW EQUIPMENT	\$0	\$0
TOTAL		\$273,204	\$284,600

Planning Department

The Planning Department is charged with promoting the orderly growth, development, redevelopment, and preservation of the City in accordance with the city's Comprehensive Plan and the policies of the City Commission.

SALARIES - Included in this budget is the salary for the Zoning Administrator.

PROFESSIONAL FEES - These costs included legal services, and plan reviews.

ADVERTISING - These costs include official public notice advertising, and planning issue ads.

MEETING AND TRAVEL - The following meetings: GAZA, and other necessary conferences.

TRAINING - The Zoning Administrator must attend training in order to keep up with changes to the Zoning Procedures Law.

SUPPLIES - These costs are for office supplies to support the operation of the department.

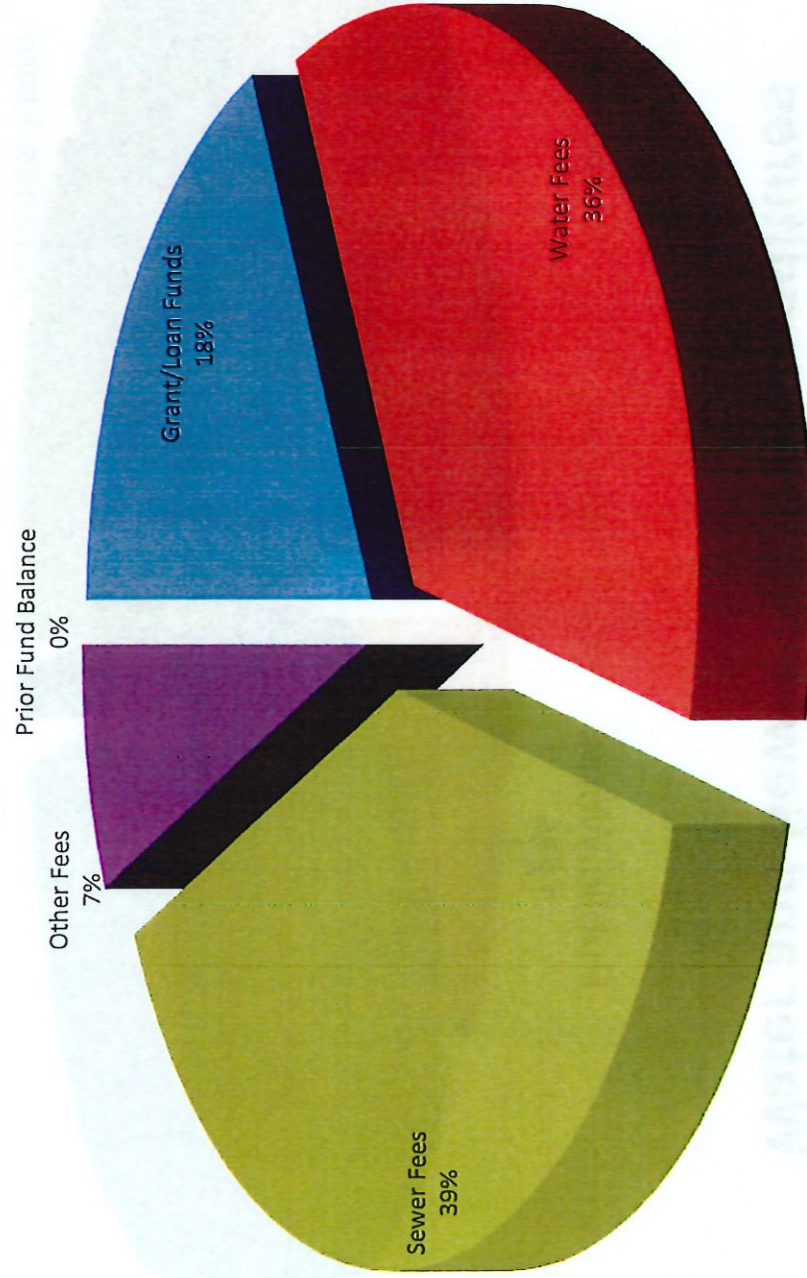
Planning Department Budget

		Proposed	
G/L Account	G/L Description	2027	
7410-51-1100	SALARIES	\$65,100	
7410-51-2110	EMPLOYEE GROUP INS.	\$13,600	
7410-51-2200	SOCIAL SECURITY	\$5,300	
7410-51-2400	GMEBS	\$6,000	
7410-51-2700	WORKER'S COMP.	\$300	
7410-52-1200	PROFESSIONAL FEES	\$12,500	
7410-52-3100	INSURANCE-GEN LIABILITY	\$3,000	
7410-52-3205	POSTAGE	\$500	
7410-52-3210	TELEPHONE	\$720	
7410-52-3300	ADVERISING	\$1,500	
7410-52-3500	MEETINGS & TRAVEL	\$5,100	
7410-52-3600	MEMBERSHIP FEES	\$100	
7410-52-3700	TRAINING	\$2,000	
7410-53-1010	UNIFORMS	\$200	
7410-53-1100	SUPPLIES	\$1,000	
7410-53-1600	SMALL EQUIPMENT	\$0	
7410-54-2100	NEW EQUIPMENT	\$0	
TOTAL		\$116,920	

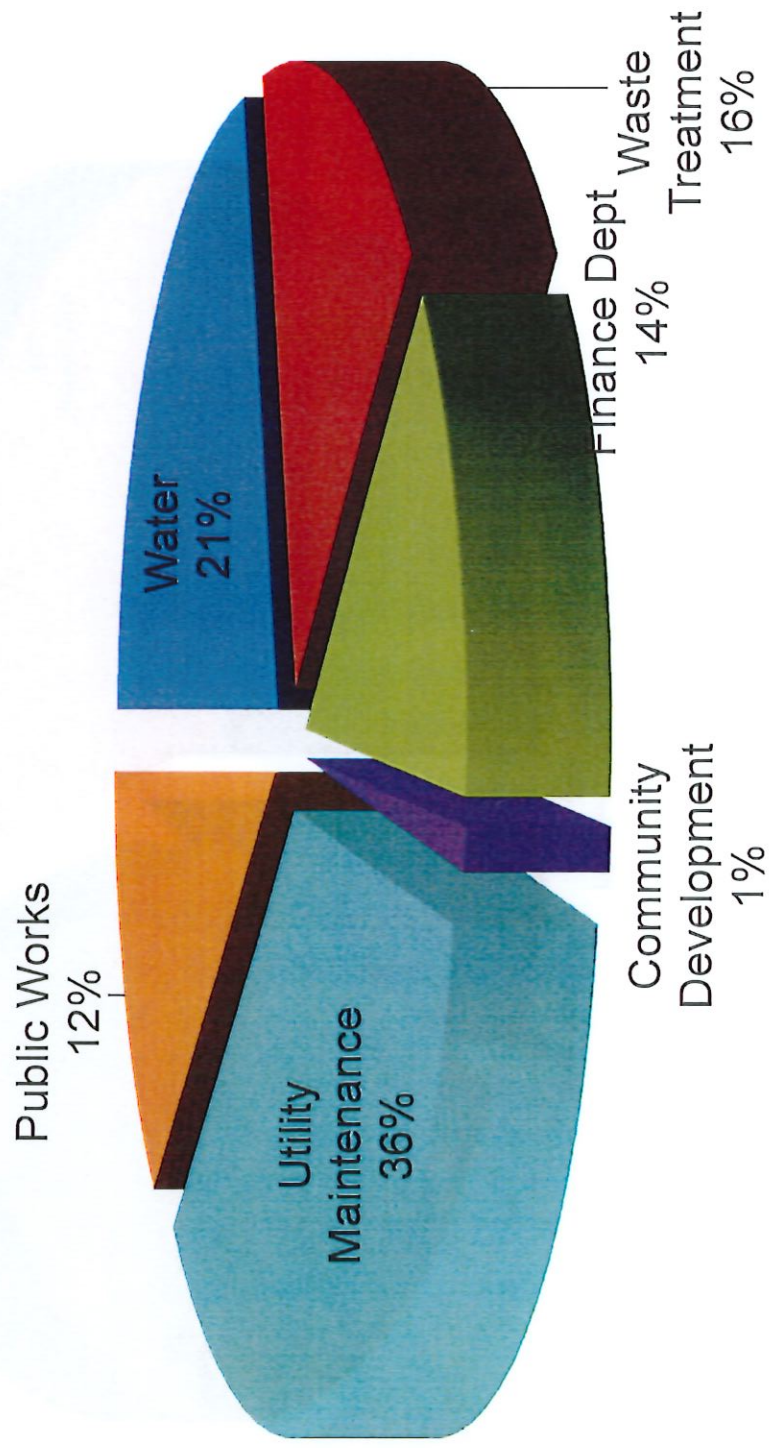
Water and Sewer Utility Budget

[illegible]

