City of Elberton

Fiscal Year 2013 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
Kevin Jordan ..... Fire and Building Inspector

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

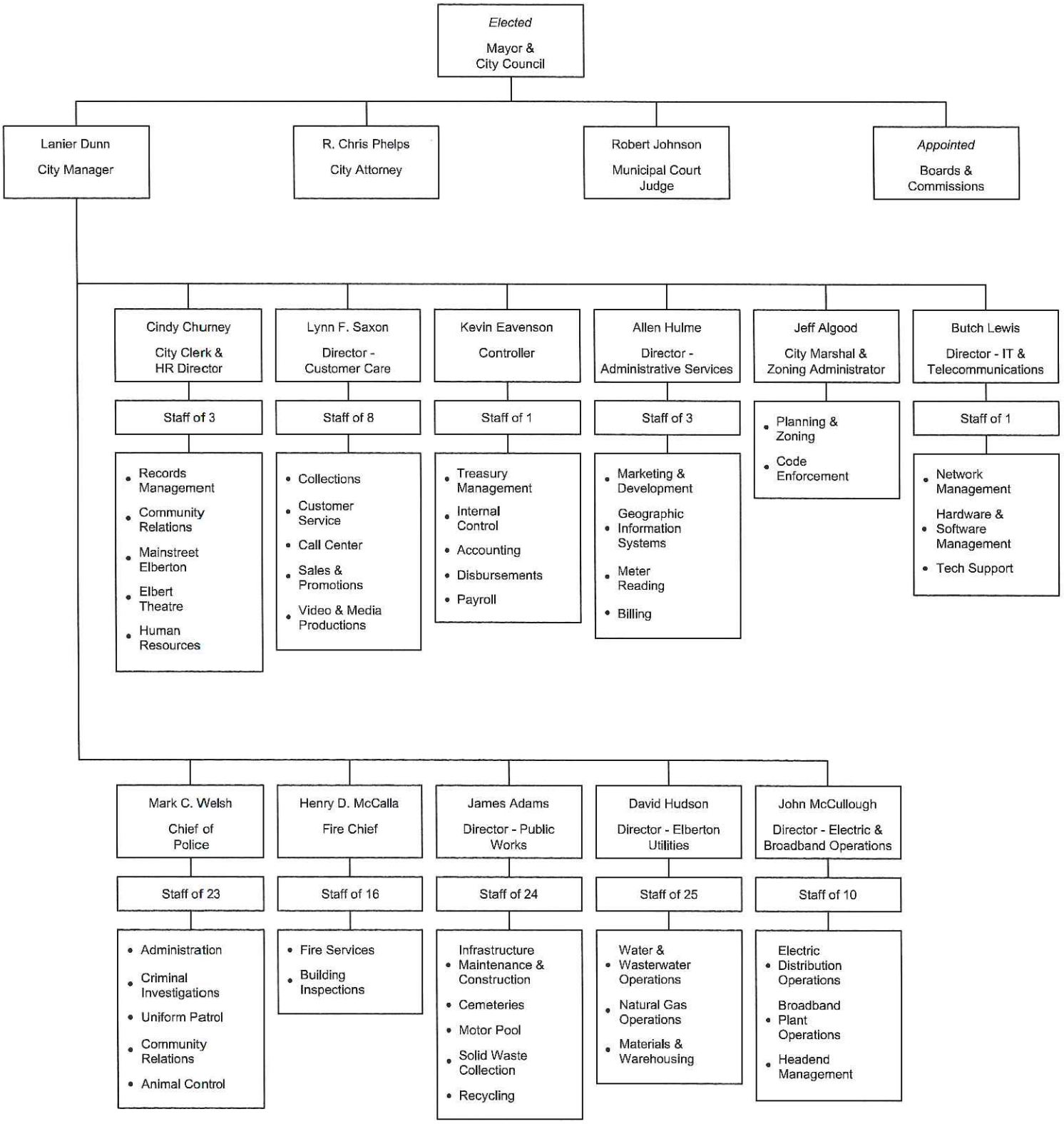
Brad Alexander ..... Manager, Electric Distribution
Charles Truitt ..... Manager, Natural Gas Operations
Byron Stovall ..... Manager, Water/Wastewater Operations
Mark LeFevre ..... Manager, Materials & Warehousing

Sissie Herring ..... Manager, Main Street Elberton
Toni King ..... Manager, Elbert Theatre

City of Elberton, Ga.

Organizational Chart

as of June 30, 2012



City of Elberton Budget 2013
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CITY OF ELBERTON
P. O. Box 70
Elberton, Georgia 30635-0070
(706) 213-3100
www.cityofelberton.net

June 29, 2012

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 2013, which begins on July 1, 2012, and ends on June 30, 2013. 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 $33.88 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	$	23,902,586	71%
The General Fund		4,655,120	14%
ElbertonNET		3,392,353	10%
Solid Waste		775,000	2%
2006 SPLOST Capital Projects		212,395	1%
2011 SPLOST Capital Projects		896,915	3%
Hotel/motel Tax Special Revenue		50,000	0%
	$	33,884,369	

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, 2012.

The total budget for fiscal year 2013 is $33,884,369. This budget results in a 4.2% increase from FY 2012's budget of $32,528,286. The City of Elberton is in the enviable position of having diverse revenue streams. 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 2013.

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 2013.

Sincerely,



Lanier Dunn, CPA
City Manager

Fiscal Year 2013 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	$ 1,109,100	$ -	$ -	$ -	$ 50,000	$ 1,159,100
Licenses and Permits	191,500	-	-	-	-	191,500
Fines and Forfeitures	202,700	-	-	-	-	202,700
Intergovernmental	48,513	-	-	-	630,000	678,513
Charges for Services	100,500	23,410,886	2,899,401	609,799	-	27,020,586
Administration Charges	679,807	10,000	-	-	-	689,807
Interfund Transfers	2,305,000	-	345,000	-	-	2,650,000
Other	18,000	481,700	147,952	165,201	479,310	1,292,163
Total Revenues	**$ 4,655,120**	**$ 23,902,586**	**$ 3,392,353**	**$ 775,000**	**$ 1,159,310**	**$ 33,884,369**
Expenditures						
General Government	665,431	-	-	-	-	665,431
Judicial	108,059	-	-	-	-	108,059
Public Safety	2,385,945	-	-	-	137,915	2,523,860
Public Works	1,060,879	-	-	-	45,000	1,105,879
Housing & Development	206,392	-	-	-	-	206,392
Culture & Recreation	143,664	-	-	-	415,000	558,664
Health & Welfare	72,800	-	-	-	-	72,800
Other Financing	11,950	-	-	-	-	11,950
Elberton Utilities	-	21,277,586	-	-	212,395	21,489,981
ElbertonNET	-	-	3,392,353	-	324,000	3,716,353
Solid Waste	-	-	-	775,000	-	775,000
Interfund Transfers	-	2,625,000	-	-	25,000	2,650,000
Total Expenditures	**$ 4,655,120**	**$ 23,902,586**	**$ 3,392,353**	**$ 775,000**	**$ 1,159,310**	**$ 33,884,369**
FY 2012 Budget	$ 4,672,099	$ 23,002,384	$ 3,009,464	$ 772,839	$ 1,071,500	$ 32,528,286
Increase / (Decrease)	(16,979)	900,202	382,889	2,161	87,810	1,356,083
% Change	-0.4%	3.9%	12.7%	0.3%	8.2%	4.2%

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, if any, 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)

There are no capital expenditures budgeted in the General Fund for FY 2013.

Public Utility System Fund (520)

Division: Electric Distribution (520-461)
Project: **System Improvement Projects**
Cost: **$125,000**
The department is currently working on the Lexington Highway and Country Club Road rehabilitation project. During FY12, in-house crews installed new poles along the route, and contractors were hired to pull new wire the entire length of the project. Funding in FY13 is for the contractor portion of the project plus the wire, which should be completed by the end of summer, 2012.

Division: Natural Gas Distribution (520-473)
Project: **Bare Steel Line Replacement Project**
Cost: **$165,000**
The department began the long-term bare steel line replacement program in FY12. The existing plan is to convert 1 mile of bare steel main per year. However, about 1.5 miles were completed in FY12. Funding for FY13 will replace between 0.5 and 1.0 mile of main depending on final cost.

2006 SPLOST Capital Projects Fund (321)

Department: Elberton Utilities Water/Sewer
Project: **Water & Sewer Projects**
Cost: **$212,395**
The 2006 SPLOST ended June 30, 2011. All 2006 SPLOST projects have been completed with the exception of funding for water and sewer projects. There is a fund balance of approximately $212,395 that will be expended on water or sewer rehabilitation projects including line replacement, extension, or pump and equipment replacements or upgrades.

2011 SPLOST Capital Projects Fund (322)

Department: Fire Department
Project: **Fire Ladder Truck**
Cost: **$87,415**
The department uses a 1974 model ladder truck in its day-to-day operations. This truck is being replaced to due to age. It is anticipated that the truck will be financed through the GMA program due to the substantial cost of the truck in excess of $500,000. This funding represents about one year of principle and interest payments.

Department: Police Department
Project: **Replace 2 Police Cars**
Cost: **$50,500**
The department will continue the program of replacing two vehicles each year. In FY13, it is anticipated to replace two patrol vehicles.

Department: Public Works
Project: **Replace 2 Trucks**
Cost: **$45,000**
The department anticipates replacing two trucks in FY13, one in the cemetery division and one in the infrastructure maintenance division.

Department: Public Works
Project: **Hickory Drive Recreation Park Repairs**
Cost: **$15,000**
Due to age and condition, several items need capital repairs at the Hickory Drive Park. These items include replacing many section of fencing that has been damaged due to fallen trees or that has collapsed due to rust and age. An itemized list of repairs will be considered by the Mayor and Council during FY13, and this budget item anticipates making those repairs in FY13.

Department: ElbertonNET
Project: **High Speed Internet Service Area Extensions**
Cost: **$324,000**
Funding was approved in the 2011 SPLOST referendum for expansion of broadband services into unserved areas of the county. This budget item anticipates beginning those projects in FY13.

Department: Elbert Theatre
Project: **Arts Center Renovations**
Cost: **$375,000**
The department was approved for SPLOST funding for a full renovation of the Elberton Arts Center that would include a connecting corridor to the Theatre. This project was started in FY12 and should be completed in FY13.

General Fund (Fund 100)

Summary of Revenues and Expenditures

	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Revenues							
Taxes	$ 1,109,100	$ 1,184,100	$ (75,000)	-6.3%	$ 1,032,590	$ 1,108,952	$ 1,158,343
Licenses, Permits, & Fees	191,500	191,500	-	0.0%	155,995	151,890	190,614
Fines & Forfeitures	202,700	213,200	(10,500)	-4.9%	160,349	195,234	204,828
Intergovernmental	48,513	56,360	(7,847)	-13.9%	74,677	139,487	111,012
Charges for Services	100,500	106,033	(5,533)	-5.2%	65,209	92,927	95,267
Administrative Charges	679,807	668,906	10,901	1.6%	668,907	748,658	682,276
Other	18,000	19,000	(1,000)	-5.3%	5,873	26,847	11,383
Interfund Transfers	2,305,000	2,233,000	72,000	3.2%	2,217,407	2,289,493	2,304,843
Total Revenues	4,655,120	4,672,099	(16,979)	-0.4%	4,381,006	4,753,488	4,758,565
Expenditures							
General Government	665,431	721,889	(56,458)	-7.8%	685,225	872,267	794,218
Judicial	108,059	108,761	(702)	-0.6%	102,164	100,858	102,717
Public Safety	2,385,945	2,386,654	(709)	0.0%	2,263,606	2,402,080	2,319,822
Public Works	1,060,879	1,072,164	(11,285)	-1.1%	1,012,483	1,078,472	1,105,789
Housing & Development	206,392	211,395	(5,003)	-2.4%	185,966	172,156	220,001
Culture & Recreation	143,664	148,713	(5,049)	-3.4%	137,551	139,290	146,215
Health & Welfare	72,800	9,000	63,800	708.9%	9,000	11,900	9,900
Other Financing	11,950	13,523	(1,573)	-11.6%	16,950	13,350	13,385
Total Expenditures	4,655,120	4,672,099	(16,979)	-0.4%	4,412,945	4,790,374	4,712,046
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ (31,939)	$ (36,885)	$ 46,519

General Fund - Revenue Detail by Source

		2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Taxes								
31.1600	Real estate transfer taxes	$ 1,500	$ 1,500	$ -	0.0%	$ 1,064	$ 759	$ 402
31.3100	Local option sales taxes	630,000	660,000	(30,000)	-4.5%	589,068	633,998	670,803
31.4201	Beer & wine taxes	140,000	140,000	-	0.0%	132,275	121,973	120,035
31.4202	Liquor taxes	22,000	22,000	-	0.0%	20,193	21,145	21,359
31.6101	Occupational taxes	80,000	85,000	(5,000)	-5.9%	67,328	73,182	79,304
31.6200	Insurance premium taxes	230,000	270,000	(40,000)	-14.8%	218,245	255,324	262,968
31.8001	Intangible taxes	5,000	5,000	-	0.0%	4,189	2,401	3,427
32.3100	Occupational tax penalties	600	600	-	0.0%	228	170	45
	Total Taxes	1,109,100	1,184,100	(75,000)	-6.3%	1,032,590	1,108,952	1,158,343
Licenses, Permits, & Fees								
31.1750	Franchise fees-Comcast	11,000	11,000	-	0.0%	11,013	11,698	12,490
31.1752	Franchise fees-ElbertonNET	44,000	40,000	4,000	10.0%	37,464	36,006	33,239
31.1760	Franchise fees-Telephone	36,000	40,000	(4,000)	-10.0%	35,819	36,634	40,891
32.1101	Alcoholic beverage licenses	45,000	45,000	-	0.0%	43,000	44,500	43,750
32.1901	Admin/Regulatory fees	15,000	15,000	-	0.0%	8,360	10,609	15,303
32.2101	Building permits	40,000	40,000	-	0.0%	19,880	12,093	44,545
32.2991	Monument permits	500	500	-	0.0%	459	351	396
	Total Licenses, Permits & Fees	191,500	191,500	-	0.0%	155,995	151,890	190,614
Fines & Forfeitures								
35.1004	Parking Tickets	500	1,000	(500)	-50.0%	187	200	577
35.1006	Administrative fines - alcohol	600	600	-	0.0%	1,100	-	500
35.1008	Probation fees	50,000	50,000	-	0.0%	42,815	45,680	48,240
35.1009	Municipal court revenue	135,000	145,000	(10,000)	-6.9%	103,182	136,856	137,971
35.1010	Technology add-on fees	15,000	15,000	-	0.0%	9,944	12,498	14,846
35.1320	Confiscated/forfeited assets	-	-	-		621	-	694
35.2101	Forfeiture of alcohol bond	1,600	1,600	-	0.0%	2,500	-	2,000
	Total Fines & Forfeitures	202,700	213,200	(10,500)	-4.9%	160,349	195,234	204,828
Intergovernmental								
33.4313	DOT Contracts	-	-	-		-	-	52,180
33.4315	Hands on Georgia Grant	-	-	-		-	-	4,862
33.4326	Solar Grant (ECG)	-	-	-		-	33,445	-
33.4327	Energy Block Grant (GEFA)	-	-	-		29,321	36,056	-
33.4116	COPS Hiring Grant	38,513	46,360	(7,847)	-16.9%	43,009	44,241	16,844
33.4122	Justice Assistance Grant	-	-	-		-	-	25,977
33.6003	Housing Authority patrols	10,000	10,000	-	0.0%	2,347	15,745	11,149
37.1001	Private Contributions	-	-	-		-	10,000	-
	Total Intergovernmental	48,513	56,360	(7,847)	-13.9%	74,677	139,487	111,012

General Fund - Revenue Detail by Source

		2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Charges for Services								
34.2120	Incident reports	$ 1,000	$ 1,000	$ -	0.0%	$ 1,211	$ 625	$ 678
34.2150	Police services	20,000	20,000	-	0.0%	9,256	11,595	18,035
34.2902	Zoning application fees	1,000	1,000	-	0.0%	800	300	704
34.6100	Background check fees	1,000	1,000	-	0.0%	820	1,640	460
34.5711	Animal Control fees	2,500	2,500	-	0.0%	2,223	2,730	2,617
34.6902	Election qualifying fees	-	533	(533)		533	-	1,423
34.7201	Elbert Theatre rental fees	5,000	10,000	(5,000)	-50.0%	3,617	3,875	7,594
34.9101	Elmhurst grave fees	30,000	30,000	-	0.0%	23,133	24,680	31,340
34.9102	Lincoln Heights grave fees	10,000	10,000	-	0.0%	7,867	9,773	11,317
34.9103	Sale of lots - Elmhurst	20,000	20,000	-	0.0%	4,843	20,620	9,618
34.9104	Sale of lots - Lincoln Heights	10,000	10,000	-	0.0%	10,907	17,090	11,480
	Total Charges for Services	100,500	106,033	(5,533)	-5.2%	65,209	92,927	95,267
Administrative Charges								
34.1942	Admin Charge-Electric	164,028	176,389	(12,361)	-7.0%	176,389	227,057	198,912
34.1943	Admin Charge-Water/sewer	67,949	88,416	(20,467)	-23.1%	88,416	93,326	73,134
34.1944	Admin Charge-Natural gas	66,746	119,868	(53,122)	-44.3%	119,868	142,978	116,201
34.1945	Motor Pool Charge	227,843	204,846	22,997	11.2%	204,846	202,378	225,423
34.1946	Admin Charge-Solid waste	66,249	42,287	23,962	56.7%	42,287	41,594	36,078
34.1948	Admin Charge-ElbertonNET	86,992	37,100	49,892	134.5%	37,100	41,325	32,528
	Total Administrative Charges	679,807	668,906	10,901	1.6%	668,907	748,658	682,276
Other								
34.9901	Miscellaneous revenue	5,500	5,500	-	0.0%	2,511	820	3,139
36.1001	Interest earned	2,500	3,500	(1,000)	-28.6%	1,961	2,500	1,836
38.3000	Reimbursement for damages	-	-	-		1,400	6,246	749
38.9001	Surplus equipment sales	10,000	10,000	-	0.0%	-	7,159	3,859
39.2100	Sale of land		-	-		-	10,123	1,800
	Total Other	18,000	19,000	(1,000)	-5.3%	5,873	26,847	11,383
SUBTOTAL before Transfers		2,350,120	2,439,099	(88,979)	-3.6%	2,163,599	2,463,996	2,453,722
Interfund Transfers								
39.1101	Transfer In - Electric	1,580,000	1,500,000	80,000	5.3%	1,500,000	1,515,500	1,505,515
39.1102	Transfer In - Natural Gas	700,000	700,000	-	0.0%	700,000	738,000	749,500
39.1203	Transfer In - Hotel/Motel Tax	25,000	33,000	(8,000)	-24.2%	17,407	35,993	49,828
	Interfund Transfers Total	2,305,000	2,233,000	72,000	3.2%	2,217,407	2,289,493	2,304,843
Grand Total - General Fund Revenues		$ 4,655,120	$ 4,672,099	(16,979)	-0.4%	$ 4,381,006	$ 4,753,488	$ 4,758,565

