City of Elberton

Fiscal Year 2012 Budget

City of Elberton, Georgia
Post Office Box 70
Elberton, Georgia 30635-0070

Municipal Building
203 Elbert Street
706-213-3100

Public Works
105 Gordon Street
706-213-3190

Fire Department
202 Thomas Street
706-213-3156

Police Department
209 Elbert Street
706-213-3130

Elberton Utilities
230 N. McIntosh Street
706-213-3278

ElbertonNET
230 N. McIntosh Street
706-213-3278

Larry L. Guest, Mayor

City Council

Carey D. Butler, Ward 1
Bobby G. Hunt, Ward 2
Troy Colquitt, Ward 3
Bob Paul, Ward 4
Joel Seymour, Ward 5

Lanier Dunn, CPA ..... City Manager

Cindy D. Churney ..... City Clerk
Kevin Eavenson ..... Controller
Lynn F. Saxon ..... Director, Customer Care
Allen Hulme ..... Director, Administrative Services

Jeff Algood ..... City Marshal
Henry D. McCalla ..... Fire Chief
Mark C. Welsh ..... Chief of Police

James Adams ..... Director, Public Works
David Hudson ..... Director, Elberton Utilities
John McCullough ..... Director, Electric & Broadband Operations
Butch Lewis ..... Director, Telecommunications

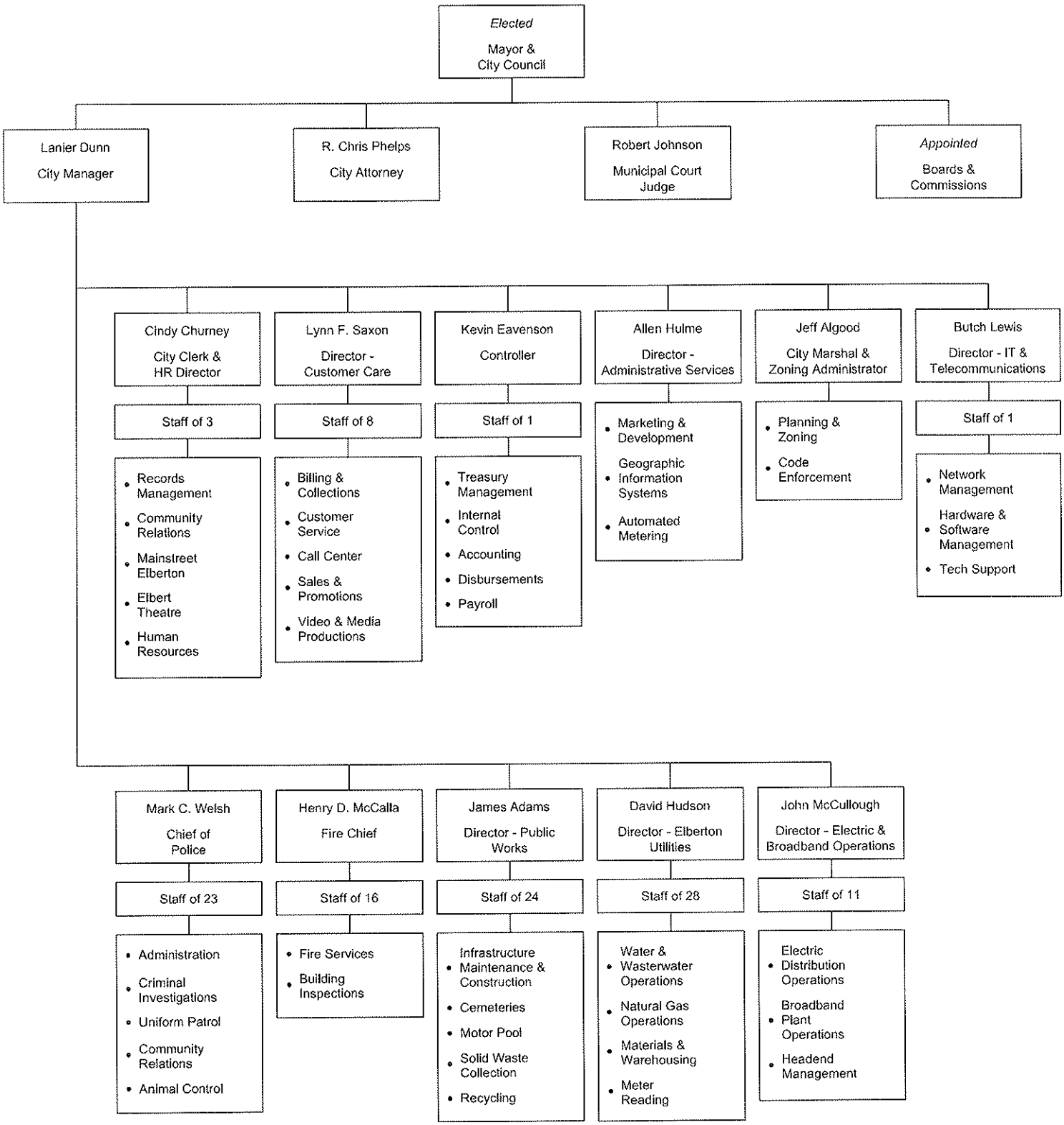
Brad Alexander ..... Manager, Electric Distribution
Charles Truitt ..... Manager, Natural Gas Operations
Byron Stovall ..... Manager, Water/Wastewater Operations
Mark LeFevre ..... Manager, Materials & Warehousing

Sissie Herring ..... Manager, Mainstreet Elberton
Toni King ..... Manager, Elbert Theatre

City of Elberton, Ga.

Organizational Chart

as of June 30, 2011



City of Elberton Budget 2012
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CITY OF ELBERTON
P. O. Box 70
Elberton, Georgia 30635-0070
(706) 213-3100
www.cityofelberton.net

June 30, 2011

The Honorable Mayor Larry L. Guest,
Members of the City Council,
Citizens and Customers of the City of Elberton,
And Valued Employees

I am pleased to present to you the City of Elberton's Adopted Budget for Fiscal Year 2012, which begins on July 1, 2011, and ends on June 30, 2012. The City of Elberton Budget is balanced, as required by Georgia state law, and keeps Elberton on a fiscally sound plan that will allow us to address the highest priority needs of our community. The total budget appropriation of $32.53 million supports essential services, invests in critical capital projects, and maintains Elberton's existing emergency reserves.

The adopted budget totals are as follows:

Public Utilities	$	23,002,384	71%
The General Fund		4,672,099	14%
ElbertonNET		3,009,464	9%
Solid Waste		772,839	2%
2006 SPLOST Capital Projects		345,000	1%
2011 SPLOST Capital Projects		660,500	2%
Hotel/motel Tax Special Revenue		66,000	0%
	$	32,528,286	

This budget document includes revenue and expenditure estimates for all governmental activities and business-type activities of the city. This budget also contains several schedules, including a rates and fees schedule and a personnel pay scale, that were used in computing the budget and were adopted to be effective July 1, 2011.

The total budget for fiscal year 2012 is $32,528,286. This budget results in a 0.4% decrease from FY 2011's budget of $32,655,403. The City of Elberton is in the enviable position of having diverse revenue streams that have held up over the last three years despite the condition of the national, state, and local economies. However, the condition of our economy continues to take its toll, and this budget reflects cutbacks designed (a) to maintain our existing service level,

(b) to retain our valued employees, (c) to invest in replacing infrastructure and systems, and (d) to maintain emergency reserves. This budget estimates that no services will be eliminated or materially changed in fiscal year 2011.

In computing this budget, the following order of importance was used:		% Change from FY11
1. Funding the purchase of energy and programming for resale	$13,716,709	0.2%
2. Funding personnel and benefit costs	6,492,021	-0.4%
3. Funding normal operating costs to provide city services	7,691,298	2.4%
4. Funding existing required debt service commitments	1,932,836	-0.7%
5. Funding the Electric Generation Trust account	852,600	-14.4%
6. Funding the replacement of existing capital assets	1,167,500	18.5%
7. Funding the electric trust reserve investment	420,000	0.0%
8. Funding new capital assets or service line extensions	105,000	-340.6%
9. Funding of discretionary appropriations	141,500	1.5%
10. Funding a contingency reserve	8,822	-75.9%

I want to thank the Mayor and Members of the City Council who reviewed and approved this budget. The careful balance demonstrated in this budget gives us the best chance of maintaining our excellent service to the community in Fiscal Year 2012.

Sincerely,



Lanier Dunn, CPA
City Manager

Fiscal Year 2012 Budget

All Funds - Summary of Revenues and Expenditures

	General Fund	Combined Public Utility Fund	ElbertonNET Technology Services Fund	Solid Waste Fund	Non-Major Funds	TOTAL
Revenues						
Taxes	$ 1,184,100	$ -	$ -	$ -	$ 66,000	$ 1,250,100
Licenses and Permits	191,500	-	-	-	-	191,500
Fines and Forfeitures	213,200	-	-	-	-	213,200
Intergovernmental	56,360	-	-	-	660,000	716,360
Charges for Services	106,033	22,505,384	2,519,942	632,739	-	25,764,098
Administration Charges	668,906	10,000	-	-	-	678,906
Interfund Transfers	2,233,000	-	380,000	-	-	2,613,000
Other	19,000	487,000	109,522	140,100	345,500	1,101,122
Total Revenues	**$ 4,672,099**	**$ 23,002,384**	**$ 3,009,464**	**$ 772,839**	**$ 1,071,500**	**$ 32,528,286**
Expenditures						
General Government	721,889	-	-	-	-	721,889
Judicial	108,761	-	-	-	-	108,761
Public Safety	2,386,654	-	-	-	575,500	2,962,154
Public Works	1,072,164	-	-	-	85,000	1,157,164
Housing & Development	211,395	-	-	-	-	211,395
Culture & Recreation	148,713	-	-	-	113,000	261,713
Health & Welfare	9,000	-	-	-	-	9,000
Other Financing	13,523	-	-	-	-	13,523
Elberton Utilities	-	20,422,384	-	-	265,000	20,687,384
ElbertonNET	-	-	3,009,464	-	-	3,009,464
Solid Waste	-	-	-	772,839	-	772,839
Interfund Transfers	-	2,580,000	-	-	33,000	2,613,000
Total Expenditures	**$ 4,672,099**	**$ 23,002,384**	**$ 3,009,464**	**$ 772,839**	**$ 1,071,500**	**$ 32,528,286**
FY 2011 Budget	$ 5,138,290	$ 23,316,082	$ 2,641,784	$ 766,110	$ 793,137	$ 32,655,403
Increase / (Decrease)	(466,191)	(313,698)	367,680	6,729	278,363	(127,117)
% Change	-9.1%	-1.3%	13.9%	0.9%	35.1%	-0.4%

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Capital Expenditures Budget

A capital expenditures budget provides for orderly replacement of facilities and equipment and allows adequate time for projects to be planned and designed carefully.

A capital expenditure is an expenditure of $5,000 or more for a project that has an economic useful life in excess of one year. The expenditure can be for a self-contained or stand-alone project (e.g. trucks, equipment, purchase of a building), an easily defined phase of a long-term project (e.g. purchase of land for future construction, renovation of a building, construction of new streets), or a feasibility or engineering study that will lead to a future project.

This supporting schedule offers explanations and justifications of the capital projects listed in the "Capital Expenditures" section of several of the divisions of the General Fund, Utility Fund, Solid Waste Fund, and SPLOST Fund.

General Fund (100)

Division: Public Works – Motor Pool (100-49000)
Project: **Roll Up Door Replacement/Additional Door**
Cost: **$7,000**
The existing roll up door is over 40 years old with tracks and rollers that are worn out. A new door is needed in the bay area that will allow vehicles up to 12 feet in height to enter. This is a carryover project from FY 2011.

Public Utility System Fund (520)

Division: Sewer Plant Disposal/Pumping (520-43340)
Project: **Lift Station Improvements**
Cost: **$10,000**
Lift Station improvements continued in fiscal year 2011 with the replacement of one pump at the Falling Creek Wastewater Plant return pump station. The pumps at the Mill Street Lift Station and the Silk Mill lift station will need replacing in FY12.

Division: Electric Distribution (520-46100)
Project: **System Improvement Projects**
Cost: **$65,000**
The department is currently working on the Lexington Highway and Country Club Road rehabilitation project using in-house resources. During FY12, contractors will be utilized to pull new wire the entire length of the project, plus new wire will have to be purchased to complete this project.

Division: Natural Gas Distribution (520-47100)
Project: **Bare Steel Line Replacement Project**
Cost: **$185,000**

The department will begin the long-term bare steel line replacement program in FY12. According to new operating standards and regulations, all bare steel lines must be replaced. Funding in FY12 will replace 1 to 2 miles of line depending on final cost.

2006 SPLOST Capital Projects Fund (321)

Department: Public Works
Project: **Sidewalks**
Cost: **$25,000**
The streetscape along N. Oliver from the Public Square to Elbert Street was ½ completed in FY10, and the other section will be completed in FY12. Secondly, other sidewalks will be replaced as time permits.

Department: Public Works
Project: **Stormwater Collection Improvements – Forest Avenue**
Cost: **$35,000**
This is a carryover project from FY11. The culvert under Forest Avenue has degraded over time. The drainage piping needs to be replaced with a box culvert, and the roadway and sidewalk repaired.

Department: Public Works
Project: **Stormwater Collection Improvements – Mill, Campbell, Prince**
Cost: **$25,000**
This is a project that began in FY11 and will be completed in FY12. A persistent flooding of city streets and homeowner's yards exists during periods of heavy rains and downpours. The area to be remediated is a square block bounded by Prince St., Mill St., East Gordon St., and Campbell St. An engineering study used for a CDBG application will be used to locate new storm drain inlets, interconnection points, piping, and new driveway aprons in some locations. The work will be performed in-house.

Department: Fire Department
Project: **Fire Equipment**
Cost: **$25,000**
The department is currently implementing an improvement program. Some new equipment is necessary to upgrade the department and its ISO scoring. New equipment includes buying 5" hoses for the trucks and other equipment as necessary.

Division: Elberton Utilities Water/Sewer
Project: **Sewer Main Replacement - Old City Quarry**
Cost: **$130,000**
Past maintenance of an 8 inch clay sewer line that is located between Campbell Street and Martin Luther King Jr. Boulevard behind the Old City Quarry has revealed cracked pipe and misaligned joints, a major source of infiltration and root intrusion. Replacement of 1,500 feet of sewer main and service laterals will provide our customers with a more reliable sewer system in this area. The bid for this project was awarded in June, 2011, and the project will be completed in FY12.

Division: Elberton Utilities Water/Sewer
Project: **Sodium Hypochlorite Feed System**
Cost: **$80,000**

This project began in FY11 and will be completed in FY12. A contract has already been awarded for the work. Currently the filter plant disinfects treated water with chlorine gas. Due to the risk involved with a chlorine gas feed system and the age and need for replacement of the existing equipment, the changeover to a sodium hypochlorite liquid feed system is more feasible. This project will consist of removal of the existing gas feed chlorine system, site work inside the filter plant building, installation of two sodium hypochlorite storage tanks inside chlorine room, chemical piping, pumps and controls.

Division: Elberton Utilities Water/Sewer
Project: **Lake Pump Valve Replacement**
Cost: **$25,000**

This project began in FY11 and will be completed in FY12. A contract has already been awarded for the work. Untreated water is pumped into the filter plant via a 20 inch raw water main from the raw water pump station located off old Middleton Church Road. The control valves on the pumps open when the pumps are running allowing water to flow to the filter plant and close when the pumps are not running. The existing valves that were installed in 1989 have failed and are stuck in the open position. This prevents draining of the clear well for maintenance. This project will consist of removal of existing valves and hydraulic operators and replace with new valves that do not rely on hydraulic operators.

2011 SPLOST Capital Projects Fund (322)

Department: Fire Department
Project: **Fire Ladder Truck**
Cost: **$500,000**
The department uses a 1974 model ladder truck in its day-to-day operations. This truck is being replaced to due to age.

Department: Police Department
Project: **Replace 2 Police Cars**
Cost: **$50,500**
The department will continue the program of replacing two vehicles each year. In FY12, the department will replace one patrol car and one utility truck.

Division: Elberton Utilities Water/Sewer
Project: **Sewer Main Replacement**
Cost: **$30,000**
The department will continue its program of upgrading and replacing sewer mains. A new project normally takes 12-18 months to go through the permitting process, bid process, and construction. This funding will help begin the engineering and permitting process for the next project once it is identified.

Department: Elbert Theatre
Project: **Arts Center Renovations**
Cost: **$80,000**
The department was approved for SPLOST funding for an addition to the backstage area of the Elbert Theatre plus a full renovation of the Elberton Arts Center that would include a connecting corridor to the Theatre. This funding will begin the project that will continue on into the next fiscal year.

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General Fund (Fund 100)

Summary of Revenues and Expenditures

	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Revenues							
Taxes	$ 1,184,100	$ 1,210,600	$ (26,500)	-2.2%	$ 1,117,071	$ 1,158,343	$ 1,109,173
Licenses, Permits, & Fees	191,500	198,050	(6,550)	-3.3%	148,863	190,614	188,875
Fines & Forfeitures	213,200	224,200	(11,000)	-4.9%	179,803	204,828	203,387
Intergovernmental	56,360	343,282	(286,922)	-83.6%	152,122	111,012	324,445
Charges for Services	106,033	104,500	1,533	1.5%	95,227	95,267	86,576
Administrative Charges	668,906	748,658	(79,752)	-10.7%	748,658	682,276	672,026
Other	19,000	22,500	(3,500)	-15.6%	22,996	11,383	176,233
Interfund Transfers	2,233,000	2,286,500	(53,500)	-2.3%	2,277,446	2,304,843	2,344,502
Total Revenues	4,672,099	5,138,290	(466,191)	-9.1%	4,742,185	4,758,565	5,105,218
Expenditures							
General Government	721,889	920,811	(198,922)	-21.6%	877,411	794,218	738,369
Judicial	108,761	108,080	681	0.6%	100,033	102,717	100,617
Public Safety	2,386,654	2,460,510	(73,856)	-3.0%	2,382,028	2,362,963	2,246,437
Public Works	1,072,164	1,265,669	(193,505)	-15.3%	1,016,366	1,105,788	1,267,958
Housing & Development	211,395	207,248	4,147	2.0%	164,281	220,001	369,828
Culture & Recreation	148,713	145,857	2,856	2.0%	137,537	146,215	142,491
Health & Welfare	9,000	11,900	(2,900)	-24.4%	11,900	9,900	9,900
Other Financing	13,523	18,215	(4,692)	-25.8%	11,950	13,385	14,475
Total Expenditures	4,672,099	5,138,290	(466,191)	-9.1%	4,701,506	4,755,186	4,890,074
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 40,679	$ 3,379	$ 215,144

General Fund - Revenue Detail by Source

		2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Taxes								
31.1600	Real estate transfer taxes	$ 1,500	$ 3,000	$ (1,500)	-50.0%	$ 750	$ 402	$ 1,218
31.3100	Local option sales taxes	660,000	680,000	(20,000)	-2.9%	639,746	670,803	593,897
31.4201	Beer & wine taxes	140,000	140,000	-	0.0%	119,416	120,035	136,964
31.4202	Liquor taxes	22,000	22,000	-	0.0%	21,012	21,359	21,261
31.6101	Occupational taxes	85,000	85,000	-	0.0%	77,372	79,304	84,822
31.6200	Insurance premium taxes	270,000	270,000	-	0.0%	255,324	262,968	265,457
31.8001	Intangible taxes	5,000	10,000	(5,000)	-50.0%	2,652	3,427	4,670
32.3100	Occupational tax penalties	600	600	-	0.0%	800	45	884
	Total Taxes	1,184,100	1,210,600	(26,500)	-2.2%	1,117,071	1,158,343	1,109,173
Licenses, Permits, & Fees								
31.1750	Franchise fees-Comcast	11,000	13,550	(2,550)	-18.8%	11,698	12,490	13,827
31.1752	Franchise fees-ElbertonNET	40,000	31,000	9,000	29.0%	36,184	33,239	30,856
31.1760	Franchise fees-Telephone	40,000	48,000	(8,000)	-16.7%	37,519	40,891	44,107
32.1101	Alcoholic beverage licenses	45,000	50,000	(5,000)	-10.0%	41,500	43,750	41,750
32.1901	Admin/Regulatory fees	15,000	15,000	-	0.0%	10,000	15,303	14,215
32.2101	Building permits	40,000	40,000	-	0.0%	11,800	44,545	43,795
32.2991	Monument permits	500	500	-	0.0%	162	396	324
	Total Licenses, Permits & Fees	191,500	198,050	(6,550)	-3.3%	148,863	190,614	188,875
Fines & Forfeitures								
35.1004	Parking Tickets	1,000	1,000	-	0.0%	180	577	1,443
35.1006	Administrative fines - alcohol	600	600	-	0.0%	-	500	-
35.1008	Probation fees	50,000	55,000	(5,000)	-9.1%	44,971	48,240	45,902
35.1009	Municipal court revenue	145,000	150,000	(5,000)	-3.3%	123,207	137,971	140,834
35.1010	Technology add-on fees	15,000	16,000	(1,000)	-6.3%	11,445	14,846	12,784
35.1320	Confiscated/forfeited assets	-	-	-		-	694	2,424
35.2101	Forfeiture of alcohol bond	1,600	1,600	-	0.0%	-	2,000	-
	Total Fines & Forfeitures	213,200	224,200	(11,000)	-4.9%	179,803	204,828	203,387
Intergovernmental								
33.4151	DCA Revolving Loan Fund	-	-	-		-	-	180,854
33.4313	DOT Contracts	-	183,274	(183,274)	-100.0%	-	52,180	66,950
33.4315	Hands on Georgia Grant	-	-	-		-	4,862	5,138
33.4322	GEMA Grants - Police/Fire	-	-	-		-	-	40,204
33.4324	Byrne Grant / Police Vehicle	-	-	-		-	-	-
33.4325	Byrne Grant / Police Equipment	-	-	-		-	-	-
33.4326	Solar Grant (ECG)	-	30,000	(30,000)	-100.0%	30,000	-	-
33.4327	Energy Block Grant (GEFA)	-	65,758	(65,758)	-100.0%	65,758	-	-
33.4116	COPS Hiring Grant	46,360	44,250	2,110	4.8%	42,164	16,844	-
33.4122	Justice Assistance Grant	-	-	-		-	25,977	-
33.4323	USDA RBE Grant	-	-	-		-	-	25,000
33.6003	Housing Authority patrols	10,000	10,000	-	0.0%	14,200	11,149	6,300
37.1001	Private Contributions	-	10,000	(10,000)	-100.0%	10,000	-	-
	Total Intergovernmental	56,360	343,282	(286,922)	-83.6%	152,122	111,012	324,445

General Fund - Revenue Detail by Source

		2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Charges for Services								
34.2120	Incident reports	$ 1,000	$ 1,000	$ -	0.0%	$ 351	$ 678	$ 1,673
34.2150	Police services	20,000	20,000	-	0.0%	11,027	18,035	19,103
34.2902	Zoning application fees	1,000	1,000	-	0.0%	300	704	350
34.6100	Background check fees	1,000	1,000	-	0.0%	840	460	302
34.5711	Animal Control fees	2,500	1,500	1,000	66.7%	2,588	2,617	1,427
34.6902	Election qualifying fees	533	-	533		-	1,423	-
34.7201	Elbert Theatre rental fees	10,000	10,000	-	0.0%	9,170	7,594	4,870
34.9101	Elmhurst grave fees	30,000	30,000	-	0.0%	24,045	31,340	30,567
34.9102	Lincoln Heights grave fees	10,000	10,000	-	0.0%	12,285	11,317	14,530
34.9103	Sale of lots - Elmhurst	20,000	20,000	-	0.0%	12,467	9,618	7,429
34.9104	Sale of lots - Lincoln Heights	10,000	10,000	-	0.0%	22,155	11,480	6,325
	Total Charges for Services	106,033	104,500	1,533	1.5%	95,227	95,267	86,576
Administrative Charges								
34.1942	Admin Charge-Electric	176,389	227,057	(50,668)	-22.3%	227,057	198,912	196,507
34.1943	Admin Charge-Water/sewer	88,416	93,326	(4,910)	-5.3%	93,326	73,134	71,946
34.1944	Admin Charge-Natural gas	119,868	142,978	(23,110)	-16.2%	142,978	116,201	114,683
34.1945	Motor Pool Charge	204,846	202,378	2,468	1.2%	202,378	225,423	221,872
34.1946	Admin Charge-Solid waste	42,287	41,594	693	1.7%	41,594	36,078	35,224
34.1948	Admin Charge-ElbertonNET	37,100	41,325	(4,225)	-10.2%	41,325	32,528	31,794
	Total Administrative Charges	668,906	748,658	(79,752)	-10.7%	748,658	682,276	672,026
Other								
34.9901	Miscellaneous revenue	5,500	7,500	(2,000)	-26.7%	1,016	3,139	5,737
36.1001	Interest earned	3,500	5,000	(1,500)	-30.0%	2,501	1,836	323
38.3000	Reimbursement for damages	-	-	-		5,038	749	17,801
38.9001	Surplus equipment sales	10,000	10,000	-	0.0%	14,441	3,859	7,771
38.9002	Sale of timber	-	-	-		-	-	13,601
39.2100	Sale of land	-	-	-		-	1,800	131,000
39.3500	Issuance of capital leases	-	-	-		-	-	-
	Total Other	19,000	22,500	(3,500)	-15.6%	22,996	11,383	176,233
SUBTOTAL before Transfers		2,439,099	2,851,790	(412,691)	-14.5%	2,464,739	2,453,722	2,760,716
Interfund Transfers								
39.1101	Transfer In - Electric	1,500,000	1,515,500	(15,500)	-1.0%	1,515,500	1,505,515	1,536,240
39.1102	Transfer In - Natural Gas	700,000	738,000	(38,000)	-5.1%	738,000	749,500	762,900
39.1203	Transfer In - Hotel/Motel Tax	33,000	33,000	-	0.0%	23,946	49,828	45,362
	Interfund Transfers Total	2,233,000	2,286,500	(53,500)	-2.3%	2,277,446	2,304,843	2,344,502
Grand Total - General Fund Revenues		$ 4,672,099	$ 5,138,290	(466,191)	-9.1%	$ 4,742,185	$ 4,758,565	$ 5,105,218