Water and Sewer Revenue



Water and Sewer Fund Expenditures



Water and Sewer Revenues

		Approved	Proposed
	Revenues	2026	2027
33.1400	Grant Funds	\$2,500,000	\$3,000,000
34.4210	Water Fees	\$5,386,033	\$6,000,000
34.4220	Sewer Fees	\$5,984,481	\$6,600,000
34.4222	Septic Fees	\$320,000	\$600,000
34.4225	Sewer Taps	\$70,000	\$15,000
34.4230	Water Taps	\$65,000	\$25,000
34.4235	Sewer Connection Fees	\$60,000	\$60,000
34.4239	Sewer Surcharge and Fines	\$75,000	\$60,000
34.4240	Water Connection Fees	\$75,000	\$50,000
34.4255	Grease Trap Fees	\$108,000	\$110,000
34-7500	Community Development Fees	\$25,000	\$20,000
36-1000	Interest Income	\$150,000	\$200,000
38.9500	Prior fund balance	\$295,014	
39-1505	Transfer from Community House	\$35,000	\$0
39-2000	Sale of Equipment	\$0	\$0
39-9306	Transfer from Sanitation	\$19,000	\$20,000
Total		\$15,167,528	\$16,760,000

Finance Department

The Finance Department is charged with overseeing the finances for the city.

SALARIES -Salaries for the Finance Director, three (3) accounting clerks, and a full-time cashier are included in this budget.

PROFESSIONAL and AUDIT FEES - These are costs for professional services. The cost of the annual Audit is included in these fees.

EQUIPMENT AND VEHICLE MAINTENANCE AND RENTALS - Equipment maintenance such as automatic doors to city hall, maintenance of two vehicles, pest control, and copier lease costs are included in these line items.

POSTAGE - General correspondence, public notices, and water bills.

ADVERTISING - These costs include official public notice advertising, and other general-purpose advertising.

TRAINING - Training money is spent to staff abreast of the latest trends in the government finance.

SUPPLIES - These costs are for office supplies to support the operation of the Finance Department.

SMALL EQUIPMENT - These costs include equipment used for finance administrative duties.

Finance Department

[illegible]

Information Systems

The Information Systems Department is charged with maintaining all of the city technology functions. These include all city servers, computers, telephones, security cameras, and software.

SALARIES - Salaries for the Information Systems Director, an IT Specialist, and Public Information Officer.

SOFTWARE SUPPORT - This line item is used for the maintenance of all software used during daily operations of the city.

INSURANCE - Those portions of the General Liability Insurance, Vehicle Insurance, and Public Officials Liability Insurance for water and sewer functions are included in these line items.

TELEPHONE - Cost of the City's telephone system.

FIBER OPTICS - Cost of the City's internet.

TRAINING - Training money is spent to keep staff abreast of the latest trends in technology used for the operation of city government.

SUPPLIES - These costs are for office supplies to support the operation of the information systems department.

CONTRACT LABOR - This line item is used for contractors that are needed to help our It Department maintain the Information System for the city.

LICENSING - These funds are for our annual Microsoft Licenses, Adobe Licenses, N-Able, and Screen Connect.

SUBSCRIPTIONS - These funds are for our annual Thinkgard subscription, Blue Beam, Netrix, VMWare and Computer Warranties.

SMALL EQUIPMENT - This is the cost of equipment needed to keep the city's technology up to date.

NEW EQUIPMENT - These funds will be used to purchase 2 new computer servers.

Information Systems

[illegible]

Public Works

The Public Works Department is charged with maintaining all buildings, parks, rights of ways, and equipment owned by the City.

SALARIES -Included in this Division is 1 Director, 1 Foreman, 2 mechanics, 2 custodians, and 13 Skilled Laborers

EQUIPMENT AND VEHICLE MAINTENANCE - Maintenance of vehicles and equipment used by the employees of this division.

EQUIPMENT RPR & MAINTENANCE - These funds are used for necessary maintenance to city buildings and equipment.

INSURANCE - A proportionate share of the General Liability Insurance and Vehicle Insurance are included in these line items.