General Fund - Summary of Expenditures

	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
General Government							
Mayor and City Council	$ 130,181	$ 148,244	$ (18,063)	-12.2%	$ 139,909	$ 168,403	$ 159,826
City Manager	135,552	168,377	(32,825)	-19.5%	156,041	156,605	155,734
City Clerk	83,402	79,185	4,217	5.3%	75,476	39,448	38,662
Elections	-	1,300	(1,300)		202	-	1,165
Finance	192,925	185,010	7,915	4.3%	185,969	288,168	286,689
City Attorney	22,297	26,238	(3,941)	-15.0%	15,206	18,074	12,767
Human Resources	56,057	52,911	3,146	5.9%	54,565	40,205	44,983
City Hall Maintenance	45,017	60,624	(15,607)	-25.7%	57,857	161,364	94,393
	665,431	721,889	(56,458)	-7.8%	685,225	872,267	794,218
Judicial							
Municipal Court	108,059	108,761	(702)	-0.6%	102,164	100,858	102,717
Public Safety							
Police - Administration	323,145	321,578	1,567	0.5%	310,248	345,527	345,134
Police - Criminal Investigation	129,256	129,380	(124)	-0.1%	129,428	120,536	123,217
Police - Uniform Patrol	918,063	918,847	(784)	-0.1%	866,048	893,153	833,832
Police - Community Relations	61,802	60,541	1,261	2.1%	55,904	54,799	55,814
Police - Detention	50,500	53,000	(2,500)	-4.7%	42,990	54,203	58,122
Fire Department	849,603	848,986	617	0.1%	808,571	862,388	854,430
Animal Control	53,576	54,322	(746)	-1.4%	50,417	71,474	49,273
	2,385,945	2,386,654	(709)	0.0%	2,263,606	2,402,080	2,319,822
Public Works							
Public Works Administration	127,707	125,747	1,960	1.6%	121,789	124,074	115,188
Infrastructure Construction	-	-	-		-	8,847	75,518
Street Cleaning	41,809	40,600	1,209	3.0%	39,529	39,909	39,273
Infrastructure Maintenance	349,740	346,946	2,794	0.8%	319,883	326,740	321,293
Street Lighting	18,000	22,468	(4,468)	-19.9%	13,046	11,384	10,993
Motor Pool	284,804	280,129	4,675	1.7%	288,521	304,666	330,201
Cemeteries	160,819	162,024	(1,205)	-0.7%	151,261	157,564	154,540
Parks and Rights-of-way	78,000	94,250	(16,250)	-17.2%	78,454	105,289	58,783
	1,060,879	1,072,164	(11,285)	-1.1%	1,012,483	1,078,472	1,105,789
Housing and Development							
City Marshal, Planning, and Zoning	68,346	66,550	1,796	2.7%	65,226	60,853	64,107
Inspections and Code Enforcement	44,900	49,126	(4,226)	-8.6%	43,510	44,842	76,300
Economic and Community Development	30,000	30,000	-	0.0%	14,634	4,051	25,041
Main Street Elberton	63,146	65,719	(2,573)	-3.9%	62,595	62,410	54,552
	206,392	211,395	(5,003)	-2.4%	185,966	172,156	220,001

General Fund - Summary of Expenditures

	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Culture and Recreation							
Elbert Theatre	$ 76,164	$ 81,213	$ (5,049)	-6.2%	$ 70,051	$ 71,790	$ 80,715
Agency Allocations	67,500	67,500	-	0.0%	67,500	67,500	65,500
	143,664	148,713	(5,049)	-3.4%	137,551	139,290	146,215
Health and Welfare							
Agency Allocations	72,800	9,000	63,800	708.9%	9,000	11,900	9,900
Other Financing							
Non-departmental	11,950	11,950	-	0.0%	16,950	13,350	13,385
General Contingency/Reserve	-	1,573	(1,573)	-100.0%	-	-	-
	11,950	13,523	(1,573)	-11.6%	16,950	13,350	13,385
Grand Total - Expenditures	$ 4,655,120	$ 4,672,099	$ (16,979)	-0.4%	$ 4,412,945	$ 4,790,374	$ 4,712,046

Mayor and City Council 100 - 110

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1200	Wages-Elected officials	$ 28,200	$ 28,200	$ -	0.0%	$ 28,100	$ 27,900	$ 27,900
51.2101	Insurance	42,020	56,593	(14,573)	-25.8%	56,539	55,079	49,075
51.2200	FICA	2,157	2,203	(46)	-2.1%	2,150	2,134	2,134
51.2401	Pension & Retirement	2,520	2,520	-	0.0%	2,520	27,864	27,864
	Total Salaries & Benefits	74,897	89,516	(14,619)	-16.3%	89,308	112,977	106,974
Operating Expenditures								
52.1203	Professional services	-	1,500	(1,500)	-100.0%	-	-	-
52.3102	Liability insurance	21,284	18,328	2,956	16.1%	18,328	18,071	18,005
52.3300	Advertising	1,000	1,000	-	0.0%	-	-	232
52.3402	Publications	500	500	-	0.0%	176	334	282
52.3500	Travel and training	20,000	25,000	(5,000)	-20.0%	19,550	25,175	19,680
52.3601	Dues	7,000	7,000	-	0.0%	6,946	6,992	6,999
53.1115	Office supplies	500	400	100	25.0%	525	488	1,667
57.3006	Community promotions	5,000	5,000	-	0.0%	5,076	4,366	5,988
	Total Operating Expenditures	55,284	58,728	(3,444)	-5.9%	50,601	55,426	52,852
Total Expenditures		$ 130,181	$ 148,244	$ (18,063)	-12.2%	$ 139,909	$ 168,403	$ 159,826

Personnel Summary:

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

City Manager

100 - 132

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1102	Salaries	$ 101,001	$ 124,856	$ (23,855)	-19.1%	$ 119,575	$ 120,860	$ 117,688
51.2101	Insurance	5,537	11,440	(5,903)	-51.6%	9,516	11,259	9,929
51.2200	FICA	7,727	9,551	(1,824)	-19.1%	9,147	8,411	7,942
51.2401	Pension & Retirement	11,701	11,253	448	4.0%	11,503	10,710	12,317
51.2901	Surety bond	350	350	-	0.0%	350	700	-
	Total Salaries & Benefits	126,316	157,450	(31,134)	-19.8%	150,092	151,940	147,876
Operating Expenditures								
52.2201	O & M Vehicles	-	500	(500)	-100.0%	6	126	420
52.3103	Worker's comp insurance	366	521	(155)	-29.8%	463	370	1,349
52.3202	Comm service (SLinc)	-	202	(202)	-100.0%	-	81	365
52.3206	Telecom service	-	569	(569)	-100.0%	164	616	522
52.3402	Publications	350	350	-	0.0%	84	168	149
52.3500	Travel and training	6,000	6,000	-	0.0%	1,369	1,715	1,813
52.3601	Dues	520	785	(265)	-33.8%	520	520	335
53.1115	Office supplies	1,000	1,000	-	0.0%	1,978	821	2,704
57.3006	Community promotions	1,000	1,000	-	0.0%	1,365	248	200
	Total Operating Expenditures	9,236	10,927	(1,691)	-15.5%	5,949	4,665	7,858
Total Expenditures		$ 135,552	$ 168,377	$ (32,825)	-19.5%	$ 156,041	$ 156,605	$ 155,734

Personnel Summary:

City Manager Grade 40

City Clerk

100 - 133

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1102	Salaries	$ 54,014	$ 52,963	$ 1,051	2.0%	$ 52,756	$ 25,889	$ 25,126
51.2101	Insurance	12,451	9,644	2,807	29.1%	9,386	4,533	4,072
51.2200	FICA	4,132	4,052	80	2.0%	4,036	1,578	1,542
51.2401	Pension & Retirement	6,986	6,785	201	3.0%	6,647	3,154	3,516
	Total Salaries & Benefits	77,583	73,444	4,139	5.6%	72,825	35,154	34,255
Operating Expenditures								
52.1203	Professional services	-	1,000	(1,000)	-100.0%	-	-	-
52.3103	Worker's comp insurance	219	239	(20)	-8.4%	213	159	561
52.3202	Comm service (SLinc)	-	202	(202)	-100.0%	-	19	200
52.3500	Travel and training	650	650	-	0.0%	-	500	39
52.3601	Dues	150	150	-	0.0%	167	147	59
52.3910	Code supplements	4,200	2,500	1,700	68.0%	2,083	2,525	3,177
53.1115	Office supplies	600	1,000	(400)	-40.0%	188	945	369
	Total Operating Expenditures	5,819	5,741	78	1.4%	2,651	4,294	4,407
Total Expenditures		$ 83,402	$ 79,185	$ 4,217	5.3%	$ 75,476	$ 39,448	$ 38,662

Personnel Summary:

City Clerk Grade 27

Elections 100 - 140

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1200	Temporary Employees	$ -	$ 500	$ (500)		$ -	$ -	$ 505
	Total Salaries & Benefits	-	500	(500)		-	-	505
Operating Expenditures								
52.3402	Printing/publications	-	600	(600)		164	-	584
53.1115	Office Supplies	-	100	(100)		38	-	25
53.1702	Miscellaneous	-	100	(100)		-	-	51
	Total Operating Expenditures	-	800	(800)		202	-	660
Total Expenditures		$ -	$ 1,300	$ (1,300)		$ 202	$ -	$ 1,165

Finance

100 - 151

Budget:

Account	Description	2013 Budget	2013 Budget2	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1102	Salaries	$ 102,025	$ 99,710	$ 2,315	2.3%	$ 99,023	$ 184,563	$ 178,889
51.2101	Insurance	18,030	10,975	7,055	64.3%	12,142	21,984	16,230
51.2200	FICA	7,805	7,628	177	2.3%	7,575	12,830	11,988
51.2401	Pension & Retirement	13,190	12,039	1,151	9.6%	14,461	20,634	24,428
51.2901	Surety bond	700	700	-	0.0%	350	630	630
	Total Salaries & Benefits	141,750	131,052	10,698	8.2%	133,551	240,641	232,165
Operating Expenditures								
52.1202	Audit	38,000	38,000	-	0.0%	37,335	37,335	40,235
52.1308	Bank fees	7,200	7,200	-	0.0%	9,095	6,910	7,585
52.2203	O & M Equipment	1,500	3,000	(1,500)	-50.0%	1,775	15	-
52.3103	Worker's Comp insurance	413	450	(37)	-8.2%	401	564	2,108
52.3201	Telephone service (AT&T)	-	-	-		-	-	1,369
52.3202	Comm service (SLinc)	322	468	(146)	-31.2%	472	466	598
52.3206	Telecomm service (Enet)	1,080	1,080	-	0.0%	1,080	1,080	1,231
52.3500	Travel and training	1,000	1,000	-	0.0%	201	271	900
52.3601	Dues	160	160	-	0.0%	160	160	160
52.3901	Postage	500	500	-	0.0%	60	203	177
53.1115	Office supplies	1,000	2,100	(1,100)	-52.4%	1,840	524	160
	Total Operating Expenditures	51,175	53,958	(2,783)	-5.2%	52,418	47,527	54,523
Total Expenditures		$ 192,925	$ 185,010	$ 7,915	4.3%	$ 185,969	$ 288,168	$ 286,689

Personnel Summary:

Controller	Grade 32
Accounts Payable/Payroll Clerk	Grade 14

City Attorney

100 - 153

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1200	Retainer	$ 4,800	$ 4,800	$ -	0.0%	$ 4,800	$ 4,800	$ 4,800
51.2101	Insurance	2,497	1,438	1,059	73.6%	1,444	1,322	692
	Total Salaries & Benefits	7,297	6,238	1,059	17.0%	6,244	6,122	5,492
Operating Expenditures								
52.1201	Legal fees	10,000	15,000	(5,000)	-33.3%	2,421	10,252	3,632
52.1203	Professional services	5,000	5,000	-	0.0%	6,541	1,700	3,643
	Total Operating Expenditures	15,000	20,000	(5,000)	-25.0%	8,962	11,952	7,275
Total Expenditures		$ 22,297	$ 26,238	$ (3,941)	-15.0%	$ 15,206	$ 18,074	$ 12,767

Personnel Summary:

City Attorney	Appointed, part-time

Human Resources 100 - 154

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1102	Salaries	$ 36,192	$ 35,491	$ 701	2.0%	$ 35,245	$ 25,889	$ 24,855
51.2101	Insurance	5,537	3,268	2,269	69.4%	5,151	4,533	4,072
51.2200	FICA	2,769	2,715	54	2.0%	2,696	1,578	1,542
51.2401	Pension & Retirement	4,663	4,528	135	3.0%	3,152	3,154	3,516
	Total Salaries & Benefits	49,161	46,002	3,159	6.9%	46,244	35,154	33,985
Operating Expenditures								
52.1203	Professional Services	1,000	1,000	-	0.0%	1,000	1,000	1,000
52.1204	Employment physical	500	500	-	0.0%	785	85	1,344
52.1205	Hepatitis B vaccinations	400	400	-	0.0%	-	435	4,445
52.1301	Drug screenings	2,350	2,350	-	0.0%	2,700	1,585	2,029
52.2208	Wellness center	1,500	1,000	500	50.0%	2,943	1,179	1,147
52.3103	Worker's Comp insurance	146	159	(13)	-8.2%	142	-	-
52.3500	Travel and training	500	500	-	0.0%	630	307	112
53.1115	Office supplies	500	1,000	(500)	-50.0%	121	461	922
	Total Operating Expenditures	6,896	6,909	(13)	-0.2%	8,321	4,052	9,999
Total Expenditures		$ 56,057	$ 52,911	$ 3,146	5.9%	$ 54,565	$ 40,205	$ 44,983

Personnel Summary:

Office Manager Grade 18

City Hall Maintenance 100 - 156

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Operating Expenditures								
52.2111	Solid Waste Disposal	$ 180	$ 180	$ -	0.0%	$ 180	$ 180	$ 195
52.3101	Property Insurance	2,252	2,028	224	11.0%	2,028	1,925	2,653
52.2202	O & M Buildings	10,000	15,000	(5,000)	-33.3%	9,881	16,151	20,650
52.3201	Telephone service (AT&T)	2,963	2,376	587	24.7%	3,478	2,669	1,828
52.3206	Telecom service (Enet)	3,542	2,160	1,382	64.0%	3,359	3,467	3,111
52.3902	Elbert County surcharge	180	180	-	0.0%	180	180	195
58.2202	Copier lease/copies	14,000	15,000	(1,000)	-6.7%	11,078	12,020	15,899
53.1112	Maintenance supplies	1,500	1,000	500	50.0%	1,595	1,880	1,786
53.1210	Water & sewer	1,500	1,700	(200)	-11.8%	1,265	1,467	1,625
53.1220	Natural gas	2,900	10,000	(7,100)	-71.0%	1,182	7,307	8,697
53.1230	Electricity	6,000	11,000	(5,000)	-45.5%	5,572	9,063	10,853
	Total Operating Expenditures	45,017	60,624	(15,607)	-25.7%	39,797	56,309	67,492
Capital Expenditures								
54.1102	Purchase land	-	-	-		-	-	26,901
54.2200	Replacement vehicle	-	-	-		-	18,799	-
54.1303	Solar Grant Project (ECG)	-	-	-		-	86,256	-
54.1303	Energy Retrofits (GEFA)	-	-	-		18,060	-	-
	Total Capital Expenditures	-	-	-		18,060	105,055	26,901
Total Expenditures		$ 45,017	$ 60,624	$ (15,607)	-25.7%	$ 57,857	$ 161,364	$ 94,393

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Municipal Court

100 - 250

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Salaries	$ 49,407	$ 48,797	$ 610	1.3%	$ 47,501	$ 48,288	$ 47,347
51.2101	Insurance	3,904	3,268	636	19.5%	3,267	3,113	2,830
51.2200	FICA	3,780	3,733	47	1.3%	3,634	3,381	3,248
51.2401	Pension & Retirement	4,053	3,936	117	3.0%	3,803	3,162	4,055
	Total Salaries & Benefits	61,144	59,734	1,410	2.4%	58,205	57,945	57,479
Operating Expenditures								
52.1203	Probation services	40,700	40,700	-	0.0%	40,700	40,700	40,700
52.1306	Interpreter	500	600	(100)	-16.7%	398	150	630
52.1101	Public defender	3,000	5,000	(2,000)	-40.0%	1,000	-	-
52.3103	Worker's Comp insurance	127	139	(12)	-8.6%	124	92	317
52.3206	Internet service	588	588	-	0.0%	588	636	562
52.3701	Training	2,000	2,000	-	0.0%	1,150	1,258	2,663
53.1115	Office supplies	-	-	-		-	77	364
	Total Operating Expenditures	46,915	49,027	(2,112)	-4.3%	43,960	42,913	45,237
Total Expenditures		$ 108,059	$ 108,761	$ (702)	-0.6%	$ 102,164	$ 100,858	$ 102,717

Personnel Summary:

Municipal Court Judge	Appointed, part-time
Municipal Court Clerk	Grade 14

Police - Administration 100 - 321

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1102	Salaries & wages	$ 101,992	$ 100,437	$ 1,555	1.5%	$ 99,645	$ 135,034	$ 114,628
51.1101	Part-time office wages	11,156	11,156	-	0.0%	8,304	-	-
51.2101	Insurance	5,663	8,680	(3,017)	-34.8%	5,449	10,822	6,576
51.2200	FICA	8,656	8,537	119	1.4%	8,258	9,758	8,086
51.2401	Pension & Retirement	14,021	12,730	1,291	10.1%	12,449	13,417	15,343
51.2700	Worker's Comp claims	200	200	-	0.0%	-	-	-
	Total Salaries & Benefits	141,688	141,740	(52)	0.0%	134,104	169,031	144,632
Operating Expenditures								
52.2111	Solid waste disposal	180	180	-	0.0%	180	180	251
52.2201	O & M Vehicles	2,000	2,000	-	0.0%	4,279	1,744	2,574
52.2202	O & M Buildings	4,800	2,000	2,800	140.0%	4,622	1,786	791
52.2203	O & M Equipment	10,000	10,000	-	0.0%	8,217	11,127	7,671
52.2205	Towing fees	200	200	-	0.0%	160	265	340
52.3101	Property insurance	2,412	2,522	(110)	-4.4%	2,521	2,394	1,494
52.3102	Liability insurance	26,978	22,747	4,231	18.6%	22,747	30,563	20,801
52.3103	Workers Comp insurance	744	815	(71)	-8.7%	725	638	1,376
52.3201	Telephone service (AT&T)	3,950	4,360	(410)	-9.4%	4,581	4,789	3,820
52.3202	Comm svc (SLinc, Verizon)	10,500	8,883	1,617	18.2%	9,468	7,172	6,020
52.3206	Telecom service (Enet)	8,028	6,240	1,788	28.7%	7,376	7,952	4,056
52.3207	Software support	17,500	17,500	-	0.0%	17,500	8,750	25,000
52.3208	Dispatchers- Elbert Co.	45,000	45,000	-	0.0%	41,297	43,120	44,126
52.3402	Printing/publications	500	500	-	0.0%	223	812	711
52.3500	Travel and training	5,000	7,000	(2,000)	-28.6%	3,863	3,449	3,983
52.3601	Dues	250	250	-	0.0%	120	220	220
52.3901	Postage	500	500	-	0.0%	154	-	435
52.3902	Waste surcharge	180	180	-	0.0%	180	180	195
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	1,714	2,048	(334)	-16.3%	1,524	1,258	1,428
53.1115	Office supplies	7,000	7,000	-	0.0%	5,853	6,738	5,630
53.1117	Ammunition	2,000	2,000	-	0.0%	2,644	1,385	1,157
53.1124	Uniforms	500	500	-	0.0%	838	113	451
53.1210	Water & sewer	900	900	-	0.0%	770	942	892
53.1220	Natural gas	1,100	1,100	-	0.0%	656	1,073	1,022
53.1230	Electricity	9,500	8,000	1,500	18.8%	8,833	9,337	10,556
53.1603	Small equipment	600	600	-	0.0%	-	-	637
	Total Operating Expenditures	181,457	172,446	9,011	5.2%	168,752	165,409	165,061