General Fund - Summary of Expenditures

	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
General Government							
Mayor and City Council	$ 148,244	$ 172,312	$ (24,068)	-14.0%	$ 162,562	$ 159,826	$ 161,956
City Manager	168,377	162,770	5,607	3.4%	156,439	155,734	150,136
City Clerk	79,185	42,847	36,338	84.8%	38,747	38,662	48,341
Elections	1,300	-	1,300		-	1,165	-
Finance	185,010	292,076	(107,066)	-36.7%	290,300	286,689	277,697
City Attorney	26,238	26,104	134	0.5%	19,836	12,766	13,481
Human Resources	52,911	43,444	9,467	21.8%	40,075	44,983	38,533
City Hall Maintenance	60,624	181,258	(120,634)	-66.6%	169,451	94,393	48,224
	721,889	920,811	(198,922)	-21.6%	877,411	794,218	738,369
Judicial							
Municipal Court	108,761	108,080	681	0.6%	100,033	102,717	100,617
Public Safety							
Police - Administration	321,578	349,252	(27,674)	-7.9%	327,890	345,134	365,417
Police - Criminal Investigation	129,380	122,003	7,377	6.0%	119,555	123,217	126,547
Police - Uniform Patrol	918,847	895,792	23,055	2.6%	920,508	849,617	815,036
Police - Community Relations	60,541	57,744	2,797	4.8%	52,615	55,814	55,255
Police - Detention	53,000	53,000	-	0.0%	48,852	58,122	44,478
Fire Department	848,986	907,873	(58,887)	-6.5%	842,900	881,786	797,191
Animal Control	54,322	74,846	(20,524)	-27.4%	69,705	49,273	42,512
	2,386,654	2,460,510	(73,856)	-3.0%	2,382,028	2,362,963	2,246,437
Public Works							
Public Works Administration	125,747	115,469	10,278	8.9%	118,888	115,188	115,943
Infrastructure Construction	-	200,000	(200,000)	-100.0%	-	75,518	160,907
Street Cleaning	40,600	39,429	1,171	3.0%	37,509	39,273	37,541
Infrastructure Maintenance	346,946	332,553	14,393	4.3%	321,706	321,293	326,397
Street Lighting	22,468	29,968	(7,500)	-25.0%	9,020	10,993	27,658
Motor Pool	280,129	299,835	(19,706)	-6.6%	296,080	330,201	336,655
Cemeteries	162,024	154,165	7,859	5.1%	148,860	154,540	176,912
Parks and Rights-of-way	94,250	94,250	-	0.0%	84,303	58,783	85,945
	1,072,164	1,265,669	(193,505)	-15.3%	1,016,366	1,105,788	1,267,958
Housing and Development							
City Marshal, Planning, and Zoning	66,550	66,271	279	0.4%	59,795	64,107	62,240
Inspections and Code Enforcement	49,126	48,213	913	1.9%	43,715	76,300	71,818
Economic and Community Development	30,000	30,000	-	0.0%	3,365	25,041	8,589
Main Street Elberton	65,719	62,764	2,955	4.7%	57,407	54,552	227,182
	211,395	207,248	4,147	2.0%	164,281	220,001	369,828

General Fund - Summary of Expenditures

	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Culture and Recreation							
Elbert Theatre	$ 81,213	$ 78,357	$ 2,856	3.6%	$ 70,037	$ 80,715	$ 73,241
Agency Allocations	67,500	67,500	-	0.0%	67,500	65,500	69,250
	148,713	145,857	2,856	2.0%	137,537	146,215	142,491
Health and Welfare							
Agency Allocations	9,000	11,900	(2,900)	-24.4%	11,900	9,900	9,900
Other Financing							
Non-departmental	11,950	11,950	-	0.0%	11,950	13,385	14,475
General Contingency/Reserve	1,573	6,265	(4,692)	-74.9%	-	-	-
	13,523	18,215	(4,692)	-25.8%	11,950	13,385	14,475
Grand Total - Expenditures	$ 4,672,099	$ 5,138,290	$ (466,191)	-9.1%	$ 4,701,506	$ 4,755,186	$ 4,890,074

Mayor and City Council 100 - 11001

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1200	Wages-Elected officials	$ 28,200	$ 27,600	$ 600	2.2%	$ 28,200	$ 27,900	$ 27,500
51.2101	Insurance	56,593	54,317	2,276	4.2%	55,068	49,075	49,599
51.2200	FICA	2,203	2,111	92	4.4%	2,157	2,134	2,104
51.2401	Pension & Retirement	2,520	27,864	(25,344)	-91.0%	27,864	27,864	27,864
	Total Salaries & Benefits	89,516	111,892	(22,376)	-20.0%	113,289	106,974	107,067
Operating Expenditures								
52.1203	Professional services	1,500	1,500	-	0.0%	-	-	-
52.3102	Liability insurance	18,328	18,020	308	1.7%	18,020	18,005	16,974
52.3300	Advertising	1,000	1,000	-	0.0%	250	232	874
52.3402	Publications	500	500	-	0.0%	264	282	-
52.3500	Travel and training	25,000	27,000	(2,000)	-7.4%	19,306	19,680	21,148
52.3601	Dues	7,000	7,000	-	0.0%	6,992	6,999	7,147
53.1115	Office supplies	400	400	-	0.0%	398	1,667	538
57.3006	Community promotions	5,000	5,000	-	0.0%	4,043	5,988	8,208
	Total Operating Expenditures	58,728	60,420	(1,692)	-2.8%	49,273	52,852	54,889
Total Expenditures		$ 148,244	$ 172,312	$ (24,068)	-14.0%	$ 162,562	$ 159,826	$ 161,956

Personnel Summary:

6 part-time, elected positions: 1 Mayor and 5 Council Members

City Manager 100 - 13200

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1102	Salaries	$ 124,856	$ 120,839	$ 4,017	3.3%	$ 120,327	$ 117,688	$ 114,114
51.2101	Insurance	11,440	11,191	249	2.2%	11,250	9,929	10,063
51.2200	FICA	9,551	9,244	307	3.3%	9,205	7,942	7,700
51.2401	Pension & Retirement	11,253	10,158	1,095	10.8%	10,855	12,317	10,314
51.2901	Surety bond	350	350	-	0.0%	350	-	350
	Total Salaries & Benefits	157,450	151,782	5,668	3.7%	151,987	147,876	142,539
Operating Expenditures								
52.2201	O & M Vehicles	500	500	-	0.0%	79	420	352
52.3103	Worker's comp insurance	521	582	(61)	-10.5%	370	1,349	1,272
52.3202	Comm service (SLinc)	202	202	-	0.0%	165	365	659
52.3206	Telecom service	569	569	-	0.0%	569	522	486
52.3402	Publications	350	350	-	0.0%	114	149	174
52.3500	Travel and training	6,000	6,000	-	0.0%	1,715	1,813	2,587
52.3601	Dues	785	785	-	0.0%	520	335	785
53.1115	Office supplies	1,000	1,000	-	0.0%	673	2,704	1,103
57.3006	Community promotions	1,000	1,000	-	0.0%	248	200	181
	Total Operating Expenditures	10,927	10,988	(61)	-0.6%	4,453	7,858	7,597
Total Expenditures		$ 168,377	$ 162,770	$ 5,607	3.4%	$ 156,439	$ 155,734	$ 150,136

Personnel Summary:

City Manager Grade 40
Executive Secretary

City Clerk

100 - 13300

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1102	Salaries	$ 52,963	$ 25,954	$ 27,009	104.1%	$ 25,766	$ 25,126	$ 23,905
51.2101	Insurance	9,644	4,563	5,081	111.4%	4,627	4,072	4,338
51.2200	FICA	4,052	1,986	2,066	104.0%	1,971	1,542	1,431
51.2401	Pension & Retirement	6,785	3,092	3,693	119.4%	3,150	3,516	2,929
	Total Salaries & Benefits	73,444	35,595	37,849	106.3%	35,515	34,255	32,603
Operating Expenditures								
52.1203	Professional services	1,000	1,500	(500)	-33.3%	-	-	5,533
52.3103	Worker's comp insurance	239	250	(11)	-4.4%	159	561	530
52.3202	Comm service (SLinc)	202	202	-	0.0%	19	200	194
52.3500	Travel and training	650	650	-	0.0%	305	39	1,459
52.3601	Dues	150	150	-	0.0%	147	59	22
52.3910	Code supplements	2,500	3,500	(1,000)	-28.6%	2,015	3,177	7,288
53.1115	Office supplies	1,000	1,000	-	0.0%	587	369	713
	Total Operating Expenditures	5,741	7,252	(1,511)	-20.8%	3,232	4,407	15,739
Total Expenditures		$ 79,185	$ 42,847	$ 36,338	84.8%	$ 38,747	$ 38,662	$ 48,341

Personnel Summary:

City Clerk Grade 27

Elections 100 - 14000

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1200	Temporary Employees	$ 500	$ -	$ 500		$ -	$ 505	$ -
	Total Salaries & Benefits	500	-	500		-	505	-
Operating Expenditures								
52.3402	Printing/publications	600	-	600		-	584	
53.1115	Office Supplies	100	-	100		-	25	-
53.1702	Miscellaneous	100	-	100		-	51	
	Total Operating Expenditures	800	-	800		-	660	-
Total Expenditures		$ 1,300	$ -	$ 1,300		$ -	$ 1,165	$ -

Finance 100 - 15100

Budget:

Account	Description	2012 Budget	2012 Budget2	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1102	Salaries	$ 99,710	$ 184,319	$ (84,609)	-45.9%	$ 183,567	$ 178,889	$ 174,237
51.2101	Insurance	10,975	17,550	(6,575)	-37.5%	22,151	16,230	19,071
51.2200	FICA	7,628	14,100	(6,472)	-45.9%	14,043	11,988	11,623
51.2401	Pension & Retirement	12,039	20,333	(8,294)	-40.8%	20,623	24,428	20,145
51.2901	Surety bond	700	700	-	0.0%	700	630	380
	Total Salaries & Benefits	131,052	237,002	(105,950)	-44.7%	241,084	232,165	225,456
Operating Expenditures								
52.1202	Audit	38,000	38,000	-	0.0%	37,335	40,235	38,079
52.1308	Bank fees	7,200	7,200	-	0.0%	7,275	7,585	323
52.2203	O & M Equipment	3,000	3,000	-	0.0%	1,450	-	3,102
52.3103	Worker's Comp insurance	450	888	(438)	-49.3%	564	2,108	1,986
52.3201	Telephone service (AT&T)	-	-	-		-	1,369	3,240
52.3202	Comm service (SLinc)	468	606	(138)	-22.8%	466	598	480
52.3206	Telecomm service (Enet)	1,080	1,080	-	0.0%	1,080	1,231	1,231
52.3500	Travel and training	1,000	1,500	(500)	-33.3%	271	900	249
52.3601	Dues	160	200	(40)	-20.0%	160	160	160
52.3901	Postage	500	500	-	0.0%	186	177	111
53.1115	Office supplies	2,100	2,100	-	0.0%	429	160	3,279
	Total Operating Expenditures	53,958	55,074	(1,116)	-2.0%	49,215	54,523	52,241
Total Expenditures		$ 185,010	$ 292,076	$ (107,066)	-36.7%	$ 290,300	$ 286,689	$ 277,697

Personnel Summary:

Controller	Grade 32
Accounts Payable/Payroll Clerk	Grade 14

City Attorney

100 - 15300

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1200	Retainer	$ 4,800	$ 4,800	$ -	0.0%	$ 4,800	$ 4,800	$ 4,800
51.2101	Insurance	1,438	1,304	134	10.3%	1,311	692	743
	Total Salaries & Benefits	6,238	6,104	134	2.2%	6,111	5,492	5,543
Operating Expenditures								
52.1201	Legal fees	15,000	15,000	-	0.0%	12,025	3,632	5,304
52.1203	Professional services	5,000	5,000	-	0.0%	1,700	3,643	2,634
	Total Operating Expenditures	20,000	20,000	-	0.0%	13,725	7,275	7,938
Total Expenditures		$ 26,238	$ 26,104	$ 134	0.5%	$ 19,836	$ 12,766	$ 13,481

Personnel Summary:

City Attorney	Appointed, part-time

Human Resources 100 - 15400

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1102	Salaries	$ 35,491	$ 25,954	$ 9,537	36.7%	$ 25,766	$ 24,855	$ 23,905
51.2101	Insurance	3,268	4,563	(1,295)	-28.4%	4,627	4,072	4,338
51.2200	FICA	2,715	1,985	730	36.8%	1,971	1,542	1,431
51.2401	Pension & Retirement	4,528	3,092	1,436	46.4%	3,150	3,516	2,929
	Total Salaries & Benefits	46,002	35,594	10,408	29.2%	35,515	33,985	32,603
Operating Expenditures								
52.1203	Professional Services	1,000	-	1,000		1,000	1,000	126
52.1204	Employment physical	500	1,500	(1,000)	-66.7%	85	1,344	1,425
52.1205	Hepatitis B vaccinations	400	400	-	0.0%	290	4,445	340
52.1301	Drug screenings	2,350	2,350	-	0.0%	2,153	2,029	2,538
52.2208	Wellness center	1,000	2,000	(1,000)	-50.0%	764	1,147	778
52.3103	Worker's Comp insurance	159	-	159		-	-	-
52.3500	Travel and training	500	500	-	0.0%	247	112	317
53.1115	Office supplies	1,000	1,100	(100)	-9.1%	21	922	406
	Total Operating Expenditures	6,909	7,850	(941)	-12.0%	4,560	9,999	5,804
Total Expenditures		$ 52,911	$ 43,444	$ 9,467	21.8%	$ 40,075	$ 44,983	$ 38,533

Personnel Summary:

Office Manager Grade 18

City Hall Maintenance

100 - 15650

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Operating Expenditures								
52.2111	Solid Waste Disposal	$ 180	$ 180	$ -	0.0%	$ 180	$ 195	$ 255
52.3101	Property Insurance	2,028	1,904	124	6.5%	1,904	2,653	2,712
52.2202	O & M Buildings	15,000	15,000	-	0.0%	15,013	20,650	6,766
52.3201	Telephone service (AT&T)	2,376	2,376	-	0.0%	2,395	1,828	3,591
52.3206	Telecom service (Enet)	2,160	2,160	-	0.0%	3,303	3,111	2,448
52.3902	Elbert County surcharge	180	180	-	0.0%	180	195	255
58.2202	Copier lease/copies	15,000	15,000	-	0.0%	13,108	15,899	11,301
53.1112	Maintenance supplies	1,000	1,000	-	0.0%	1,105	1,786	652
53.1210	Water & sewer	1,700	1,700	-	0.0%	1,268	1,625	1,589
53.1220	Natural gas	10,000	10,000	-	0.0%	7,784	8,697	8,069
53.1230	Electricity	11,000	11,000	-	0.0%	8,654	10,853	10,586
	Total Operating Expenditures	60,624	60,500	124	0.2%	54,894	67,492	48,224
Capital Expenditures								
54.1102	Purchase land	-	-	-		-	26,901	-
54.2200	Replacement vehicle	-	25,000	(25,000)	-100.0%	18,799	-	-
54.1303	Solar Grant Project (ECG)	-	30,000	(30,000)	-100.0%	30,000	-	-
54.1303	Energy Retrofits (GEFA)	-	65,758	(65,758)	-100.0%	65,758	-	-
	Total Capital Expenditures	-	120,758	(120,758)	-100.0%	114,557	26,901	-
Total Expenditures		$ 60,624	$ 181,258	$ (120,634)	-66.6%	$ 169,451	$ 94,393	$ 48,224

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Municipal Court 100 - 25000

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Salaries	$ 48,797	$ 48,200	$ 597	1.2%	$ 48,113	$ 47,347	$ 46,578
51.2101	Insurance	3,268	3,071	197	6.4%	3,102	2,830	2,900
51.2200	FICA	3,733	3,687	46	1.2%	3,681	3,248	3,234
51.2401	Pension & Retirement	3,936	3,589	347	9.7%	2,907	4,055	3,110
	Total Salaries & Benefits	59,734	58,547	1,187	2.0%	57,802	57,479	55,822
Operating Expenditures								
52.1203	Probation services	40,700	40,700	-	0.0%	40,700	40,700	40,700
52.1306	Interpreter	600	600	-	0.0%	150	630	450
52.1101	Public defender	5,000	5,000	-	0.0%	-	-	-
52.3103	Worker's Comp insurance	139	145	(6)	-4.1%	92	317	300
52.3206	Internet service	588	588	-	0.0%	587	562	494
52.3701	Training	2,000	2,000	-	0.0%	625	2,663	2,583
53.1115	Office supplies	-	500	(500)	-100.0%	77	364	267
	Total Operating Expenditures	49,027	49,533	(506)	-1.0%	42,231	45,237	44,794
Total Expenditures		$ 108,761	$ 108,080	$ 681	0.6%	$ 100,033	$ 102,717	$ 100,617

Personnel Summary:

Municipal Court Judge	Appointed, part-time
Municipal Court Clerk	Grade 18

Police - Administration 100 - 31000

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1102	Salaries & wages	$ 100,437	$ 118,585	$ (18,148)	-15.3%	$ 121,286	$ 114,628	$ 110,578
51.1101	Part-time office wages	11,156	10,400	756	7.3%	-	-	-
51.2101	Insurance	8,680	7,443	1,237	16.6%	10,965	6,576	6,481
51.2200	FICA	8,537	9,071	(534)	-5.9%	9,278	8,086	7,901
51.2401	Pension & Retirement	12,730	13,214	(484)	-3.7%	13,389	15,343	12,096
51.2700	Worker's Comp claims	200	200	-	0.0%	-	-	158
	Total Salaries & Benefits	141,740	158,913	(17,173)	-10.8%	154,917	144,632	137,214
Operating Expenditures								
52.2111	Solid waste disposal	180	180	-	0.0%	180	251	209
52.2201	O & M Vehicles	2,000	2,500	(500)	-20.0%	1,489	2,574	188
52.2202	O & M Buildings	2,000	2,000	-	0.0%	1,607	791	5,609
52.2203	O & M Equipment	10,000	10,000	-	0.0%	11,326	7,671	11,798
52.2205	Towing fees	200	200	-	0.0%	135	340	100
52.3101	Property insurance	2,522	2,368	154	6.5%	2,369	1,494	1,276
52.3102	Liability insurance	22,747	21,416	1,331	6.2%	21,416	20,801	19,600
52.3103	Workers Comp insurance	815	1,005	(190)	-18.9%	638	1,376	1,296
52.3201	Telephone service (AT&T)	4,360	4,308	52	1.2%	5,018	3,820	5,933
52.3202	Comm svc (SLinc, Verizon)	8,883	6,540	2,343	35.8%	6,701	6,020	8,351
52.3206	Telecom service (Enet)	6,240	6,240	-	0.0%	7,734	4,056	2,687
52.3207	Software support	17,500	25,000	(7,500)	-30.0%	17,500	25,000	25,000
52.3208	Dispatchers- Elbert Co.	45,000	49,458	(4,458)	-9.0%	43,120	44,126	46,625
52.3402	Printing/publications	500	500	-	0.0%	597	711	1,151
52.3500	Travel and training	7,000	5,000	2,000	40.0%	3,605	3,983	5,476
52.3601	Dues	250	250	-	0.0%	220	220	220
52.3901	Postage	500	500	-	0.0%	-	435	625
52.3902	Waste surcharge	180	180	-	0.0%	180	195	287
52.3906	Piedmont Northern MANS	13,982	13,982	-	0.0%	13,982	13,982	13,982
58.2202	Copier lease	5,439	5,439	-	0.0%	5,439	5,439	5,439
53.1110	Gasoline	2,048	1,785	263	14.7%	961	1,428	1,245
53.1115	Office supplies	7,000	8,000	(1,000)	-12.5%	6,248	5,630	9,785
53.1117	Ammunition	2,000	2,000	-	0.0%	1,144	1,157	1,023
53.1124	Uniforms	500	100	400	400.0%	113	451	191
53.1210	Water & sewer	900	500	400	80.0%	836	892	445
53.1220	Natural gas	1,100	1,200	(100)	-8.3%	1,037	1,022	780
53.1230	Electricity	8,000	8,000	-	0.0%	8,290	10,556	4,860
53.1603	Small equipment	600	600	-	0.0%	-	637	1,807
	Total Operating Expenditures	172,446	179,251	(6,805)	-3.8%	161,885	165,061	175,988

Police - Administration 100 - 31000

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Capital Expenditures								
54.2401	Computer Upgrades	-	-	-		-	25,279	40,204
	Total Capital Expenditures	-	-	-		-	25,279	40,204
Debt Service Expenditures								
58.1201	Principal Pmts-GMA	7,300	10,650	(3,350)	-31.5%	10,650	9,455	10,805
58.2205	Interest Pmts-GMA	92	438	(346)	-79.0%	438	708	1,206
	Total Debt Service Expenditures	7,392	11,088	(3,696)	-33.3%	11,088	10,163	12,011
Total Expenditures		$ 321,578	$ 349,252	$ (27,674)	-7.9%	$ 327,890	$ 345,134	$ 365,417

Personnel Summary:

Police Chief	Grade 30
Office Manager	Grade 18
After-hours Office Clerk	Part-time

Police - Criminal Investigation 100 - 32210

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 82,477	$ 79,754	$ 2,723	3.4%	$ 78,997	$ 78,066	$ 77,081
51.1300	Overtime	7,000	7,000	-	0.0%	7,092	7,963	12,099
51.2101	Insurance	13,831	13,178	653	5.0%	13,284	12,074	13,177
51.2200	FICA	6,309	6,101	208	3.4%	6,043	5,597	5,794
51.2401	Pension & Retirement	7,340	6,412	928	14.5%	6,412	8,146	6,443
	Total Salaries & Benefits	116,957	112,445	4,512	4.0%	111,829	111,846	114,594
Operating Expenditures								
52.3103	Workers Comp insurance	742	768	(26)	-3.4%	488	881	830
52.1203	Nurse Examiner (SxAsslt)	800	800	-		726	-	-
52.3206	Telecom service (GTA)	325	325	-	0.0%	305	5,250	5,250
53.1110	Gasoline	3,056	2,665	391	14.7%	2,184	1,850	2,241
53.1115	Supplies	4,700	2,500	2,200	88.0%	3,440	1,994	3,074
52.3701	Training	2,000	2,000	-	0.0%	301	1,182	55
53.1704	Clothing allowance	800	500	300	60.0%	282	214	503
	Total Operating Expenditures	12,423	9,558	2,865	30.0%	7,726	11,371	11,954
Total Expenditures		$ 129,380	$ 122,003	$ 7,377	6.0%	$ 119,555	$ 123,217	$ 126,547

Personnel Summary:

Chief Investigator	Grade 21
Investigator	Grade 18

Police - Uniform Patrol 100 - 32230

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Hourly wages	$ 594,120	$ 577,336	$ 16,784	2.9%	$ 600,053	$ 536,052	$ 494,152
51.1101	Holiday wages	20,465	17,484	2,981	17.0%	20,465	15,785	17,501
51.1200	Housing Authority patrol	10,000	10,000	-	0.0%	7,133	6,769	5,976
51.1300	Overtime	20,000	20,000	-	0.0%	32,099	45,459	46,415
51.2101	Insurance	65,983	70,843	(4,860)	-6.9%	70,477	63,637	67,806
51.2200	FICA	45,450	44,166	1,284	2.9%	45,904	40,076	38,233
51.2401	Pension & Retirement	59,583	49,907	9,676	19.4%	50,833	59,049	47,722
51.2700	Workers Comp claims	2,500	5,000	(2,500)	-50.0%	1,180	-	4,447
	Total Salaries & Benefits	818,101	794,736	23,365	2.9%	828,145	766,827	722,252
Operating Expenditures								
52.3103	Worker's Comp insurance	8,035	8,345	(310)	-3.7%	5,301	5,679	5,660
52.2201	O & M Vehicles	10,000	10,000	-	0.0%	15,900	17,661	16,241
52.3701	Training	5,000	5,000	-	0.0%	2,737	3,877	5,224
53.1111	Supplies	14,000	14,000	-	0.0%	13,819	4,142	4,030
53.1114	Weapons	-	-	-		-	-	472
53.1123	Protective gear	2,500	2,500	-	0.0%	2,219	683	102
53.1124	Uniforms	8,000	8,000	-	0.0%	8,370	9,436	10,975
53.1110	Gasoline	53,211	53,211	-	0.0%	44,017	36,988	43,141
53.1603	Replacement radios	-	-	-		-	4,324	6,939
	Total Operating Expenditures	100,746	101,056	(310)	-0.3%	92,364	82,790	92,785
Total Expenditures		$ 918,847	$ 895,792	$ 23,055	2.6%	$ 920,508	$ 849,617	$ 815,036

Personnel Summary:

Shift Commander	Grade 20	4 positions
Assitant Shift Commander	Grade 18	4 positions
Patrol Officer	Grade 12	8 positions
Special Operations Officer	Grade 18	1 position (COPS Grant)

Police - Community Relations 100 - 32240

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 44,597	$ 42,564	$ 2,033	4.8%	$ 42,382	$ 41,650	$ 41,890
51.1300	Overtime	3,000	3,000	-	0.0%	1,092	2,628	3,054
51.2101	Insurance	96	38	58	152.6%	36	33	39
51.2200	FICA	3,412	3,256	156	4.8%	3,242	3,269	3,267
51.2401	Pension & Retirement	5,043	4,489	554	12.3%	4,541	5,401	4,487
	Total Salaries & Benefits	56,148	53,347	2,801	5.3%	51,293	52,979	52,738
Operating Expenditures								
52.3103	Worker's Comp insurance	201	205	(4)	-2.0%	130	541	510
52.3202	Communication service	192	192	-	0.0%	92	149	162
52.3701	Training	500	500	-	0.0%	172	228	180
53.1115	Supplies	500	500	-	0.0%	96	117	102
53.1124	Uniforms	500	500	-	0.0%	97	269	159
57.3006	Community promotions	1,000	1,000	-	0.0%	73	983	642
57.3013	Explorer Scout program	1,500	1,500	-	0.0%	662	548	764
	Total Operating Expenditures	4,393	4,397	(4)	-0.1%	1,322	2,834	2,518
Total Expenditures		$ 60,541	$ 57,744	$ 2,797	4.8%	$ 52,615	$ 55,814	$ 55,255

Personnel Summary:

Training & Comm Relations Officer Grade 21

Police - Detention 100 - 32260

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Operating Expenditures								
52.3903	Care of prisoners	$ 5,000	$ 5,000	$ -	0.0%	$ 1,159	$ 5,815	$ 5,090
52.3911	Per diem - Elbert County	48,000	48,000	-	0.0%	47,693	52,307	39,388
	Total Operating Expenditures	53,000	53,000	-	0.0%	48,852	58,122	44,478
Total Expenditures		$ 53,000	$ 53,000	$ -	0.0%	$ 48,852	$ 58,122	$ 44,478

Fire Department 100 - 35001

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1102	Salaries	$ 579,059	$ 636,048	$ (56,989)	-9.0%	$ 608,331	$ 613,466	$ 563,082
51.1102	Holidays	25,931	27,456	(1,525)	-5.6%	25,931	27,356	25,939
51.1200	Temps/Volunteers	2,500	1,500	1,000	66.7%	2,440	2,405	1,980
51.1300	Overtime (Drills)	3,500	3,000	500	16.7%	3,700	3,417	2,684
51.2101	Insurance	69,216	67,226	1,990	3.0%	61,109	62,330	47,426
51.2200	FICA	44,298	48,657	(4,359)	-9.0%	46,537	42,308	40,676
51.2401	Pension & Retirement	55,141	58,261	(3,120)	-5.4%	45,821	69,070	59,269
	Total Salaries & Benefits	779,645	842,148	(62,503)	-7.4%	793,870	820,353	741,056
Operating Expenditures								
52.3207	Software support	1,550	1,395	155	11.1%	1,155	622	1,395
52.2111	Solid waste disposal	180	180	-	0.0%	180	195	180
52.2201	O & M Vehicles	10,000	10,000	-	0.0%	6,359	10,688	8,451
52.2202	O & M Buildings	1,500	1,500	-	0.0%	475	2,611	898
52.2203	Testing Equipment	4,873	-	4,873		-	-	-
52.3101	Property insurance	2,791	2,620	171	6.5%	2,620	2,847	2,798
52.3103	Workers Comp insurance	7,355	8,662	(1,307)	-15.1%	5,503	6,965	6,562
52.3201	Telephone service (AT&T)	1,332	1,332	-	0.0%	1,340	1,513	2,595
52.3202	Comm service (SLinc)	792	1,010	(218)	-21.6%	776	994	265
52.3206	Telecom service (Enet)	2,472	1,080	1,392	128.9%	1,620	2,081	1,833
52.3402	Printing/publications	500	500	-	0.0%	-	669	-
52.3500	Travel and training	3,000	3,000	-	0.0%	3,254	2,201	2,185
52.3601	Dues	250	250	-	0.0%	225	250	250
52.3902	Elbert County surcharge	180	180	-	0.0%	180	195	180
53.1110	Gasoline	5,877	5,877	-	0.0%	4,811	4,164	4,666
53.1112	Maintenance supplies	1,000	1,000	-	0.0%	469	419	796
53.1115	Office supplies	1,800	3,200	(1,400)	-43.8%	1,716	919	1,421
53.1124	Uniforms	5,000	4,200	800	19.0%	3,610	6,636	4,255
53.1230	Utilities	7,500	8,500	(1,000)	-11.8%	5,803	7,559	6,189
53.1603	Small equipment	5,000	5,100	(100)	-2.0%	2,849	4,115	5,434
58.2202	Copier lease	5,439	5,439	-	0.0%	5,439	5,439	5,439
57.3006	Community promotions	450	300	150	50.0%	340	273	253
57.3013	Explorer Scout program	500	400	100	25.0%	307	79	90
	Total Operating Expenditures	69,341	65,725	3,616	5.5%	49,031	61,433	56,136
Total Expenditures		$ 848,986	$ 907,873	$ (58,887)	-6.5%	$ 842,900	$ 881,786	$ 797,191

Personnel Summary:

Fire Chief	Grade 30	
Shift Commander	Grade 20	3 positions
Assistant Shift Commander	Grade 18	3 positions
Senior Firefighter	Grade 14	2 positions
Firefighter II	Grade 13	6 positions
Firefighter I	Grade 12	

Animal Control 100 - 39100

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 31,447	$ 30,838	$ 609	2.0%	$ 30,790	$ 30,023	$ 26,308
51.2101	Insurance	4,292	4,372	(80)	-1.8%	4,408	4,101	(545)
51.2200	FICA	2,406	2,359	47	2.0%	2,355	2,200	1,993
51.2401	Pension & Retirement	2,809	2,489	320	12.9%	2,489	2,963	2,135
51.2700	Workers Comp claims	100	100	-	0.0%	184	-	-
	Total Salaries & Benefits	41,054	40,158	896	2.2%	40,226	39,287	29,892
Operating Expenditures								
52.2201	O & M Vehicles	750	750	-	0.0%	1,435	287	1,025
52.2202	O & M Buildings	1,500	2,000	(500)	-25.0%	205	2,319	2,994
52.3103	Workers Comp insurance	426	446	(20)	-4.5%	283	275	259
52.3201	Telephone service (Enet)	420	420	-	0.0%	387	450	508
52.3202	Comm service (SLinc)	202	202	-	0.0%	157	200	194
52.3206	Telecom service (Enet)	820	820	-	0.0%	854	894	111
52.3500	Travel and training	300	300	-	0.0%	-	82	174
52.3851	Euthanization of Animals	2,000	2,800	(800)	-28.6%	1,552	2,124	3,478
53.1112	Maintenance supplies	300	300	-	0.0%	171	449	437
53.1124	Uniforms	400	400	-	0.0%	386	488	211
53.1210	Water & sewer	350	350	-	0.0%	295	376	365
53.1220	Natural gas	1,000	1,000	-	0.0%	661	803	844
53.1230	Electricity	1,500	1,600	(100)	-6.3%	1,144	1,237	1,694
53.1303	Feeding animals	1,100	300	800	266.7%	52	2	328
53.1603	Small equipment	2,200	-	2,200		-	-	-
	Total Operating Expenditures	13,268	11,688	1,580	13.5%	7,581	9,986	12,620
Capital Expenditures								
54.2200	Truck replacement	-	23,000	(23,000)	-100.0%	21,898	-	-
	Total Capital Expenditures	-	23,000	(23,000)	-100.0%	21,898	-	-
Total Expenditures		$ 54,322	$ 74,846	$ (20,524)	-27.4%	$ 69,705	$ 49,273	$ 42,512

Personnel Summary:

Animal Control Officer III Grade 14

Public Works - Administration 100 - 41000

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1102	Salaries	$ 65,744	$ 64,463	$ 1,281	2.0%	$ 62,574	$ 56,695	$ 60,160
51.2101	Insurance	7,149	38	7,111	18713.2%	6,855	1,170	43
51.2200	FICA	5,029	4,931	98	2.0%	4,787	4,563	4,449
51.2401	Pension & Retirement	6,949	5,205	1,744	33.5%	5,635	7,558	6,380
	Total Salaries & Benefits	84,871	74,637	10,234	13.7%	79,852	69,986	71,032
Operating Expenditures								
52.2111	Solid waste disposal	180	180	-	0.0%	180	135	180
52.2201	O & M Vehicles	150	150	-	0.0%	103	760	-
52.3101	Property insurance	2,001	1,878	123	6.5%	1,878	2,146	2,128
52.3103	Workers Comp insurance	297	311	(14)	-4.5%	198	715	674
52.3201	Telephone service (AT&T)	1,920	1,584	336	21.2%	1,897	2,277	4,255
52.3902	Waste surcharge	180	180	-	0.0%	180	135	180
52.2202	O & M Buildings	8,500	8,500	-	0.0%	6,053	7,520	6,761
52.3202	Comm service (SLinc)	404	404	-	0.0%	496	600	787
52.3206	Telecom service (Enet)	2,160	2,160	-	0.0%	3,027	2,533	2,956
52.3500	Travel and training	1,200	1,200	-	0.0%	690	1,128	2,717
53.1110	Gasoline	945	1,346	(401)	-29.8%	744	782	1,103
53.1112	Maintenance supplies	700	700	-	0.0%	175	298	199
53.1115	Office supplies	1,000	1,000	-	0.0%	2,111	1,931	1,204
53.1124	Uniforms	700	700	-	0.0%	404	736	661
53.1210	Water & sewer	2,500	2,500	-	0.0%	2,004	1,521	2,313
53.1220	Natural gas	4,100	4,100	-	0.0%	5,008	4,275	4,511
53.1230	Electricity	8,500	8,500	-	0.0%	8,448	12,272	8,844
58.2202	Copier lease	5,439	5,439	-	0.0%	5,439	5,439	5,439
	Total Operating Expenditures	40,876	40,832	44	0.1%	39,036	45,202	44,911
Total Expenditures		$ 125,747	$ 115,469	$ 10,278	8.9%	$ 118,888	$ 115,188	$ 115,943

Personnel Summary:

Public Works Director Grade 30

Public Works - Infrastructure Construction 100 - 42200

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Capital Expenditures								
53.1126	Worley Street project	$ -	$ -	$ -		$ -	52,180	$ -
53.1126	Striping/signage projects	-	-	-		-	-	65,849
54.1135	James Street project	-	-	-		-	-	44,918
54.1111	Clairmont Ave. extension	-	200,000	(200,000)	-100.0%	-	-	-
54.1102	Property - College Ave.	-	-	-		-	-	40,629
54.1136	College Parking project	-	-	-		-	23,338	9,511
	Total Capital Expenditures	-	200,000	(200,000)	-100.0%	-	75,518	160,907
Total Expenditures		$ -	$ 200,000	$ (200,000)	-100.0%	$ -	$ 75,518	$ 160,907

Public Works - Street Cleaning 100 - 42250

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 27,500	$ 26,962	$ 538	2.0%	$ 26,303	$ 26,186	$ 25,309
51.1300	Overtime	100	100	-	0.0%	87	28	18
51.2101	Insurance	96	-	96		31	28	33
51.2200	FICA	2,104	2,063	41	2.0%	2,012	1,994	1,925
51.2401	Pension & Retirement	2,454	2,174	280	12.9%	2,174	2,765	2,161
	Total Salaries & Benefits	32,254	31,299	955	3.1%	30,607	31,000	29,447
Operating Expenditures								
52.2201	O & M Vehicles	1,000	1,000	-	0.0%	1,327	2,400	1,278
52.3103	Workers Comp insurance	372	390	(18)	-4.6%	248	276	260
53.1110	Gasoline	6,124	5,890	234	4.0%	4,473	4,663	5,686
53.1124	Uniforms	850	850	-	0.0%	854	934	871
	Total Operating Expenditures	8,346	8,130	216	2.7%	6,902	8,272	8,095
Total Expenditures		$ 40,600	$ 39,429	$ 1,171	3.0%	$ 37,509	$ 39,273	$ 37,541

Personnel Summary:

Equipment Operator w/CDL Grade 11

Public Works - Infrastructure Maintenance 100 - 42260

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 222,214	$ 216,559	$ 5,655	2.6%	$ 211,304	$ 210,317	$ 187,780
51.1300	Overtime	7,000	7,000	-	0.0%	7,800	3,940	9,587
51.2101	Insurance	22,049	18,010	4,039	22.4%	21,593	12,680	27,074
51.2200	FICA	17,000	16,566	434	2.6%	16,165	14,651	14,152
51.2401	Pension & Retirement	25,676	23,104	2,572	11.1%	23,397	26,848	20,646
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	1,442	699	5,054
	Total Salaries & Benefits	294,939	282,239	12,700	4.5%	281,700	269,134	264,294
Operating Expenditures								
52.2201	O & M Vehicles	1,500	1,500	-	0.0%	792	1,499	3,617
52.2202	O & M Buildings	5,000	5,000	-	0.0%	3,241	9,835	8,515
52.3103	Workers Comp insurance	3,001	3,130	(129)	-4.1%	1,988	2,445	2,304
52.3202	Comm service (SLinc)	1,010	1,010	-	0.0%	1,190	1,648	482
53.1101	Asphalt	4,000	4,000	-	0.0%	1,959	3,962	3,457
53.1102	Brick, block, or stone	1,000	1,000	-	0.0%	512	166	708
53.1105	Concrete	5,000	5,000	-	0.0%	1,261	1,791	4,840
53.1110	Gasoline	12,896	13,574	(678)	-5.0%	9,832	10,606	13,574
53.1113	Supplies & materials	5,000	5,000	-	0.0%	1,771	1,861	1,808
53.1118	Sand & gravel	1,000	1,000	-	0.0%	4,001	3,888	1,470
53.1120	Signs & markers	4,000	2,000	2,000	100.0%	5,680	4,568	3,479
53.1122	Paint	500	-	500		878	489	331
53.1123	Protective clothing	500	500	-	0.0%	664	243	374
53.1124	Uniforms	2,100	2,100	-	0.0%	1,969	2,550	1,943
53.1126	Road maintenance	1,500	1,500	-	0.0%	2,881	375	2,943
53.1127	Sidewalks, curb, & gutter	2,000	2,000	-	0.0%	303	210	8,016
53.1601	Small tools, equipment	2,000	2,000	-	0.0%	1,082	726	4,241
	Total Operating Expenditures	52,007	50,314	1,693	3.4%	40,006	46,861	62,104
Capital Expenditures								
54.1303	Building Renovations	-	-	-		-	5,298	-
	Total Capital Expenditures	-	-	-		-	5,298	-
Total Expenditures		$ 346,946	$ 332,553	$ 14,393	4.3%	$ 321,706	$ 321,293	$ 326,397

Personnel Summary:

Streets Supervisor	Grade 24	
Facilities Maintenance Supervisor	Grade 24	
Streets Foreman	Grade 18	
Equipment Operator w/CDL	Grade 11	2 positions
Equipment Operator no/CDL	Grade 10	

Public Works - Street Lighting 100 - 42600

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Operating Expenditures								
53.1230	Electricity	$ 10,000	$ 12,000	(2,000)	-16.7%	$ 8,199	$ 10,552	$ 9,880
52.3202	Comm service (AT&T)	468	468	-	0.0%	506	441	485
52.2203	O & M Lights, equipment	4,000	7,500	(3,500)	-46.7%	-	-	4,771
53.1702	Seasonal decor	8,000	10,000	(2,000)	-20.0%	315	-	12,521
	Total Operating Expenditures	22,468	29,968	(7,500)	-25.0%	9,020	10,993	27,658
						-	-	
Total Expenditures		$ 22,468	$ 29,968	$ (7,500)	-25.0%	$ 9,020	$ 10,993	$ 27,658

Public Works - Motor Pool 100 - 49000

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 109,923	$ 107,734	$ 2,189	2.0%	$ 114,440	$ 108,457	$ 129,628
51.1300	Overtime	1,500	1,500	-	0.0%	2,540	2,634	1,138
51.2101	Insurance	23,475	19,538	3,937	20.2%	23,151	18,284	21,682
51.2200	FICA	8,409	8,242	167	2.0%	8,755	6,969	8,093
51.2401	Pension & Retirement	11,836	10,701	1,135	10.6%	10,897	16,402	14,320
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	9,652	487	798
	Total Salaries & Benefits	156,143	148,715	7,428	5.0%	169,434	153,233	175,659
Operating Expenditures								
52.2201	O & M Vehicles	35,000	35,000	-	0.0%	34,177	34,277	38,875
52.2202	O & M Buildings	5,000	5,000	-	0.0%	1,385	12,362	7,475
52.2203	O & M Equipment	2,000	2,000	-	0.0%	150	1,319	-
52.3101	Auto liability insurance	41,607	33,300	8,307	24.9%	33,300	39,214	41,563
52.3103	Workers Comp insurance	832	873	(41)	-4.7%	555	1,561	1,471
52.3202	Comm service (SLinc)	202	202	-	0.0%	155	268	85
53.1110	Gasoline, fuel & oil	5,600	13,000	(7,400)	-56.9%	8,323	11,129	12,111
53.1113	Maintenance supplies	13,000	13,000	-	0.0%	12,613	13,391	14,771
53.1121	Tires & tubes	5,000	10,000	(5,000)	-50.0%	3,056	3,021	9,441
53.1124	Uniforms	1,500	1,500	-	0.0%	963	1,034	2,767
53.1601	Small tools, equipment	5,000	5,000	-	0.0%	2,478	1,742	3,822
53.1708	Fuel tank monitoring	2,245	2,245	-	0.0%	1,981	2,610	2,916
	Total Operating Expenditures	116,986	121,120	(4,134)	-3.4%	99,136	121,929	135,296
				-				
Capital Expenditures								
54.1303	Roll-up door replacement	7,000	7,000	-	0.0%	6,213		-
54.2200	Vehicles	-	23,000	(23,000)	-100.0%	21,296	55,039	25,700
	Total Capital Expenditures	7,000	30,000	(23,000)	-76.7%	27,509	55,039	25,700
Total Expenditures		$ 280,129	$ 299,835	$ (19,706)	-6.6%	$ 296,080	$ 330,201	$ 336,655

Personnel Summary:

Office Manager	Grade 18
Motor Pool Supervisor	Grade 18
Mechanic III	Grade 14

Public Works - Cemeteries 100 - 49500

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 94,070	$ 94,394	$ (324)	-0.3%	$ 94,664	$ 91,501	$ 100,393
51.1300	Overtime	8,000	8,000	-	0.0%	9,073	7,679	8,636
51.2101	Insurance	13,008	9,253	3,755	40.6%	4,163	12,216	11,251
51.2200	FICA	7,196	7,221	(25)	-0.3%	7,242	6,822	7,663
51.2401	Pension & Retirement	9,577	8,091	1,486	18.4%	8,112	10,200	8,158
51.2700	Workers Comp claims	500	500	-	0.0%	-	1,556	13,223
	Total Salaries & Benefits	132,351	127,459	4,892	3.8%	123,254	129,974	149,323
Operating Expenditures								
52.2111	Solid waste disposal	-	180	(180)	-100.0%	-	165	180
52.2201	O & M Vehicles	1,000	1,000	-	0.0%	920	1,216	849
52.2202	O & M Buildings	2,000	2,100	(100)	-4.8%	208	3,717	2,248
52.2203	O & M Equipment	6,000	6,000	-	0.0%	8,476	5,350	9,721
52.3103	Workers Comp insurance	1,270	1,364	(94)	-6.9%	866	1,318	1,242
52.3201	Telephone service (Enet)	390	390	-	0.0%	-	389	240
52.3202	Comm service (SLinc)	404	404	-	0.0%	249	265	178
52.3206	Telecom service	588	588	-	0.0%	-	562	321
52.3902	Elbert County surcharge	-	180	(180)	-100.0%	-	165	180
53.1110	Gasoline	11,821	7,500	4,321	57.6%	8,475	5,123	7,263
53.1115	Supplies	800	800	-	0.0%	1,458	643	678
53.1124	Uniforms	1,400	1,400	-	0.0%	2,124	1,615	1,324
53.1211	Water-Elmhurst Cem	-	500	(500)	-100.0%	-	412	386
53.1212	Water-Elmhurst Office	-	300	(300)	-100.0%	-	187	204
53.1220	Natural Gas	-	1,000	(1,000)	-100.0%	-	767	782
53.1230	Electricity	2,000	2,000	-	0.0%	1,104	1,791	1,692
53.1705	Plantings	2,000	1,000	1,000	100.0%	1,725	881	101
	Total Operating Expenditures	29,673	26,706	2,967	11.1%	25,606	24,566	27,588
Total Expenditures		$ 162,024	$ 154,165	$ 7,859	5.1%	$ 148,860	$ 154,540	$ 176,912

Personnel Summary:

Cemetery Supervisor	Grade 18	
Equipment Operator no/CDL	Grade 10	2 positions

Public Works - Parks and Rights-of-way 100 - 62001

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Operating Expenditures								
52.2204	O & M Grounds/Bldgs	$ 3,000	$ 3,000	$ -	0.0%	$ 2,555	$ 1,937	$ 2,525
52.2140	Lawn care service	46,250	26,250	20,000	76.2%	12,681	12,421	
52.3909	Whitworth Detention crews	40,000	40,000	-	0.0%	39,500	36,392	79,000
53.1210	Water & sewer	2,000	2,000	-	0.0%	1,352	2,383	1,967
53.1230	Electricity	-	-	-		1,629	-	-
53.1705	Plantings	3,000	3,000	-	0.0%	4,197	5,649	2,453
	Total Operating Expenditures	94,250	74,250	20,000	26.9%	61,914	58,783	85,945
Capital Expenditures								
54.1119	Playground - Northwest	-	20,000	(20,000)	-100.0%	22,389	-	-
	Total Capital Expenditures	-	20,000	(20,000)	-100.0%	22,389	-	-
				-				
Total Expenditures		$ 94,250	$ 94,250	$ -	0.0%	$ 84,303	$ 58,783	$ 85,945

City Marshal, Planning, and Zoning 100 - 74002

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1102	Salaries	$ 45,342	$ 44,331	$ 1,011	2.3%	$ 44,351	$ 43,180	$ 42,500
51.2101	Insurance	4,292	6,728	(2,436)	-36.2%	4,247	5,819	7,696
51.2200	FICA	3,469	3,392	77	2.3%	3,393	2,916	2,807
51.2401	Pension & Retirement	4,931	3,577	1,354	37.9%	3,984	4,548	3,584
51.2700	Worker's Comp Claims	-	-	-		-	397	-
	Total Salaries & Benefits	58,034	58,028	6	0.0%	55,976	56,462	56,587
Operating Expenditures								
52.2201	O & M Vehicles	300	300	-	0.0%	213	1,026	213
52.3103	Worker's Comp insurance	614	641	(27)	-4.2%	407	974	919
52.3202	Comm service (SLinc)	202	202	-	0.0%	155	200	174
52.3402	Printing/publications	300	-	300		238	165	-
52.3500	Travel and training	1,100	1,100	-	0.0%	72	1,724	-
53.1110	Gasoline	2,500	2,500	-	0.0%	2,032	1,649	2,108
53.1115	Office supplies	2,000	2,000	-	0.0%	88	477	1,617
53.1124	Uniforms	500	500	-	0.0%	385	439	-
57.3007	Historic Preservation	500	500	-	0.0%	44	343	622
57.3010	Planning Commission	500	500	-	0.0%	185	250	-
	Total Operating Expenditures	8,516	8,243	273	3.3%	3,819	7,248	5,652
Total Expenditures		$ 66,550	$ 66,271	$ 279	0.4%	$ 59,795	$ 64,107	$ 62,240