SUPPLIES - These are costs for material used in the City Shop that are not charged to specific departments. Also, in this line item are supplies needed to maintain city buildings.

UTILITIES - Costs associated with power and heating the City Shop.

GAS AND OIL - This is for vehicles used by this division.

NEW EQUIPMENT - This line item is for equipment needed for the Public Works Department.

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Public Works Budget

[illegible]

UTILITIES MAINTENANCE

The Utilities Division is charged with maintenance of the water distribution system, the storm water drainage system, and the wastewater (sewer) collection system including a series of valves, pump, lift stations, and other parts of the systems that are not part of the Water and Wastewater Plants.

SALARIES - Salaries included are for (1) supervisor, (1) assistant supervisor, (2) crew leaders, and (6) laborers.

PROFESSIONAL FEES - Costs for engineering, inspection, and legal services for water and sewer system maintenance.

EQUIPMENT AND VEHICLE MAINTENANCE AND RENTALS - These costs are for maintenance of the vehicles used by the system maintenance crews.

MACHINE HIRE - Cost of rental equipment that is not owned by the City.

INSURANCE - Those portions of the General Liability Insurance, Vehicle Insurance, and Public Officials Liability Insurance for water and sewer functions are included in these line items.

TRAINING - Training for certification for system maintenance employees.

CONTRACT SERVICES - This line item includes services that must be contracted. In this item is money to enter into an annual maintenance agreement for a private contractor to maintain all of the city's water tanks.

SUPPLIES - These costs are for supplies to support the operation of the water and sewer functions.

WATER AND SEWER LINE MATERIALS - These costs are associated with the materials used for water and sewer line repair and replacement, including pipe, fittings, valves, gravel, etc.

METER AND READING EQUIPMENT - This item is the purchase of new meters for new and replacement installations.

Utilities Maintenance

[illegible]

WASTEWATER PLANT DIVISION

The Wastewater Plan Division of the Public Utilities Department is responsible for collecting and processing effluent from the homes, businesses, and industries within the City's wastewater collection area according rules and procedures stated in state and federal law.

SALARIES - Salaries for Wastewater Plant Supervisor, and (4) operators.

EMPLOYEE BENEFIT COSTS - Group (Health) Insurance, Social Security, Retirement, and Worker's Compensation are included in these line items.

PROFESSIONAL FEES - These are costs for services or special projects. Professional fees are for engineering, calibration of equipment, and analysis of wastewater.

LAB FEES - These costs are to check water quality and to provide certification to regulating agencies including the costs of pre-treatment analysis at Fieldale and Ethicon.

LANDFILL FEES - These are the cost of depositing sludge in the landfill.

EQUIPMENT AND VEHICLE MAINTENANCE - Included in this account are back-up motors for lime feeders, Chlorine regulation rebuilding, filter and seed basin valve maintenance and other plumbing and electrical systems maintenance as well as the cost to maintain the Water Plant vehicle.

INSURANCE - Those portions of the General Liability Insurance and Vehicle Insurance allocated to the Water Plant are shown here.

ADVERTISING - These costs include official public notice of water quality, and other general-purpose advertising.

DUES AND LICENSES - License renewal for operators and renewal of CDL licenses are budgeted here.

TRAINING - This includes course fees, lodging and meals required for courses for wastewater certification.

CHEMICALS - These major costs are for lime, chlorine, calcium hypochlorite, and other chemicals used in wastewater treatment.

SMALL EQUIPMENT - This line item includes the cost for equipment needed to run the Wastewater Plant.