Police - Administration 100 - 321

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Capital Expenditures								
54.2401	Computer Upgrades	-	-	-		-	-	25,279
	Total Capital Expenditures	-	-	-		-	-	25,279
Debt Service Expenditures								
58.1201	Principal Pmts-GMA	-	7,300	(7,300)	-100.0%	7,300	10,650	9,455
58.2205	Interest Pmts-GMA	-	92	(92)	-100.0%	92	437	708
	Total Debt Service Expenditures	-	7,392	(7,392)	-100.0%	7,391	11,087	10,163
Total Expenditures		$ 323,145	$ 321,578	$ 1,567	0.5%	$ 310,248	$ 345,527	$ 345,134

Personnel Summary:

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

Police - Criminal Investigation 100 - 322

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 85,020	$ 82,477	$ 2,543	3.1%	$ 81,598	$ 79,303	$ 78,066
51.1300	Overtime	7,000	7,000	-	0.0%	10,087	6,065	7,963
51.2101	Insurance	8,704	13,831	(5,127)	-37.1%	13,829	13,328	12,074
51.2200	FICA	6,504	6,309	195	3.1%	6,242	5,708	5,597
51.2401	Pension & Retirement	9,027	7,340	1,687	23.0%	7,339	6,412	8,146
51.2700	Workers Comp claims	-	-	-		-	567	-
	Total Salaries & Benefits	116,255	116,957	(702)	-0.6%	119,096	111,383	111,846
Operating Expenditures								
52.3103	Workers Comp insurance	687	742	(55)	-7.4%	661	488	881
52.1203	Nurse Examiner (SxAsslt)	500	800	(300)		-	726	-
52.3206	Telecom service (GTA)	325	325	-	0.0%	328	485	5,250
53.1110	Gasoline	3,889	3,056	833	27.3%	3,543	2,740	1,850
53.1115	Supplies	4,700	4,700	-	0.0%	4,435	3,465	1,994
52.3701	Training	2,000	2,000	-	0.0%	567	745	1,182
53.1704	Clothing allowance	900	800	100	12.5%	800	504	214
	Total Operating Expenditures	13,001	12,423	578	4.7%	10,332	9,153	11,371
Total Expenditures		$ 129,256	$ 129,380	$ (124)	-0.1%	$ 129,428	$ 120,536	$ 123,217

Personnel Summary:

Chief Investigator	Grade 21
Investigator	Grade 18

Police - Uniform Patrol 100 - 323

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Hourly wages	$ 587,524	$ 594,120	$ (6,596)	-1.1%	$ 555,646	$ 571,275	$ 520,267
51.1101	Holiday wages	20,231	20,465	(234)	-1.1%	16,889	18,349	15,785
51.1200	Housing Authority patrol	10,000	10,000	-	0.0%	3,636	9,668	6,769
51.1300	Overtime	20,000	20,000	-	0.0%	37,985	25,990	45,459
51.2101	Insurance	83,846	65,983	17,863	27.1%	55,840	70,565	63,637
51.2200	FICA	44,946	45,450	(504)	-1.1%	46,705	44,385	40,076
51.2401	Pension & Retirement	59,128	59,583	(455)	-0.8%	59,322	51,024	59,049
51.2700	Workers Comp claims	2,500	2,500	-	0.0%	848	1,564	-
	Total Salaries & Benefits	828,175	818,101	10,074	1.2%	776,870	792,821	751,042
Operating Expenditures								
52.3103	Worker's Comp insurance	7,108	8,035	(927)	-11.5%	7,152	5,301	5,679
52.2201	O & M Vehicles	10,000	10,000	-	0.0%	18,316	15,790	17,661
52.3701	Training	5,000	5,000	-	0.0%	4,482	4,099	3,877
53.1111	Supplies	5,000	14,000	(9,000)	-64.3%	4,733	15,647	4,142
53.1123	Protective gear	2,000	2,500	(500)	-20.0%	878	2,475	683
53.1124	Uniforms	8,000	8,000	-	0.0%	8,134	8,158	9,436
53.1110	Gasoline	52,780	53,211	(431)	-0.8%	45,484	48,863	36,988
53.1603	Replacement radios	-	-	-		-		4,324
	Total Operating Expenditures	89,888	100,746	(10,858)	-10.8%	89,178	100,332	82,790
Total Expenditures		$ 918,063	$ 918,847	$ (784)	-0.1%	$ 866,048	$ 893,153	$ 833,832

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 - 324

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 45,488	$ 44,597	$ 891	2.0%	$ 43,730	$ 42,755	$ 41,650
51.1300	Overtime	3,000	3,000	-	0.0%	1,564	1,092	2,628
51.2101	Insurance	126	96	30	31.3%	96	39	33
51.2200	FICA	3,480	3,412	68	2.0%	3,345	3,343	3,269
51.2401	Pension & Retirement	5,840	5,043	797	15.8%	5,491	4,643	5,401
	Total Salaries & Benefits	57,934	56,148	1,786	3.2%	54,225	51,871	52,979
Operating Expenditures								
52.3103	Worker's Comp insurance	368	201	167	83.1%	179	130	541
52.3202	Communication service	-	192	(192)	-100.0%	90	66	149
52.3701	Training	250	500	(250)	-50.0%	10	221	228
53.1115	Supplies	250	500	(250)	-50.0%	19	119	117
53.1124	Uniforms	500	500	-	0.0%	290	387	269
57.3006	Community promotions	1,000	1,000	-	0.0%	920	842	983
57.3013	Explorer Scout program	1,500	1,500	-	0.0%	171	1,162	548
	Total Operating Expenditures	3,868	4,393	(525)	-12.0%	1,678	2,928	2,834
Total Expenditures		$ 61,802	$ 60,541	$ 1,261	2.1%	$ 55,904	$ 54,799	$ 55,814

Personnel Summary:

Training & Comm Relations Officer Grade 21

Police - Detention 100 - 326

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Operating Expenditures								
52.3903	Care of prisoners	$ 2,500	$ 5,000	$ (2,500)	-50.0%	$ 192	$ 1,174	$ 5,815
52.3911	Per diem - Elbert County	48,000	48,000	-	0.0%	42,798	53,029	52,307
	Total Operating Expenditures	50,500	53,000	(2,500)	-4.7%	42,990	54,203	58,122
Total Expenditures		$ 50,500	$ 53,000	$ (2,500)	-4.7%	$ 42,990	$ 54,203	$ 58,122

Fire Department 100 - 350

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1102	Salaries	$ 578,890	$ 579,059	$ (169)	0.0%	$ 569,991	$ 615,634	$ 586,110
51.1102	Holidays	18,529	25,931	(7,402)	-28.5%	19,140	24,084	27,356
51.1200	Temps/Volunteers	2,500	2,500	-	0.0%	2,885	2,670	2,405
51.1300	Overtime (Drills)	3,500	3,500	-	0.0%	-	-	3,417
51.2101	Insurance	79,959	69,216	10,743	15.5%	62,068	60,613	62,330
51.2200	FICA	44,284	44,298	(14)	0.0%	45,068	44,919	42,308
51.2401	Pension & Retirement	58,783	55,141	3,642	6.6%	56,966	57,215	69,070
51.2700	Workers Comp Claims	-	-	-		-	765	-
	Total Salaries & Benefits	786,445	779,645	6,800	0.9%	756,118	805,900	792,997
Operating Expenditures								
52.3207	Software support	1,550	1,550	-	0.0%	1,490	1,155	622
52.2111	Solid waste disposal	180	180	-	0.0%	180	180	195
52.2201	O & M Vehicles	10,000	10,000	-	0.0%	5,035	6,999	10,688
52.2202	O & M Buildings	1,500	1,500	-	0.0%	510	560	2,611
52.2203	Testing Equipment	4,873	4,873	-		4,897	2,800	-
52.3101	Property insurance	2,847	2,791	56	2.0%	2,791	2,648	2,847
52.3103	Workers Comp insurance	6,651	7,355	(704)	-9.6%	6,547	5,503	6,965
52.3201	Telephone service (AT&T)	988	1,332	(344)	-25.8%	1,015	1,198	1,513
52.3202	Comm service (SLinc)	-	792	(792)	-100.0%	48	738	994
52.3206	Telecom service (Enet)	2,543	2,472	71	2.9%	2,293	2,107	2,081
52.3402	Printing/publications	-	500	(500)	-100.0%	-	-	669
52.3500	Travel and training	3,000	3,000	-	0.0%	384	2,712	2,201
52.3601	Dues	250	250	-	0.0%	50	225	250
52.3902	Elbert County surcharge	180	180	-	0.0%	180	180	195
53.1110	Gasoline	5,346	5,877	(531)	-9.0%	5,212	5,053	4,164
53.1112	Maintenance supplies	1,000	1,000	-	0.0%	95	636	419
53.1115	Office supplies	1,800	1,800	-	0.0%	303	2,236	919
53.1124	Uniforms	5,000	5,000	-	0.0%	4,323	4,130	6,636
53.1220	Natural Gas	5,000	-	5,000		2,661	-	-
53.1230	Electricity	7,500	7,500	-	0.0%	7,518	7,031	7,559
53.1603	Small equipment	2,000	5,000	(3,000)	-60.0%	1,054	4,232	4,115
58.2202	Copier lease	-	5,439	(5,439)	-100.0%	5,439	5,439	5,439
57.3006	Community promotions	450	450	-	0.0%	340	420	273
57.3013	Explorer Scout program	500	500	-	0.0%	89	306	79
	Total Operating Expenditures	63,158	69,341	(6,183)	-8.9%	52,453	56,489	61,433
Total Expenditures		$ 849,603	$ 848,986	$ 617	0.1%	$ 808,571	$ 862,388	$ 854,430

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 - 391

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 32,488	$ 31,447	$ 1,041	3.3%	$ 31,727	$ 31,533	$ 30,023
51.2101	Insurance	5,537	4,292	1,245	29.0%	4,302	4,396	4,101
51.2200	FICA	2,485	2,406	79	3.3%	2,427	2,361	2,200
51.2401	Pension & Retirement	2,932	2,809	123	4.4%	2,808	2,489	2,963
51.2700	Workers Comp claims	100	100	-	0.0%	137	184	-
	Total Salaries & Benefits	43,542	41,054	2,488	6.1%	41,401	40,962	39,287
Operating Expenditures								
52.2201	O & M Vehicles	750	750	-	0.0%	-	1,442	287
52.2202	O & M Buildings	500	1,500	(1,000)	-66.7%	362	318	2,319
52.3103	Workers Comp insurance	394	426	(32)	-7.5%	379	283	275
52.3201	Telephone service (Enet)	420	420	-	0.0%	379	393	450
52.3202	Comm service (SLinc)	-	202	(202)	-100.0%	90	144	200
52.3206	Telecom service (Enet)	820	820	-	0.0%	898	857	894
52.3500	Travel and training	300	300	-	0.0%	45	-	82
52.3851	Euthanization of Animals	2,500	2,000	500	25.0%	2,725	2,321	2,124
53.1112	Maintenance supplies	300	300	-	0.0%	28	171	449
53.1124	Uniforms	400	400	-	0.0%	290	386	488
53.1210	Water & sewer	350	350	-	0.0%	287	321	376
53.1220	Natural gas	1,000	1,000	-	0.0%	690	729	803
53.1230	Electricity	1,300	1,500	(200)	-13.3%	1,094	1,198	1,237
53.1303	Feeding animals	500	1,100	(600)	-54.5%	151	52	2
53.1603	Small equipment	500	2,200	(1,700)	-77.3%	1,597	-	-
	Total Operating Expenditures	10,034	13,268	(3,234)	-24.4%	7,420	8,615	9,986
Capital Expenditures								
54.2200	Truck replacement	-	-	-		-	21,898	-
	Total Capital Expenditures	-	-	-		-	21,898	-
Total Expenditures		$ 53,576	$ 54,322	$ (746)	-1.4%	$ 50,417	$ 71,474	$ 49,273

Personnel Summary:

Animal Control Officer III Grade 14

Public Works - Administration 100 - 410

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1102	Salaries	$ 67,050	$ 65,744	$ 1,306	2.0%	$ 64,946	$ 63,689	$ 56,695
51.2101	Insurance	8,578	7,149	1,429	20.0%	7,044	6,877	1,170
51.2200	FICA	5,129	5,029	100	2.0%	4,968	4,394	4,563
51.2401	Pension & Retirement	6,074	6,949	(875)	-12.6%	6,394	5,922	7,558
	Total Salaries & Benefits	86,831	84,871	1,960	2.3%	83,352	80,882	69,986
Operating Expenditures								
52.2111	Solid waste disposal	180	180	-	0.0%	180	165	135
52.2201	O & M Vehicles	150	150	-	0.0%	57	626	760
52.3101	Property insurance	1,726	2,001	(275)	-13.7%	2,000	1,899	2,146
52.3103	Workers Comp insurance	543	297	246	82.8%	264	198	715
52.3201	Telephone service (AT&T)	1,975	1,920	55	2.9%	2,215	1,979	2,277
52.3902	Waste surcharge	180	180	-	0.0%	180	165	135
52.2202	O & M Buildings	8,500	8,500	-	0.0%	7,340	9,051	7,520
52.3202	Comm service (SLinc)	322	404	(82)	-20.3%	337	580	600
52.3206	Telecom service (Enet)	3,207	2,160	1,047	48.5%	3,145	3,031	2,533
52.3500	Travel and training	1,000	1,200	(200)	-16.7%	630	1,054	1,128
53.1110	Gasoline	854	945	(91)	-9.6%	829	863	782
53.1112	Maintenance supplies	500	700	(200)	-28.6%	186	288	298
53.1115	Office supplies	1,000	1,000	-	0.0%	465	2,148	1,931
53.1124	Uniforms	700	700	-	0.0%	667	455	736
53.1210	Water & sewer	2,000	2,500	(500)	-20.0%	1,783	1,969	1,521
53.1220	Natural gas	4,100	4,100	-	0.0%	2,375	3,971	4,275
53.1230	Electricity	8,500	8,500	-	0.0%	10,344	8,859	12,272
58.2202	Copier lease	5,439	5,439	-	0.0%	5,439	5,892	5,439
	Total Operating Expenditures	40,876	40,876	-	0.0%	38,437	43,191	45,202
Total Expenditures		$ 127,707	$ 125,747	$ 1,960	1.6%	$ 121,789	$ 124,074	$ 115,188

Personnel Summary:

Public Works Director Grade 30

Public Works - Infrastructure Construction 100 - 422

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Capital Expenditures								
53.1126	Worley Street project	$ -	$ -	$ -		$ -	$ 8,847	$ -
53.1126	Traffic markings project	-	-	-		-		52,180
54.1136	College Parking project	-	-	-		-		23,338
	Total Capital Expenditures	-	-	-		-	8,847	75,518
Total Expenditures		$ -	$ -	$ -		$ -	$ 8,847	$ 75,518

Public Works - Street Cleaning 100 - 425

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 28,269	$ 27,500	$ 769	2.8%	$ 27,397	$ 26,944	$ 26,186
51.1300	Overtime	100	100	-	0.0%	78	309	28
51.2101	Insurance	126	96	30	31.3%	96	33	28
51.2200	FICA	2,163	2,104	59	2.8%	2,096	2,112	1,994
51.2401	Pension & Retirement	2,538	2,454	84	3.4%	2,453	2,174	2,765
	Total Salaries & Benefits	33,196	32,254	942	2.9%	32,119	31,572	31,000
Operating Expenditures								
52.2201	O & M Vehicles	1,000	1,000	-	0.0%	643	2,012	2,400
52.3103	Workers Comp insurance	341	372	(31)	-8.3%	332	248	276
53.1110	Gasoline	6,422	6,124	298	4.9%	5,648	5,056	4,663
53.1124	Uniforms	850	850	-	0.0%	787	1,021	934
	Total Operating Expenditures	8,613	8,346	267	3.2%	7,410	8,337	8,272
Total Expenditures		$ 41,809	$ 40,600	$ 1,209	3.0%	$ 39,529	$ 39,909	$ 39,273

Personnel Summary:

Equipment Operator w/CDL Grade 11

Public Works - Infrastructure Maintenance 100 - 421

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 226,897	$ 222,214	$ 4,683	2.1%	$ 212,981	$ 174,047	$ 210,317
51.1300	Overtime	7,000	7,000	-	0.0%	5,320	6,413	3,940
51.2101	Insurance	26,849	22,049	4,800	21.8%	22,195	21,295	12,680
51.2200	FICA	17,358	17,000	358	2.1%	16,700	15,250	14,651
51.2401	Pension & Retirement	26,480	25,676	804	3.1%	25,276	23,443	26,848
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	3,118	1,442	699
	Total Salaries & Benefits	305,584	294,939	10,645	3.6%	285,589	241,891	269,134
Operating Expenditures								
52.2201	O & M Vehicles	1,500	1,500	-	0.0%	1,331	1,654	1,499
52.2202	O & M Buildings	5,000	5,000	-	0.0%	3,452	3,285	9,835
52.3103	Workers Comp insurance	2,748	3,001	(253)	-8.4%	2,671	1,988	2,445
52.3202	Comm service (SLinc)	1,289	1,010	279	27.6%	1,797	1,271	1,648
53.1101	Asphalt	1,000	4,000	(3,000)	-75.0%	1,119	3,615	3,962
53.1102	Brick, block, or stone	1,000	1,000	-	0.0%	472	855	166
53.1105	Concrete	5,000	5,000	-	0.0%	436	1,699	1,791
53.1110	Gasoline	11,219	12,896	(1,677)	-13.0%	10,901	10,808	10,606
53.1113	Supplies & materials	3,500	5,000	(1,500)	-30.0%	3,182	3,296	1,861
53.1118	Sand & gravel	1,000	1,000	-	0.0%	1,871	4,611	3,888
53.1120	Signs & markers	4,000	4,000	-	0.0%	2,177	6,257	4,568
53.1122	Paint	500	500	-	0.0%	227	-	489
53.1123	Protective clothing	500	500	-	0.0%	543	728	243
53.1124	Uniforms	2,400	2,100	300	14.3%	2,335	2,306	2,550
53.1126	Road maintenance	1,500	1,500	-	0.0%	-	2,881	375
53.1127	Sidewalks, curb, & gutter	-	2,000	(2,000)	-100.0%	-	303	210
53.1601	Small tools, equipment	2,000	2,000	-	0.0%	1,778	1,955	726
	Total Operating Expenditures	44,156	52,007	(7,851)	-15.1%	34,294	47,513	46,861
Labor Expense on Capital Projects								
54.1303	Building Renovations	-	-	-		-	-	5,298
54.1401	Sidewalks, curb, & gutter	-	-	-		-	11,986	-
54.1406	Granite City Trail Project	-	-	-		-	12,052	-
54.1409	Stormwater Drain Improv.	-	-	-		-	13,298	-
	Total Capital Expenditures	-	-	-		-	37,336	5,298
Total Expenditures		$ 349,740	$ 346,946	$ 2,794	0.8%	$ 319,883	$ 326,740	$ 321,293