Personnel Summary:

City Marshal & Zoning Administrator Grade 23

Building Inspections and Code Enforcement 100 - 74500

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1102	Salaries	$ 33,583	$ 32,599	$ 984	3.0%	$ 31,671	$ 57,915	$ 56,112
51.2101	Insurance	4,292	4,372	(80)	-1.8%	4,408	3,713	3,542
51.2200	FICA	2,569	2,494	75	3.0%	2,423	4,337	4,197
51.2401	Pension & Retirement	3,001	2,632	369	14.0%	2,632	6,182	3,197
	Total Salaries & Benefits	43,445	42,097	1,348	3.2%	41,134	72,147	67,048
Operating Expenditures								
52.3103	Workers Comp insurance	303	314	(11)	-3.5%	199	340	320
52.2201	O & M Vehicles	500	500	-	0.0%	135	106	16
52.3202	Comm service (SLinc)	202	202	-	0.0%	155	200	1,020
52.3402	Printing/publications	200	200	-	0.0%	-	28	174
52.3500	Travel and training	1,500	1,500	-	0.0%	820	1,386	323
52.3601	Dues	200	200	-	0.0%	100	333	100
53.1110	Gasoline	1,176	1,600	(424)	-26.5%	872	861	1,034
53.1115	Supplies	1,100	1,100	-	0.0%	299	640	1,287
53.1124	Uniforms	500	500	-	0.0%	-	261	496
	Total Operating Expenditures	5,681	6,116	(435)	-7.1%	2,581	4,154	4,770
Total Expenditures		$ 49,126	$ 48,213	$ 913	1.9%	$ 43,715	$ 76,300	$ 71,818

Personnel Summary:

Fire & Building Inspector	Grade 20

Economic and Community Development 100 - 75001

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Operating Expenditures								
52.1201	Legal fees-Dilap housing	$ 5,000	$ 5,000	-	0.0%	$ 1,204	$ 4,980	$ 2,524
52.1203	Professional services	10,000	10,000	-	0.0%	2,161	9,572	-
52.2110	Disposal fees-Dilap housing	15,000	15,000	-	0.0%	-	10,489	6,064
	Total Operating Expenditures	30,000	30,000	-	0.0%	3,365	25,041	8,589
Total Expenditures		$ 30,000	$ 30,000	$ -	0.0%	$ 3,365	$ 25,041	$ 8,589

Main Street Elberton 100 - 75500

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1102	Salaries	$ 41,032	$ 40,213	$ 819	2.0%	$ 39,963	$ 38,820	$ 29,051
51.2101	Insurance	4,292	4,372	(80)	-1.8%	4,403	4,067	5,172
51.2200	FICA	3,139	3,076	63	2.0%	3,057	2,871	1,770
51.2401	Pension & Retirement	5,271	3,251	2,020	62.1%	3,867	4,054	4,013
	Total Salaries & Benefits	53,734	50,912	2,822	5.5%	51,290	49,813	40,006
Operating Expenditures								
52.2203	O & M Buildings	1,000	1,000	-	0.0%	-	677	3,150
52.3101	Property insurance	2,299	2,158	141	6.5%	2,158	360	-
52.3103	Workers Comp insurance	186	194	(8)	-4.1%	123	498	470
52.3701	Travel and training	1,500	1,500	-	0.0%	1,570	585	1,263
53.1115	Office supplies	1,000	1,000	-	0.0%	1,669	206	610
53.1230	Utilities	500	500	-	0.0%	-	1,400	298
57.3006	Community promotions	500	500	-	0.0%	367	1,014	530
57.3007	Façade grant program	5,000	5,000	-	0.0%	230	-	-
57.3019	Revolving Loan to DDA	-	-	-		-	-	180,854
	Total Operating Expenditures	11,985	11,852	133	1.1%	5,887	4,739	187,175
Total Expenditures		$ 65,719	$ 62,764	$ 2,955	4.7%	$ 57,407	$ 54,552	$ 227,182

Personnel Summary:

Mainstreet Manager	Grade 22

Elbert Theatre 100 - 75555

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1102	Salaries	$ 35,376	$ 34,175	$ 1,201	3.5%	$ 33,202	$ 32,727	$ 27,712
51.2101	Insurance	4,292	4,372	(80)	-1.8%	4,403	3,708	2,515
51.2200	FICA	2,706	2,614	92	3.5%	2,540	2,360	1,858
51.2401	Pension & Retirement	3,812	3,410	402	11.8%	3,410	4,153	3,239
	Total Salaries & Benefits	46,186	44,571	1,615	3.6%	43,555	42,948	35,324
Operating Expenditures								
52.2202	O & M Buildings	7,500	7,500	-	0.0%	1,296	1,259	2,377
52.2203	O & M Equipment	2,500	2,500	-	0.0%	950	3,406	2,093
52.3101	Property insurance	3,928	3,682	246	6.7%	3,682	4,002	3,934
52.3103	Workers Comp insurance	160	165	(5)	-3.0%	105	388	366
52.3201	Telephone service	350	350	-	0.0%	325	416	394
52.3206	Internet service	539	539	-	0.0%	939	896	765
52.3701	Travel and training	750	750	-	0.0%	499	231	140
53.1115	Office supplies	500	500	-	0.0%	854	54	1,617
53.1210	Water & sewer	800	800	-	0.0%	701	859	773
53.1220	Natural gas	4,000	4,000	-	0.0%	3,865	4,313	3,670
53.1230	Electricity	14,000	13,000	1,000	7.7%	13,266	14,263	8,572
	Total Operating Expenditures	35,027	33,786	1,241	3.7%	26,481	30,087	24,701
Capital Expenditures								
54.1305	Roof repair	-	-	-		-	-	13,216
54.1307	Arts Center architectural	-	-	-		-	7,680	-
	Total Capital Expenditures	-	-	-		-	7,680	13,216
Total Expenditures		$ 81,213	$ 78,357	$ 2,856	3.6%	$ 70,037	$ 80,715	$ 73,241

Personnel Summary:

Theatre Manager Grade 19

Culture and Recreation 100 - 90001

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Appropriations								
52.3918	Sister City program	$ 7,500	$ 7,500	$ -	0.0%	$ 7,500	$ 7,500	$ 7,500
57.3001	Elbert County Public Library	60,000	60,000	-	0.0%	60,000	58,000	58,000
57.3015	Boys & Girls Club	-	-	-		-	-	3,750
	Total Appropriations	67,500	67,500	-	0.0%	67,500	65,500	69,250
Total Expenditures		$ 67,500	$ 67,500	$ -	0.0%	$ 67,500	$ 65,500	$ 69,250

Health and Welfare 100 - 90002

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Appropriations								
57.3003	Elbert Co. Aging Program	$ 6,000	$ 6,000	$ -	0.0%	$ 6,000	$ 4,000	$ 4,000
57.3017	Community Partnership	3,000	5,900	(2,900)	-49.2%	5,900	5,900	5,900
	Total Appropriations	9,000	11,900	(2,900)	-24.4%	11,900	9,900	9,900
Total Expenditures		$ 9,000	$ 11,900	$ (2,900)	-24.4%	$ 11,900	$ 9,900	$ 9,900

Other Financing

100 - 90000

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Non-departmental expenditures								
52.1305	Insurance deductibles	$ -	$ -	$ -		$ -	$ 1,075	$ -
57.4000	Bad debt expense	-	-	-		-	360	1,350
57.3016	Landfill Post-Closure	11,950	11,950	-	0.0%	11,950	11,950	13,125
	Total Expenditures	11,950	11,950	-	0.0%	11,950	13,385	14,475
General Contingency/Reserve								
57.9001	General Contingency	1,573	6,265	(4,692)	-74.9%	-	-	-
	Total Contingency	1,573	6,265	(4,692)	-74.9%	-	-	-
Total Expenditures		$ 13,523	$ 18,215	$ (4,692)	-25.8%	$ 11,950	$ 13,385	$ 14,475

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Combined Public Utility System Fund (Fund 520)

Summary of Revenues and Expenditures

	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
WATER & SEWER DIVISION:							
Sewer Revenue	$ 1,089,000	$ 1,089,000	$ -	0.0%	$ 1,182,951	$ 1,406,559	$ 1,367,148
Water Revenue	1,789,536	1,804,093	(14,557)	-0.8%	1,713,897	1,736,439	1,785,716
Total Water & Sewer Revenue	2,878,536	2,893,093	(14,557)	-0.5%	2,896,848	3,142,998	3,152,864
Sewer Collection Operations	268,969	273,832	(4,863)	-1.8%	271,970	217,505	260,042
Sewer Plant Operations	577,712	624,672	(46,960)	-7.5%	550,640	593,664	572,107
Water Treatment Plant	568,801	515,482	53,319	10.3%	500,454	505,800	479,223
Water Distribution Operations	354,903	359,448	(4,545)	-1.3%	351,667	349,194	379,334
Lake Pumping Station	72,470	74,150	(1,680)	-2.3%	63,040	72,669	61,701
Debt Service	1,009,714	1,009,714	-	0.0%	1,239,697	1,207,122	1,223,787
Total Water & Sewer Expenses	2,852,569	2,857,298	(4,729)	-0.2%	2,977,468	2,945,954	2,976,193
Net Water & Sewer Income	**25,967**	**35,795**	**(9,828)**	**-27.5%**	**(80,620)**	**197,044**	**176,671**
ELECTRIC DIVISION:							
Electric Revenue	15,686,848	15,154,989	531,859	3.5%	15,733,914	15,624,380	14,534,781
Plant Operations	11,855,938	11,288,700	567,238	5.0%	10,143,027	9,346,270	9,687,116
Distribution	1,037,583	1,118,079	(80,496)	-7.2%	804,986	738,007	984,804
Security Lights	30,000	30,000	-	0.0%	26,636	20,301	25,167
Depreciation and Transfers	1,930,800	1,966,300	(35,500)	-1.8%	2,241,894	2,283,079	2,324,373
Total Electric Expenses	14,854,321	14,403,079	451,242	3.1%	13,216,543	12,387,656	13,021,460
Net Electric Income	**832,527**	**751,910**	**80,617**	**10.7%**	**2,517,370**	**3,236,725**	**1,513,321**
NATURAL GAS DIVISION:							
Natural Gas Revenue	4,437,000	5,268,000	(831,000)	-15.8%	4,342,589	4,845,052	5,310,862
Plant Operations	13,500	18,800	(5,300)	-28.2%	9,482	10,677	14,210
Distribution	3,346,903	4,134,546	(787,643)	-19.1%	3,285,092	3,403,257	3,994,496
Depreciation and Transfers	709,449	754,527	(45,078)	-6.0%	840,479	845,769	855,565
Total Natural Gas Expenses	4,069,852	4,907,873	(838,021)	-17.1%	4,135,053	4,259,703	4,864,271
Net Natural Gas Income	**367,148**	**360,127**	**7,021**	**1.9%**	**207,535**	**585,349**	**446,591**
NET OPERATING INCOME	**1,225,642**	**1,147,832**	**77,810**	**6.8%**	**2,644,286**	**4,019,118**	**2,136,583**
ADMINISTRATIVE EXPEND.							
Utilities Administration	359,384	329,587	29,797	9.0%	372,686	328,457	313,228
Meter Reading & Servicing	194,816	226,069	(31,253)	-13.8%	209,113	225,583	214,767
Warehousing & Purchasing	109,622	111,740	(2,118)	-1.9%	110,356	120,249	115,961
Customer Service & Marketing	369,440	299,407	70,033	23.4%	308,657	289,688	268,180
Information Technology Systems	142,380	136,029	6,351	4.7%	162,736	132,880	138,417
Economic Development	50,000	45,000	5,000	11.1%	45,000	36,574	30,000
Total Administrative Expend.	**1,225,642**	**1,147,832**	**77,810**	**6.8%**	**1,208,548**	**1,133,432**	**1,080,554**
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**		**$ 1,435,738**	**$ 2,885,686**	**$ 1,056,029**
Total Revenues	23,002,384	23,316,082	(313,698)	-1.3%	22,973,350	23,612,430	22,998,507
Total Expenditures	23,002,384	23,316,082	(313,698)	-1.3%	21,537,613	20,726,744	21,942,478
	$ -	$ -	$ -		$ 1,435,738	$ 2,885,686	$ 1,056,029

Combined Public Utility System Fund (Fund 520)
Water and Sewer Division
Summary of Revenues and Expenditures

	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Sewer Revenue	$ 1,089,000	$ 1,089,000	$ -	0.0%	$ 1,182,951	$ 1,406,559	$ 1,367,148
Sewer Collection Operations	268,969	273,832	(4,863)	-1.8%	271,970	217,505	260,042
Sewer Plant Operations	577,712	624,672	(46,960)	-7.5%	550,640	593,664	572,107
	846,681	898,504	(51,823)	-9.3%	822,611	811,169	832,148
Net Sewer Income	242,319	190,496	51,823	27.2%	360,340	595,390	535,000
Water Revenue	1,789,536	1,804,093	(14,557)	-0.8%	1,713,897	1,736,439	1,785,716
Water Treatment Plant	568,801	515,482	53,319	10.3%	500,454	505,800	479,223
Water Distribution Operations	354,903	359,448	(4,545)	-1.3%	351,667	349,194	379,334
Lake Pumping Station	72,470	74,150	(1,680)	-2.3%	63,040	72,669	61,701
	996,174	949,080	47,094	6.8%	915,160	927,663	920,258
Net Water Income	793,362	855,013	(61,651)	-7.2%	798,737	808,776	865,458
Water & Sewer Income Before Debt Service Expense	1,035,681	1,045,509	(9,828)	-0.9%	1,159,077	1,404,166	1,400,458
Debt Service	1,009,714	1,009,714	-	0.0%	1,239,697	1,207,122	1,223,787
Total Water & Sewer Income Before Administration Expense	$ 25,967	$ 35,795	$ (9,828)	-27.5%	$ (80,620)	$ 197,044	$ 176,671

Revenue - Water & Sewer

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Sewer Revenue (520-43310)								
34.4232	Sewer service fees	$1,082,000	$1,082,000	$ -	0.0%	$1,074,526	$1,142,701	$1,081,474
34.4233	Sewer tap fees	7,000	7,000	-	0.0%	-	750	2,392
34.6911	Discount program	-	-	-		-	(23,047)	(22,219)
39.1204	2006 SPLOST Transfer	-	-	-		104,525	280,919	261,155
34.4214	Contract work	-	-	-		-	-	39,321
34.4235	Miscellaneous revenue	-	-	-		3,900	5,237	5,025
	Total Sewer Revenue	1,089,000	1,089,000	-	0.0%	1,182,951	1,406,559	1,367,148
Water Revenue (520-44010)								
34.4211	Metered water sales	1,766,000	1,766,000	-	0.0%	1,691,980	1,688,411	1,735,453
34.4212	Other water sales	500	500	-	0.0%	320	732	814
34.4213	Water tap fees	10,000	10,000	-	0.0%	9,714	10,470	9,550
34.4215	Sale of material	2,500	2,500	-	0.0%	287	5,241	5,458
34.4216	Service charges	14,000	14,000	-	0.0%	17,798	14,183	13,973
34.4217	Penalties	30,000	35,200	(5,200)	-14.8%	28,262	47,304	42,707
34.6911	Discount program	(34,464)	(31,607)	(2,857)	9.0%	(34,464)	(32,511)	(30,802)
34.4218	Miscellaneous revenue	1,000	1,000	-	0.0%	-	1,527	2,637
34.6903	Interest income	-	6,500	(6,500)	-100.0%	-	1,081	5,927
	Total Water Revenue	1,789,536	1,804,093	(14,557)	-0.8%	1,713,897	1,736,439	1,785,716
Total Water & Sewer Revenue		$2,878,536	$2,893,093	$ (14,557)	-0.5%	$2,896,848	$3,142,998	$3,152,864

Sewer - Collection Operations 520 - 43320

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 125,317	$ 125,541	$ (224)	-0.2%	$ 120,106	$ 115,475	$ 118,605
51.1300	Overtime	10,000	10,000	-	0.0%	13,273	11,596	13,586
51.2101	Insurance	15,121	16,662	(1,541)	-9.2%	15,751	15,202	14,604
51.2200	FICA	9,587	9,604	(17)	-0.2%	10,204	8,577	8,656
51.2401	Pension & Retirement	14,851	13,689	1,162	8.5%	13,292	15,983	13,149
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	13,930	-	118
	Total Salaries & Benefits	175,876	176,496	(620)	-0.4%	186,556	166,833	168,718
Operating Expenditures								
52.1203	Engineernig services	5,000	5,000	-	0.0%	-	-	41,265
52.2208	O & M Sewer mains	15,000	17,000	(2,000)	-11.8%	10,695	12,877	12,930
52.3103	Workers Comp insurance	1,572	1,689	(117)	-6.9%	1,073	1,227	1,156
52.2321	Motor Pool charge	27,313	26,984	329	1.2%	26,984	-	-
55.1103	Admin charge-Gen Fund	44,208	46,663	(2,455)	-5.3%	46,663	36,567	35,973
	Total Operating Expenditures	93,093	97,336	(4,243)	-4.4%	85,415	50,671	91,324
Total Expenditures		$ 268,969	$ 273,832	$ (4,863)	-1.8%	$ 271,970	$ 217,505	$ 260,042

Personnel Summary:

Operations Manager	Grade 25	
Foreman	Grade 24	
Assistant Foreman	Grade 18	
Serviceman II	Grade 15	2 positions
Serviceman I	Grade 7	2 positions

(Shares personnel expenditures 50%/50% with Water Distribution Operations department)

Sewer - Plant Operations & Pumping 520 - 43340

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 175,579	$ 175,953	$ (374)	-0.2%	$ 172,472	$ 171,524	$ 166,200
51.1300	Overtime	12,000	20,000	(8,000)	-40.0%	22,071	21,446	19,607
51.2101	Insurance	17,050	19,321	(2,271)	-11.8%	15,938	17,750	16,866
51.2200	FICA	13,432	13,460	(28)	-0.2%	14,883	12,731	12,330
51.2401	Pension & Retirement	21,124	19,222	1,902	9.9%	21,319	24,754	21,931
51.2700	Workers Comp claims	500	500	-	0.0%	399	157	-
	Total Salaries & Benefits	239,685	248,456	(8,771)	-3.5%	247,082	248,362	236,933
Operating Expenditures								
52.1203	Engineering services	7,500	7,500	-	0.0%	-	-	-
52.2101	Uniforms	2,000	2,000	-	0.0%	1,572	2,032	2,776
52.2202	O & M Buildings	25,000	25,000	-	0.0%	38,900	32,245	17,432
52.2203	O & M Equipment	19,000	19,000	-	0.0%	6,684	9,406	16,002
52.2212	Sludge disposal	30,000	30,000	-	0.0%	19,079	30,888	29,007
52.3101	Property insurance	15,696	14,734	962	6.5%	14,734	16,011	15,738
52.3103	Workers Comp insurance	1,579	1,695	(116)	-6.8%	1,077	2,108	1,986
52.3201	Telephone service (Enet)	384	384	-	0.0%	387	450	508
52.3202	Comm service (SLinc)	168	203	(35)	-17.2%	140	200	1,202
52.3206	Data service (Enet)	2,200	2,200	-	0.0%	2,040	2,484	348
52.3500	Travel & training	3,000	3,000	-	0.0%	3,842	1,326	3,925
53.1104	Chemical & lab supplies	69,000	69,000	-	0.0%	46,227	61,092	80,224
53.1110	Gasoline & fuel	500	500	-	0.0%	1,045	24	796
53.1210	Water & sewer	12,000	36,000	(24,000)	-66.7%	21,464	42,231	38,331
53.1230	Electricity	140,000	140,000	-	0.0%	136,668	143,661	124,219
	Total Operating Expenditures	328,027	351,216	(23,189)	-6.6%	293,858	344,158	332,495
Capital Expenditures								
54.1303	Station improvements	10,000	25,000	(15,000)	-60.0%	9,700	-	-
	Total Capital Expenditures	10,000	25,000	(15,000)	-60.0%	9,700	-	-
Debt Service Expenditures								
58.2201	Debt service - GMA	-	-	-			1,144	2,679
	Total Debt Service Expenditures	-	-	-		-	1,144	2,679
Total Expenditures		$ 577,712	$ 624,672	$ (46,960)	-7.5%	$ 550,640	$ 593,664	$ 572,107

Personnel Summary:

Chief Plant Operator	Grade 19	
Wastewater Operator I	Grade 18	3 positions
Wastewater Operator II	Grade 11	

Water - Filter Plant & Treatment 520 - 44300

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 170,086	$ 152,953	$ 17,133	11.2%	$ 163,937	$ 149,362	$ 150,889
51.1300	Overtime	5,000	20,000	(15,000)	-75.0%	15,398	17,189	16,179
51.2101	Insurance	19,274	13,340	5,934	44.5%	9,811	10,851	7,369
51.2200	FICA	13,012	11,701	1,311	11.2%	13,719	11,350	11,414
51.2401	Pension & Retirement	19,700	16,224	3,476	21.4%	16,490	19,758	17,035
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	-
	Total Salaries & Benefits	227,572	214,718	12,854	6.0%	219,356	208,511	202,886
Operating Expenditures								
52.1203	Engineering Services	1,000	-	1,000		736	4,151	-
52.1302	Lab testing fees	8,000	8,000	-	0.0%	6,260	6,989	6,560
52.2201	Uniforms	1,750	1,750	-	0.0%	1,007	1,804	4,921
52.2202	O & M Buildings	6,150	6,150	-	0.0%	337	1,138	1,834
52.2203	O & M Equipment	25,000	25,000	-	0.0%	23,869	20,230	17,468
52.2210	O & M Structures	64,273	27,000	37,273	138.0%	30,096	26,484	24,261
52.2212	Sludge disposal	3,000	2,750	250	9.1%	3,371	5,671	2,408
52.3101	Property insurance	21,534	20,214	1,320	6.5%	20,214	22,226	21,892
52.3103	Workers Comp insurance	1,531	1,474	57	3.9%	936	1,798	1,694
52.3201	Telephone service (AT&T)	3,229	3,229	-	0.0%	3,102	3,199	3,558
52.3202	Comm service (SLinc)	168	203	(35)	-17.2%	138	200	369
52.3206	Telecom service (Enet)	13,994	13,994	-	0.0%	13,994	14,034	13,440
52.3500	Travel & training	6,100	5,500	600	10.9%	6,130	6,194	6,918
53.1104	Chemical & lab supplies	74,000	74,000	-	0.0%	57,084	73,063	73,627
53.1110	Gasoline & fuel	500	500	-	0.0%	686	-	-
53.1210	Water & sewer	2,500	2,000	500	25.0%	2,543	2,527	1,396
53.1220	Natural gas	3,500	4,000	(500)	-12.5%	1,406	2,889	1,691
53.1230	Electricity	105,000	105,000	-	0.0%	109,189	104,692	94,299
	Total Operating Expenditures	341,229	300,764	40,465	13.5%	281,098	297,290	276,337
Total Expenditures		$ 568,801	$ 515,482	$ 53,319	10.3%	$ 500,454	$ 505,800	$ 479,223

Personnel Summary:

Chief Plant Operator	Grade 19	
Water Plant Operator I	Grade 18	
Water Plant Operator II	Grade 11	3 positions

Water - Distribution Operations 520 - 44400

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 125,317	$ 125,541	$ (224)	-0.2%	$ 120,106	$ 117,444	$ 118,605
51.1300	Overtime	10,000	10,000	-	0.0%	13,273	11,696	13,586
51.2101	Insurance	15,121	16,662	(1,541)	-9.2%	15,751	15,202	14,604
51.2200	FICA	9,587	9,604	(17)	-0.2%	10,204	8,577	8,656
51.2401	Pension & Retirement	14,851	13,689	1,162	8.5%	13,292	15,983	13,149
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	13,930	4,139	152
	Total Salaries & Benefits	175,876	176,496	(620)	-0.4%	186,556	173,041	168,752
Operating Expenditures								
52.1203	Engineering services	5,000	-	5,000		8,130	226	-
52.2101	Uniforms	3,400	3,400	-	0.0%	3,500	4,087	3,798
52.2201	O & M Vehicles	5,000	5,000	-	0.0%	3,915	5,269	2,911
52.2203	O & M Equipment	1,800	1,800	-	0.0%	1,398	1,388	3,945
52.2321	Motor Pool charge	27,313	26,984	329	1.2%	26,984	64,406	63,392
52.3103	Workers Comp insurance	1,572	1,689	(117)	-6.9%	1,073	1,237	1,165
52.3202	Comm service (SLinc)	948	1,416	(468)	-33.1%	1,032	1,443	354
52.3401	Printing	1,600	1,600	-	0.0%	-	556	-
52.3500	Travel & training	4,100	4,100	-	0.0%	3,585	820	2,507
53.1103	O & M Pipelines	25,000	30,000	(5,000)	-16.7%	15,355	12,739	33,207
53.1107	O & M Metering	25,000	30,000	(5,000)	-16.7%	27,933	23,711	33,245
53.1110	Gasoline & fuel	25,586	20,000	5,586	27.9%	21,683	16,606	18,058
53.1601	Small tools	2,500	5,500	(3,000)	-54.5%	1,755	2,014	2,469
55.1103	Admin Charge-Gen Fund	44,208	46,663	(2,455)	-5.3%	41,478	36,567	35,973
57.4000	Bad debt expense	6,000	4,800	1,200	25.0%	7,290	4,880	9,020
	Total Operating Expenditures	179,027	182,952	(3,925)	-2.1%	165,111	175,948	210,044
Debt Service Expenditures								
58.2201	Debt service - GMA	-	-	-		-	205	538
	Total Debt Service Expenditures	-	-	-		-	205	538
Total Expenditures		$ 354,903	$ 359,448	$ (4,545)	-1.3%	$ 351,667	$ 349,194	$ 379,334