Waste Water Plant Budget

		Approved	Proposed
G/L Account	G/L Description	2026	2027
4300-51-1100	SALARIES	\$288,768	\$307,000
4300-51-1105	OVERTIME	\$10,564	\$18,000
4300-51-2100	HEALTH INSURANCE	\$64,374	\$99,600
4300-51-2200	SOCIAL SECURITY	\$23,947	\$25,700
4300-51-2400	GMEBS	\$34,300	\$28,100
4300-51-2700	WORKER'S COMP.	\$4,346	\$3,000
4300-52-1200	PROFESSIONAL FEES	\$35,000	\$20,000
4300-52-1265	TRANSFER TO INFRASTRUCTURE FUND	\$0	\$110,000
4300-52-1270	COMMERCIAL LAB FEES	\$24,000	\$24,000
4300-52-2100	GREASE TRAP DISPOSAL	\$112,000	\$112,000
4300-52-2105	LANDFILL FEES	\$564,000	\$500,000
4300-52-2200	EQUIPMENT MAINT.	\$60,000	\$40,000
4300-52-2205	VEHICLE MAINTENANCE	\$13,000	\$5,000
4300-52-2310	EQUIPMENT RENTAL	\$1,000	\$1,000
4300-52-2320	MACHINE HIRE	\$500	\$500
4300-52-2410	BUILDING MAINTENANCE	\$5,000	\$18,000
4300-52-3100	GEN. LIABILITY INS.	\$37,000	\$39,000
4300-52-3105	VEHICLE INSURANCE	\$1,000	\$1,100
4300-52-3205	POSTAGE	\$1,000	\$1,000
4300-52-3210	TELEPHONES	\$720	\$1,200
4300-52-3212	RENT	\$0	\$0
4300-52-3605	DUES & LICENSES	\$500	\$1,500
4300-52-3700	TRAINING	\$10,000	\$5,500
4300-52-3900	CONTRACT SERVICES	\$110,000	\$115,000
4300-53-1010	UNIFORMS	\$0	\$2,000
4300-53-1025	CHEMICALS	\$332,000	\$332,000
4300-53-1100	SUPPLIES	\$40,000	\$5,000
4300-53-1105	LAB SUPPLIES	\$0	\$35,000
4300-53-1230	LIGHTS & POWER	\$268,000	\$284,800
4300-53-1270	GAS & OIL	\$14,000	\$8,000
4300-53-1600	SMALL EQUIPMENT	\$9,000	\$8,500
4300-54-1400	WWTP INFRASTRUCTURE	\$0	\$350,000
4300-54-1410	EPD FINES	\$2,500	\$2,500
4300-54-2010	NEW EQUIPMENT	\$45,000	\$44,000
4300-54-2200	VEHICLE PURCHASE	\$0	\$100,000
4300-54-2300	FURNITURE	\$1,000	\$0
TOTAL		\$2,112,519	\$2,648,000

WATER PLANT DIVISION

The Water Plan Division of the Public Utilities Department is responsible for collecting and processing excellent quality water in sufficient quantities to the citizens and industries within the City's water distribution area according to rules and procedures stated in state and federal law.

SALARIES - Salaries for the Public Utilities Director, one (1) supervisor, five (6) operators and (1) administrative assistant to assist all Utility departments.

PROFESSIONAL FEES - These are costs for engineering services, and legal services.

LAB FEES - These costs are to check water quality and to provide certification to regulating agencies.

EQUIPMENT AND VEHICLE MAINTENANCE - Included in this account are filter and seed basin valve maintenance and other plumbing and electrical systems maintenance as well as the cost to maintain the Water Plant vehicle.

INSURANCE - Those portions of the General Liability Insurance and Vehicle Insurance allocated to the Water Plant are shown here.

ADVERTISING - These costs include official public notice of water quality, help wanted ads, and other general-purpose advertising.

DUES AND LICENSES - License renewal for operators and license upgrades for operators.

TRAINING - This includes course fees, lodging, and meals for required courses for water certification.

CHEMICALS - These funds are for the cost of Alum, pre-lime, KMnO_4 , Fluoride, Chlorine, Phosphate, post lime. It is anticipated that these costs will increase this year.

SUPPLIES AND LAB SUPPLIES - Costs for cleaning supplies, offices supplies, logbooks, reagents, glassware, and sampling bottles

Water Plant Budget

[illegible]

Community Development Department

The Community Development Division is charged with promoting the orderly growth, economic development, redevelopment, and preservation of the City in accordance with the city's Comprehensive Plan and the policies of the City Commission.

SALARIES - Included in this budget is the salary for the Community Development Director, and the Depot Museum Curator.

SPECIAL EVENTS - These funds are used to put on special events in downtown.

VEHICLE MAINTENANCE - Maintenance of the vehicle used by the Community Development Department.

INSURANCE - Those portions of the General Liability Insurance, Vehicle Insurance, and Public Officials Liability Insurance are included in these line items.

MEETING AND TRAVEL - The following meetings: Main Street 101, Downtown Development Training, and GICH Training.

MEMBERSHIPS AND DUES - The following memberships in the Georgia Association of Economic Development, GICH, and Main Street 101.