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 - 426

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Operating Expenditures								
53.1230	Electricity	$ 10,000	$ 10,000	-	0.0%	$ 8,992	$ 8,958	$ 10,552
52.3202	Comm service (AT&T)	-	468	(468)	-100.0%	594	493	441
52.2203	O & M Lights, equipment	4,000	4,000	-	0.0%	698	-	-
53.1702	Seasonal decor	4,000	8,000	(4,000)	-50.0%	2,762	1,933	-
	Total Operating Expenditures	18,000	22,468	(4,468)	-19.9%	13,046	11,384	10,993
						-	-	
Total Expenditures		$ 18,000	$ 22,468	$ (4,468)	-19.9%	$ 13,046	$ 11,384	$ 10,993

Public Works - Motor Pool 100 - 490

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 112,163	$ 109,923	$ 2,240	2.0%	$ 109,218	$ 111,647	$ 108,457
51.1300	Overtime	1,500	1,500	-	0.0%	2,777	1,867	2,634
51.2101	Insurance	27,754	23,475	4,279	18.2%	23,646	22,802	18,284
51.2200	FICA	8,580	8,409	171	2.0%	8,568	6,923	6,969
51.2401	Pension & Retirement	12,184	11,836	348	2.9%	11,688	10,976	16,402
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	10,133	11,413	487
	Total Salaries & Benefits	163,181	156,143	7,038	4.5%	166,029	165,629	153,233
Operating Expenditures								
52.2201	O & M Vehicles	35,000	35,000	-	0.0%	41,514	35,485	34,277
52.2202	O & M Buildings	5,000	5,000	-	0.0%	200	3,506	12,362
52.2203	O & M Equipment	2,000	2,000	-	0.0%	4,079	150	1,319
52.3101	Auto liability insurance	40,323	41,607	(1,284)	-3.1%	41,607	34,685	39,214
52.3103	Workers Comp insurance	1,070	832	238	28.6%	740	555	1,561
52.3202	Comm service (SLinc)	161	202	(41)	-20.3%	158	155	268
53.1110	Gasoline, fuel & oil	12,000	5,600	6,400	114.3%	13,413	12,756	11,129
53.1113	Maintenance supplies	13,000	13,000	-	0.0%	9,542	13,209	13,391
53.1121	Tires & tubes	5,000	5,000	-	0.0%	4,406	5,159	3,021
53.1124	Uniforms	1,500	1,500	-	0.0%	1,235	969	1,034
53.1601	Small tools, equipment	4,000	5,000	(1,000)	-20.0%	3,414	2,365	1,742
53.1708	Fuel tank monitoring	2,569	2,245	324	14.4%	2,183	2,533	2,610
	Total Operating Expenditures	121,623	116,986	4,637	4.0%	122,492	111,527	121,929
				-				
Capital Expenditures								
54.1303	Roll-up door replacement	-	7,000	(7,000)	-100.0%	-	6,213	
54.2200	Vehicles	-	-	-		-	21,296	55,039
	Total Capital Expenditures	-	7,000	(7,000)	-100.0%	-	27,509	55,039
Total Expenditures		$ 284,804	$ 280,129	$ 4,675	1.7%	$ 288,521	$ 304,666	$ 330,201

Personnel Summary:

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

Public Works - Cemeteries 100 - 495

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 89,931	$ 94,070	$ (4,139)	-4.4%	$ 83,543	$ 100,379	$ 91,501
51.1300	Overtime	8,000	8,000	-	0.0%	5,669	8,654	7,679
51.2101	Insurance	17,151	13,008	4,143	31.8%	9,876	4,361	12,216
51.2200	FICA	6,880	7,196	(316)	-4.4%	6,391	7,314	6,822
51.2401	Pension & Retirement	9,587	9,577	10	0.1%	9,901	8,032	10,200
51.2700	Workers Comp claims	500	500	-	0.0%	143	(921)	1,556
	Total Salaries & Benefits	132,049	132,351	(302)	-0.2%	115,523	127,819	129,974
Operating Expenditures								
52.2111	Solid waste disposal	-	-	-		-	-	165
52.2201	O & M Vehicles	1,000	1,000	-	0.0%	3,082	1,103	1,216
52.2202	O & M Buildings	2,000	2,000	-	0.0%	526	462	3,717
52.2203	O & M Equipment	6,000	6,000	-	0.0%	12,169	9,543	5,350
52.3103	Workers Comp insurance	1,090	1,270	(180)	-14.2%	1,130	866	1,318
52.3201	Telephone service (Enet)	-	390	(390)	-100.0%	-	-	389
52.3202	Comm service (SLinc)	322	404	(82)	-20.3%	314	272	265
52.3206	Telecom service	-	588	(588)	-100.0%	-	-	562
52.3902	Elbert County surcharge	-	-	-		-	-	165
53.1110	Gasoline	12,158	11,821	337	2.9%	11,895	10,450	5,123
53.1115	Supplies	800	800	-	0.0%	1,914	1,978	643
53.1124	Uniforms	1,400	1,400	-	0.0%	2,108	2,349	1,615
53.1211	Water-Elmhurst Cem	-	-	-		-	-	412
53.1212	Water-Elmhurst Office	-	-	-		-	-	187
53.1220	Natural Gas	-	-	-		-	-	767
53.1230	Electricity	2,000	2,000	-	0.0%	1,427	1,019	1,791
53.1705	Plantings	2,000	2,000	-	0.0%	1,173	1,703	881
	Total Operating Expenditures	28,770	29,673	(903)	-3.0%	35,738	29,745	24,566
Total Expenditures		$ 160,819	$ 162,024	$ (1,205)	-0.7%	$ 151,261	$ 157,564	$ 154,540

Personnel Summary:

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

Public Works - Parks and Rights-of-way 100 - 620

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Operating Expenditures								
52.2204	O & M Grounds/Bldgs	$ 3,000	$ 3,000	$ -	0.0%	$ 526	$ 9,209	$ 1,937
52.2140	Lawn care service	30,000	46,250	(16,250)	-35.1%	30,049	20,369	12,421
52.3909	Whitworth Detention crews	40,000	40,000	-	0.0%	39,134	39,500	36,392
53.1210	Water & sewer	2,000	2,000	-	0.0%	1,931	1,479	2,383
53.1230	Electricity	-	-	-		1,282	1,629	-
53.1705	Plantings	3,000	3,000	-	0.0%	5,532	5,571	5,649
	Total Operating Expenditures	78,000	94,250	(16,250)	-17.2%	78,454	77,757	58,783
Capital Expenditures								
54.1119	Playground - Northwest	-	-	-		-	27,533	-
	Total Capital Expenditures	-	-	-		-	27,533	-
Total Expenditures		$ 78,000	$ 94,250	$ (16,250)	-17.2%	$ 78,454	$ 105,289	$ 58,783

City Marshal, Planning, and Zoning 100 - 740

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1102	Salaries	$ 46,242	$ 45,342	$ 900	2.0%	$ 45,332	$ 44,564	$ 43,180
51.2101	Insurance	5,537	4,292	1,245	29.0%	4,271	4,235	5,819
51.2200	FICA	3,538	3,469	69	2.0%	3,468	3,390	2,916
51.2401	Pension & Retirement	5,069	4,931	138	2.8%	4,862	4,018	4,548
51.2700	Worker's Comp Claims	-	-	-		-		397
	Total Salaries & Benefits	60,386	58,034	2,352	4.1%	57,933	56,207	56,462
Operating Expenditures								
52.2201	O & M Vehicles	300	300	-	0.0%	1,809	181	1,026
52.3103	Worker's Comp insurance	562	614	(52)	-8.5%	546	407	974
52.3202	Comm service (SLinc)	161	202	(41)	-20.3%	160	155	200
52.3402	Printing/publications	300	300	-	0.0%	42	-	165
52.3500	Travel and training	1,100	1,100	-	0.0%	894	734	1,724
53.1110	Gasoline	3,037	2,500	537	21.5%	2,959	2,384	1,649
53.1115	Office supplies	1,000	2,000	(1,000)	-50.0%	252	116	477
53.1124	Uniforms	500	500	-	0.0%	491	385	439
57.3007	Historic Preservation	500	500	-	0.0%	7	100	343
57.3010	Planning Commission	500	500	-	0.0%	133	185	250
	Total Operating Expenditures	7,960	8,516	(556)	-6.5%	7,293	4,646	7,248
Total Expenditures		$ 68,346	$ 66,550	$ 1,796	2.7%	$ 65,226	$ 60,853	$ 64,107

Personnel Summary:

City Marshal & Zoning Administrator Grade 23

Building Inspections and Code Enforcement 100 - 720

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1102	Salaries	$ 34,359	$ 33,583	$ 776	2.3%	$ 33,127	$ 32,174	$ 57,915
51.2101	Insurance	126	4,292	(4,166)	-97.1%	2,923	4,396	3,713
51.2200	FICA	2,628	2,569	59	2.3%	2,534	2,459	4,337
51.2401	Pension & Retirement	3,103	3,001	102	3.4%	3,001	2,632	6,182
	Total Salaries & Benefits	40,216	43,445	(3,229)	-7.4%	41,585	41,662	72,147
Operating Expenditures								
52.3103	Workers Comp insurance	278	303	(25)	-8.3%	269	199	340
52.2201	O & M Vehicles	500	500	-	0.0%	-	135	106
52.3202	Comm service (SLinc)	161	202	(41)	-20.3%	158	155	200
52.3402	Printing/publications	200	200	-	0.0%	-	-	28
52.3500	Travel and training	1,000	1,500	(500)	-33.3%	-	820	1,386
52.3601	Dues	200	200	-	0.0%	285	100	333
53.1110	Gasoline	745	1,176	(431)	-36.6%	731	862	861
53.1115	Supplies	1,100	1,100	-	0.0%	60	571	640
53.1124	Uniforms	500	500	-	0.0%	423	338	261
	Total Operating Expenditures	4,684	5,681	(997)	-17.5%	1,925	3,180	4,154
Total Expenditures		$ 44,900	$ 49,126	$ (4,226)	-8.6%	$ 43,510	$ 44,842	$ 76,300

Personnel Summary:

Fire & Building Inspector	Grade 20

Economic and Community Development 100 - 751

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Operating Expenditures								
52.1201	Legal fees-Dilap housing	$ 5,000	$ 5,000	-	0.0%	$ 200	$ 1,889	$ 4,980
52.1203	Professional services	8,600	10,000	(1,400)	-14.0%	4,020	2,162	9,572
52.2110	Disposal fees-Dilap housing	15,000	15,000	-	0.0%	10,414	-	10,489
52.3101	Property insurance (Hotel)	1,400	-	1,400		-	-	-
	Total Operating Expenditures	30,000	30,000	-	0.0%	14,634	4,051	25,041
Total Expenditures		$ 30,000	$ 30,000	$ -	0.0%	$ 14,634	$ 4,051	$ 25,041

Main Street Elberton 100 - 755

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1102	Salaries	$ 41,849	$ 41,032	$ 817	2.0%	$ 40,688	$ 40,153	$ 38,820
51.2101	Insurance	5,537	4,292	1,245	29.0%	4,276	4,390	4,067
51.2200	FICA	3,201	3,139	62	2.0%	3,113	3,012	2,871
51.2401	Pension & Retirement	5,405	5,271	134	2.5%	5,152	3,928	4,054
	Total Salaries & Benefits	55,992	53,734	2,258	4.2%	53,227	51,483	49,813
Operating Expenditures								
52.2203	O & M Buildings	-	1,000	(1,000)	-100.0%	32	-	677
52.3101	Property insurance	1,984	2,299	(315)	-13.7%	2,299	2,181	360
52.3103	Workers Comp insurance	170	186	(16)	-8.6%	165	123	498
52.3701	Travel and training	1,500	1,500	-	0.0%	2,955	1,570	585
53.1115	Office supplies	1,000	1,000	-	0.0%	91	1,669	206
53.1230	Utilities	500	500	-	0.0%	82	-	1,400
57.3006	Community promotions	500	500	-	0.0%	648	416	1,014
57.3007	Façade grant program	1,500	5,000	(3,500)	-70.0%	3,097	4,967	-
	Total Operating Expenditures	7,154	11,985	(4,831)	-40.3%	6,271	10,927	4,739
Total Expenditures		$ 63,146	$ 65,719	$ (2,573)	-3.9%	$ 62,595	$ 62,410	$ 54,552

Personnel Summary:

Mainstreet Manager Grade 22

Elbert Theatre

100 - 619

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1102	Salaries	$ 36,937	$ 35,376	$ 1,561	4.4%	$ 35,270	$ 33,894	$ 32,727
51.2101	Insurance	5,537	4,292	1,245	29.0%	4,276	4,390	3,708
51.2200	FICA	2,826	2,706	120	4.4%	2,698	2,544	2,360
51.2401	Pension & Retirement	3,998	3,812	186	4.9%	3,762	3,435	4,153
	Total Salaries & Benefits	49,298	46,186	3,112	6.7%	46,006	44,263	42,948
Operating Expenditures								
52.2202	O & M Buildings	2,000	7,500	(5,500)	-73.3%	454	1,811	1,259
52.2203	O & M Equipment	1,000	2,500	(1,500)	-60.0%	1,913	1,055	3,406
52.3101	Property insurance	3,390	3,928	(538)	-13.7%	3,927	3,723	4,002
52.3103	Workers Comp insurance	150	160	(10)	-6.3%	142	105	388
52.3201	Telephone service (Enet)	389	350	39	11.1%	388	330	416
52.3206	Internet & website (Enet)	887	539	348	64.6%	887	939	896
52.3701	Travel and training	750	750	-	0.0%	114	499	231
53.1115	Office supplies	500	500	-	0.0%	490	935	54
53.1210	Water & sewer	800	800	-	0.0%	790	718	859
53.1220	Natural gas	3,000	4,000	(1,000)	-25.0%	1,188	3,899	4,313
53.1230	Electricity	14,000	14,000	-	0.0%	13,753	13,513	14,263
	Total Operating Expenditures	26,866	35,027	(8,161)	-23.3%	24,045	27,527	30,087
Capital Expenditures								
54.1307	Arts Center architectural	-	-	-		-	-	7,680
	Total Capital Expenditures	-	-	-		-	-	7,680
Total Expenditures		$ 76,164	$ 81,213	$ (5,049)	-6.2%	$ 70,051	$ 71,790	$ 80,715

Personnel Summary:

Theatre Manager Grade 19

Culture and Recreation 100 - 600

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2011-12	2012 Projected	2011 Actual	2010 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	60,000	58,000
	Total Appropriations	67,500	67,500	-	0.0%	67,500	67,500	65,500
Total Expenditures		$ 67,500	$ 67,500	$ -	0.0%	$ 67,500	$ 67,500	$ 65,500

Health and Welfare 100 - 500

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Appropriations								
57.1001	Elbert Memorial Hospital	$ 63,800	$ -	$ 63,800		$ -	$ -	$ -
57.3003	Elbert Co. Aging Program	6,000	6,000	-	0.0%	6,000	6,000	4,000
57.3017	Community Partnership	3,000	3,000	-	0.0%	3,000	5,900	5,900
	Total Appropriations	72,800	9,000	63,800	708.9%	9,000	11,900	9,900
Total Expenditures		$ 72,800	$ 9,000	$ 63,800	708.9%	$ 9,000	$ 11,900	$ 9,900

Other Financing

100 - 900

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Non-departmental expenditures								
52.1305	Insurance deductibles	$ -	$ -	$ -		$ -	$ -	$ 1,075
57.4000	Bad debt expense	-	-	-		-	-	360
57.3016	Landfill Post-Closure	11,950	11,950	-	0.0%	16,950	13,350	11,950
	Total Expenditures	11,950	11,950	-	0.0%	16,950	13,350	13,385
General Contingency/Reserve								
57.9001	General Contingency	-	1,573	(1,573)	-100.0%	-	-	-
	Total Contingency	-	1,573	(1,573)	-100.0%	-	-	-
Total Expenditures		$ 11,950	$ 13,523	$ (1,573)	-11.6%	$ 16,950	$ 13,350	$ 13,385

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Combined Public Utility System Fund (Fund 520)