Personnel Summary:

Operations Manager	Grade 25	
Foreman	Grade 24	
Assistant Foreman	Grade 18	
Serviceman II	Grade 15	2 positions
Serviceman I	Grade 7	2 positions

(Shares personnel expenditures 50%/50% with Water Distribution Operations department)

Water - Lake Pumping Station 520 - 44700

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 5,000	$ 5,000	$ -	0.0%	$ 794	$ 2,447	$ 312
52.2210	O & M Structures	1,500	1,500	-	0.0%	-	-	78
52.3201	Telephone service (AT&T)	470	470	-	0.0%	808	431	474
52.3904	Water storage contract	4,000	4,000	-	0.0%	4,298	3,375	3,466
53.1110	Gasoline & fuel	500	500	-	0.0%	657	-	-
53.1230	Electricity	61,000	62,680	(1,680)	-2.7%	56,483	66,415	57,371
	Total Operating Expenditures	72,470	74,150	(1,680)	-2.3%	63,040	72,669	61,701
Total Expenditures		$ 72,470	$ 74,150	$ (1,680)	-2.3%	$ 63,040	$ 72,669	$ 61,701

Water/Sewer - Debt Service

520 - 43600

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Depreciation/Amortization								
56.1000	Depreciation	$ -	$ -	$ -		$ 731,265	$ 731,265	$ 725,633
56.2000	Amortization	-	-	-		17,691	17,691	17,691
	Total Depreciation/Amortization	-	-	-		748,956	748,956	743,324
Other Costs								
57.3002	Paying fees on bonds	1,350	1,350	-	0.0%	1,350	1,350	1,350
	Total Other Costs	1,350	1,350	-	0.0%	1,350	1,350	1,350
Debt Service Expenditures								
58.2102	Debt service - 2001 bonds	1,008,364	1,008,364	-	0.0%	489,391	456,816	479,113
	Total Debt Service Expenditures	1,008,364	1,008,364	-	0.0%	489,391	456,816	479,113
Total Expenditures		$ 1,009,714	$ 1,009,714	$ -	0.0%	$1,239,697	$1,207,122	$1,223,787

Combined Public Utility System Fund (Fund 520)
Electric Division
Summary of Revenues and Expenditures

	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Sales of Electric Services	$15,282,848	$14,720,989	$ 561,859	3.8%	$15,299,656	$15,149,683	$14,063,047
Other Revenue	404,000	434,000	(30,000)	-6.9%	434,258	474,697	471,734
Total Electric Revenue	15,686,848	15,154,989	531,859	3.5%	15,733,914	15,624,380	14,534,781
Plant Operations	11,855,938	11,288,700	567,238	5.0%	10,143,027	9,346,270	9,687,116
Distribution Operations	1,037,583	1,118,079	(80,496)	-7.2%	804,986	738,007	984,804
Security Lighting	30,000	30,000	-	0.0%	26,636	20,301	25,167
Depreciation and Transfers	1,930,800	1,966,300	(35,500)	-1.8%	2,241,894	2,283,079	2,324,373
Total Electric Expenditures	14,854,321	14,403,079	451,242	3.1%	13,216,543	12,387,656	13,021,460
Total Electric Income Before Administration Expense	$ 832,527	$ 751,910	$ 80,617	10.7%	$ 2,517,370	$ 3,236,725	$ 1,513,321

Revenue - Electric

520 - 46010

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Sales of Electric Services								
34.4311	Residential energy sales	$4,900,000	$4,719,531	$ 180,469	3.8%	$4,927,454	$4,757,413	$4,457,745
34.4312	Commercial energy sales	6,750,000	6,451,206	298,794	4.6%	6,818,027	6,560,802	6,277,309
34.4313	Industrial energy sales	3,200,000	3,267,500	(67,500)	-2.1%	3,053,818	3,299,956	3,030,617
34.4314	Special energy sales	-	-	-		-	5,764	26,038
34.4316	Installation charges	15,000	15,000	-	0.0%	2,238	30,018	12,567
34.4320	Security lighting	215,600	215,600	-	0.0%	214,303	215,529	215,631
34.4321	Street lighting	1,248	1,152	96	8.3%	1,216	1,152	1,152
34.4328	Off-system energy sales	200,000	50,000	150,000	300.0%	280,660	278,235	41,989
34.4331	Security light install fees	1,000	1,000	-	0.0%	1,940	815	-
	Total - Electric Services	15,282,848	14,720,989	561,859	3.8%	15,299,656	15,149,683	14,063,047
Other Revenue								
34.4315	Miscellaneous revenue	2,000	2,000	-	0.0%	6,716	1,084	2,133
34.4317	Pole attachment fees	128,000	120,000	8,000	6.7%	127,658	114,788	122,947
34.4318	Sale of material/scrap	10,000	10,000	-	0.0%	39,000	12,365	15,653
34.4319	Service charges	45,000	39,000	6,000	15.4%	59,791	41,883	38,828
34.4323	Account establishment	22,000	22,000	-	0.0%	22,171	20,760	21,753
34.4324	Penalties	150,000	164,000	(14,000)	-8.5%	141,140	220,121	182,941
34.4327	Credit check fees	1,300	1,300	-	0.0%	1,141	1,184	1,219
34.4330	GPW Distribution	-	-	-		-	-	5,945
34.6901	Sales tax commission	5,700	5,700	-	0.0%	5,737	5,510	5,032
34.6903	Interest income	10,000	30,000	(20,000)	-66.7%	6,475	21,815	16,722
34.6910	Interest on Trust	20,000	30,000	(10,000)	-33.3%	14,429	19,961	46,050
39.2100	Surplus sale	-	-	-		-	5,225	2,510
34.1703	Customer Service charge	10,000	10,000	-	0.0%	10,000	10,000	10,000
	Total Other Revenue	404,000	434,000	(30,000)	-6.9%	434,258	474,697	471,734
Total Electric Revenue		$15,686,848	$15,154,989	$ 531,859	3.5%	$ 15,733,914	$ 15,624,380	$ 14,534,781

Electric - Plant Operations 520 - 46080

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Operating Expenditures								
52.1311	MEAG Distribution services	$ -	$ -	$ -		$ -	$ -	$ 82,563
52.1312	MEAG Marketing services	-	-	-		-	-	7,763
52.1313	MEAG Telecom services	97,548	99,264	(1,716)	-1.7%	100,727	36,616	157,346
52.1317	Electric Cities of Ga services	175,801	175,801	-	0.0%	122,603	142,936	19,099
52.3905	Comp. Trust, Short-term	420,000	420,000	-	0.0%	-	-	-
52.3911	Comp. Trust, Intermediate	-	276,000	(276,000)	-100.0%	-	-	-
52.3912	Generation Trust Account	852,600	720,000	132,600	18.4%	-	-	-
53.1270	Energy for resale	10,100,000	9,336,978	763,022	8.2%	9,666,574	8,936,536	9,189,163
55.1101	Admin Charge-Gen Fund	176,389	227,057	(50,668)	-22.3%	227,057	198,912	196,507
57.4002	Credit card fees	33,600	33,600	-	0.0%	26,067	31,269	34,676
	Total Operating Expenditures	11,855,938	11,288,700	567,238	5.0%	10,143,027	9,346,270	9,687,116
Total Expenditures		$ 11,855,938	$ 11,288,700	$ 567,238	5.0%	$ 10,143,027	$9,346,270	$9,687,116

Electric - Distribution Operations 520 - 46100

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 281,208	$ 283,175	$ (1,967)	-0.7%	$ 273,695	$ 210,400	$ 210,595
51.1300	Overtime	25,000	25,000	-	0.0%	31,213	24,789	30,196
51.2101	Insurance	30,537	34,197	(3,660)	-10.7%	35,879	26,816	28,422
51.2200	FICA	21,512	21,663	(151)	-0.7%	23,325	19,061	20,839
51.2401	Pension & Retirement	33,359	28,288	5,071	17.9%	30,539	34,400	28,932
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	2,241	1,199	2,335
	Total Salaries & Benefits	392,616	393,323	(707)	-0.2%	396,893	316,666	321,318
Operating Expenditures								
52.1304	Hotline testing	3,000	3,000	-	0.0%	1,545	2,234	2,483
52.1305	T-former testing/disposal	3,000	344	2,656	772.1%	6,428	-	6,806
52.1308	Pole Inspection Program	20,000	-	20,000		17,672	-	-
52.2101	Uniforms	7,500	7,500	-	0.0%	6,308	7,413	7,449
52.2201	O & M Vehicles	15,000	15,000	-	0.0%	17,324	8,458	21,078
52.2203	O & M Equipment	5,000	5,000	-	0.0%	855	5,150	10,513
52.2206	ROW maintenance	180,000	200,000	(20,000)	-10.0%	93,847	225,692	304,581
52.2207	O & M Transformers	30,000	50,000	(20,000)	-40.0%	21,871	8,431	80,469
52.2321	Motor Pool charge	54,626	53,967	659	1.2%	53,967	48,305	47,544
52.3101	Property insurance	662	621	41	6.6%	621	675	663
52.3103	Workers Comp insurance	3,806	4,093	(287)	-7.0%	3,468	3,076	2,898
52.3202	Comm service (SLinc)	948	1,416	(468)	-33.1%	1,904	1,428	1,035
52.3206	Data service	540	540	-	0.0%	408	524	339
52.3500	Travel & training	4,916	5,275	(359)	-6.8%	6,556	2,407	6,892
53.1101	O & M Conductors	20,000	30,000	(10,000)	-33.3%	13,151	39,232	18,555
53.1106	O & M Poles/fixtures	200,000	200,000	-	0.0%	137,145	45,926	120,378
53.1110	Gasoline & fuel	22,969	15,000	7,969	53.1%	19,203	12,600	16,705
53.1116	O & M Substations	1,000	1,000	-	0.0%	-	-	719
53.1126	Tools & equipment	7,000	7,000	-	0.0%	5,820	8,090	10,646
	Total Operating Expenditures	579,967	599,756	(19,789)	-3.3%	408,093	419,640	659,753
Capital Expenditures								
54.1409	System improvements	65,000	125,000	(60,000)	-48.0%	-	-	-
	Total Capital Expenditures	65,000	125,000	(60,000)	-48.0%	-	-	-
Debt Service Expenditures								
58.2201	Debt service - GMA	-		-		-	1,702	3,733
	Total Debt Service Expenditures	-	-	-		-	1,702	3,733
Total Expenditures		$1,037,583	$ 1,118,079	$ (80,496)	-7.2%	$ 804,986	$ 738,007	$ 984,804

Personnel Summary:

Operations Manager	Grade 25	
Journeyman Lineman	Grade 22	4 positions
Apprentice Lineman	Grade 12	
Groundman	Grade 9	

Electric - Security Lights

520 - 46110

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 5,000	$ 5,000	$ -	0.0%	$ -	$ -	
53.1102	Supplies	25,000	25,000	-	0.0%	26,636	20,301	25,167
	Total Operating Expenditures	30,000	30,000	-	0.0%	26,636	20,301	25,167
Total Expenditures		$ 30,000	$ 30,000	$ -	0.0%	$ 26,636	$ 20,301	$ 25,167

Electric - Depreciation, Transfers & Contingency 520 - 46150

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Depreciation								
56.1000	Depreciation	$ -	$ -	$ -		$ 281,614	$ 281,614	$ 271,903
	Total Depreciation/Amortization	-	-	-		281,614	281,614	271,903
Other Costs								
57.4000	Bad debt expense	45,000	45,000	-	0.0%	44,780	45,950	51,230
57.9002	General contingency	5,800	5,800	-	0.0%	-	-	-
	Total Other Costs	50,800	50,800	-	0.0%	44,780	45,950	51,230
Transfers								
57.9001	General Fund	1,500,000	1,515,500	(15,500)	-1.0%	1,515,500	1,505,515	1,536,240
57.9004	ElbertonNET debt service	380,000	400,000	(20,000)	-5.0%	400,000	450,000	465,000
	Total Transfers	1,880,000	1,915,500	(35,500)	-1.9%	1,915,500	1,955,515	2,001,240
Total Expenditures		$ 1,930,800	$ 1,966,300	$ (35,500)	-1.8%	$2,241,894	$2,283,079	$2,324,373

Combined Public Utility System Fund (Fund 520)
Natural Gas Division
Summary of Revenues and Expenditures

	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Sales of Natural Gas Services	$ 4,344,000	$ 5,139,000	$ (795,000)	3.8%	$4,230,187	$4,702,396	$5,112,653
Other Revenue	93,000	129,000	(36,000)	-6.9%	112,402	142,656	198,210
Total Natural Gas Revenue	4,437,000	5,268,000	(831,000)	-15.8%	4,342,589	4,845,052	5,310,862
Plant Operations	13,500	18,800	(5,300)	-28.2%	9,482	10,677	14,210
Distribution Operations	3,346,903	4,134,546	(787,643)	-19.1%	3,285,092	3,403,257	3,994,496
Depreciation and Transfers	709,449	754,527	(45,078)	-6.0%	840,479	845,769	855,565
Total Natural Gas Expenditures	4,069,852	4,907,873	(838,021)	-17.1%	4,135,053	4,259,703	4,864,271
Total Natural Gas Income Before Administration Expense	$ 367,148	$ 360,127	$ 7,021	1.9%	$ 207,535	$ 585,349	$ 446,591

Revenue - Natural Gas

520 - 47010

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Sales of Natural Gas Services								
34.4411	Residential & small comm	$2,400,000	$2,600,000	$ (200,000)	-7.7%	$2,388,800	$2,595,093	$2,604,023
34.4412	Medium commercial	700,000	740,000	(40,000)	-5.4%	666,410	737,233	760,093
34.4413	Large commercial	275,000	290,000	(15,000)	-5.2%	282,770	276,741	435,563
34.4414	Temperature sensitive	720,000	1,260,000	(540,000)	-42.9%	683,069	922,301	1,307,591
34.4415	Agricultural	264,000	254,000	10,000	3.9%	240,084	186,827	-
34.4416	Granite industrials	85,000	95,000	(10,000)	-10.5%	88,934	91,633	106,980
34.6911	Discount program	(100,000)	(100,000)	-	0.0%	(119,880)	(107,432)	(101,597)
	Total - Natural Gas Services	4,344,000	5,139,000	(795,000)	-15.5%	4,230,187	4,702,396	5,112,653
Other Revenue								
34.4417	Tap fees	5,000	5,000	-	0.0%	3,854	3,951	5,809
34.4419	Sale of material	4,000	4,000	-	0.0%	2,512	1,903	7,463
34.4421	Service charges	18,000	18,000	-	0.0%	23,573	16,606	18,020
34.4422	Penalties	48,000	64,000	(16,000)	-25.0%	46,381	78,942	74,534
34.4424	Miscellaneous revenue	500	500	-	0.0%	-	368	6,487
34.6901	Sales tax commission	2,500	2,500	-	0.0%	2,160	2,463	2,630
34.6902	MGAG Portfolio refunds	-	-	-		-	-	61,039
39.2100	Sale of assets	-	-	-		-	3,950	-
34.6903	Interest income	15,000	35,000	(20,000)	-57.1%	7,588	23,306	22,227
33.1117	DOT Grant	-	-	-		26,333	11,167	-
	Total Other Revenue	93,000	129,000	(36,000)	-27.9%	112,402	142,656	198,210
Total Natural Gas Revenue		$4,437,000	$5,268,000	$ (831,000)	-15.8%	$4,342,589	$4,845,052	$5,310,862

Natural Gas - Plant Operations 520 - 47080

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Operating Expenditures								
52.1306	Telemetering	$ 1,000	$ 1,200	$ (200)	-16.7%	$ 802	$ 982	$ 2,490
52.2202	O & M Buildings	500	600	(100)	-16.7%	-	-	256
52.2203	O & M Equipment	2,000	7,000	(5,000)	-71.4%	-	-	1,680
53.1230	Electricity	10,000	10,000	-	0.0%	8,680	9,695	9,784
	Total Operating Expenditures	13,500	18,800	(5,300)	-28.2%	9,482	10,677	14,210
Total Expenditures		$ 13,500	$ 18,800	$ (5,300)	-28.2%	$ 9,482	$ 10,677	$ 14,210

Natural Gas - Distribution Operations 520 - 47100

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 206,088	$ 197,787	$ 8,301	4.2%	$ 198,586	$ 178,043	$ 197,312
51.1300	Overtime	15,000	15,000	-	0.0%	13,206	14,268	15,530
51.2101	Insurance	21,416	20,940	476	2.3%	23,013	19,938	19,149
51.2200	FICA	15,766	15,131	635	4.2%	16,202	13,970	15,074
51.2401	Pension & Retirement	20,291	18,680	1,611	8.6%	17,862	23,370	17,703
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	1,708	-	-
	Total Salaries & Benefits	279,561	268,538	11,023	4.1%	270,578	249,588	264,768
Operating Expenditures								
52.1203	Engineering services	24,000	24,000	-	0.0%	28,495	26,521	22,800
52.1307	Meter testing	2,500	2,500	-	0.0%	2,500	2,742	1,850
52.1318	Sofware License/Support	12,500	-	12,500		12,500	-	-
52.2201	O & M Vehicles	4,000	4,000	-	0.0%	2,158	3,278	4,069
52.2203	O & M Equipment	7,500	7,500	-	0.0%	8,425	16,456	4,896
52.2205	O & M System	39,000	39,000	-	0.0%	40,888	38,068	31,671
52.2219	O & M Meters	40,000	40,000	-	0.0%	74,564	39,623	43,979
52.2321	Motor Pool charge	54,626	53,967	659	1.2%	53,967	64,406	63,392
52.3101	Property insurance	246	231	15	6.5%	231	1,279	1,441
52.3103	Workers Comp insurance	2,784	2,859	(75)	-2.6%	1,816	2,203	2,076
52.3202	Comm service (SLinc)	1,104	1,416	(312)	-22.0%	1,189	2,005	2,320
52.3206	Data Service for GIS (Enet)	6,600	6,300	300	4.8%	6,574	-	-
52.3301	Advertising	5,000	12,000	(7,000)	-58.3%	528	246	-
52.3500	Travel & training	5,750	5,750	-	0.0%	2,921	7,326	6,177
53.1110	Gasoline & fuel	11,314	9,507	1,807	19.0%	9,644	9,306	10,715
53.1124	Uniforms	4,500	4,500	-	0.0%	3,859	5,104	4,570
53.1125	Welding supplies	2,250	2,250	-	0.0%	1,573	1,205	1,161
53.1270	Energy for resale	2,532,300	3,350,000	(817,700)	-24.4%	2,561,251	2,810,794	3,409,553
53.1601	Small tools & equipment	1,500	3,550	(2,050)	-57.7%	450	1,405	3,375
55.1102	Admin Charge-Gen Fund	119,868	142,978	(23,110)	-16.2%	142,978	116,201	114,683
	Total Operating Expenditures	2,877,342	3,712,308	(834,966)	-22.5%	2,956,510	3,148,168	3,728,728
Capital Expenditures								
54.1205	Replacing bare lines	185,000	-	185,000		-	-	-
54.2404	GIS mapping upgrades	-	41,920	(41,920)	-100.0%	28,408	-	-
54.2202	Vehicles & equipment	-	101,780	(101,780)	-100.0%	20,463	-	-
	Total Capital Expenditures	185,000	143,700	41,300	28.7%	48,871	-	-
Other Costs								
57.3003	Gas rebate program	5,000	10,000	(5,000)	-50.0%	9,133	5,500	1,000
	Total Other Costs	5,000	10,000	(5,000)	-50.0%	9,133	5,500	1,000
Total Expenditures		$ 3,346,903	$ 4,134,546	$ (787,643)	-19.1%	$3,285,092	$3,403,257	$3,994,496

Personnel Summary:

Operations Manager	Grade 25	Serviceman II	Grade 15
Foreman	Grade 24	Equipment Operator w/CDL	Grade 11
Journeyman Welder	Grade 15	Serviceman I	Grade 7

Natural Gas - Depreciation, Transfers & Contingency 520 - 47150

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Depreciation								
56.1000	Depreciation	$ -	$ -	$ -		$ 90,549	$ 90,549	$ 84,235
	Total Depreciation/Amortization	-	-	-		90,549	90,549	84,235
Other Costs								
57.4000	Bad debt expense	8,000	4,000	4,000	100.0%	11,930	5,720	8,430
57.9002	General contingency	1,449	12,527	(11,078)	-88.4%	-	-	-
	Total Other Costs	9,449	16,527	(7,078)	-42.8%	11,930	5,720	8,430
Transfers								
57.9001	General Fund	700,000	738,000	(38,000)	-5.1%	738,000	749,500	762,900
	Total Transfers	700,000	738,000	(38,000)	-5.1%	738,000	749,500	762,900
Total Expenditures		$ 709,449	$ 754,527	$ (45,078)	-6.0%	$ 840,479	$ 845,769	$ 855,565

Combined Public Utility System Fund (Fund 520)

Summary of Administrative Expenditures

	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Utilities Adminstration	$ 359,384	$ 329,587	$ 29,797	9.0%	$ 372,686	$ 328,457	$ 313,228
Meter Reading and Servicing	194,816	226,069	(31,253)	-13.8%	209,113	225,583	214,767
Warehousing and Purchasing	109,622	111,740	(2,118)	-1.9%	110,356	120,249	115,961
Customer Service	369,440	299,407	70,033	23.4%	308,657	289,688	268,180
Information Technology Systems	142,380	136,029	6,351	4.7%	162,736	132,880	138,417
Economic Development	50,000	45,000	5,000	11.1%	45,000	36,574	30,000
Total Adminstrative Expenditures	$ 1,225,642	$ 1,147,832	$ 77,810	6.8%	$ 1,208,548	$ 1,133,432	$ 1,080,554

Utilities Administration 520 - 46020

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1102	Salaries	$ 116,900	$ 100,260	$ 16,640	16.6%	$ 100,871	$ 96,456	$ 95,217
51.2101	Insurance	16,793	10,314	6,479	62.8%	10,385	9,478	12,528
51.2200	FICA	8,943	7,670	1,273	16.6%	7,717	6,209	5,874
51.2401	Pension & Retirement	13,469	10,558	2,911	27.6%	10,656	12,770	10,581
	Total Salaries & Benefits	156,105	128,802	27,303	21.2%	129,628	124,914	124,199
Operating Expenditures								
52.1205	Credit check fees	1,500	1,500	-	0.0%	1,276	1,152	1,236
52.1315	O & M AS/400	15,000	15,000	-	0.0%	13,992	8,687	8,483
52.2101	Uniforms; mats; towels	3,000	1,200	1,800	150.0%	3,021	4,094	1,266
52.2111	Solid waste disposal	180	180	-	0.0%	180	180	180
52.2201	O & M Vehicles	375	375	-	0.0%	341	21	1,033
52.2202	O & M Buildings	11,000	11,000	-	0.0%	53,614	10,960	9,846
52.2203	O & M Equipment	4,000	4,000	-	0.0%	15,241	10,468	7,287
52.3101	Property insurance	4,960	4,656	304	6.5%	4,656	3,114	2,715
52.3103	Workers Comp insurance	528	483	45	9.3%	307	1,145	1,079
52.3201	Telephone service (AT&T)	6,336	6,336	-	0.0%	6,418	5,490	8,770
52.3202	Comm service (SLinc)	203	203	-	0.0%	156	200	210
52.3206	Data service (Enet,DSL)	7,320	7,320	-	0.0%	7,199	6,157	6,157
52.3207	Cable TV (Enet)	1,356	1,356	-	0.0%	1,361	1,443	1,182
52.3301	Advertising	2,500	575	1,925	334.8%	1,563	3,090	2,319
52.3500	Travel & training	8,000	9,300	(1,300)	-14.0%	4,523	5,268	6,954
52.3601	Dues	2,500	2,500	-	0.0%	1,875	1,970	2,691
52.3901	Postage	50,000	50,000	-	0.0%	41,403	46,079	48,974
52.3909	EC waste surcharge	180	180	-		180	180	180
58.2203	Copier leases	13,596	13,596	-	0.0%	13,596	13,970	14,958
53.1110	Gasoline & fuel	670	950	(280)	-29.5%	580	838	508
53.1112	Janitorial supplies	13,000	13,000	-	0.0%	13,128	14,521	12,309
53.1115	Office supplies	22,500	22,500	-	0.0%	22,990	30,172	17,457
53.1210	Water & sewer	1,200	1,200	-	0.0%	1,456	1,218	1,117
53.1220	Natural gas	5,000	5,000	-	0.0%	4,872	5,081	4,952
53.1230	Electricity	28,000	28,000	-	0.0%	29,041	27,930	27,099
53.1702	Miscellaneous	375	375	-	0.0%	88	115	65
	Total Operating Expenditures	203,279	200,785	2,494	1.2%	243,058	203,543	189,029
Total Expenditures		$ 359,384	$ 329,587	$ 29,797	9.0%	$ 372,686	$ 328,457	$ 313,228