SUPPLIES - These costs are for office supplies.

GAS AND OIL - This is for the vehicle driven by the Community Development Department.

Community Development Budget

[illegible]

Special Revenue Accounts

Special Revenue Accounts are funds that have a specific purpose and can only be used in accordance with the laws governing their use.

Our Special Revenue Accounts are SPLOST, Hotel-Motel Tax Capital Improvement Fund, LMIG Fund, Community Facilities Fund, Sanitation Enterprise Fund, Police Special Projects Fund, and Storm Water Utility Fund. The use of these funds is restricted by law and can only be used for specific purposes.

Community Facilities Fund

These funds are used to operate the Community House and Ballard Center as a Special Events Facility.

Supplies - these funds will be used to purchase cleaning supplies.

New Equipment - these funds will be used to replace tables and chairs as needed at the Community House and Ballard Center. This line item also includes funds to replace a 40-year-old HVAC unit at the Community House.

Repairs & Maintenance - These funds are to cover the cost of repairs to the Community House and Ballard Center.

Community Facilities Fund Budget

	Approved	Proposed
	2026	2027
Revenues		
RENTAL REVENUE	\$85,000	\$105,000
INTEREST INCOME	\$0	\$0
Total	\$85,000	\$105,000
Expenses		
SUPPLIES	\$1,000	\$2,000
ADVERTISING	\$2,000	\$2,000
INTERNET	\$0	\$2,000
REPAIRS & MAINTENANCE	\$27,000	\$10,000
ELECTRICITY	\$18,000	\$24,000
HEAT	\$8,000	\$12,000
SMALL EQUIPMENT	\$0	\$15,000
NEW EQUIPMENT	\$0	\$38,000
CLEANING COSTS	\$12,000	\$0
ADMINISTRATION COSTS	\$17,000	\$0
Totals	\$85,000	\$105,000

Hotel-Motel Tax Fund

A percentage of these funds must be used by a Destination Marketing Organization to promote the city. The city has contracts with 2 DMOs, the Chamber of Commerce and the Cornelia Hospitality & Tourism Board. The law also requires a portion of the funds be used for Tourism Product Capital Improvements and Maintenance. The remainder of the funds are transferred to the General Fund to help with General Fund expenditures.

Transfer to DMOS - these are the funds that by law must be sent to a Destination Marketing Organization to promote the city. This number is an estimate based on projected revenue and may vary depending on actual collections.

Transfer to the General Fund - these are the unrestricted funds that are used to help with General Fund expenses.

Christmas in the Park - these funds are used to help with the cost of the annual Christmas Light display at City Park.

Splash Pad/Park Maintenance - these funds are used to help with the cost of maintaining the Splash Pad and our Public Parks. Included in this line item are funds to replace the playground equipment at Jim Smith Park.

Downtown Decorations - these funds will be used to replace the downtown banners and holiday decorations.

Website Maintenance - these funds are used to cover the annual maintenance fees for the city's website.

Park Sign Project - these funds will be used to replace the signs at the City Parks.

Summer Concert Series- these funds will be used to sponsor monthly concerts during the Summer months at the Amphitheater.

Hotel-Motel Tax Capital Improvement Fund Budget

	Approved	Proposed
	2026	2027
Revenues		
Hotel-Motel Tax Collections	\$400,000	\$514,000
FUND BALANCE	\$28,000	\$3,002
TOTAL	\$428,000	\$517,002
Expenses		
Christmas in the Park	\$7,500	\$15,000
Splash Pad/Park Maintenance	\$5,000	\$5,000
Website Maintenance	\$5,000	\$5,000
MURAL PROJECT	\$15,000	\$0
DOWNTOWN DECORATIONS	\$2,500	\$12,000
PARK MAINTENANCE	\$0	\$10,000
Park Masterplan Project	\$60,000	\$0
PARK SIGN REPLACEMENT PROJECT	\$8,000	\$8,313
SUMMER CONCERT SERIES	\$0	\$40,000
Transfer to DMOS	\$175,000	\$227,062
Transfer to General Fund	\$150,000	\$194,627
Totals	\$428,000	\$517,002

LMIG Fund

These funds are used to help with the cost of our Paving Project for 2026.

Paving Project - These funds will be used to help with the cost of resurfacing Jones Street and Lee Street.