Summary of Revenues and Expenditures

	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
WATER & SEWER DIVISION:							
Sewer Revenue	$ 1,084,250	$ 1,089,000	$ (4,750)	-0.4%	$ 1,441,055	$ 1,173,511	$ 1,506,559
Water Revenue	1,785,000	1,789,536	(4,536)	-0.3%	1,749,308	1,759,514	1,736,439
Total Water & Sewer Revenue	2,869,250	2,878,536	(9,286)	-0.3%	3,190,364	2,933,025	3,242,998
Sewer Collection Operations	265,613	268,969	(3,356)	-1.2%	257,336	267,169	217,505
Sewer Plant Operations	590,707	577,712	12,995	2.2%	579,442	554,470	593,664
Water Treatment Plant	580,017	568,801	11,216	2.0%	543,676	512,877	505,800
Water Distribution Operations	354,145	354,903	(758)	-0.2%	345,579	348,001	349,194
Lake Pumping Station	85,140	72,470	12,670	17.5%	68,469	69,691	72,669
Debt Service	935,535	1,009,714	(74,179)	-7.3%	1,135,007	1,192,278	1,207,122
Total Water & Sewer Expenses	2,811,157	2,852,569	(41,412)	-1.5%	2,929,510	2,944,486	2,945,954
Net Water & Sewer Income	**58,093**	**25,967**	**32,126**	**123.7%**	**260,854**	**(11,461)**	**297,044**
ELECTRIC DIVISION:							
Electric Revenue	16,448,523	15,686,848	761,675	4.9%	15,633,668	15,773,440	15,624,380
Plant Operations	12,483,513	11,855,938	627,575	5.3%	11,370,591	10,153,120	9,346,270
Distribution	1,005,087	1,037,583	(32,496)	-3.1%	726,158	727,750	738,007
Security Lights	25,000	30,000	(5,000)	-16.7%	20,122	21,924	20,301
Depreciation and Transfers	1,980,000	1,930,800	49,200	2.5%	2,253,371	2,286,383	2,283,079
Total Electric Expenses	15,493,600	14,854,321	639,279	4.3%	14,370,242	13,189,177	12,387,656
Net Electric Income	**954,923**	**832,527**	**122,396**	**14.7%**	**1,263,426**	**2,584,263**	**3,236,724**
NATURAL GAS DIVISION:							
Natural Gas Revenue	4,584,813	4,437,000	147,813	3.3%	3,481,156	4,381,230	4,845,052
Plant Operations	13,500	13,500	-	0.0%	9,623	9,907	10,677
Distribution	3,638,949	3,346,903	292,046	8.7%	2,825,137	3,134,349	3,403,257
Depreciation and Transfers	709,000	709,449	(449)	-0.1%	826,987	865,822	845,769
Total Natural Gas Expenses	4,361,449	4,069,852	291,597	7.2%	3,661,747	4,010,078	4,259,703
Net Natural Gas Income	**223,364**	**367,148**	**(143,784)**	**-39.2%**	**(180,592)**	**371,152**	**585,349**
NET OPERATING INCOME	**1,236,380**	**1,225,642**	**10,738**	**0.9%**	**1,343,689**	**2,943,955**	**4,119,117**
ADMINISTRATIVE EXPEND.							
Utilities Administration	368,632	359,384	9,248	2.6%	335,972	341,298	328,457
Meter Reading & Servicing	208,300	194,816	13,484	6.9%	196,297	210,830	225,583
Warehousing & Purchasing	112,522	109,622	2,900	2.6%	105,795	100,769	120,249
Customer Care & Marketing	345,864	369,440	(23,576)	-6.4%	339,806	303,124	289,688
Information Technology Systems	151,062	142,380	8,682	6.1%	143,290	156,038	132,880
Economic Development	50,000	50,000	-	0.0%	126,813	45,000	36,574
Total Administrative Expend.	**1,236,380**	**1,225,642**	**10,738**	**0.9%**	**1,247,972**	**1,157,060**	**1,133,432**
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**		**$ 95,716**	**$ 1,786,895**	**$ 2,985,686**
Total Revenues	23,902,586	23,002,384	900,202	3.9%	22,305,188	23,087,695	23,712,430
Total Expenditures	23,902,586	23,002,384	900,202	3.9%	22,209,471	21,300,800	20,726,744
	$ -	$ -	$ -		$ 95,716	$ 1,786,895	$ 2,985,686

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

	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Sewer Revenue	$ 1,084,250	$ 1,089,000	$ (4,750)	-0.4%	$ 1,441,055	$ 1,173,511	$ 1,506,559
Sewer Collection Operations	265,613	268,969	(3,356)	-1.2%	257,336	267,169	217,505
Sewer Plant Operations	590,707	577,712	12,995	2.2%	579,442	554,470	593,664
	856,320	846,681	9,639	1.0%	836,778	821,639	811,169
Net Sewer Income	227,930	242,319	(14,389)	-5.9%	604,277	351,873	695,390
Water Revenue	1,785,000	1,789,536	(4,536)	-0.3%	1,749,308	1,759,514	1,736,439
Water Treatment Plant	580,017	568,801	11,216	2.0%	543,676	512,877	505,800
Water Distribution Operations	354,145	354,903	(758)	-0.2%	345,579	348,001	349,194
Lake Pumping Station	85,140	72,470	12,670	17.5%	68,469	69,691	72,669
	1,019,302	996,174	23,128	19.2%	957,724	930,569	927,663
Net Water Income	765,698	793,362	(27,664)	-3.5%	791,584	828,945	808,776
Water & Sewer Income Before Debt Service Expense	993,628	1,035,681	(42,053)	-4.1%	1,395,861	1,180,818	1,504,166
Debt Service	935,535	1,009,714	(74,179)	-7.3%	1,135,007	1,192,278	1,207,122
Total Water & Sewer Income Before Administration Expense	$ 58,093	$ 25,967	$ 32,126	123.7%	$ 260,854	$ (11,461)	$ 297,044

Revenue - Water & Sewer

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Sewer Revenue (520-430)								
34.4232	Sewer service fees	$1,076,000	$1,082,000	$ (6,000)	-0.6%	$1,080,360	$1,052,683	$1,142,701
34.4233	Sewer tap fees	3,250	7,000	(3,750)	-53.6%	1,400	650	750
34.6911	Discount program	-	-	-		-	-	(23,047)
39.1204	2006 SPLOST Transfer	-	-	-		354,691	115,016	380,919
34.4235	Miscellaneous revenue	5,000	-	5,000		4,604	5,163	5,237
	Total Sewer Revenue	1,084,250	1,089,000	(4,750)	-0.4%	1,441,055	1,173,511	1,506,559
Water Revenue (520-440)								
34.4211	Metered water sales	1,720,000	1,766,000	(46,000)	-2.6%	1,723,201	1,694,594	1,688,411
34.4212	Other water sales	500	500	-	0.0%	358	645	732
34.4213	Water tap fees	10,000	10,000	-	0.0%	7,380	14,054	10,470
34.4215	Sale of material	2,500	2,500	-	0.0%	205	777	5,241
34.4216	Service charges	20,000	14,000	6,000	42.9%	20,218	19,253	14,183
34.4217	Penalties	30,000	30,000	-	0.0%	31,646	31,247	47,304
34.6911	Discount program	-	(34,464)	34,464	-100.0%	(36,582)	(35,780)	(32,511)
34.4218	Miscellaneous revenue	1,000	1,000	-	0.0%	261	-	1,527
34.4219	Water Tank Rental Fee	-	-	-		1,000	-	-
34.6903	Interest income	1,000	-	1,000		1,622	867	1,081
39.1300	Capital Contribution	-	-	-		-	33,857	-
	Total Water Revenue	1,785,000	1,789,536	(4,536)	-0.3%	1,749,308	1,759,514	1,736,439
Total Water & Sewer Revenue		$2,869,250	$2,878,536	$ (9,286)	-0.3%	$3,190,364	$2,933,025	$3,242,998

Sewer - Collection Operations 520 - 433

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 128,185	$ 125,317	$ 2,868	2.3%	$ 126,009	$ 119,923	$ 115,475
51.1300	Overtime	10,000	10,000	-	0.0%	9,721	12,169	11,596
51.2101	Insurance	19,315	15,121	4,194	27.7%	15,002	14,529	15,202
51.2200	FICA	9,806	9,587	219	2.3%	10,383	9,007	8,577
51.2401	Pension & Retirement	15,909	14,851	1,058	7.1%	14,548	13,348	15,983
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	356	14,062	-
	Total Salaries & Benefits	184,215	175,876	8,339	4.7%	176,020	183,037	166,833
Operating Expenditures								
52.1203	Engineernig services	2,500	5,000	(2,500)	-50.0%	151	960	-
52.2208	O & M Sewer mains	15,000	15,000	-	0.0%	8,243	8,452	12,877
52.3103	Workers Comp insurance	1,443	1,572	(129)	-8.2%	1,399	1,073	1,227
52.2321	Motor Pool charge	28,481	27,313	1,168	4.3%	27,312	26,984	-
55.1103	Admin charge-Gen Fund	33,974	44,208	(10,234)	-23.1%	44,212	46,663	36,567
	Total Operating Expenditures	81,398	93,093	(11,695)	-12.6%	81,317	84,132	50,671
Total Expenditures		$ 265,613	$ 268,969	$ (3,356)	-1.2%	$ 257,336	$ 267,169	$ 217,505

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 - 435

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 179,207	$ 175,579	$ 3,628	2.1%	$ 176,600	$ 173,390	$ 171,524
51.1300	Overtime	12,000	12,000	-	0.0%	11,635	22,081	21,446
51.2101	Insurance	25,316	17,050	8,266	48.5%	20,344	15,506	17,750
51.2200	FICA	13,709	13,432	277	2.1%	14,400	13,169	12,731
51.2401	Pension & Retirement	20,627	21,124	(497)	-2.4%	22,055	21,449	24,754
51.2700	Workers Comp claims	500	500	-	0.0%	-	399	157
	Total Salaries & Benefits	251,359	239,685	11,674	4.9%	245,033	245,994	248,362
Operating Expenditures								
52.1203	Engineering services	2,500	7,500	(5,000)	-66.7%	-	586	-
52.2101	Uniforms	2,000	2,000	-	0.0%	2,084	1,849	2,032
52.2202	O & M Buildings	25,000	25,000	-	0.0%	32,021	34,648	32,245
52.2203	O & M Equipment	29,000	19,000	10,000	52.6%	11,670	6,216	9,406
52.2212	Sludge disposal	30,000	30,000	-	0.0%	27,402	21,578	30,888
52.3101	Property insurance	13,545	15,696	(2,151)	-13.7%	15,696	14,894	16,011
52.3103	Workers Comp insurance	1,447	1,579	(132)	-8.4%	1,405	1,077	2,108
52.3201	Telephone service (Enet)	360	384	(24)	-6.3%	389	393	450
52.3202	Comm service (SLinc)	168	168	-	0.0%	157	144	200
52.3206	Data service (Enet)	2,328	2,200	128	5.8%	2,262	2,089	2,484
52.3500	Travel & training	3,000	3,000	-	0.0%	1,730	4,854	1,326
53.1104	Chemical & lab supplies	70,000	69,000	1,000	1.4%	70,999	58,344	61,092
53.1110	Gasoline & fuel	1,000	500	500	100.0%	1,291	783	24
53.1210	Water & sewer	15,000	12,000	3,000	25.0%	18,354	22,282	42,231
53.1230	Electricity	144,000	140,000	4,000	2.9%	148,949	138,738	143,661
	Total Operating Expenditures	339,348	328,027	11,321	3.5%	334,409	308,476	344,158
Capital Expenditures								
54.1303	Station improvements		10,000	(10,000)	-100.0%	-	-	-
	Total Capital Expenditures	-	10,000	(10,000)	-100.0%	-	-	-
Debt Service Expenditures								
58.2201	Debt service - GMA	-	-	-		-	-	1,144
	Total Debt Service Expenditures	-	-	-		-	-	1,144
Total Expenditures		$ 590,707	$ 577,712	$ 12,995	2.2%	$ 579,442	$ 554,470	$ 593,664

Personnel Summary:

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

Water - Filter Plant & Treatment 520 - 443

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 164,216	$ 170,086	$ (5,870)	-3.5%	$ 165,748	$ 160,270	$ 149,362
51.1300	Overtime	10,000	5,000	5,000	100.0%	16,020	16,159	17,189
51.2101	Insurance	27,556	19,274	8,282	43.0%	19,442	9,913	10,851
51.2200	FICA	12,563	13,012	(449)	-3.5%	13,905	12,171	11,350
51.2401	Pension & Retirement	19,620	19,700	(80)	-0.4%	18,948	16,542	19,758
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	-
	Total Salaries & Benefits	234,455	227,572	6,883	3.0%	234,063	215,055	208,511
Operating Expenditures								
52.1203	Engineering Services	1,000	1,000	-	0.0%	136	736	4,151
52.1302	Lab testing fees	8,000	8,000	-	0.0%	6,960	6,709	6,989
52.2101	Uniforms	1,750	1,750	-	0.0%	1,785	1,345	1,804
52.2202	O & M Buildings	6,150	6,150	-	0.0%	1,093	1,418	1,138
52.2203	O & M Equipment	25,000	25,000	-	0.0%	18,996	24,941	20,230
52.2210	O & M Structures	64,273	64,273	-	0.0%	64,397	33,793	26,484
52.2212	Sludge disposal	6,000	3,000	3,000	100.0%	5,836	5,136	5,671
52.3101	Property insurance	18,583	21,534	(2,951)	-13.7%	21,533	20,424	22,226
52.3103	Workers Comp insurance	1,325	1,531	(206)	-13.5%	1,362	936	1,798
52.3201	Telephone service (AT&T)	1,128	3,229	(2,101)	-65.1%	2,209	3,157	3,199
52.3202	Comm service (SLinc)	168	168	-	0.0%	157	143	200
52.3206	Telecom service (Enet)	14,085	13,994	91	0.7%	12,865	13,997	14,034
52.3500	Travel & training	6,100	6,100	-	0.0%	5,529	6,545	6,194
53.1104	Chemical & lab supplies	70,000	74,000	(4,000)	-5.4%	55,228	65,893	73,063
53.1110	Gasoline & fuel	1,000	500	500	100.0%	915	686	-
53.1210	Water	2,500	2,500	-	0.0%	1,803	2,117	2,527
53.1220	Natural gas	3,500	3,500	-	0.0%	521	1,099	2,889
53.1230	Electricity	115,000	105,000	10,000	9.5%	108,288	108,746	104,692
	Total Operating Expenditures	345,562	341,229	4,333	1.3%	309,613	297,822	297,290
Total Expenditures		$ 580,017	$ 568,801	$ 11,216	2.0%	$ 543,676	$ 512,877	$ 505,800

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 - 444

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 128,185	$ 125,317	$ 2,868	2.3%	$ 126,009	$ 115,966	$ 117,444
51.1300	Overtime	10,000	10,000	-	0.0%	9,721	12,169	11,696
51.2101	Insurance	19,315	15,121	4,194	27.7%	15,002	14,529	15,202
51.2200	FICA	9,806	9,587	219	2.3%	10,383	9,007	8,577
51.2401	Pension & Retirement	15,909	14,851	1,058	7.1%	14,548	13,348	15,983
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	356	14,062	4,139
	Total Salaries & Benefits	184,215	175,876	8,339	4.7%	176,020	179,080	173,041
Operating Expenditures								
52.1203	Engineering services	5,000	5,000	-	0.0%	4,438	938	226
52.2101	Uniforms	3,400	3,400	-	0.0%	3,240	3,709	4,087
52.2201	O & M Vehicles	5,000	5,000	-	0.0%	6,624	5,231	5,269
52.2203	O & M Equipment	1,800	1,800	-	0.0%	215	1,402	1,388
52.2321	Motor Pool charge	28,480	27,313	1,167	4.3%	27,312	26,984	64,406
52.3103	Workers Comp insurance	1,443	1,572	(129)	-8.2%	1,399	1,073	1,237
52.3202	Comm service (SLinc)	1,000	948	52	5.5%	1,115	1,010	1,443
52.3401	Printing	1,600	1,600	-	0.0%	1,943	556	556
52.3500	Travel & training	4,100	4,100	-	0.0%	3,056	4,125	820
53.1103	O & M Pipelines	25,000	25,000	-	0.0%	19,344	17,670	12,739
53.1107	O & M Metering	25,000	25,000	-	0.0%	23,397	27,849	23,711
53.1110	Gasoline & fuel	24,382	25,586	(1,204)	-4.7%	23,813	20,867	16,606
53.1601	Small tools	3,750	2,500	1,250	50.0%	3,041	2,016	2,014
55.1103	Admin Charge-Gen Fund	33,975	44,208	(10,233)	-23.1%	44,208	46,663	36,567
57.4000	Bad debt expense	6,000	6,000	-	0.0%	6,414	8,830	4,880
	Total Operating Expenditures	169,930	179,027	(9,097)	-5.1%	169,560	168,922	175,948
Debt Service Expenditures								
58.2201	Debt service - GMA	-	-	-		-		205
	Total Debt Service Expenditures	-	-	-		-	-	205
Total Expenditures		$ 354,145	$ 354,903	$ (758)	-0.2%	$ 345,579	$ 348,001	$ 349,194

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 Sewer Collection Operations department)

Water - Lake Pumping Station 520 - 447

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 5,000	$ 5,000	$ -	0.0%	$ 4,273	$ 870	$ 2,447
52.2210	O & M Structures	1,500	1,500	-	0.0%	118	73	-
52.3201	Telephone service (AT&T)	-	470	(470)	-100.0%	3,730	966	431
52.3206	Telecom service (Enet)	13,140	-	13,140		-	-	-
52.3904	Water storage contract	4,000	4,000	-	0.0%	2,967	4,298	3,375
53.1110	Gasoline & fuel	500	500	-	0.0%	-	657	-
53.1230	Electricity	61,000	61,000	-	0.0%	57,382	62,825	66,415
	Total Operating Expenditures	85,140	72,470	12,670	17.5%	68,469	69,691	72,669
Total Expenditures		$ 85,140	$ 72,470	$ 12,670	17.5%	$ 68,469	$ 69,691	$ 72,669

Water/Sewer - Debt Service 520 - 436

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Depreciation/Amortization								
56.1000	Depreciation	$ -	$ -	$ -		$ 744,915	$ 739,874	$ 731,265
56.2000	Amortization	-	-	-		25,625	17,691	17,691
	Total Depreciation/Amortization	-	-	-		770,540	757,565	748,956
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 - Bonds	934,185	1,008,364	(74,179)	-7.4%	363,117	433,364	456,816
	Total Debt Service Expenditures	934,185	1,008,364	(74,179)	-7.4%	363,117	433,364	456,816
Total Expenditures		$ 935,535	$ 1,009,714	$ (74,179)	-7.3%	$1,135,007	$1,192,278	$1,207,122

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

	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Sales of Electric Services	$ 16,008,823	$ 15,282,848	$ 725,975	4.8%	$15,153,972	$15,318,323	$15,149,683
Other Revenue	439,700	404,000	35,700	8.8%	479,697	455,117	474,697
Total Electric Revenue	16,448,523	15,686,848	761,675	4.9%	15,633,668	15,773,440	15,624,380
Plant Operations	12,483,513	11,855,938	627,575	5.3%	11,370,591	10,153,120	9,346,270
Distribution Operations	1,005,087	1,037,583	(32,496)	-3.1%	726,158	727,750	738,007
Security Lighting	25,000	30,000	(5,000)	-16.7%	20,122	21,924	20,301
Depreciation and Transfers	1,980,000	1,930,800	49,200	2.5%	2,253,371	2,286,383	2,283,079
Total Electric Expenditures	15,493,600	14,854,321	639,279	4.3%	14,370,242	13,189,177	12,387,656
Total Electric Income Before Administration Expense	$ 954,923	$ 832,527	$ 122,396	14.7%	$ 1,263,426	$ 2,584,263	$ 3,236,724