Personnel Summary:

Utilities Director	Grade 32
Director of Administrative Services	Grade 32

Meter Reading & Servicing

520 - 46030

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 86,883	$ 113,166	$ (26,283)	-23.2%	$ 93,439	$ 109,483	$ 108,914
51.1102	Salaries	37,912	37,339	573	1.5%	37,654	35,963	33,433
51.1300	Overtime	4,000	4,000	-	0.0%	5,940	6,369	3,905
51.2101	Insurance	10,143	18,556	(8,413)	-45.3%	18,934	16,721	16,657
51.2200	FICA	9,547	11,514	(1,967)	-17.1%	10,029	10,245	9,787
51.2401	Pension & Retirement	13,721	14,124	(403)	-2.9%	15,026	17,492	14,419
51.2700	Workers Comp claims	600	600	-	0.0%	-	893	508
	Total Salaries & Benefits	162,806	199,299	(36,493)	-18.3%	181,022	197,166	187,624
Operating Expenditures								
52.1303	Itron software support	6,600	5,300	1,300	24.5%	5,505	5,293	4,250
52.1309	Itron repairs & equipment	1,000	1,000	-	0.0%	-	8	42
52.2321	Motor Pool charge	13,656	13,492	164	1.2%	13,492	16,102	15,848
52.3103	Workers Comp insurance	949	1,270	(321)	-25.3%	807	1,683	1,586
52.3202	Comm service (SLinc)	636	408	228	55.9%	673	399	388
52.3206	Data Service	2,350	-	2,350		1,459	-	-
53.1110	Gasoline	5,519	4,000	1,519	38.0%	4,756	3,603	3,774
53.1124	Uniforms	1,300	1,300	-	0.0%	1,400	1,331	1,255
	Total Operating Expenditures	32,010	26,770	5,240	19.6%	28,091	28,418	27,143
Total Expenditures		$ 194,816	$ 226,069	$ (31,253)	-13.8%	$ 209,113	$ 225,583	$ 214,767

Personnel Summary:

Office Manager	Grade 18	
Serviceman II	Grade 15	
Meter Reader III	Grade 9	2 positions

Warehousing & Purchasing 520 - 46040

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 69,889	$ 75,083	$ (5,194)	-6.9%	$ 75,744	$ 74,432	$ 78,901
51.1300	Overtime	500	500	-	0.0%	145	482	1,708
51.2101	Insurance	6,537	3,071	3,466	112.9%	3,174	2,877	2,939
51.2200	FICA	5,347	5,744	(397)	-6.9%	5,794	5,168	5,689
51.2401	Pension & Retirement	7,969	7,793	176	2.3%	8,969	10,447	8,809
51.2700	Workers Comp claims	500	500	-	0.0%	428	1,525	-
	Total Salaries & Benefits	90,742	92,691	(1,949)	-2.1%	94,255	94,930	98,045
Operating Expenditures								
52.2202	O & M Buildings	1,100	1,100	-	0.0%	2,029	9,745	201
52.3103	Workers Comp insurance	417	502	(85)	-16.9%	319	791	745
52.3202	Comm service (SLinc)	324	408	(84)	-20.6%	359	399	277
58.2203	Copier lease	5,439	5,439	-	0.0%	5,439	5,439	5,439
53.1112	Janitorial supplies	7,000	7,000	-	0.0%	4,789	4,977	7,403
53.1115	Office supplies	900	900	-	0.0%	90	467	355
53.1124	Uniforms	500	500	-	0.0%	359	408	356
53.1210	Water & sewer	200	200	-	0.0%	230	194	194
53.1230	Electricity	3,000	3,000	-	0.0%	2,489	2,900	2,945
	Total Operating Expenditures	18,880	19,049	(169)	-0.9%	16,101	25,319	17,915
Total Expenditures		$ 109,622	$ 111,740	$ (2,118)	-1.9%	$ 110,356	$ 120,249	$ 115,961

Personnel Summary:

Warehouse & Purchasing Manager	Grade 22
Custodian	Grade 6

Customer Service

520 - 46060

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1102	Salaries	$ 269,903	$ 218,200	$ 51,703	23.7%	$ 222,226	$ 210,659	$ 189,468
51.2101	Insurance	41,337	34,687	6,650	19.2%	40,916	29,570	33,540
51.2200	FICA	20,648	16,692	3,956	23.7%	17,000	13,464	11,666
51.2401	Pension & Retirement	28,738	21,177	7,561	35.7%	19,561	23,062	20,134
	Total Salaries & Benefits	360,626	290,756	69,870	24.0%	299,704	276,756	254,808
Operating Expenditures								
52.3103	Workers Comp insurance	1,214	1,051	163	15.5%	668	2,304	2,171
52.3202	Comm service (SLinc)	600	600	-	0.0%	533	475	1,590
52.3301	Advertising	-	1,500	(1,500)	-100.0%	91	614	2,997
52.3304	Promotional items	2,000	500	1,500	300.0%	937	4,015	987
52.3401	Printing	500	500	-	0.0%	-	145	-
52.3500	Travel & training	1,500	1,500	-	0.0%	3,849	1,155	-
53.1115	Office supplies	3,000	3,000	-	0.0%	2,876	4,225	5,627
	Total Operating Expenditures	8,814	8,651	163	1.9%	8,953	12,932	13,372
Total Expenditures		$ 369,440	$ 299,407	$ 70,033	23.4%	$ 308,657	$ 289,688	$ 268,180

Personnel Summary:

Director of Customer Care	Grade 32	
Customer Service Representative	Grade 12	4 positions
Cashier/Clerk	Grade 9	3 positions

Information Technology Systems 520 - 47590

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 7,250	$ 7,250	$ -	0.0%	$ 5,145	$ 4,274	$ 4,790
51.1102	Salaries	87,078	85,081	1,997	2.3%	85,547	80,427	86,140
51.2101	Insurance	10,417	9,891	526	5.3%	10,100	9,016	9,639
51.2200	FICA	6,661	6,509	152	2.3%	6,938	5,815	5,718
51.2401	Pension & Retirement	8,908	7,938	970	12.2%	8,027	9,975	8,090
51.2700	Workers Comp claims	100	100	-	0.0%	-	-	-
	Total Salaries & Benefits	120,414	116,769	3,645	3.1%	115,757	109,508	114,376
Operating Expenditures								
52.2203	O & M Equipment	20,000	17,000	3,000	17.6%	45,773	20,824	18,907
52.3103	Workers Comp insurance	392	410	(18)	-4.4%	260	1,000	942
52.3202	Comm service (SLinc)	324	600	(276)	-46.0%	303	721	586
52.3500	Travel & training	500	500	-	0.0%	20	121	60
53.1115	Office supplies	750	750	-	0.0%	623	707	3,546
	Total Operating Expenditures	21,966	19,260	2,706	14.0%	46,979	23,372	24,041
Total Expenditures		$ 142,380	$ 136,029	$ 6,351	4.7%	$ 162,736	$ 132,880	$ 138,417

Personnel Summary:

Telecommunications Director	Grade 27
Computer Operations Technician	Grade 10
Website Intern	Part-time

Economic Development 520 - 75100

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Contracted Services								
51.1203	Economic developer	$ 45,000	$ 40,000	$ 5,000	12.5%	$ 40,000	$ 30,000	$ 30,000
52.1203	Professional services	5,000	5,000	-	0.0%	5,000	6,574	-
	Total Contracted Services	50,000	45,000	5,000	11.1%	45,000	36,574	30,000
Total Expenditures		$ 50,000	$ 45,000	$ 5,000	11.1%	$ 45,000	$ 36,574	$ 30,000

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ElbertonNET Technology Services Fund (Fund 525)

Summary of Revenues and Expenditures

	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
BROADBAND TV DIVISION:							
Programming Sales	$ 1,436,575	$ 1,337,135	$ 99,440	7.4%	$ 1,353,957	$ 1,159,997	$ 1,010,289
Adminstrative Revenue	72,200	79,560	(7,360)	-9.3%	79,088	60,762	58,291
Total TV Operations Revenue	1,508,775	1,416,695	92,080	6.5%	1,433,045	1,220,759	1,068,580
Programming Operations	1,050,586	903,255	147,331	16.3%	975,349	885,701	781,959
Video Production	63,783	61,668	2,115	3.4%	59,315	58,737	60,275
Total TV Operations Expenses	1,114,369	964,923	149,446	15.5%	1,034,664	944,438	842,234
Net TV Operations Income	**394,406**	**451,772**	**(57,366)**	**-12.7%**	**398,381**	**276,320**	**226,346**
INTERNET & FIBER DIVISION:							
Fiber Leases & Dial-up	136,756	142,420	(5,664)	-4.0%	145,990	127,940	148,166
High Speed Internet	1,126,057	963,237	162,820	16.9%	1,039,272	936,222	813,267
Total Internet & Fiber Revenue	1,262,813	1,105,657	157,156	14.2%	1,185,262	1,064,162	961,433
Fiber & Dial-up Operations	4,000	-	4,000		6,389	803	13,372
High Speed Internet Operations	216,066	139,731	76,335	54.6%	200,848	172,040	152,388
Total Fiber & Internet Expenses	220,066	139,731	80,335	57.5%	207,236	172,843	165,760
Net Internet & Fiber Income	**1,042,747**	**965,926**	**76,821**	**8.0%**	**978,026**	**891,319**	**795,674**
DIGITAL PHONE OPERATIONS:							
Digital Phone Revenue	237,876	119,432	118,444	99.2%	176,101	121,539	117,266
Digital Phone Expenditures	150,806	68,251	82,555	121.0%	117,791	72,161	41,895
Net Digital Phone Income	**87,070**	**51,181**	**35,889**	**70.1%**	**58,310**	**49,378**	**75,371**
NET OPERATING INCOME	**1,524,223**	**1,468,879**	**55,344**	**3.8%**	**1,434,717**	**1,217,016**	**1,097,391**
ADMINISTRATIVE EXPEND.							
Administration	102,184	100,909	1,275	1.3%	104,518	101,508	98,874
Distribution Operations	526,536	472,467	54,069	11.4%	503,206	509,807	427,550
Debt Service & Depreciation	895,503	895,503	-	0.0%	406,546	411,726	416,503
Total Administrative Expend.	**1,524,223**	**1,468,879**	**55,344**	**3.8%**	**1,014,270**	**1,023,041**	**942,927**
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**		**$ 420,446**	**$ 193,975**	**$ 154,463**
Total Revenues	3,009,464	2,641,784	367,680	13.9%	2,794,408	2,406,459	2,147,280
Total Expenditures	3,009,464	2,641,784	367,680	13.9%	2,373,962	2,212,484	1,992,816
	$ -	$ -	$ -		$ 420,446	$ 193,975	$ 154,463

ElbertonNET Technology Services Fund (Fund 525)
Broadband TV Operations
Summary of Revenues and Expenditures

	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Programming sales	$ 1,436,575	$ 1,337,135	$ 99,440	7.4%	$ 1,353,957	$ 1,159,997	$ 1,010,289
Service charges & other revenue	72,200	79,560	(7,360)	-9.3%	79,088	60,762	58,291
Total Revenue	1,508,775	1,416,695	92,080	6.5%	1,433,045	1,220,759	1,068,580
Programming expenses	1,050,586	903,255	147,331	16.3%	975,349	885,701	781,959
Video production operations	63,783	61,668	2,115	3.4%	59,315	58,737	60,275
Total Expenditures	1,114,369	964,923	149,446	15.5%	1,034,664	944,438	842,234
Net TV Operations Income	$ 394,406	$ 451,772	$ (57,366)	-12.7%	$ 398,381	$ 276,320	$ 226,346

Revenue - Broadband TV Operations 525 - 48010

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Programming Sales								
34.4601	Basic - City	$ 153,248	$ 157,800	$ (4,552)	-2.9%	$168,121	$159,286	$169,139
34.4602	Basic - County	125,384	106,000	19,384	18.3%	107,512	92,021	90,189
34.4603	Expanded - City	269,528	264,000	5,528	2.1%	284,155	239,796	233,012
34.4604	Expanded - County	220,523	176,000	44,523	25.3%	192,304	154,250	141,878
34.4605	Premiums - City	13,800	10,000	3,800	38.0%	15,032	22,241	32,067
34.4606	Premiums - County	6,000	5,000	1,000	20.0%	7,187	10,855	14,338
34.4607	Pay-per-view sales	14,000	14,000	-	0.0%	14,025	16,539	9,246
34.4640	Digital - City	255,165	256,000	(835)	-0.3%	215,878	187,822	129,923
34.4641	Digital - County	208,711	170,000	38,711	22.8%	181,989	125,709	68,065
34.4644	Digital Premiums - City	47,616	70,000	(22,384)	-32.0%	51,288	62,199	60,539
34.4645	Digital Premiums - County	62,160	55,000	7,160	13.0%	57,121	47,902	36,466
34.4646	HD Box - City	15,279	13,610	1,669	12.3%	14,211	9,588	3,574
34.4647	HD Box - County	12,501	9,100	3,401	37.4%	10,511	5,616	1,799
34.6911	Discount program	(80,000)	(64,000)	(16,000)	25.0%	(78,164)	(64,166)	(55,404)
	Total Programming Sales	1,323,915	1,242,510	81,405	6.6%	1,241,170	1,069,657	934,831
Other Revenue								
34.4618	Programming rebates	3,000	3,000	-	0.0%	3,030	2,519	2,287
34.4619	Commissions	1,000	1,000	-	0.0%	1,631	631	1,097
34.4625	Franchise fees - City	40,000	37,275	2,725	7.3%	38,714	35,147	32,152
34.4626	Franchise fees - County	30,000	24,850	5,150	20.7%	28,397	21,982	17,409
34.4659	HD equipment charges	4,500	3,000	1,500	50.0%	4,550	3,234	4,598
34.4660	Equipment charges	10,000	9,000	1,000	11.1%	13,412	10,895	8,715
34.4661	Sales of videos	1,500	1,500	-	0.0%	1,358	1,505	990
34.4665	Monthly box fee - City	6,000	6,000	-	0.0%	6,670	6,128	6,706
34.4666	Monthly box fee - County	8,000	6,000	2,000	33.3%	7,947	5,447	462
34.4670	DVR - City	5,000	2,000	3,000	150.0%	4,229	1,842	741
34.4671	DVR - County	3,660	1,000	2,660	266.0%	2,850	1,010	301
	Total Other Revenue	112,660	94,625	18,035	19.1%	112,787	90,340	75,458
Total Broadband TV Revenue		$1,436,575	$1,337,135	$ 99,440	7.4%	$1,353,957	$1,159,997	$1,010,289

Revenue - Administrative

525 - 48020

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Revenue								
34.4611	Connection fees	$ 4,000	$ 4,000	$ -	0.0%	$ 5,620	$ 3,085	$ 7,089
34.4612	Late penalties	40,000	32,000	8,000	25.0%	39,186	44,060	37,777
34.4614	Advertising sales	1,000	1,000	-	0.0%	852	820	921
34.4616	Service charges	5,000	5,000	-	0.0%	6,400	4,495	5,475
34.4617	Washington consulting fees	19,200	34,560	(15,360)	-44.4%	27,030	6,521	-
38.9001	Sale of surplus material	3,000	3,000	-	0.0%	-	1,780	7,029
Total Administrative Revenue		$ 72,200	$ 79,560	$ (7,360)	-9.3%	$ 79,088	$ 60,762	$ 58,291

Programming Operations

525 - 48010

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Operating Expenditures								
53.1103	Digital boxes and remotes	$ 30,000	$ 15,000	$ 15,000	100.0%	$ 44,553	$ 38,654	$ 63,590
53.1541	Basic programming	92,310	82,594	9,716	11.8%	109,201	60,459	70,170
53.1543	Expanded programming	708,895	584,453	124,442	21.3%	597,674	562,408	458,480
53.1545	Premium programming	60,000	83,000	(23,000)	-27.7%	64,472	81,153	78,106
53.1546	Pay-per-view expense	7,700	7,700	-	0.0%	5,934	8,527	5,245
53.1548	Digital programming	74,681	61,383	13,298	21.7%	77,516	70,141	48,675
52.3915	Franchise fees - City	40,000	37,275	2,725	7.3%	36,184	33,239	30,856
52.3916	Franchise fees - County	30,000	24,850	5,150	20.7%	33,133	22,800	18,286
57.4000	Bad debt expense	7,000	7,000	-	0.0%	6,680	8,320	8,550
Total Operating Expenditures		$1,050,586	$ 903,255	$ 147,331	16.3%	$ 975,349	$ 885,701	$ 781,959

Video Production

525 - 48030

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 44,989	$ 42,351	$ 2,638	6.2%	$ 43,162	$ 38,898	$ 43,876
51.1300	Overtime	1,000	2,500	(1,500)	-60.0%	2,040	2,446	1,904
51.2101	Insurance	3,268	3,071	197	6.4%	3,102	2,830	2,900
51.2200	FICA	2,487	2,245	242	10.8%	3,134	2,877	3,209
51.2401	Pension & Retirement	3,725	3,156	569	18.0%	3,228	3,794	3,154
	Total Salaries & Benefits	55,469	53,323	2,146	4.0%	54,666	50,845	55,042
Operating Expenditures								
52.2203	O & M Equipment	2,500	2,500	-	0.0%	100	1,456	913
52.3103	Workers Comp insurance	146	141	5	3.5%	90	488	460
52.3202	Comm service (SLinc)	168	204	(36)	-17.6%	150	184	41
52.3500	Travel	500	500	-	0.0%	713	901	272
53.1115	Supplies & materials	5,000	5,000	-	0.0%	3,596	4,863	3,547
	Total Operating Expenditures	8,314	8,345	(31)	-0.4%	4,649	7,892	5,233
Total Expenditures		$ 63,783	$ 61,668	$ 2,115	3.4%	$ 59,315	$ 58,737	$ 60,275

Personnel Summary:

Media Specialist	Grade 11	
Video Intern	Part-time	2 positions

ElbertonNET Technology Services Fund (Fund 525)
Internet and Fiber Operations
Summary of Revenues and Expenditures

	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Fiber Leases & Dial-up Internet	$ 136,756	$ 142,420	$ (5,664)	-4.0%	$ 145,990	$ 127,940	$ 148,166
High Speed Internet	1,126,057	963,237	162,820	16.9%	1,039,272	936,222	813,267
Total Internet Revenue	1,262,813	1,105,657	157,156	14.2%	1,185,262	1,064,162	961,433
Fiber & Dial-up Operations	4,000	-	4,000		6,389	803	13,372
High Speed Internet Operations	216,066	139,731	76,335	54.6%	200,848	172,040	152,388
Total Internet Expenditures	220,066	139,731	80,335	57.5%	207,236	172,843	165,760
Net Internet and Fiber Income	$ 1,042,747	$ 965,926	$ 76,821	8.0%	$ 978,026	$ 891,319	$ 795,674

Revenue - Internet and Fiber Operations

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Dial-up & Fiber Leases (525-47530)								
34.4326	Fiber leases	$ 86,410	$ 86,410	$ -	0.0%	$ 86,410	$ 66,659	$ 65,251
34.4327	10 Mbps Fiber Service	5,616	-	5,616		3,570	-	-
34.5612	Dial-up Internet sales	-	-	-		-	1,723	10,957
39.1100	Operating Transfer In	44,730	56,010	(11,280)	-20.1%	56,010	59,557	71,959
	Total Dial-up & Fiber Leases	136,756	142,420	(5,664)	-4.0%	145,990	127,940	148,166
High Speed Internet (525-47540)								
34.5614	Web hosting	4,800	2,500	2,300	92.0%	4,917	3,637	2,479
34.5617	Set-up fees	100	100	-	0.0%	-	-	100
34.5619	Broadband 3.0 revenue	747,789	641,774	106,015	16.5%	667,253	586,124	484,810
34.5626	Broadband 6.0 revenue	60,696	27,062	33,634	124.3%	48,495	7,365	-
34.5629	Broadband 9.0 revenue	41,691	8,886	32,805	369.2%	21,956	2,195	-
34.5624	Additional e-mail	3,500	2,760	740	26.8%	3,982	3,442	2,620
34.6911	Discount program	(59,102)	(47,357)	(11,745)	24.8%	(52,046)	(42,584)	(33,506)
34.433	GPW Distribution	17,000	-	17,000		16,300	9,214	-
34.4611	Connection fees	500	500	-	0.0%	1,410	805	815
34.4620	GPW collocation service	3,000	3,000	-	0.0%	3,000	3,000	3,000
34.4660	Equipment charges/sales	150	150	-	0.0%	144	144	144
39.1100	Operating Transfer In	305,933	323,862	(17,929)	-5.5%	323,862	362,880	352,805
36.1000	Interest Income	-	-	-		120	564	-
	Total High Speed Internet	1,126,057	963,237	162,820	16.9%	1,039,272	936,222	813,267
Total Internet & Fiber Revenue		$1,262,813	$1,105,657	$ 157,156	14.2%	$1,185,383	$1,064,726	$ 961,433

Dark & Lit Fiber Operations

525 - 47530

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Operating Expenditures								
52.3907	Internet connectivity	$ -	$ -	$ -		$ -	$ -	$ 13,372
53.1101	Supplies & materials	4,000	-	4,000		6,389	803	-
	Total Operating Expenditures	4,000	-	4,000		6,389	803	13,372
Total Expenditures		$ 4,000	$ -	$ 4,000		$ 6,389	$ 803	$ 13,372

High Speed Internet Operations

525 - 47540

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 5,000	$ 5,000	$ -	0.0%	$ 4,139	$ 294	$ 310
52.3904	Accounts and Provisioning	100,356	55,291	45,065	81.5%	100,441	-	-
52.3907	Internet connectivity	83,040	59,040	24,000	40.7%	67,540	148,609	134,442
52.3908	CALEA Compliance	1,750	-	1,750		1,750	-	-
52.3909	IP Address	3,000	-	3,000		1,600	-	-
53.1250	ESPN 3 Subscription Fees	2,520		2,520		1,865	482	-
53.1101	Supplies & materials	5,000	5,000	-	0.0%	641	1,354	1,797
53.1104	Cable modems, equipment	15,000	15,000	-	0.0%	22,472	20,792	15,438
57.4000	Bad debt expense	400	400	-	0.0%	400	510	400
Total Expenditures		$ 216,066	$ 139,731	$ 76,335	54.6%	$ 200,848	$ 172,040	$ 152,388

Revenue - Digital Phone

525 - 47550

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Digital Phone Revenue								
34.5617	Set-up fees	$ 2,000	$ 2,000	$ -	0.0%	$ 6,810	$ 1,900	$ 1,785
34.5630	Service base fees	201,224	104,293	96,931	92.9%	154,679	97,259	79,360
34.5634	Usage fees	5,000	2,600	2,400	92.3%	5,154	3,295	2,660
34.5640	Universal Service Fees	18,522	-	18,522		2,948	-	-
34.6911	Discount program	(18,207)	(9,589)	(8,618)	89.9%	(13,618)	(8,478)	(6,775)
39.1100	Operating Transfer In	29,337	20,128	9,209	45.8%	20,128	27,563	40,236
Total Digital Phone Revenue		$ 237,876	$ 119,432	$ 118,444	99.2%	$ 176,101	$ 121,539	$ 117,266

Expenditures - Digital Phone Operations

525 - 47550

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Operating Expenditures								
52.1200	Professional services	$ 700	$ 700	$ -		$ 370	$ 630	$ 25
52.3905	Service access fees	110,823	55,789	55,034	98.6%	78,365	55,297	32,636
52.3912	Usage fees	5,000	2,600	2,400	92.3%	4,483	3,650	2,462
52.3913	E-911 fees	9,261	4,662	4,599	98.6%	5,540	4,488	1,927
52.3914	Setup fees	3,500	3,500	-	0.0%	8,330	7,326	3,809
52.3917	Universal Service Fund	18,522	-	18,522		18,000	-	-
53.1101	Supplies & materials	2,000	-	2,000		1,703	-	37
57.4000	Bad debt expense	1,000	1,000	-	0.0%	1,000	770	1,000
Total Expenditures		$ 150,806	$ 68,251	$ 82,555	121.0%	$ 117,791	$ 72,161	$ 41,895
Net Income - Digital Phone		$ 87,070	$ 51,181	$ 35,889	70.1%	$ 58,310	$ 49,378	$ 75,371