LMIG Budget

[illegible]

Police Special Projects Fund

These funds are donations received by the Police Department to be used for their annual Christmas with Kids Program.

Christmas with Kids- These funds are used to provide needy children in the community with Christmas gifts.

PD Special Projects Fund Budget

[illegible]

SANITATION DIVISION

The Sanitation Division collects household and commercial garbage, brush and other yard waste from about 1,900 households.

SALARIES -Salaries for two sanitation workers.

CONTRACT LABOR - These funds will be used to cover the cost of our contract with FCS for household garbage pickup.

LANDFILL FEES - These are the fees for use of the landfills to deposit garbage collected throughout the city.

EQUIPMENT AND VEHICLE MAINTENANCE - Equipment maintenance costs for the garbage truck, chippers, and other equipment used to collect and dispose of solid waste.

VEHICLE AND LIABILITY INSURANCE - Insuring the Sanitation Division's fleet of vehicles and a portion of the General Liability insurance is included here.

TRAINING - These are the costs for the following training opportunities: Solid Waste survey update seminars, composting and recycling workshops, Keep America Beautiful workshops, Department of Community Affairs workshops.

UTILITIES - A proportionate share of the lights, power, and heating costs of the city corporation yard is included in this budget.

GAS AND OIL - This is for all vehicles used by the Sanitation Division. The amount has been increased to account for the rise in gas and oil prices during the current year.

NEW EQUIPMENT - Budgeted here are the costs of new trash carts and other equipment necessary to provide this service.

Sanitation Department Budget

[illegible]

SPLOST VII Fund

These funds are used to complete capital projects according to the SPLOST 7 Referendum.

Municipal Bond Payment - these are funds allocated in the referendum to help with the purchase of the Municipal Complex.

GMA Public Safety Lease - this is the annual payment for the fire trucks and patrol vehicles that were purchased in 2022.

Paving Project - these funds will be used to resurface Jones Street and Lee Street.

Vehicle Purchase - these funds will be used to purchase a new ATV for the Fire Department.

Computer Software - This is the cost for the new software with Tyler Technologies that was approved in 2023.

SPLOST VII Fund Budget

[illegible]

SPLOST VIII Fund

These funds are used to complete capital projects according to the SPLOST 8 Referendum.

Park Improvements - These funds will be used to construct a pavilion and restroom facilities at Oak Street Park.

SPLOST V III Fund Budget

[illegible]

Storm Water Utility Fund

These funds are used to maintain and improve the city's drainage system.

Personnel Costs - These funds are the cost for one employee whose primary job duties are stormwater related. The position works under the direction of the Utilities Maintenance Department Supervisor.

Transfer to Sanitation - These are a portion of the cost for employees assigned to the Sanitation Department who assist with brush and leaf pickup.

Storm Drainage Maintenance - These are the costs associated with maintaining the city's existing drainage system.

Professional Fees - This is the cost of the engineering associated with the maintenance of the city's drainage system. Included in this line item is the cost for a comprehensive storm water management plant which is partially funded with a grant in the amount of \$150,000. Also included in this line item is the cost to have an audit of our Storm Water Utility completed.

Myrl Street Drainage Project - These funds will be used to fund the Myrl Street stormwater project.

STORM WATER UTILITY BUDGET

	Approved	Proposed
	2026	2027
Revenues		
Fund Balance	\$195,000	\$69,100
Current Year Income	\$400,000	\$400,000
Grant Revenue	\$0	\$150,000
	\$595,000	\$619,100
Expenses		
SALARY	\$44,226	\$47,500
SALARY- OVERTIME	\$3,000	\$4,300
EMPLOYEE GROUP INSURANCE	\$12,875	\$20,600
FICA	\$3,459	\$4,200
GMEBS PENSION	\$5,360	\$4,400
WORKMAN'S COMP INSURANCE	\$2,394	\$1,600
PROFESSIONAL FEES	\$5,000	\$200,000
DRAINAGE SYSTEM MAINTENANCE	\$40,000	\$40,000
SMALL EQUIPMENT	\$0	\$16,500
SCOTT/ETTA/MAPLE/SHORT DRAINAGE PR	\$400,000	\$0
MYRL STREET DRAINAGE PROJECT	\$0	\$260,000
FRONT ST DRAINAGE PROJECT	\$60,000	\$0
TRANSFER TO SANITATION	\$18,686	\$20,000
	\$595,000	\$619,100