Revenue - Electric

520 - 460

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Sales of Electric Services								
34.4311	Residential energy sales	$4,991,472	$4,900,000	$ 91,472	1.9%	$4,552,000	$4,945,109	$4,757,413
34.4312	Commercial energy sales	7,152,770	6,750,000	402,770	6.0%	6,926,336	6,903,244	6,566,566
34.4313	Industrial energy sales	3,429,809	3,200,000	229,809	7.2%	3,307,020	3,020,312	3,299,956
34.4316	Installation charges	15,000	15,000	-	0.0%	25,547	2,625	30,018
34.4320	Security lighting	217,524	215,600	1,924	0.9%	216,324	214,813	215,529
34.4321	Street lighting	1,248	1,248	-	0.0%	1,248	1,216	1,152
34.4328	Off-system energy sales	200,000	200,000	-	0.0%	124,662	228,709	278,235
34.4331	Security light install fees	1,000	1,000	-	0.0%	835	2,295	815
	Total - Electric Services	16,008,823	15,282,848	725,975	4.8%	15,153,972	15,318,323	15,149,683
Other Revenue								
34.4315	Miscellaneous revenue	2,000	2,000	-	0.0%	1,346	11,017	1,084
34.4317	Pole attachment fees	128,000	128,000	-	0.0%	128,229	127,751	114,788
34.4318	Sale of material/scrap	25,000	10,000	15,000	150.0%	16,711	41,287	12,365
34.4319	Service charges	60,000	45,000	15,000	33.3%	60,881	57,869	41,883
34.4323	Account establishment	22,000	22,000	-	0.0%	22,560	21,178	20,760
34.4324	Penalties	150,000	150,000	-	0.0%	147,888	143,422	220,121
34.4327	Credit check fees	1,000	1,300	(300)	-23.1%	943	1,063	1,184
34.6901	Sales tax commission	5,700	5,700	-	0.0%	5,623	5,522	5,510
34.6903	Interest income	6,000	10,000	(4,000)	-40.0%	4,076	5,472	21,815
34.6910	Interest on Trust	30,000	20,000	10,000	50.0%	27,324	20,148	19,961
39.2100	Surplus sale	-	-	-		2,404	-	5,225
34.1703	Customer Service charge	10,000	10,000	-	0.0%	10,000	10,000	10,000
33.1119	ECG Solar Energy Grant	-	-	-		51,711	-	-
39.1300	Capital Contribution	-	-	-		-	10,388	-
	Total Other Revenue	439,700	404,000	35,700	8.8%	479,697	455,117	474,697
Total Electric Revenue		$16,448,523	$15,686,848	$ 761,675	4.9%	$15,633,668	$15,773,440	$15,624,380

Electric - Plant Operations 520 - 462

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Operating Expenditures								
52.1313	MEAG Telecom services	$ 98,124	$ 97,548	576	0.6%	$ 97,767	$ 98,831	$ 36,616
52.1317	Electric Cities of Ga services	175,801	175,801	-	0.0%	161,747	154,394	142,936
52.3905	Comp. Trust, Short-term	420,000	420,000	-	0.0%	-	-	-
52.3912	Generation Trust Account	441,312	852,600	(411,288)	-48.2%	-	-	-
53.1270	Energy for resale	11,156,248	10,100,000	1,056,248	10.5%	10,911,000	9,646,250	8,936,536
55.1101	Admin Charge-Gen Fund	164,028	176,389	(12,361)	-7.0%	176,389	227,057	198,912
57.4002	Credit card fees	28,000	33,600	(5,600)	-16.7%	23,688	26,589	31,269
	Total Operating Expenditures	12,483,513	11,855,938	627,575	5.3%	11,370,591	10,153,120	9,346,270
Total Expenditures		$12,483,513	$11,855,938	$ 627,575	5.3%	$ 11,370,591	$ 10,153,120	$9,346,270

Electric - Distribution Operations 520 - 461

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 263,555	$ 281,208	$ (17,653)	-6.3%	$ 262,228	$ 233,758	$ 210,400
51.1300	Overtime	25,000	25,000	-	0.0%	25,865	35,979	24,789
51.2101	Insurance	26,849	30,537	(3,688)	-12.1%	24,349	32,899	26,816
51.2200	FICA	20,162	21,512	(1,350)	-6.3%	22,039	22,122	19,061
51.2401	Pension & Retirement	32,113	33,359	(1,246)	-3.7%	32,779	30,864	34,400
51.2700	Workers Comp claims	2,500	1,000	1,500	150.0%	3,864	1,877	1,199
	Total Salaries & Benefits	370,179	392,616	(22,437)	-5.7%	371,124	357,499	316,666
Operating Expenditures								
52.1304	Hotline testing	3,000	3,000	-	0.0%	2,191	1,553	2,234
52.1305	T-former testing/disposal	3,000	3,000	-	0.0%	3,621	6,428	-
52.1308	Pole Inspection Program	20,000	20,000	-		-	17,672	-
52.2101	Uniforms	7,500	7,500	-	0.0%	7,344	7,456	7,413
52.2201	O & M Vehicles	15,000	15,000	-	0.0%	8,441	21,329	8,458
52.2203	O & M Equipment	5,000	5,000	-	0.0%	1,355	3,534	5,150
52.2206	ROW maintenance	120,000	180,000	(60,000)	-33.3%	100,020	104,348	225,692
52.2207	O & M Transformers	30,000	30,000	-	0.0%	9,359	26,038	8,431
52.2321	Motor Pool charge	42,721	54,626	(11,905)	-21.8%	54,625	53,967	48,305
52.3101	Property insurance	571	662	(91)	-13.7%	661	628	675
52.3103	Workers Comp insurance	3,190	3,806	(616)	-16.2%	3,387	2,600	3,076
52.3202	Comm service (Vzn)	3,048	948	2,100	221.5%	3,123	1,744	1,428
52.3206	Data service	-	540	(540)	-100.0%	-	306	524
52.3500	Travel & training	6,500	4,916	1,584	32.2%	6,030	7,192	2,407
53.1101	O & M Conductors	20,000	20,000	-	0.0%	43,912	17,497	39,232
53.1106	O & M Poles/fixtures	200,000	200,000	-	0.0%	86,756	71,927	45,926
53.1110	Gasoline & fuel	22,378	22,969	(591)	-2.6%	21,859	19,637	12,600
53.1116	O & M Substations	1,000	1,000	-	0.0%	-	-	-
53.1126	Tools & equipment	7,000	7,000	-	0.0%	2,350	6,394	8,090
	Total Operating Expenditures	509,908	579,967	(70,059)	-12.1%	355,034	370,250	419,640
Capital Expenditures								
54.1409	System improvements	125,000	65,000	60,000	92.3%	-	-	-
	Total Capital Expenditures	125,000	65,000	60,000	92.3%	-	-	-
Debt Service Expenditures								
58.2201	Debt service - GMA	-		-		-	-	1,702
	Total Debt Service Expenditures	-	-	-		-	-	1,702
Total Expenditures		$1,005,087	$ 1,037,583	$ (32,496)	-3.1%	$ 726,158	$ 727,750	$ 738,007

Personnel Summary:

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

Electric - Security Lights 520 - 463

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 5,000	$ 5,000	$ -	0.0%	$ 563	$ -	$ -
53.1102	Supplies	20,000	25,000	(5,000)	-20.0%	19,559	21,924	20,301
	Total Operating Expenditures	25,000	30,000	(5,000)	-16.7%	20,122	21,924	20,301
Total Expenditures		$ 25,000	$ 30,000	$ (5,000)	-16.7%	$ 20,122	$ 21,924	$ 20,301

Electric - Depreciation, Transfers & Contingency 520 - 464

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Depreciation								
56.1000	Depreciation	$ -	$ -	$ -		$ 326,617	$ 312,953	$ 281,614
	Total Depreciation/Amortization	-	-	-		326,617	312,953	281,614
Other Costs								
57.4000	Bad debt expense	45,000	45,000	-	0.0%	46,754	57,930	45,950
57.9002	General contingency	10,000	5,800	4,200	72.4%	-	-	-
	Total Other Costs	55,000	50,800	4,200	8.3%	46,754	57,930	45,950
Transfers								
57.9001	General Fund	1,580,000	1,500,000	80,000	5.3%	1,500,000	1,515,500	1,505,515
57.9004	ElbertonNET debt service	345,000	380,000	(35,000)	-9.2%	380,000	400,000	450,000
	Total Transfers	1,925,000	1,880,000	45,000	2.4%	1,880,000	1,915,500	1,955,515
Total Expenditures		$ 1,980,000	$ 1,930,800	$ 49,200	2.5%	$2,253,371	$2,286,383	$2,283,079

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

	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Sales of Natural Gas Services	$ 4,503,813	$ 4,344,000	$ 159,813	4.8%	$3,401,622	$4,255,628	$4,702,396
Other Revenue	81,000	93,000	(12,000)	8.8%	79,534	125,602	142,656
Total Natural Gas Revenue	4,584,813	4,437,000	147,813	3.3%	3,481,156	4,381,230	4,845,052
Plant Operations	13,500	13,500	-	0.0%	9,623	9,907	10,677
Distribution Operations	3,638,949	3,346,903	292,046	8.7%	2,825,137	3,134,349	3,403,257
Depreciation and Transfers	709,000	709,449	(449)	-0.1%	826,987	865,822	845,769
Total Natural Gas Expenditures	4,361,449	4,069,852	291,597	7.2%	3,661,747	4,010,078	4,259,703
Total Natural Gas Income Before Administration Expense	$ 223,364	$ 367,148	$ (143,784)	-39.2%	$ (180,592)	$ 371,152	$ 585,349

Revenue - Natural Gas

520 - 470

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Sales of Natural Gas Services								
34.4411	Residential & small comm	$2,383,032	$2,400,000	$ (16,968)	-0.7%	$1,827,992	$2,390,137	$2,595,093
34.4412	Medium commercial	711,377	700,000	11,377	1.6%	532,079	680,332	737,233
34.4413	Large commercial	268,574	275,000	(6,426)	-2.3%	195,022	277,875	276,741
34.4414	Temperature sensitive	829,898	720,000	109,898	15.3%	633,771	679,515	922,301
34.4415	Agricultural	229,056	264,000	(34,944)	-13.2%	231,232	243,613	186,827
34.4416	Granite industrials	81,876	85,000	(3,124)	-3.7%	63,276	89,363	91,633
34.6911	Discount program	-	(100,000)	100,000	-100.0%	(81,750)	(105,207)	(107,432)
	Total - Natural Gas Services	4,503,813	4,344,000	159,813	3.7%	3,401,622	4,255,628	4,702,396
Other Revenue								
34.4417	Tap fees	5,000	5,000	-	0.0%	4,037	5,978	3,951
34.4419	Sale of material	2,000	4,000	(2,000)	-50.0%	1,638	3,280	1,903
34.4421	Service charges	21,000	18,000	3,000	16.7%	25,428	23,383	16,606
34.4422	Penalties	45,000	48,000	(3,000)	-6.3%	42,334	44,347	78,942
34.4424	Miscellaneous revenue	500	500	-	0.0%	295	539	368
34.6901	Sales tax commission	2,500	2,500	-	0.0%	1,855	2,261	2,463
39.2100	Sale of assets	-	-	-		-	-	3,950
34.6903	Interest income	5,000	15,000	(10,000)	-66.7%	3,947	6,982	23,306
33.1117	US DOT Grant	-	-	-		-	38,833	11,167
	Total Other Revenue	81,000	93,000	(12,000)	-12.9%	79,534	125,602	142,656
Total Natural Gas Revenue		$4,584,813	$4,437,000	$ 147,813	3.3%	$3,481,156	$4,381,230	$4,845,052

Natural Gas - Plant Operations 520 - 471

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Operating Expenditures								
52.1306	Telemetering (Hart,Vzn)	$ 1,000	$ 1,000	$ -	0.0%	$ 796	$ 788	$ 982
52.2202	O & M Buildings	500	500	-	0.0%	23	59	-
52.2203	O & M Equipment	2,000	2,000	-	0.0%	-	-	-
53.1230	Electricity	10,000	10,000	-	0.0%	8,804	9,060	9,695
	Total Operating Expenditures	13,500	13,500	-	0.0%	9,623	9,907	10,677
Total Expenditures		$ 13,500	$ 13,500	$ -	0.0%	$ 9,623	$ 9,907	$ 10,677

Natural Gas - Distribution Operations 520 - 473

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 211,465	$ 206,088	$ 5,377	2.6%	$ 204,677	$ 175,939	$ 178,043
51.1300	Overtime	15,000	15,000	-	0.0%	10,508	13,197	14,268
51.2101	Insurance	34,726	21,416	13,310	62.1%	25,459	22,641	19,938
51.2200	FICA	16,177	15,766	411	2.6%	16,462	15,277	13,970
51.2401	Pension & Retirement	21,741	20,291	1,450	7.1%	20,464	17,901	23,370
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	1,046	1,708	-
	Total Salaries & Benefits	300,109	279,561	20,548	7.4%	278,615	246,664	249,588
Operating Expenditures								
52.1203	Professional services	24,000	24,000	-	0.0%	33,167	25,421	26,521
52.1307	Meter testing	3,500	2,500	1,000	40.0%	3,265	-	2,742
52.1318	Sofware License/Support	14,000	12,500	1,500		13,706	25,000	-
52.2201	O & M Vehicles	4,000	4,000	-	0.0%	5,176	2,262	3,278
52.2203	O & M Equipment	7,500	7,500	-	0.0%	5,017	8,443	16,456
52.2205	O & M System	39,000	39,000	-	0.0%	41,131	23,888	38,068
52.2219	O & M Meters	40,000	40,000	-	0.0%	33,023	52,706	39,623
52.2321	Motor Pool charge	56,961	54,626	2,335	4.3%	54,625	53,967	64,406
52.3101	Property insurance	213	246	(33)	-13.4%	246	234	1,279
52.3103	Workers Comp insurance	2,560	2,784	(224)	-8.0%	2,478	1,816	2,203
52.3202	Comm service (SLinc)	1,000	1,104	(104)	-9.4%	1,244	1,166	2,005
52.3206	Data Service for GIS (Enet)	6,600	6,600	-	0.0%	6,600	6,574	-
52.3301	Advertising	2,500	5,000	(2,500)	-50.0%	350	528	246
52.3500	Travel & training	5,750	5,750	-	0.0%	5,732	5,128	7,326
53.1110	Gasoline & fuel	11,658	11,314	344	3.0%	11,383	8,660	9,306
53.1124	Uniforms	5,100	4,500	600	13.3%	5,167	4,543	5,104
53.1125	Welding supplies	2,250	2,250	-	0.0%	798	559	1,205
53.1270	Energy for resale	2,879,002	2,532,300	346,702	13.7%	2,199,275	2,516,113	2,810,794
53.1601	Small tools & equipment	1,500	1,500	-	0.0%	251	450	1,405
55.1102	Admin Charge-Gen Fund	66,746	119,868	(53,122)	-44.3%	119,868	142,978	116,201
	Total Operating Expenditures	3,173,840	2,877,342	296,498	10.3%	2,542,501	2,880,435	3,148,168
Capital Expenditures								
54.1205	Replacing bare lines	160,000	185,000	(25,000)	-13.5%	-	-	-
	Total Capital Expenditures	160,000	185,000	(25,000)	-13.5%	-	-	-
Other Costs								
57.3003	Gas rebate program	5,000	5,000	-	0.0%	4,020	7,250	5,500
	Total Other Costs	5,000	5,000	-	0.0%	4,020	7,250	5,500
Total Expenditures		$ 3,638,949	$ 3,346,903	$ 292,046	8.7%	$ 2,825,137	$ 3,134,349	$ 3,403,257

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 - 474

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Depreciation								
56.1000	Depreciation	$ -	$ -	$ -		$ 119,293	$ 112,622	$ 90,549
	Total Depreciation/Amortization	-	-	-		119,293	112,622	90,549
Other Costs								
57.4000	Bad debt expense	8,000	8,000	-	0.0%	7,694	15,200	5,720
57.9002	General contingency	1,000	1,449	(449)	-31.0%	-	-	-
	Total Other Costs	9,000	9,449	(449)	-4.8%	7,694	15,200	5,720
Transfers								
57.9001	General Fund	700,000	700,000	-	0.0%	700,000	738,000	749,500
	Total Transfers	700,000	700,000	-	0.0%	700,000	738,000	749,500
Total Expenditures		$ 709,000	$ 709,449	$ (449)	-0.1%	$ 826,987	$ 865,822	$ 845,769

Combined Public Utility System Fund (Fund 520)

Summary of Administrative Expenditures

	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Utilities Administration	$ 368,632	$ 359,384	$ 9,248	2.6%	$ 335,972	$ 341,298	$ 328,457
Meter Reading and Servicing	208,300	194,816	13,484	6.9%	196,297	210,830	225,583
Warehousing and Purchasing	112,522	109,622	2,900	2.6%	105,795	100,769	120,249
Customer Service	345,864	369,440	(23,576)	-6.4%	339,806	303,124	289,688
Information Technology Systems	151,062	142,380	8,682	6.1%	143,290	156,038	132,880
Economic Development	50,000	50,000	-	0.0%	126,813	45,000	36,574
Total Adminstrative Expenditures	$ 1,236,380	$ 1,225,642	$ 10,738	0.9%	$ 1,247,972	$ 1,157,060	$ 1,133,432

Utilities Administration 520 - 490

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1102	Salaries	$ 119,361	$ 116,900	$ 2,461	2.1%	$ 116,201	$ 100,159	$ 96,456
51.2101	Insurance	15,205	16,793	(1,588)	-9.5%	16,308	10,346	9,478
51.2200	FICA	9,131	8,943	188	2.1%	8,889	6,503	6,209
51.2401	Pension & Retirement	14,438	13,469	969	7.2%	13,038	10,697	12,770
	Total Salaries & Benefits	158,135	156,105	2,030	1.3%	154,436	127,704	124,914
Operating Expenditures								
52.1205	Credit check fees	1,500	1,500	-	0.0%	1,037	1,314	1,152
52.1315	O & M AS/400	25,000	15,000	10,000	66.7%	3,932	11,068	8,687
52.1319	Fire alarm monitoring	420	-	420		140	-	-
52.2101	Uniforms; mats; towels	3,000	3,000	-	0.0%	3,724	4,154	4,094
52.2111	Solid waste disposal	180	180	-	0.0%	180	180	180
52.2201	O & M Vehicles	375	375	-	0.0%	500	256	21
52.2202	O & M Buildings	11,000	11,000	-	0.0%	11,606	16,350	10,960
52.2203	O & M Equipment	4,000	4,000	-	0.0%	3,925	22,797	10,468
52.3101	Property insurance	4,285	4,960	(675)	-13.6%	4,959	4,707	3,114
52.3103	Workers Comp insurance	483	528	(45)	-8.5%	470	307	1,145
52.3201	Telephone service (AT&T)	8,524	6,336	2,188	34.5%	8,561	6,497	5,490
52.3202	Comm service (SLinc)	168	203	(35)	-17.2%	157	156	200
52.3206	Data service (Enet,DSL)	7,320	7,320	-	0.0%	7,297	7,255	6,157
52.3207	Cable TV (Enet)	1,373	1,356	17	1.3%	1,352	1,367	1,443
52.3301	Advertising	2,500	2,500	-	0.0%	1,529	1,316	3,090
52.3500	Travel & training	8,000	8,000	-	0.0%	7,624	7,565	5,268
52.3601	Dues	2,500	2,500	-	0.0%	1,870	2,335	1,970
52.3901	Postage	45,000	50,000	(5,000)	-10.0%	35,846	41,006	46,079
52.3909	EC waste surcharge	180	180	-	0.0%	180	180	180
58.2203	Copier leases	13,596	13,596	-	0.0%	13,596	13,909	13,970
53.1110	Gasoline & fuel	1,018	670	348	51.9%	992	673	838
53.1112	Janitorial supplies	13,000	13,000	-	0.0%	10,628	14,217	14,521
53.1115	Office supplies	22,500	22,500	-	0.0%	21,637	21,792	30,172
53.1210	Water & sewer	1,200	1,200	-	0.0%	1,172	1,378	1,218
53.1220	Natural gas	5,000	5,000	-	0.0%	2,867	4,059	5,081
53.1230	Electricity	28,000	28,000	-	0.0%	23,399	28,667	27,930
53.1702	Miscellaneous	375	375	-	0.0%	515	88	115
	Total Operating Expenditures	210,497	203,279	7,218	3.6%	169,696	213,593	203,543
Capital Expenditures								
54.1301	Lighting project	-	-	-		11,840	-	-
	Total Capital Expenditures	-	-	-		11,840	-	-
Total Expenditures		$ 368,632	$ 359,384	$ 9,248	2.6%	$ 335,972	$ 341,298	$ 328,457