ElbertonNET Technology Services Fund (Fund 525)

Summary of Administrative Expenses

	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Administration	$ 102,184	$ 100,909	$ 1,275	1.3%	$ 104,518	$ 101,508	$ 98,874
Distribution Operations	526,536	472,467	54,069	11.4%	503,206	509,807	427,550
Debt Service & Depreciation	895,503	895,503	-	0.0%	406,546	411,726	416,503
Total Adminstrative Expenditures	$ 1,524,223	$ 1,468,879	$ 55,344	3.8%	$ 1,014,270	$ 1,023,041	$ 942,927

Administration

525 - 48020

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Operating Expenditures								
52.2203	O & M Equipment	25,500	25,500	-	0.0%	32,089	25,363	21,360
52.3101	Property insurance	1,500	1,000	500	50.0%	1,500	1,500	500
52.3201	Telephone service (AT&T)	1,584	1,584	-	0.0%	1,576	2,472	3,858
52.3202	Comm service (SLinc)	-	-	-		-	-	162
52.3206	Data service (Enet)	-	-	-		-	2,463	2,463
52.3301	Advertising	20,000	20,000	-	0.0%	18,992	26,170	30,106
52.3500	Travel & training	2,500	2,500	-	0.0%	1,509	2,888	474
53.1102	Promotional items	10,000	5,000	5,000	100.0%	5,490	6,086	2,319
52.1103	Admin Charge - Gen Fund	37,100	41,325	(4,225)	-10.2%	41,325	32,528	31,794
52.1201	Legal fees	2,000	2,000	-	0.0%	-	1,619	5,099
53.1115	Office & billing supplies	2,000	2,000	-	0.0%	2,036	420	740
	Total Operating Expenditures	102,184	100,909	1,275	1.3%	104,518	101,508	98,874
Total Expenditures		$ 102,184	$ 100,909	$ 1,275	1.3%	$ 104,518	$ 101,508	$ 98,874

Distribution Operations

525 - 48100

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 188,950	$ 181,889	$ 7,061	3.9%	$ 163,201	$ 154,937	$ 149,233
51.1300	Overtime	15,000	15,000	-	0.0%	29,934	24,886	21,541
51.2101	Insurance	29,705	28,328	1,377	4.9%	28,960	25,964	26,612
51.2200	FICA	14,455	13,915	540	3.9%	14,019	11,700	11,185
51.2401	Pension & Retirement	19,149	19,128	21	0.1%	17,450	21,613	14,357
51.2700	Workers Comp claims	500	500	-	0.0%	2,119	-	252
	Total Salaries & Benefits	267,759	258,760	8,999	3.5%	255,683	239,100	223,180
Operating Expenditures								
52.1101	Customer service charge	10,000	10,000	-	0.0%	10,000	10,000	10,000
52.1200	Professional services	6,000	6,000	-	0.0%	24	6,024	3,500
52.2101	Uniforms	3,000	3,000	-	0.0%	2,962	4,499	686
52.2201	O & M Vehicles	5,000	5,000	-	0.0%	9,161	4,329	6,480
52.2203	O & M Equipment	5,000	5,000	-	0.0%	4,741	5,590	2,028
52.2321	Motor Pool charge	13,656	13,492	164	1.2%	13,492	16,102	15,848
52.3101	Property insurance	21,093	20,698	395	1.9%	20,698	23,292	23,027
52.3103	Workers Comp insurance	2,557	2,629	(72)	-2.7%	1,670	1,437	1,414
52.3202	Comm service (SLinc)	3,600	808	2,792	345.5%	3,579	1,154	701
52.3207	Data service (Enet)	1,980	1,980	-	0.0%	1,691	1,996	2,050
52.3500	Travel & training	2,500	2,500	-	0.0%	1,239	2,486	866
53.1101	Supplies & materials	2,000	2,000	-	0.0%	514	2,346	1,103
53.1107	Headend O & M	8,000	8,000	-	0.0%	12,038	13,734	4,235
53.1108	Pole attachment fees	58,727	45,000	13,727	30.5%	58,727	44,571	32,598
53.1110	System O & M	25,000	25,000	-	0.0%	20,346	64,257	37,629
53.1111	Fuel	13,000	7,500	5,500	73.3%	13,763	8,403	5,293
53.1230	Utilities - System	77,664	55,100	22,564	41.0%	72,878	60,488	56,913
	Total Operating Expenditures	258,777	213,707	45,070	21.1%	247,523	270,707	204,370
Total Expenditures		$ 526,536	$ 472,467	$ 54,069	11.4%	$ 503,206	$ 509,807	$ 427,550

Personnel Summary:

Director of Operations	Grade 32	
Telecommunications Technician	Grade 22	3 positions

Debt Service & Depreciation

525 - 48150

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Operating Expenditures								
56.1000	Depreciation	$ -	$ -	$ -		$ 226,000	$ 223,746	$ 223,192
56.2000	Amortization	-	-	-		5,829	5,829	5,829
	Total Operating Expenditures	-	-	-		231,829	229,575	229,020
Debt Service								
58.2201	Loan payments - GMA	384,176	384,176	-	0.0%	71,475	85,303	100,742
58.2202	Loan payments - MEAG	342,010	342,010	-	0.0%	62,681	75,012	86,740
58.2203	Loan Pmt-GMA #2	17,710	17,710	-	0.0%	3,056	1,746	-
58.2204	Loan Pmt-GMA #3	151,607	151,607	-	0.0%	37,505	20,090	-
	Total Debt Service	895,503	895,503	-	0.0%	174,717	182,151	187,483
Total Expenditures		$ 895,503	$ 895,503	$ -	0.0%	$ 406,546	$ 411,726	$ 416,503

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Solid Waste Fund (Fund 540)

Summary of Revenues and Expenditures

	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Revenues							
Residential Collection	$ 351,828	$ 353,507	$ (1,679)	-0.5%	$ 347,424	$ 343,071	$ 343,975
Commercial Collection	280,476	274,460	6,016	2.2%	286,239	275,741	275,968
Sale of Recyclables	140,000	137,608	2,392	1.7%	136,283	164,130	119,499
Other Revenue	535	535	-	0.0%	25	3,908	3,172
Total Revenues	772,839	766,110	6,729	0.9%	769,972	786,851	742,613
Expenditures							
Leaf & Limb Collection	128,058	115,846	12,212	10.5%	137,717	128,371	120,787
Residential Collection	258,426	254,614	3,812	1.5%	271,994	278,183	249,456
Commercial Collection	268,370	278,655	(10,285)	-3.7%	270,052	272,919	285,870
Recycling Operations	117,985	116,995	990	0.8%	135,337	147,341	131,966
Total Expenditures	772,839	766,110	6,729	0.9%	815,099	826,814	788,078
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ (45,127)	$ (39,963)	$ (45,465)

Solid Waste Fund - Revenue Detail by Source

		2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Revenues								
34.4111	Collection - Residential	$ 258,192	$ 261,300	$ (3,108)	-1.2%	$ 262,283	$ 268,125	$ 269,128
34.4112	Collection - Commercial	141,420	136,800	4,620	3.4%	143,659	143,307	144,349
34.4114	County residential service	9,768	7,392	2,376	32.1%	8,360	6,468	-
34.4131	Sale of recyclables	140,000	137,608	2,392	1.7%	136,283	164,130	119,499
34.4191	EC Surcharge - Residential	83,868	84,815	(947)	-1.1%	85,173	86,727	85,661
34.4192	EC Surcharge - Commercial	133,260	135,160	(1,900)	-1.4%	134,904	131,867	131,534
34.4193	Garbage container sales	5,796	2,500	3,296	131.8%	7,676	568	85
34.6911	Discount program	-	-	-		(32)	(11,781)	(10,814)
36.1000	Interest income	100	100	-	0.0%	25	48	310
38.9000	Other revenue	435	435	-	0.0%	-	3,860	2,862
Grand Total - Solid Waste Revenues		$ 772,839	$ 766,110	$ 6,729	0.9%	$ 778,332	$ 793,319	$ 742,613

Leaf & Limb Collection

540 - 43003

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 72,821	$ 69,818	$ 3,003	4.3%	$ 71,546	$ 65,697	$ 66,194
51.1300	Overtime	500	500	-	0.0%	491	527	259
51.2100	Insurance	6,633	6,143	490	8.0%	6,304	8,305	5,845
51.2200	FICA	5,571	5,341	230	4.3%	5,028	4,530	4,708
51.2401	Pension & Retirement	6,467	5,605	862	15.4%	6,112	7,250	5,706
51.2700	Workers Comp claims	500	500	-	0.0%	3,494	373	1,421
	Total Salaries & Benefits	92,492	87,907	4,585	5.2%	92,974	86,682	84,133
Operating Expenditures								
52.1101	Admin Charge-General Fund	7,047	6,932	115	1.7%	6,932	6,013	5,871
52.2201	O & M Vehicles	5,000	4,000	1,000	25.0%	6,413	13,449	7,521
52.2321	Motor Pool charge	4,552	4,498	54	1.2%	4,498	2,684	2,642
52.3103	Workers Comp insurance	980	1,009	(29)	-2.9%	641	778	734
53.1110	Fuel	16,687	10,200	6,487	63.6%	15,553	8,487	11,928
53.1123	Protective clothing	300	300	-	0.0%	750	249	240
53.1124	Uniforms	650	650	-	0.0%	560	590	515
53.1601	Small tools & equipment	350	350	-	0.0%	69	113	112
56.1000	Depreciation	-	-	-		9,326	9,326	7,093
	Total Operating Expenditures	35,566	27,939	7,627	27.3%	44,742	41,689	36,654
Total Expenditures		$ 128,058	$ 115,846	$ 12,212	10.5%	$ 137,717	$ 128,371	$ 120,787

Personnel Summary:

Equipment Operator w/CDL	Grade 11	
Public Works Laborer	Grade 7	2 positions

Residential Waste Collection

540 - 45210

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 99,091	$ 97,637	$ 1,454	1.5%	$ 85,189	$ 95,984	$ 88,363
51.1300	Overtime	4,000	4,000	-	0.0%	2,594	4,257	4,150
51.2100	Insurance	11,948	14,901	(2,953)	-19.8%	16,955	15,404	11,791
51.2200	FICA	7,580	7,469	111	1.5%	6,173	6,502	6,080
51.2401	Pension & Retirement	10,493	9,428	1,065	11.3%	9,589	12,097	9,632
51.2700	Workers Comp claims	200	200	-	0.0%	364	840	316
	Total Salaries & Benefits	133,312	133,635	(323)	-0.2%	120,864	135,086	120,331
Operating Expenditures								
52.1101	Admin Charge-General Fund	14,096	13,865	231	1.7%	13,865	12,026	11,741
52.2111	Disposal fees	78,000	78,000	-	0.0%	81,914	78,988	66,347
52.2201	O & M Vehicles	6,000	5,000	1,000	20.0%	9,375	7,281	7,616
52.2321	Motor Pool charge	4,552	4,497	55	1.2%	4,497	5,367	5,282
52.3103	Workers Comp insurance	1,336	1,411	(75)	-5.3%	896	1,114	1,050
52.3202	Comm service (SLinc)	606	606	-	0.0%	263	101	800
53.1110	Fuel	16,624	13,800	2,824	20.5%	15,298	14,343	14,685
53.1115	Supplies	500	500	-	0.0%	31	88	275
53.1124	Uniforms	900	800	100	12.5%	1,360	1,226	754
53.1550	Poly-karts	500	500	-	0.0%	2,962	2,804	445
56.1000	Depreciation	-	-	-		18,068	18,068	18,160
57.4000	Bad debt expense	2,000	2,000	-	0.0%	2,600	1,690	1,970
	Total Operating Expenditures	125,114	120,979	4,135	3.4%	151,130	143,097	129,125
Total Expenditures		$ 258,426	$ 254,614	$ 3,812	1.5%	$ 271,994	$ 278,183	$ 249,456

Personnel Summary:

Equipment Operator w/CDL	Grade 11	2 positions
Public Works Laborer	Grade 7	2 positions

Commercial Waste Collection 540 - 45220

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 47,834	$ 51,785	$ (3,951)	-7.6%	$ 58,351	$ 52,933	$ 49,838
51.1300	Overtime	3,000	3,000	-	0.0%	2,837	3,749	3,779
51.2100	Insurance	192	76	116	152.6%	74	66	79
51.2200	FICA	3,659	3,962	(303)	-7.6%	4,718	4,195	4,080
51.2401	Pension & Retirement	4,727	4,157	570	13.7%	4,157	5,288	4,153
51.2700	Workers Comp claims	200	200	-	0.0%	-	257	-
	Total Salaries & Benefits	59,612	63,180	(3,568)	-5.6%	70,137	66,487	61,929
Operating Expenditures								
52.1101	Admin Charge-General Fund	14,096	13,865	231	1.7%	13,865	12,026	11,741
52.2111	Disposal fees	140,000	140,000	-	0.0%	128,351	139,610	148,744
52.2201	O & M Vehicles	5,000	5,000	-	0.0%	9,807	6,682	7,226
52.2321	Motor Pool charge	4,552	4,497	55	1.2%	4,497	5,367	5,282
52.3103	Workers Comp insurance	643	748	(105)	-14.0%	475	576	543
53.1110	Fuel	14,090	10,200	3,890	38.1%	11,659	8,572	11,035
53.1115	Supplies	400	400	-	0.0%	50	73	307
53.1124	Uniforms	1,400	1,400	-	0.0%	1,369	1,648	1,377
53.1550	Garbage containers	7,000	7,000	-	0.0%	4,359	5,533	10,120
56.1000	Depreciation	-	-	-		24,206	24,206	24,206
58.2200	Truck payments - GMA	21,577	32,365	(10,788)	-33.3%	1,277	2,139	3,360
	Total Operating Expenditures	208,758	215,475	(6,717)	-3.1%	199,915	206,432	223,941
Total Expenditures		$ 268,370	$ 278,655	$ (10,285)	-3.7%	$ 270,052	$ 272,919	$ 285,870

Personnel Summary:

Equipment Operator w/CDL	Grade 11
Public Works Laborer	Grade 7

Recycling Operations

540 - 45500

Budget:

Account	Description	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
Salaries & Benefits								
51.1101	Wages	$ 64,998	$ 66,959	$ (1,961)	-2.9%	$ 65,752	$ 62,642	$ 63,145
51.2100	Insurance	4,388	4,126	262	6.3%	4,198	2,943	79
51.2200	FICA	4,972	5,122	(150)	-2.9%	4,816	4,479	4,507
51.2401	Pension & Retirement	7,302	7,928	(626)	-7.9%	6,947	9,336	7,877
51.2700	Workers Comp claims	300	300	-	0.0%	-	-	(261)
	Total Salaries & Benefits	81,960	84,435	(2,475)	-2.9%	81,712	79,400	75,347
Operating Expenditures								
52.1101	Admin Charge-General Fund	7,048	6,932	116	1.7%	6,932	6,013	5,871
52.2111	Disposal fees	360	360	-	0.0%	360	360	360
52.2201	O & M Vehicles	2,000	2,000	-	0.0%	3,192	1,117	1,527
52.2202	O & M Buildings	2,000	1,000	1,000	100.0%	1,589	9,295	3,954
52.2203	O & M Equipment	1,500	1,500	-	0.0%	2,649	10,702	3,430
52.2321	Motor Pool charge	-	-	-		-	2,684	2,642
52.3101	Property insurance	613	575	38	6.6%	575	625	614
52.3103	Workers Comp insurance	877	968	(91)	-9.4%	615	673	634
52.3202	Comm service (SLinc)	312	202	110	54.5%	331	331	478
52.3300	Advertising	2,500	2,500	-	0.0%	49	-	415
52.3901	Shipping	1,200	1,200	-	0.0%	600	900	1,100
52.3902	EC Surcharge	360	360	-	0.0%	360	360	358
53.1110	Fuel	7,592	5,800	1,792	30.9%	6,322	4,633	5,187
53.1115	Supplies	613	613	-	0.0%	272	569	638
53.1124	Uniforms	1,200	700	500	71.4%	1,652	1,064	678
53.1210	Water & sewer	350	350	-	0.0%	318	308	369
53.1230	Electricity	7,500	7,500	-	0.0%	6,960	7,460	7,516
56.1000	Depreciation	-	-	-		20,848	20,848	20,848
	Total Operating Expenditures	36,025	32,560	3,465	10.6%	53,625	67,942	56,619
Total Expenditures		$ 117,985	$ 116,995	$ 990	0.8%	$ 135,337	$ 147,341	$ 131,966

Personnel Summary:

Solid Waste/Recycling Supervisor	Grade 18
Equipment Operator w/CDL	Grade 11

Hotel/Motel Tax Special Revenue Fund (Fund 275)

Summary of Revenues and Expenditures

	2012 Budget	2011 Budget	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
REVENUES:							
31.4100 Hotel/Motel Tax	$ 66,000	$ 66,000	$ -	0.0%	$ 60,842	$ 72,661	$ 66,655
Total Revenues	66,000	66,000	-	0.0%	60,842	72,661	66,655
EXPENDITURES:							
57.2001 Chamber of Commerce	20,000	20,000	-	0.0%	20,000	20,000	20,000
57.2003 Tourism	13,000	13,000	-	0.0%	3,800	2,833	2,968
61.1001 Transfer to General Fund	33,000	33,000	-	0.0%	37,042	49,828	45,362
Total Expenditures	66,000	66,000	-	0.0%	60,842	72,661	68,330
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	0.0%	$ -	$ -	$ (1,675)

2006 SPLOST Capital Projects Fund (Fund 321)

Summary of Revenues and Expenditures

		Budget 2012	Budget 2011	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
REVENUES:								
33.7100	Special Purpose Local Option Sales Tax - Elbert Co.	$ -	$ 680,000	$ (680,000)	-100.0%	$ 649,946	$ 674,358	$ 588,533
33.4122	Grant for Police Car	-	-	-		-	22,584	-
13.4200	Prior Year Fund Balance	344,500	42,137	302,363	717.6%	-	-	-
36.1000	Interest Revenue	500	5,000	(4,500)	-90.0%	1,222	2,256	2,849
	Total Revenues	345,000	727,137	(382,137)	-52.6%	651,168	699,198	591,381
EXPENDITURES:								
53.1126	Cemetery Paving	-	-	-		-	-	3,969
53.1127	Sidewalks	25,000	5,000	20,000	400.0%	4,000	9,575	-
54.1304	Sidewalks - Jones St.	-	70,000	(70,000)	-100.0%	-	-	-
54.1303	Granite City Trail extension	-	35,000	(35,000)	-100.0%	36,005	16,666	-
53.1130	Stormwater Drainage Improvements	-	-	-		1,217	4,533	19,095
54.1406	Stormwater Improv - Forest Ave.	35,000	35,000	-	0.0%	-	-	-
54.1406	Stormwater Improv - Mill, Campbell, Prince	25,000	54,600	(29,600)	-54.2%	28,545	-	-
53.1601	Fire Dept. Equipment	25,000	9,000	16,000	177.8%	8,106	22,728	-
54.1408	Sewer Line Rehabilitation Projects	-	-	-		-	240,446	261,155
54.1411	Sewer Line Rehab - Campbell to MLK	130,000	120,000	10,000	8.3%	12,690	-	-
54.1412	Sewer Line Relocate - Clairmont Ave & MLK	-	95,973	(95,973)	-100.0%	-	-	-
54.1404	Sewer Plant Road	-	-	-		-	70,500	-
54.1415	Water Line Replace - Crestview Dr.	-	64,064	(64,064)	-100.0%	-	65,723	-
54.1415	Water Line Replace - Campbell to Gordon	-	50,000	(50,000)	-100.0%	-	-	-
54.1417	Sodium Hypochlorite feed system	80,000	45,700	34,300	75.1%	14,086	-	-
54.1416	Filter Plant sludge system/dam removal	-	65,000	(65,000)	-100.0%	83,295	4,250	-
54.1418	Lake pump valve	25,000	25,000	-	0.0%	-	-	-
54.1405	Police Cars	-	52,800	(52,800)	-100.0%	50,432	50,509	52,800
54.1405	Fire - Vehicles	-	-	-		-	14,405	5,927
58.1201	Fire Truck - Principal	-	-	-		-	77,408	34,733
58.2201	Fire Truck - Interest	-	-	-		-	1,734	4,279
54.1301	Police - Building Renovation	-	-	-		-	-	375,986
	Total Expenditures	345,000	727,137	(382,137)	-52.6%	238,376	578,479	757,944
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 412,792	$ 120,719	$ (166,563)

2011 SPLOST Capital Projects Fund (Fund 322)

Summary of Revenues and Expenditures

		Budget 2012	Budget 2011	Variance 2012-11	% Change 2012-11	2011 Projected	2010 Actual	2009 Actual
REVENUES:								
33.7100	Special Purpose Local Option Sales Tax - Elbert Co.	$ 660,000	$ -	$ 660,000		$ -	$ -	$ -
36.1000	Interest Revenue	500	-	500		-	-	-
	Total Revenues	660,500	-	660,500		-	-	-
EXPENDITURES:								
35001-54.1402	Fire Ladder Truck	500,000	-	500,000		-	-	-
31000-54.1405	Police Vehicles	50,500	-	50,500		-	-	-
43320-54.1407	Sewer Line Rehabilitation Projects	30,000	-	30,000		-	-	-
75555-54.1401	Arts Center Renovations	80,000	-	80,000		-	-	-
	Total Expenditures	660,500	-	660,500		-	-	-
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ -	$ -	$ -

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Rates and Fees Schedule
Fiscal Year 2012

Part 1: Occupational Tax, Alcohol, and Regulatory Licenses	
Regulatory Permit	$30
Insurance License	$40
Professional License, if applicable	$100
Banking License	$1,000
Vending Machine License	$30
Occupational Tax:	
Adminstrative Charge	$30
Tax Class 1, per thousand dollars of gross receipts each year	$0.50
Tax Class 2, per thousand dollars of gross receipts each year	$0.55
Tax Class 3, per thousand dollars of gross receipts each year	$0.30
Tax Class assignment is based on the Standard Industrial Classification (SIC) Manual.	
Alcoholic Beverage Licenses per Calendar Year:	
On-premises Consumption:	
Beer & Malt Beverages	$500
Wine	$500
Distilled Spirits / Liquor	$1,000
Retail Sales:	
Beer & Malt Beverages	$500
Wine	$500
Distilled Spirits / Liquor Package	$5,000
Bond per each license classification, except	$250
Bond per Retail Distilled Spirits/Package	$2,500
Alcoholic Beverage Licenses are reduced by one-half for applications made after July 1 of each calendar year.	