Personnel Summary:

Utilities Director	Grade 32
Director of Administrative Services	Grade 32

Meter Reading & Servicing 520 - 491

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 126,630	$ 86,883	$ 39,747	45.7%	$ 86,105	$ 89,975	$ 109,483
51.1102	Salaries	-	37,912	(37,912)	-100.0%	37,486	38,323	35,963
51.1300	Overtime	4,000	4,000	-	0.0%	1,787	6,066	6,369
51.2101	Insurance	20,105	10,143	9,962	98.2%	16,495	18,840	16,721
51.2200	FICA	9,687	9,547	140	1.5%	9,455	9,334	10,245
51.2401	Pension & Retirement	14,051	13,721	330	2.4%	14,000	15,140	17,492
51.2700	Workers Comp claims	500	600	(100)	-16.7%	-	-	893
	Total Salaries & Benefits	174,973	162,806	12,167	7.5%	165,328	177,678	197,166
Operating Expenditures								
52.1303	Itron software support	7,000	6,600	400	6.1%	6,880	5,504	5,293
52.1309	Itron repairs & equipment	1,000	1,000	-	0.0%	262	4,762	8
52.2321	Motor Pool charge	14,240	13,656	584	4.3%	13,656	13,492	16,102
52.3103	Workers Comp insurance	1,139	949	190	20.0%	844	807	1,683
52.3202	Comm service (SLinc)	323	636	(313)	-49.2%	665	661	399
52.3206	Data Service (Enet)	2,938	2,350	588	25.0%	2,450	1,655	-
53.1110	Gasoline	5,387	5,519	(132)	-2.4%	5,252	4,563	3,603
53.1124	Uniforms	1,300	1,300	-	0.0%	960	1,709	1,331
	Total Operating Expenditures	33,327	32,010	1,317	4.1%	30,969	33,153	28,418
Total Expenditures		$ 208,300	$ 194,816	$ 13,484	6.9%	$ 196,297	$ 210,830	$ 225,583

Personnel Summary:

Serviceman II	Grade 15	2 positions
Meter Reader III	Grade 9	2 positions

Warehousing & Purchasing 520 - 492

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 71,038	$ 69,889	$ 1,149	1.6%	$ 69,056	$ 67,915	$ 74,432
51.1300	Overtime	500	500	-	0.0%	-	145	482
51.2101	Insurance	11,075	6,537	4,538	69.4%	8,576	3,092	2,877
51.2200	FICA	5,434	5,347	87	1.6%	5,283	5,093	5,168
51.2401	Pension & Retirement	8,166	7,969	197	2.5%	8,734	9,011	10,447
51.2700	Workers Comp claims	500	500	-	0.0%	-	428	1,525
	Total Salaries & Benefits	96,713	90,742	5,971	6.6%	91,649	85,684	94,930
Operating Expenditures								
52.2202	O & M Buildings	1,100	1,100	-	0.0%	526	1,521	9,745
52.3103	Workers Comp insurance	380	417	(37)	-8.9%	371	319	791
52.3202	Comm service (SLinc)	324	324	-	0.0%	317	347	399
58.2203	Copier lease	2,905	5,439	(2,534)	-46.6%	5,439	4,079	5,439
53.1112	Janitorial supplies	7,000	7,000	-	0.0%	4,140	5,602	4,977
53.1115	Office supplies	900	900	-	0.0%	776	100	467
53.1124	Uniforms	500	500	-	0.0%	508	417	408
53.1210	Water & sewer	200	200	-	0.0%	192	220	194
53.1230	Electricity	2,500	3,000	(500)	-16.7%	1,878	2,479	2,900
	Total Operating Expenditures	15,809	18,880	(3,071)	-16.3%	14,147	15,085	25,319
Total Expenditures		$ 112,522	$ 109,622	$ 2,900	2.6%	$ 105,795	$ 100,769	$ 120,249

Personnel Summary:

Warehouse & Purchasing Manager	Grade 22
Custodian	Grade 6

Customer Care & Marketing 520 - 493

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1102	Salaries	$ 257,042	$ 269,903	$ (12,861)	-4.8%	$ 253,607	$ 221,348	$ 210,659
51.2101	Insurance	32,925	41,337	(8,412)	-20.3%	36,343	37,287	29,570
51.2200	FICA	19,664	20,648	(984)	-4.8%	19,401	13,910	13,464
51.2401	Pension & Retirement	28,027	28,738	(711)	-2.5%	26,267	19,670	23,062
	Total Salaries & Benefits	337,658	360,626	(22,968)	-6.4%	335,618	292,215	276,756
Operating Expenditures								
52.3103	Workers Comp insurance	1,038	1,214	(176)	-14.5%	1,080	668	2,304
52.3202	Comm service (SLinc)	168	600	(432)	-72.0%	589	533	475
52.3301	Advertising	-	-	-		-	197	614
52.3304	Promotional items	2,000	2,000	-	0.0%	113	3,913	4,015
52.3401	Printing	500	500	-	0.0%	-	-	145
52.3500	Travel & training	1,500	1,500	-	0.0%	15	2,887	1,155
53.1115	Office supplies	3,000	3,000	-	0.0%	2,390	2,711	4,225
	Total Operating Expenditures	8,206	8,814	(608)	-6.9%	4,188	10,909	12,932
Total Expenditures		$ 345,864	$ 369,440	$ (23,576)	-6.4%	$ 339,806	$ 303,124	$ 289,688

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 - 495

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 7,250	$ 7,250	$ -	0.0%	$ 6,407	$ 5,628	$ 4,274
51.1102	Salaries	90,886	87,078	3,808	4.4%	87,432	85,573	80,427
51.2101	Insurance	14,115	10,417	3,698	35.5%	11,476	9,915	9,016
51.2200	FICA	6,953	6,661	292	4.4%	7,179	6,231	5,815
51.2401	Pension & Retirement	9,973	8,908	1,065	12.0%	9,373	8,042	9,975
51.2700	Workers Comp claims	100	100	-	0.0%	-	-	-
	Total Salaries & Benefits	129,277	120,414	8,863	7.4%	121,866	115,390	109,508
Operating Expenditures								
52.2203	O & M Equipment	20,000	20,000	-	0.0%	20,322	39,313	20,824
52.3103	Workers Comp insurance	367	392	(25)	-6.4%	348	260	1,000
52.3202	Comm service (SLinc)	168	324	(156)	-48.1%	166	305	721
52.3500	Travel & training	500	500	-	0.0%	-	20	121
53.1115	Office supplies	750	750	-	0.0%	588	750	707
	Total Operating Expenditures	21,785	21,966	(181)	-0.8%	21,424	40,649	23,372
Total Expenditures		$ 151,062	$ 142,380	$ 8,682	6.1%	$ 143,290	$ 156,038	$ 132,880

Personnel Summary:

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

Economic Development 520 - 496

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Contracted Services		-						
51.1203	Economic developer	$ 45,000	$ 45,000	$ -	0.0%	$ 45,000	$ 45,000	$ 30,000
52.1203	Professional services	5,000	5,000	-	0.0%	5,098	-	6,574
52.3500	Travel	-	-	-		1,715	-	-
57.2000	Grant-Workforce Develop.	-	-	-		75,000	-	-
	Total Contracted Services	50,000	50,000	-	0.0%	126,813	45,000	36,574
Total Expenditures		$ 50,000	$ 50,000	$ -	0.0%	$ 126,813	$ 45,000	$ 36,574

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ElbertonNET Technology Services Fund (Fund 525)

Summary of Revenues and Expenditures

	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
BROADBAND TV DIVISION:							
Programming Sales	$ 1,740,132	$ 1,436,575	$ 303,557	21.1%	$ 1,422,595	$ 1,346,460	$ 1,159,997
Adminstrative Revenue	92,000	72,200	19,800	27.4%	309,232	83,367	60,762
Total TV Operations Revenue	1,832,132	1,508,775	323,357	21.4%	1,731,827	1,429,827	1,220,759
Programming Operations	1,286,980	1,050,586	236,394	22.5%	1,147,775	1,069,274	885,701
Video Production	63,522	63,783	(261)	-0.4%	53,322	60,874	58,737
Total TV Operations Expenses	1,350,502	1,114,369	236,133	21.2%	1,201,097	1,130,148	944,438
Net TV Operations Income	**481,630**	**394,406**	**87,224**	**22.1%**	**530,730**	**299,679**	**276,320**
INTERNET & FIBER DIVISION:							
Fiber Leases & Dial-up	171,506	136,756	34,750	25.4%	162,671	141,080	127,940
High Speed Internet	1,178,999	1,126,057	52,942	4.7%	1,102,931	1,037,597	936,786
Total Internet & Fiber Revenue	1,350,505	1,262,813	87,692	6.9%	1,265,602	1,178,677	1,064,726
Fiber & Dial-up Operations	6,000	4,000	2,000	50.0%	5,500	6,389	803
High Speed Internet Operations	250,203	216,066	34,137	15.8%	215,124	200,270	172,040
Total Fiber & Internet Expenses	256,203	220,066	36,137	16.4%	220,624	206,659	172,843
Net Internet & Fiber Income	**1,094,302**	**1,042,747**	**51,555**	**4.9%**	**1,044,978**	**972,018**	**891,883**
DIGITAL PHONE OPERATIONS:							
Digital Phone Revenue	209,716	237,876	(28,160)	-11.8%	255,030	194,218	121,539
Digital Phone Expenditures	165,979	150,806	15,173	10.1%	168,213	102,714	72,161
Net Digital Phone Income	**43,737**	**87,070**	**(43,333)**	**-49.8%**	**86,817**	**91,504**	**49,378**
NET OPERATING INCOME	**1,619,669**	**1,524,223**	**95,446**	**6.3%**	**1,662,524**	**1,363,201**	**1,217,580**
ADMINISTRATIVE EXPEND.							
Administration	152,967	102,184	50,783	49.7%	92,558	110,179	101,508
Distribution Operations	588,020	526,536	61,484	11.7%	538,703	500,740	509,807
Debt Service & Depreciation	878,682	895,503	(16,821)	-1.9%	418,077	439,559	411,726
Total Administrative Expend.	**1,619,669**	**1,524,223**	**95,446**	**6.3%**	**1,049,338**	**1,050,479**	**1,023,041**
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**		**$ 613,186**	**$ 312,722**	**$ 194,539**
Total Revenues	3,392,353	3,009,464	382,889	12.7%	3,252,458	2,802,722	2,407,023
Total Expenditures	3,392,353	3,009,464	382,889	12.7%	2,639,272	2,490,000	2,212,484
	$ -	$ -	$ -		$ 613,186	$ 312,722	$ 194,539

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

	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Programming sales	$ 1,740,132	$ 1,436,575	$ 303,557	21.1%	$ 1,422,595	$ 1,346,460	$ 1,159,997
Service charges & other revenue	92,000	72,200	19,800	27.4%	309,232	83,367	60,762
Total Revenue	1,832,132	1,508,775	323,357	21.4%	1,731,827	1,429,827	1,220,759
Programming expenses	1,286,980	1,050,586	236,394	22.5%	1,147,775	1,069,274	885,701
Video production operations	63,522	63,783	(261)	-0.4%	53,322	60,874	58,737
Total Expenditures	1,350,502	1,114,369	236,133	21.2%	1,201,097	1,130,148	944,438
Net TV Operations Income	$ 481,630	$ 394,406	$ 87,224	22.1%	$ 530,730	$ 299,679	$ 276,320

Revenue - Broadband TV Operations 525 - 480

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Programming Sales								
34.4601	Basic - City	$ 183,933	$ 153,248	$ 30,685	20.0%	$ 169,523	$ 165,190	$ 159,286
34.4602	Basic - County	150,491	125,384	25,107	20.0%	118,245	106,332	92,021
34.4603	Expanded - City	299,892	269,528	30,364	11.3%	295,047	281,098	239,796
34.4604	Expanded - County	245,367	220,523	24,844	11.3%	213,278	191,074	154,250
34.4605	Analog Premiums - City	11,000	13,800	(2,800)	-20.3%	11,629	14,625	22,241
34.4606	Analog Premiums - County	5,800	6,000	(200)	-3.3%	6,274	6,998	10,855
34.4607	Pay-per-view sales	12,000	14,000	(2,000)	-14.3%	10,199	14,330	16,539
34.4640	Digital - City	302,921	255,165	47,756	18.7%	218,372	213,615	187,822
34.4641	Digital - County	245,117	208,711	36,406	17.4%	208,720	182,018	125,709
34.4644	Digital Premiums - City	54,000	47,616	6,384	13.4%	53,554	50,508	62,199
34.4645	Digital Premiums - County	60,000	62,160	(2,160)	-3.5%	49,738	56,832	47,902
34.4646	HD Box - City	18,431	15,279	3,152	20.6%	14,824	14,408	9,588
34.4647	HD Box - County	15,080	12,501	2,579	20.6%	14,835	10,669	5,616
34.6911	Discount program	-	(80,000)	80,000	-100.0%	(84,231)	(77,772)	(64,166)
	Total Programming Sales	1,604,032	1,323,915	280,117	21.2%	1,300,006	1,229,925	1,069,657
Other Revenue								
34.4618	Programming rebates	3,000	3,000	-	0.0%	3,295	3,139	2,519
34.4619	Commissions	1,200	1,000	200	20.0%	1,299	1,578	631
34.4625	Franchise fees - City	48,000	40,000	8,000	20.0%	39,336	41,252	35,147
34.4626	Franchise fees - County	36,000	30,000	6,000	20.0%	31,844	30,133	21,982
34.4659	HD equipment charges	2,400	4,500	(2,100)	-46.7%	3,530	3,494	3,234
34.4660	Equipment charges	10,000	10,000	-	0.0%	13,913	12,943	10,895
34.4661	Sales of videos	1,500	1,500	-	0.0%	1,133	1,935	1,505
34.4665	Monthly box fee - City	8,500	6,000	2,500	41.7%	6,963	6,577	6,128
34.4666	Monthly box fee - County	12,600	8,000	4,600	57.5%	10,314	8,052	5,447
34.4670	DVR - City	6,900	5,000	1,900	38.0%	6,175	4,520	1,842
34.4671	DVR - County	6,000	3,660	2,340	63.9%	4,787	2,912	1,010
	Total Other Revenue	136,100	112,660	23,440	20.8%	122,588	116,535	90,340
Total Broadband TV Revenue		$1,740,132	$1,436,575	$ 303,557	21.1%	$1,422,595	$1,346,460	$1,159,997

Revenue - Administrative

525 - 482

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Revenue								
33.1310	USDA RBE Grant	$ -	$ -	$ -		$ 144,687	$ -	$ -
33.4310	One Ga Bridge Grant	-	-	-		62,009	-	-
34.4611	Connection fees	5,000	4,000	1,000	25.0%	5,220	5,330	3,085
34.4612	Late penalties	42,000	40,000	2,000	5.0%	45,172	40,095	44,060
34.4614	Advertising sales	1,000	1,000	-	0.0%	511	770	820
34.4616	Service charges	6,000	5,000	1,000	20.0%	6,501	6,801	4,495
34.4617	Washington consulting fees	25,000	19,200	5,800	30.2%	42,088	29,151	6,521
34.4621	Russell State Park services	12,000	-	12,000		3,044	-	-
38.9001	Sale of surplus material	1,000	3,000	(2,000)	-66.7%	-	1,220	1,780
Total Administrative Revenue		$ 92,000	$ 72,200	$ 19,800	27.4%	$ 309,232	$ 83,367	$ 60,762

Programming Operations 525 - 480

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Operating Expenditures								
53.1103	Digital boxes and remotes	$ 30,000	$ 30,000	$ -	0.0%	$ 39,744	$ 40,529	$ 38,654
53.1541	Basic programming	176,513	92,310	84,203	91.2%	125,260	115,224	60,459
53.1543	Expanded programming	808,510	708,895	99,615	14.1%	736,576	672,593	562,408
53.1545	Premium programming	78,000	60,000	18,000	30.0%	76,387	72,790	81,153
53.1546	Pay-per-view expense	6,500	7,700	(1,200)	-15.6%	5,501	6,742	8,527
53.1548	Digital programming	93,457	74,681	18,776	25.1%	87,638	86,820	70,141
52.3915	Franchise fees - City	48,000	40,000	8,000	20.0%	35,465	36,006	33,239
52.3916	Franchise fees - County	36,000	30,000	6,000	20.0%	31,532	29,291	22,800
57.4000	Bad debt expense	10,000	7,000	3,000	42.9%	9,672	9,280	8,320
Total Operating Expenditures		$1,286,980	$1,050,586	$ 236,394	22.5%	$1,147,775	$1,069,274	$ 885,701

Video Production 525 - 483

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 42,752	$ 44,989	$ (2,237)	-5.0%	$ 40,660	$ 41,491	$ 38,898
51.1300	Overtime	-	1,000	(1,000)	-100.0%	-	1,360	2,446
51.2101	Insurance	5,537	3,268	2,269	69.4%	4,253	3,038	2,830
51.2200	FICA	3,270	2,487	783	31.5%	2,955	3,045	2,877
51.2401	Pension & Retirement	3,829	3,725	104	2.8%	3,665	3,226	3,794
	Total Salaries & Benefits	55,388	55,469	(81)	-0.1%	51,533	52,160	50,845
Operating Expenditures								
52.2203	O & M Equipment	2,500	2,500	-	0.0%	65	3,249	1,456
52.3103	Workers Comp insurance	134	146	(12)	-8.2%	130	90	488
52.3202	Comm service (SLinc)	-	168	(168)	-100.0%	-	126	184
52.3500	Travel	500	500	-	0.0%	116	713	901
53.1115	Supplies & materials	5,000	5,000	-	0.0%	1,477	4,536	4,863
	Total Operating Expenditures	8,134	8,314	(180)	-2.2%	1,788	8,714	7,892
Total Expenditures		$ 63,522	$ 63,783	$ (261)	-0.4%	$ 53,322	$ 60,874	$ 58,737