Part 2: Fire Department Fees	
Fire reports	$7
Water flow test for insurance	$75
Fire contracts for first hour, 1 hour minimum	$300
Each additional hour, 2 person crew	$250
Burn permit	Free

Part 3: Police Services and Code Violations	
Parking tickets and parking violations	$5
Handicapped parking violations:	
1st offense	$100
2nd offense	$250
3rd and subsequent offenses	$500
Tag violations:	
Altered license plate	$600
License plate used to conceal	$600
Suspended registration	$500
All other tag violations	$80

Part 3: Police Services and Code Violations	
Driver's license violations:	
Unlicensed driver	$250
More than one driver's license	$500
Wrong class of driver's license	$200
License to be displayed on demand with production	$10
License to be displayed on demand without production	$250
Suspended license	$750
2nd and subsequent offenses	$1,500
Unlawful use of driver's license or ID	$500
Allowing unlicensed person or minor to drive	$300
Insurance violations (vehicle and motorcycle):	
No Insurance	
1st offense	$500
2nd offense	$1,000
3rd and subsequent offenses	$1,500
False statement insurance	$1,000
No proof of insurance	$25
Drunken and alcohol related offenses:	
Public drunk	$150
Pedestrian under the influence	$250
Open container in vehicle	$150
Under age consumption	
1st offense	$500
2nd offense	$1,000
3rd and subsequent offenses	$1,500
Sale or furnishing alcohol to a minor	
1st offense	$750
2nd offense	$1,000
3rd and subsequent offenses	$2,000
Possession of less than 1 oz. of marijuana	$1,000
Driving under the influence (DUI)	
1st offense	$750
2nd offense	$1,000
3rd and subsequent offenses	$3,500
Serious traffic offenses:	
Reckless driving	
1st offense	$500
2nd offense	$1,000
3rd and subsequent offenses	$1,500
Engaging in a contest of speed	
1st offense	$750
2nd offense	$1,500
3rd and subsequent offenses	$2,500

Part 3: Police Services and Code Violations	
Serious traffic offenses (cont'd):	
Leaving the scene of an accident	
1st offense	$600
2nd offense	$800
3rd and subsequent offenses	$1,000
Any case involving an accident	$250
Any defendant under the age of 21 must appear in court. Appearance is mandatory.	
All other traffic offenses not listed	$80
Seat belt and child restraint violations:	
Child safety seat under 5 years of age	
1st offense	$50
2nd and subsequent offenses	$100
Failure to secure a minor	$25
No seatbelt	$15
Speeding 5-10 mph over limit	$50
Speeding 11-15 mph over limit	$80
Speeding 16-25 mph over limit	$150
Speeding 26-35 mph over limit	$200
Speeding 36 mph or greater over limit -	Must Appear
Speeding in school zone	$175
Laying drags	$200
Failure to yield to emergency vehicle	$300
Failure to stop for school bus loading/unloading	$200
Loud music from vehicle:	
1st offense	$80
2nd and subsequent offenses - doubles thereafter	
Littering	
1st offense	$150
2nd offense	$500
3rd and susequent offenses	$1,000
Animal at large	$100
Junk vehicles	$500
Junk on premises (Section 16-62)	$500
Building permit not obtained before work or construction (Section 22-192)	$500
False alarms (Section 28-17)	$500
Destruction of property (Section 28-15)	$500
Overgrown yards	$500
Disorderly conduct	$500
Disorderly conduct (aggravated)	$1,000
Public indecency	$250
Discharging a firearm near the street	$1,000
Fighting in public (riot or affray)	$500
Concealed weapon	$500
Loitering for purposes of drug related activity	$500
Contempt of court	$100
All non-traffic offenses or code violations not listed	$250
Fingerprinting for applications, licensing, etc.	$20
Application fee for bonding companies	$100
Report copies, per report	$5
Police services or security, per hour	$35

Part 4: Public Works Services	
Street services, minor projects or improvements- drainage, sidewalk, curbing	Cost of Material
Cemetery:	
Monument permit	$27
Interment - adults and minors	$500
Interment - after hours and weekends	$600
Interment - cremains	$250
Cemetery lot easements	$45
Grave spaces, each	$600
Animal control:	
Acceptance of animals from outside city	$35
Adoption fee	$25
Impoundment	$35
Feeding per day	$5

Part 5: Solid Waste Fees	
Residential collection per month	$11.00
Residential landfill fee per month	$3.75
Residential collection (Outside City Limits)/mo.	$22.00
Poly-kart container	$85.00
Dumpster sales	Cost + 10%
Dumpster lease, monthly	
2 cubic yard	$8.50
4 cubic yard	$10.50
6 cubic yard	$13.00
8 cubic yard	$15.00
Commercial Poly-kart collection per month	$14.00
Commercial Poly-kart landfill fee per month	$6.00
Commercial dumpster collection, monthly:	
2 cubic yard, once per week	$15.00
2 cubic yard, twice per week	$30.00
2 cubic yard, three times per week	$45.00
4 cubic yard, once per week	$30.00
4 cubic yard, twice per week	$60.00
4 cubic yard, three times per week	$90.00
6 cubic yard, once per week	$45.00
6 cubic yard, twice per week	$90.00
6 cubic yard, three times per week	$135.00
8 cubic yard, once per week	$60.00
8 cubic yard, twice per week	$120.00
8 cubic yard, three times per week	$180.00
Commercial dumpster landfill fee, monthly:	
2 cubic yard, once per week	$15.00
2 cubic yard, twice per week	$30.00
2 cubic yard, three times per week	$45.00
4 cubic yard, once per week	$30.00
4 cubic yard, twice per week	$60.00
4 cubic yard, three times per week	$90.00
6 cubic yard, once per week	$45.00
6 cubic yard, twice per week	$90.00
6 cubic yard, three times per week	$135.00
8 cubic yard, once per week	$60.00
8 cubic yard, twice per week	$120.00
8 cubic yard, three times per week	$180.00

Part 6: Customer Service Fees	
Account establishment fee	$25.00
Credit check fee	$3.00
Copies, black and white	$0.25
Copies, color	$1.00
Returned check fee	$25.00
Customer account history, per account	$1.00
Research fee per hour, one hour minimum	$25.00
Re-read utility meter, original reading accurate	$25.00
Reconnection fees for utility services:	
One utility service	$45.00
Two utility services	$65.00
Three utility services	$75.00
Each utility services over three	$25.00
Service charge for non-payment of account:	
One utility service	$45.00
Two utility services	$65.00
Three utility services	$75.00
Each utility services over three	$25.00
After hours service charges	Doubled

Part 7: Security Lights	
100 watt high pressure sodium vapor	$8.00
100 watt sodium vapor, senior citizens	$5.00
175 watt metal halide town and country light	$12.50
250 watt metal halide flood	$16.00
400 watt metal halide flood	$20.00
1,000 watt metal halide flood	$30.00
1,500 watt metal halide flood	$40.00
Pole rental per month	$1.00
New light installation fee, existing pole	$45.00
New light installation fee, new pole set	$165.00
Two (2) Year Contract required on all security lights.	

Part 8: Electric Services	
Underground electrical service installation	
Single phase including trenching and back-filling	
Secondary wire per foot	$2.50
Primary wire per foot	$5.00
Minimum installation charge	$100.00
Removing rock and obstructions	Cost + 3%
Overhead electrical service installation	
Each foot over 300 feet	$1.00
CT Metering service installation	
First service	No Charge
Each additional service, per foot	$1.00
Minimum installation charge after 1st srvc.	$50.00
Clearing Right-of-Way for new construction	$115/hour
All Service Rates are subject to increase/decrease according to the monthly Power Cost Adjustment (PCA) calculation.	

Part 8: Electric Services	
Residential electric service	
Minimum monthly bill	$18.00
Base charge	$12.50
Base charge, qualifying senior citizens	$6.50
Summer billing per kWh (May-Oct.)	
First 500 kWh	$0.0880
Next 500 kWh	$0.1040
Over 1,000 kWh	$0.1125
Non-Summer billing per kWh (Nov.-Apr.)	
First 500 kWh	$0.0880
Next 500 kWh	$0.0820
Over 1,000 kWh	$0.0780
General Service Non-Demand electric service	
Minimum monthly bill	$20.00
Base charge	$20.00
Summer billing per kWh (May-Oct.)	
All kWh	$0.1200
Non-Summer billing per kWh (Nov.-Apr.)	
All kWh	$0.1000
General Service Demand electric service	
Minimum monthly bill	$35.00 plus $7.50 per kW of Billing Demand
Demand charge	$1.75 per kW of Billing Demand
All consumption (kWh) not greater than 200 hours times the billing demand:	
First 6,000 kWh	$0.0950
Over 6,000 kWh	$0.0850
All consumption (kWh) in excess of 200 hours and not greater than 400 hours times the billing demand:	$0.0540
All consumption (kWh) in excess of 400 hours times the billing demand:	$0.0510
Large Industrial electric service	
Minimum monthly bill	$100.00 plus $7.50 per kW of Billing Demand
Demand charge	$2.50 per kW of Billing Demand
All consumption (kWh) not greater than 200 hours times the billing demand:	
First 200,000 kWh	$0.0820
Over 200,000 kWh	$0.0670
All consumption (kWh) in excess of 200 hours and not greater than 400 hours times the billing demand:	$0.0540
All consumption (kWh) in excess of 400 hours and not greater than 600 hours times the billing demand:	$0.0510
All consumption (kWh) in excess of 600 hours times the billing demand:	$0.0430

Part 9: Water and Sewer Services	
Water base charge, per month	
Inside City, 3/4"	$7.00
Inside City, 1"	$17.00
Inside City, 1 1/2"	$27.00
Inside City, 2"	$38.00
Inside City, Over 2"	$76.00
Outside City, 3/4"	$10.00
Outside City, 1"	$23.00
Outside City, 1 1/2"	$37.00
Outside City, 2"	$52.00
Outside City, Over 2"	$105.00
Water usage charges, per hundred cubic feet	
Inside City, First 20,000 cubic feet	$1.85
Inside City, Over 20,000 cubic feet	$1.45
Outside City, First 20,000 cubic feet	$2.75
Outside City, Over 20,000 cubic feet	$2.15
Sewer usage calculation	85% of water usage
Sewer usage calc., Granite mfg.	12% of water usage
Sewer base charge, per month	
Inside City, First 5,000 cubic feet	$6.70
Inside City, Next 15,000 cubic feet	$26.00
Inside City, Over 20,000 cubic feet	$72.00
Outside City, First 5,000 cubic feet	$9.70
Outside City, Next 15,000 cubic feet	$36.00
Outside City, Over 20,000 cubic feet	$97.00
Sewer usage charges, per hundred cubic feet	
Inside City, First 20,000 cubic feet	$2.55
Inside City, Over 20,000 cubic feet	$2.20
Outside City, First 20,000 cubic feet	$3.19
Outside City, Over 20,000 cubic feet	$2.57
Water Taps	
3/4" tap	$650.00
1" tap	$850.00
1 1/2" tap	$900.00
2" tap	$1,200.00
Over 2" tap	Cost plus 10%
Sewer Taps	$650.00
Additional installation for water/sewer taps - street cuts, patches, bores, lines	$100 plus $10 per foot

Part 10: Natural Gas Services	
Base charge, per month	
Residential and commercial	$6.00
Interruptible	$50.00
Industrial	$300.00
Agricultural	$6.00
Agricultural contract rate	$2.00/Mcf plus wholesale gas
Interruptible contract rate	$0.10/Mcf discount from retail
Gas taps	$250.00
Gas line installation, per foot	$1.00
Relocating lines and customer requests	Cost
Re-lighting pilot lights after non-pay disconnect	$35.00
Reconnection fee after outage of 4 months	$65.00

Part 11: ElbertonNET Broadband Television	
Basic cable	$12.95
Expanded cable	$39.95
Digital cable	$49.95
Total package digital cable	$95.00
HBO	$14.00
Cinemax, standard cable	$10.00
Cinemax, digital cable	$11.00
HBO & Cinemax package, standard cable only	$19.00
Starz!/Encore	$11.00
Showtime	$13.00
Hispanic	$5.00
Playboy	15.00
Monthly HDTV box access, 1st box	$10.00
Monthly HDTV box access, each additional	$5.99
Additional digital box, per month	$5.00
Single tuner DVR, per box	$2.95
Dual tuner DVR, per box	$9.95
Single tuner DVR with HDTV (one time fee)	$39.00
HDTV Premium Model 6200 (one time fee)	$99.00
Dual tuner DVR with HDTV	$199.00
Standard installation, up to 2 drops	Free
Additional drop, same trip, each	$25.00
Additional drop, different trip, first	$45.00
Reconnection fee, from office	$25.00
Service charge, per hour, 1 hour minimum	$45.00
Not returning box	$125 Digital / $435 Hi Def
Change of service, each call	$5.00

Part 12: ElbertonNET Internet Services	
High Speed Internet, with TV or phone, 3 Mbps	$37.95
High Speed Internet, without TV or phone, 3 M	$48.95
High Speed Internet, with TV or phone, 6 Mbps	$48.95
High Speed Internet, without TV or phone, 6 M	$59.95
High Speed Internet, with TV or phone, 9 Mbps	$59.95
High Speed Internet, without TV or phone, 9 M	$71.95
Domain, web hosting, or e-mail only accounts varies per plan and service type selected. Set-up charges also apply on web hosting services.	

Part 13: ElbertonNET Digital Phone Service	
Residential phone with high speed Internet	$39.00
Residential phone w/ Internet & Expanded cable	$33.17
Additional lines	$39.95
Advanced calling features	Included
Domestic Long Distance	Included
International Long Distance	Published Rate
Standard installation	Free
Modem/EMTA not returned	$110.00

Part 14: Inspection & Land Use Fees		
Building permits, based on value of construction:		
$1,000 of value and less	$0.00	
$1,001 to $50,000 of value	$82.50	plus $6.50 for each thousand and fraction of a thousand over $1,000
$50,001 to $100,000 of value	$401.00	plus $5.50 for each thousand and fraction of a thousand over $50,000
$100,001 to $500,000 of value	$676.00	plus $4.60 for each thousand and fraction of a thousand over $100,000
$500,001 and over in value	$2,476.00	plus $3.65 for each thousand and fraction of a thousand over $500,000
Porch & Deck permits, based on value of construction:		
$1,000 of value and less	$0.00	
$1,001 to $50,000 of value	$57.50	plus $6.50 for each thousand and fraction of a thousand over $1,000
$50,001 to $100,000 of value	$376.00	plus $5.50 for each thousand and fraction of a thousand over $50,000
$100,001 to $500,000 of value	$651.00	plus $4.60 for each thousand and fraction of a thousand over $100,000
$500,001 and over in value	$2,451.00	plus $3.65 for each thousand and fraction of a thousand over $500,000
Driveway permits, based on width of drive	$100.00	Up to 14 feet wide
Plus:	$7.00	per each foot over 14 feet
Plumbing permits, based on number and type of fixtures:		
Plumbing permit	$65.00	
Plus: Fixtures	$2.75	per each plumbing fixture, water closet, tub, shower, lavatory, sink, washing machine, dishwasher, food disposal, urinals, drinking fountain, bidet, water heater, sand trap, or grease interceptor
Plus: Service lines	$5.00	per each water service, distribution line, drainage/vent line, and sewer service
Plus: Service taps	$25.00	per each cesspool, sanitary sewer with or without cut, and storm sewer
Plus: Attachments and drains	$7.00	per each building sewer, floor drain, condensate drain, and oil interceptor
Plus: Backflow devices	$2.75	per each vacuum breaker or backflow preventative device
Electrical permits, based on number and type of circuits, fixtures, devices, and appliances:		
Electrical permit, 100 amp service	$72.50	
Electrical permit, 200 amp service	$95.00	
Electrical permit, over 100 amp service	$65.00	plus $0.15 per ampere
Plus: Circuits	$0.30	per circuit
Plus: Appliances and devices	$0.75	per each appliance or device, 1 to 10 kW
Plus: Appliances and devices	$1.25	per each appliance or device, 10 to 25 kW
Plus: Appliances and devices	$1.25	per each appliance or device over 25 kW, plus $0.15 per kW over 25
Plus: Pumps	$0.50	per each pump
Plus: Fixtures	$0.20	per each fixture
Mechanical/HVAC permits, based on value of work:		
Mechanical/HVAC permits	$65.00	
Plus: Installation type	$5.00	per replacement of exsting unit
	$10.00	per installation of new unit
Plus: BTU rating fee	$0.00	Less than 34K BTUs
	$5.00	34K - 165K BTUs
	$10.00	166K - 330K BTUs
	$15.00	331K - 1,165K BTUs
	$25.00	1,166K - 3,330K BTUs
	$35.00	3,331K BTUs and up
Plus: Value fee	$0.00	First $1,000 in value
	$2.00	per each thousand and fraction of a thousand over $1,000 in value

Part 14: Inspection & Land Use Fees			
Natural gas service permits, based on number and size of units			
Natural gas service permit	$65.00		
Plus:	$3.00	per each fixture less than 125,000 BTUs	
Plus:	$4.00	per each fixture 125,000 - 250,000 BTUs	
Plus:	$5.00	per each fixture 250,000 - 400,000 BTUs	
Plus:	$8.00	per each fixture 400,000 - 1,000,000 BTUs	
Plus:	$10.00	per each fixture 1,000,000 - 5,000,000 BTUs	
Plus:	$20.00	per each fixture over 5,000,000 BTUs	
Plus:	$2.00	Over Five objects per category.	
Sign permit, based on value of construction			
$1,009 of value and less	$65.00		
$1,010 of value and over	$65.00	plus $7.00 for each thousand and fraction of a thousand over $1,010	
Roofing permit	$30.00	Re-inspection fees:	
Demolition permit	$150.00	1st re-inspection	$50.00
Relocating structure or building	$200.00	2nd re-inspection	$75.00
Mobile home application fee	$50.00	3rd re-inspection	$100.00
Conditional use application fee	$100.00	After-hours inspections	$75.00
Plans review	$30.00	Inspections outside city limits	$75.00
Zoning adjustment application fee	$200.00	Inspections, customer request/no permit	$75.00
Billboard inspection per sign per year	$350.00	Land disturbance application	$40.00
		Land disturbance permit	$40.00

City of Elberton
Headcount Summary

Fiscal Year 2012 Budget

Departments	FY 2012 Full Time Positions	FY 2011 Total	FY 2010 Total	FY 2009 Total	FY 2012 Elected, Appointed, or Part Time
General Fund					
Mayor & Council					6
City Manager	2	2	2	2	
City Clerk / Human Resources	2	1	1	1	
Finance	2	4	4	4	
City Attorney					1
Municipal Court	1	1	1	1	1
City Marshal & Zoning	1	1	1	2	
Mainstreet Elberton	1	1	1	1	
Elbert Theatre	1	1	1	1	
Building Inspections	1	1	1	1	
Police-Administration	2	3	3	3	1
Police-Investigation	2	2	2	2	
Police-Uniform Patrol	17	17	16	16	
Police-Community Relations	1	1	1	1	
Animal Control	1	1	1	1	
Fire	16	19	19	19	
Public Works-Administration	1	1	1	1	
PW-Street Cleaning	1	1	1	1	
PW-Infrastructure Maintenance	6	6	6	6	
PW-Motor Pool	3	3	4	4	
PW-Cemetery	3	3	3	4	
	64	69	69	71	9
Utility Fund					
Sewer Plants	5	5	5	5	
Water Plant	5	5	5	5	
Water/Sewer Distribution	7	7	7	7	
Electric Distribution	7	7	7	7	
Gas Distribution	6	6	6	6	
Administration	2	2	2	2	
Meter Reading and Servicing	4	5	5	5	
Warehouse	2	2	2	2	
Customer Service	8	7	7	7	
Information Technology	2	2	2	2	1
	48	48	48	48	1
ElbertonNET Technology					
Video Production	1	1	1	1	2
Distribution	4	4	4	4	
	5	5	5	5	2
Solid Waste Fund					
Leaf & Limb	3	3	3	3	
Residential	4	4	4	4	
Commercial	2	2	2	2	
Recycling	2	2	2	2	
	11	11	11	11	-
TOTAL	**128**	133	133	135	**12**

City of Elberton Pay Structure
Fiscal Year 2012

Grade	Minimum	Mid-Point	Maximum
6	$ 20,057	$ 23,550	$ 27,042
7	20,754	24,905	29,056
9	21,852	26,222	30,593
10	22,950	27,540	32,130
11	24,046	28,855	33,664
12	25,245	30,294	35,343
13	26,061	31,110	36,159
14	26,680	32,115	37,550
15	27,633	33,557	39,480
18	30,666	36,215	41,764
19	31,270	37,093	42,916
20	31,847	38,842	45,837
21	32,822	39,386	45,950
22	35,015	42,018	49,021
23	36,112	43,335	50,557
24	37,210	44,652	52,094
25	40,501	48,601	56,701
27	42,694	53,969	65,244
30	45,984	56,952	67,919
32	48,177	59,354	70,531
40	54,760	76,360	97,960

City of Elberton
Authorized Positions - Fiscal Year 2012

Department	Position / Job Title	Pay Grade
GENERAL GOVERNMENT:		
Mayor & Council (11001)	Mayor & 5 Council Members	Part-time
City Manager (13200)	City Manager	40
	Executive Secretary	
City Clerk	City Clerk/Human Resources Director	27
Finance (15100)	Controller	32
	Accounts Payable/Payroll Clerk	14
City Attorney (15300)	City Attorney	Part-time
Human Resources (15400)	Office Manager	18
JUDICIAL:		
Municipal Court (25000)	Municipal Court Clerk	18
	Municipal Court Judge	Part-time
PUBLIC SAFETY:		
Police Dept. - Administration (31000)	Police Chief	30
	Office Manager	18
	After-hours Office Clerk	Part-time
Police Dept. - Criminal Investigation (32210)	Chief Investigator	21
	Investigator	18
Police Dept. - Uniform Patrol (32230)	Shift Commander	20
	Shift Commander	20
	Shift Commander	20
	Shift Commander	20
	Assistant Shift Commander	18
	Assistant Shift Commander	18
	Assistant Shift Commander	18
	Assistant Shift Commander	18
	Special Operations Officer	18
	Patrol Officer I	12
	Patrol Officer I	12
	Patrol Officer I	12
	Patrol Officer I	12
	Patrol Officer I	12

Department	Position / Job Title	Pay Grade
	Patrol Officer I	12
	Patrol Officer I	12
	Patrol Officer I	12
Police Dept. - Community Relations (32240)	Training Officer/Comm. Relations Offc.	21
Fire Department (35001)	Fire Chief	30
	Fire Shift Commander	20
	Fire Shift Commander	20
	Fire Shift Commander	20
	Fire Assistant Shift Commander	18
	Fire Assistant Shift Commander	18
	Fire Assistant Shift Commander	18
	Senior Firefighter	14
	Senior Firefighter	14
	Firefighter II	13
	Firefighter II	13
	Firefighter II	13
	Firefighter II	13
	Firefighter II	13
	Firefighter II	13
	Firefighter I	12
Animal Control (39100)	Animal Control Officer III	14
PUBLIC WORKS:		
Public Works - Administration (41000)	Public Works Director	30
Street Cleaning (42250)	Equipment Operator w/CDL	11
Infrastructure Maintenance and Construction (42260)	Public Works/Streets Supervisor	24
	Facilities Maintenance Supervisor	24
	Public Works/Streets Foreman	18
	Equipment Operator w/CDL	11
	Equipment Operator w/CDL	11
	Equipment Operator no/CDL	10
Motor Pool (49000)	Office Manager	18
	Supervisor - Motor Pool	18
	Mechanic III	14
Cemetery (49500)	Parks & Grounds Supervisor	18
	Equipment Operator no/CDL	10
	Equipment Operator no/CDL	10

Department	Position / Job Title	Pay Grade
HOUSING AND DEVELOPMENT:		
City Marshal and Zoning (74002)	City Marshal/Zoning Administrator	23
Building Inspections (74500)	Fire & Building Inspector	20
Mainstreet Elberton (75500)	Mainstreet Manager	22
CULTURE AND RECREATION:		
Elbert Theatre (75555)	Theatre Manager	19
ELBERTON UTILITIES WATER/SEWER DIVISION:		
Sewer - Plant Disposal & Pumping (43340)	Chief Plant Operator I	19
	Wastewater Operator I	18
	Wastewater Operator I	18
	Wastewater Operator I	18
	Wastewater Operator II	11
Water - Filter Plant / Treatment (44300)	Chief Plant Operator I	19
	Filter Plant Operator I	18
	Filter Plant Operator II	11
	Filter Plant Operator II	11
	Filter Plant Operator III	8
Water & Sewer Distribution	Operations Manager	25
	Foreman	24
	Assistant Foreman	18
	Serviceman II	15
	Serviceman II	15
	Serviceman I	7
	Serviceman I	7
ELBERTON UTILITIES ELECTRIC DIVISION:		
Electric Distribution (46100)	Operations Manager	25
	Journeyman Lineman	22
	Journeyman Lineman	22
	Journeyman Lineman	22
	Journeyman Lineman	22
	Apprentice Lineman	12
	Groundman	9
ELBERTON UTILITIES NATURAL GAS DIVISION:		
Gas Distribution (47100)	Operations Manager	25
	Foreman	24
	Journeyman Welder	15
	Serviceman II	15

Department	Position / Job Title	Pay Grade
	Equipment Operator w/CDL	11
	Serviceman I	7
ELBERTON UTILITIES ADMINISTRATION:		
Utilities Administration (46020)	Utilities Director	32
	Director of Administrative Services	32
Meter Reading (46030)	Office Manager	18
	Serviceman II	15
	Meter Reader III	9
	Meter Reader III	9
Combined Warehouse (46040)	Warehouse & Purchasing Manager	22
	Custodian	6
Customer Service & Marketing (46060)	Director of Customer Care	32
	Customer Service Representative	12
	Customer Service Representative	12
	Customer Service Representative	12
	Customer Service Representative	12
	Cashier/Clerk	9
	Cashier/Clerk	9
	Cashier/Clerk	9
Information Technology Systems (47590)	Telecommunications Manager	27
	Computer Operations Technician	10
	Website Intern	Part-time
ELBERTON.NET TECHNOLOGY SERVICES:		
Video Production (48030)	Media Specialist	11
	Video Intern	Part-time
	Video Intern	Part-time
Distribution Operations (48100)	Director of Operations	32
	Telecomm. Technician	22
	Telecomm. Technician	22
	Telecomm. Technician	22

Department	Position / Job Title	Pay Grade
SOLID WASTE:		
Leaf and Limb (43003)	Equipment Operator w/CDL	11
	Public Works Laborer	7
	Public Works Laborer	7
Residential Solid Waste (45210)	Equipment Operator w/CDL	11
	Equipment Operator w/CDL	11
	Public Works Laborer	7
	Public Works Laborer	7
Commercial Solid Waste (45220)	Equipment Operator w/CDL	11
	Public Works Laborer	7
Recycling (45500)	Solid Waste/Recycling Supervisor	18
	Equipment Operator w/CDL	11