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

	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Fiber Leases & Dial-up Internet	$ 171,506	$ 136,756	$ 34,750	25.4%	$ 162,671	$ 141,080	$ 127,940
High Speed Internet	1,178,999	1,126,057	52,942	4.7%	1,102,931	1,037,597	936,786
Total Internet Revenue	1,350,505	1,262,813	87,692	6.9%	1,265,602	1,178,677	1,064,726
Fiber & Dial-up Operations	6,000	4,000	2,000		5,500	6,389	803
High Speed Internet Operations	250,203	216,066	34,137	15.8%	215,124	200,270	172,040
Total Internet Expenditures	256,203	220,066	36,137	16.4%	220,624	206,659	172,843
Net Internet and Fiber Income	$ 1,094,302	$ 1,042,747	$ 51,555	4.9%	$ 1,044,978	$ 972,018	$ 891,883

Revenue - Internet and Fiber Operations

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Dial-up & Fiber Leases (525-473)								
34.4326	Fiber leases	$ 88,330	$ 86,410	$ 1,920	2.2%	$ 88,257	$ 86,410	$ 66,659
34.4327	10 Mbps Fiber Service	7,644	5,616	2,028	36.1%	6,489	3,570	-
34.4328	100 Mbps Point-to-Point	35,532	-	35,532		23,195	442	-
34.5612	Dial-up Internet sales	-	-	-		-	-	1,723
39.1100	Operating Transfer In	40,000	44,730	(4,730)	-10.6%	44,730	50,659	59,557
	Total Dial-up & Fiber Leases	171,506	136,756	34,750	25.4%	162,671	141,080	127,940
High Speed Internet (525-474)								
34.5614	Web hosting	3,240	4,800	(1,560)	-32.5%	3,345	4,840	3,637
34.5615	Web Design	1,200	-	1,200		1,200	1,200	-
34.5617	Set-up fees	-	100	(100)	-100.0%	-	-	-
34.5619	Broadband 3.0 revenue	750,012	747,789	2,223	0.3%	715,939	670,945	586,124
34.5626	Broadband 6.0 revenue	78,812	60,696	18,116	29.8%	61,305	48,652	7,365
34.5629	Broadband 9.0 revenue	44,185	41,691	2,494	6.0%	39,556	25,213	2,195
34.5624	Additional e-mail	3,500	3,500	-	0.0%	3,570	3,994	3,442
34.6911	Discount program	(36,450)	(59,102)	22,652	-38.3%	(58,193)	(52,668)	(42,584)
34.4330	GPW Distribution	25,000	17,000	8,000	47.1%	24,381	16,300	9,214
34.4611	Connection fees	500	500	-	0.0%	1,515	940	805
34.4620	GPW collocation service	3,000	3,000	-	0.0%	3,000	3,000	3,000
34.4660	Equipment charges/sales	1,000	150	850	566.7%	1,380	144	144
39.1100	Operating Transfer In	305,000	305,933	(933)	-0.3%	305,933	314,926	362,880
36.1000	Interest Income	-	-	-		-	111	564
	Total High Speed Internet	1,178,999	1,126,057	52,942	4.7%	1,102,931	1,037,597	936,786
Total Internet & Fiber Revenue		$1,350,505	$1,262,813	$ 87,692	6.9%	$1,265,602	$1,178,677	$1,064,726

Dark & Lit Fiber Operations 525 - 473

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Operating Expenditures								
53.1101	Supplies & materials	$ 6,000	$ 4,000	$ 2,000	50.0%	$ 5,500	$ 6,389	$ 803
	Total Operating Expenditures	6,000	4,000	2,000	50.0%	5,500	6,389	803
Total Expenditures		$ 6,000	$ 4,000	$ 2,000	50.0%	$ 5,500	$ 6,389	$ 803

High Speed Internet Operations 525 - 474

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 5,000	$ 5,000	$ -	0.0%	$ 6,727	$ 4,139	$ 294
52.3904	Accounts and Provisioning	106,173	100,356	5,817	5.8%	98,009	98,527	-
52.3907	Internet connectivity	108,240	83,040	25,200	30.3%	82,190	67,540	148,609
52.3908	CALEA Compliance	1,750	1,750	-	0.0%	1,750	3,500	-
52.3909	IP Address	3,000	3,000	-	0.0%	3,000	1,600	-
53.1250	ESPN 3 Subscription Fees	2,940	2,520	420	16.7%	2,657	2,080	482
53.1101	Supplies & materials	5,000	5,000	-	0.0%	673	1,114	1,354
53.1104	Cable modems, equipment	15,000	15,000	-	0.0%	16,948	21,461	20,792
52.1202	Shop Elberton-WebQA	2,300	-	2,300		2,300	-	-
57.4000	Bad debt expense	800	400	400	100.0%	870	310	510
Total Expenditures		$ 250,203	$ 216,066	$ 34,137	15.8%	$ 215,124	$ 200,270	$ 172,040

Revenue - Digital Phone

525 - 475

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Digital Phone Revenue								
34.5617	Set-up fees	$ 2,000	$ 2,000	$ -	0.0%	$ 3,144	$ 6,395	$ 1,900
34.5630	Residential service fees	146,884	201,224	(54,340)	-27.0%	198,011	157,835	97,259
34.5631	Business service fees	32,090	-	32,090		12,671	151	-
34.5634	Usage fees	150	5,000	(4,850)	-97.0%	115	4,268	3,295
34.5635	Directory Assistance	4,800	-	4,800		4,388	848	-
34.5636	International Calls	840	-	840		856	487	-
34.5637	Fax-to-PDF Services	1,000	-	1,000		477	-	-
34.5640	Universal Service Fees	21,952	18,522	3,430	18.5%	18,514	3,771.91	-
34.6911	Discount program	-	(18,207)	18,207	-100.0%	(17,560)	(13,953)	(8,478)
39.1100	Operating Transfer In	-	29,337	(29,337)	-100.0%	34,415	34,415	27,563
Total Digital Phone Revenue		$ 209,716	$ 237,876	$ (28,160)	-11.8%	$ 255,030	$ 194,218	$ 121,539

Expenditures - Digital Phone Operations

525 - 475

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Operating Expenditures								
52.1200	Professional services	$ 1,072	$ 700	$ 372	53.1%	$ 1,047	$ 555	$ 630
52.3905	Residential access fees	116,645	110,823	5,822	5.3%	119,454	79,126	55,297
52.3906	Business access fees	12,510	-	12,510		7,787	-	-
52.3912	Usage fees	4,800	5,000	(200)	-4.0%	5,453	5,309	3,650
52.3913	E-911 fees	-	9,261	(9,261)	-100.0%	5,303	5,413	4,488
52.3914	Setup fees	6,000	3,500	2,500	71.4%	9,520	10,608	7,326
52.3917	Universal Service Fund	21,952	18,522	3,430	18.5%	19,051	-	-
53.1101	Supplies & materials	2,000	2,000	-	0.0%	149	1,703	-
57.4000	Bad debt expense	1,000	1,000	-	0.0%	450	-	770
Total Expenditures		$ 165,979	$ 150,806	$ 15,173	10.1%	$ 168,213	$ 102,714	$ 72,161
Net Income - Digital Phone		$ 43,737	$ 87,070	$ (43,333)	-49.8%	$ 86,817	$ 91,504	$ 49,378

ElbertonNET Technology Services Fund (Fund 525)

Summary of Administrative Expenses

	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Administration	$ 152,967	$ 102,184	$ 50,783	49.7%	$ 92,558	$ 110,179	$ 101,508
Distribution Operations	588,020	526,536	61,484	11.7%	538,703	500,740	509,807
Debt Service & Depreciation	878,682	895,503	(16,821)	-1.9%	418,077	439,559	411,726
Total Adminstrative Expenditures	$ 1,619,669	$ 1,524,223	$ 95,446	6.3%	$ 1,049,338	$ 1,050,479	$ 1,023,041

Administration 525 - 482

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 26,000	$ 25,500	$ 500	2.0%	$ 25,668	$ 32,089	$ 25,363
52.3101	Property insurance	1,500	1,500	-	0.0%	1,500	1,500	1,500
52.3201	Telephone service (AT&T)	1,975	1,584	391	24.7%	1,936	1,646	2,472
52.3206	Data service (Enet)	-	-	-		-	-	2,463
52.3301	Advertising	20,000	20,000	-	0.0%	16,367	20,558	26,170
52.3500	Travel & training	2,500	2,500	-	0.0%	1,255	1,937	2,888
53.1102	Promotional items	10,000	10,000	-	0.0%	6,602	6,571	6,086
52.1103	Admin Charge - Gen Fund	86,992	37,100	49,892	134.5%	37,100	41,325	32,528
52.1201	Legal fees	2,000	2,000	-	0.0%	1,725	2,518	1,619
53.1115	Office & billing supplies	2,000	2,000	-	0.0%	405	2,036	420
	Total Operating Expenditures	152,967	102,184	50,783	49.7%	92,558	110,179	101,508
Total Expenditures		$ 152,967	$ 102,184	$ 50,783	49.7%	$ 92,558	$ 110,179	$ 101,508

Distribution Operations 525 - 481

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 192,529	$ 188,950	$ 3,579	1.9%	$ 176,135	$ 153,428	$ 154,937
51.1300	Overtime	20,000	15,000	5,000	33.3%	22,973	29,251	24,886
51.2101	Insurance	39,330	29,705	9,625	32.4%	31,656	28,347	25,964
51.2200	FICA	14,728	14,455	273	1.9%	13,500	13,328	11,700
51.2401	Pension & Retirement	19,736	19,149	587	3.1%	18,979	17,429	21,613
51.2700	Workers Comp claims	500	500	-	0.0%	2,583	2,119	-
	Total Salaries & Benefits	286,823	267,759	19,064	7.1%	265,826	243,902	239,100
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
52.2101	Uniforms	4,000	3,000	1,000	33.3%	4,151	3,346	4,499
52.2201	O & M Vehicles	5,000	5,000	-	0.0%	6,717	12,215	4,329
52.2203	O & M Equipment	5,000	5,000	-	0.0%	3,195	4,834	5,590
52.2321	Motor Pool charge	42,721	13,656	29,065	212.8%	13,656	13,492	16,102
52.3101	Property insurance	21,151	21,093	58	0.3%	21,092	20,764	23,292
52.3103	Workers Comp insurance	2,338	2,557	(219)	-8.6%	2,276	1,670	1,437
52.3202	Comm service (Vrzn)	2,700	3,600	(900)	-25.0%	2,105	3,455	1,154
52.3207	Data service (Enet)	638	1,980	(1,342)	-67.8%	867	1,702	1,996
52.3500	Travel & training	2,500	2,500	-	0.0%	50	1,239	2,486
53.1101	Supplies & materials	2,000	2,000	-	0.0%	525	841	2,346
53.1107	Headend O & M	8,000	8,000	-	0.0%	10,911	12,812	13,734
53.1108	Pole attachment fees	59,763	58,727	1,036	1.8%	59,283	58,727	44,571
53.1110	System O & M	36,000	25,000	11,000	44.0%	45,667	21,029	64,257
53.1111	Fuel	15,222	13,000	2,222	17.1%	14,839	13,500	8,403
53.1120	Freight Expense-Inventory	500	-	500		2,527	-	-
53.1230	Utilities - System	77,664	77,664	-	0.0%	75,017	77,190	60,488
	Total Operating Expenditures	301,197	258,777	42,420	16.4%	272,877	256,839	270,707
Total Expenditures		$ 588,020	$ 526,536	$ 61,484	11.7%	$ 538,703	$ 500,740	$ 509,807

Personnel Summary:

Director of Operations	Grade 32	
Telecommunications Technician	Grade 22	3 positions

Debt Service & Depreciation 525 - 485

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Operating Expenditures								
56.1000	Depreciation	$ -	$ -	$ -		$ 272,492	$ 261,405	$ 223,746
56.2000	Amortization	-	-	-		5,829	5,829	5,829
	Total Operating Expenditures	-	-	-		278,321	267,234	229,575
Debt Service								
58.2201	Loan payments - GMA	384,176	384,176	-	0.0%	57,281	70,180	85,303
58.2202	Loan payments - MEAG	342,010	342,010	-	0.0%	50,264	61,692	75,012
58.2203	Loan Pmt-GMA #2	-	17,710	(17,710)	-100.0%	1,580	3,046	1,746
58.2204	Loan Pmt-GMA #3	-	151,607	(151,607)	-100.0%	20,443	37,408	20,090
58.2205	Loan Pmt-GMA #4	152,496	-	152,496		10,188	-	-
	Total Debt Service	878,682	895,503	(16,821)	-1.9%	139,756	172,325	182,151
Total Expenditures		$ 878,682	$ 895,503	$ (16,821)	-1.9%	$ 418,077	$ 439,559	$ 411,726

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Solid Waste Fund (Fund 540)

Summary of Revenues and Expenditures

	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Revenues							
Residential Collection	$ 345,799	$ 351,828	$ (6,029)	-1.7%	$ 340,255	$ 355,342	$ 349,539
Commercial Collection	264,000	280,476	(16,476)	-5.9%	279,885	284,980	275,741
Sale of Recyclables	165,000	140,000	25,000	17.9%	159,847	160,998	164,130
Other Revenue	201	535	(334)	-62.4%	-	23	3,908
Total Revenues	775,000	772,839	2,161	0.3%	779,987	801,343	793,319
Expenditures							
Leaf & Limb Collection	141,754	128,058	13,696	10.7%	148,063	149,209	128,371
Residential Collection	263,168	258,426	4,742	1.8%	255,832	258,068	278,183
Commercial Collection	246,617	268,370	(21,753)	-8.1%	266,489	271,078	272,919
Recycling Operations	123,461	117,985	5,476	4.6%	136,617	133,944	147,341
Total Expenditures	775,000	772,839	2,161	0.3%	807,000	812,299	826,814
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ (27,013)	$ (10,956)	$ (33,495)

Solid Waste Fund - Revenue Detail by Source

		2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Revenues								
34.4111	Collection - Residential	$ 252,120	$ 258,192	$ (6,072)	-2.4%	$ 256,340	$ 261,459	$ 268,125
34.4112	Collection - Commercial	132,708	141,420	(8,712)	-6.2%	135,818	142,689	143,307
34.4114	County residential service	11,880	9,768	2,112	21.6%	10,289	8,734	6,468
34.4131	Sale of recyclables	165,000	140,000	25,000	17.9%	159,847	160,998	164,130
34.4191	EC Surcharge - Residential	81,799	83,868	(2,069)	-2.5%	83,915	85,177	86,727
34.4192	EC Surcharge - Commercial	124,452	133,260	(8,808)	-6.6%	127,602	134,488	131,867
34.4193	Garbage container sales	6,840	5,796	1,044	18.0%	6,176	7,803	568
34.6911	Discount program	-	-	-		-	(28)	(11,781)
36.1000	Interest income	-	100	(100)	-100.0%	-	23	48
38.9000	Other revenue	201	435	(234)	-53.8%	-	-	3,860
Grand Total - Solid Waste Revenues		$ 775,000	$ 772,839	$ 2,161	0.3%	$ 779,987	$ 801,343	$ 793,319

Leaf & Limb Collection 540 - 458

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 73,503	$ 72,821	$ 682	0.9%	$ 72,332	$ 71,593	$ 65,697
51.1300	Overtime	500	500	-	0.0%	573	1,512	527
51.2100	Insurance	14,479	6,633	7,846	118.3%	10,890	6,667	8,305
51.2200	FICA	5,623	5,571	52	0.9%	5,577	5,094	4,530
51.2401	Pension & Retirement	7,091	6,467	624	9.6%	7,995	6,344	7,250
51.2601	Unemployment Payments	-	-	-		795	4,656	-
51.2700	Workers Comp claims	500	500	-	0.0%	567	3,494	373
	Total Salaries & Benefits	101,696	92,492	9,204	10.0%	98,729	99,360	86,682
Operating Expenditures								
52.1101	Admin Charge-General Fund	11,042	7,047	3,995	56.7%	7,047	6,932	6,013
52.2201	O & M Vehicles	5,000	5,000	-	0.0%	9,869	10,904	13,449
52.2321	Motor Pool charge	4,747	4,552	195	4.3%	4,552	4,498	2,684
52.3103	Workers Comp insurance	887	980	(93)	-9.5%	872	641	778
53.1110	Fuel	17,082	16,687	395	2.4%	16,605	15,777	8,487
53.1123	Protective clothing	300	300	-	0.0%	470	1,068	249
53.1124	Uniforms	650	650	-	0.0%	557	634	590
53.1601	Small tools & equipment	350	350	-	0.0%	35	69	113
56.1000	Depreciation	-	-	-		9,326	9,326	9,326
	Total Operating Expenditures	40,058	35,566	4,492	12.6%	49,333	49,849	41,689
Total Expenditures		$ 141,754	$ 128,058	$ 13,696	10.7%	$ 148,063	$ 149,209	$ 128,371

Personnel Summary:

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

Residential Waste Collection 540 - 451

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 98,570	$ 99,091	$ (521)	-0.5%	$ 97,096	$ 83,305	$ 95,984
51.1300	Overtime	4,000	4,000	-	0.0%	5,258	4,207	4,257
51.2100	Insurance	16,738	11,948	4,790	40.1%	14,602	17,457	15,404
51.2200	FICA	7,541	7,580	(39)	-0.5%	7,830	6,441	6,502
51.2401	Pension & Retirement	10,186	10,493	(307)	-2.9%	11,095	9,651	12,097
51.2700	Workers Comp claims	200	200	-	0.0%	421	364	840
	Total Salaries & Benefits	137,235	133,312	3,923	2.9%	136,302	121,426	135,086
Operating Expenditures								
52.1101	Admin Charge-General Fund	22,083	14,096	7,987	56.7%	14,096	13,865	12,026
52.2111	Disposal fees	71,400	78,000	(6,600)	-8.5%	72,474	79,495	78,988
52.2201	O & M Vehicles	2,500	6,000	(3,500)	-58.3%	1,979	14,116	7,281
52.2321	Motor Pool charge	4,746	4,552	194	4.3%	4,552	4,497	5,367
52.3103	Workers Comp insurance	1,193	1,336	(143)	-10.7%	1,189	896	1,114
52.3202	Comm service (SLinc)	-	606	(606)	-100.0%	-	263	101
53.1110	Fuel	18,611	16,624	1,987	12.0%	18,133	15,368	14,343
53.1115	Supplies	500	500	-	0.0%	683	130	88
53.1124	Uniforms	900	900	-	0.0%	496	1,660	1,226
53.1550	Poly-karts	2,000	500	1,500	300.0%	3,640	2,963	2,804
56.1000	Depreciation	-	-	-		-	-	18,068
57.4000	Bad debt expense	2,000	2,000	-	0.0%	2,287	3,390	1,690
	Total Operating Expenditures	125,933	125,114	819	0.7%	119,530	136,643	143,097
Total Expenditures		$ 263,168	$ 258,426	$ 4,742	1.8%	$ 255,832	$ 258,068	$ 278,183

Personnel Summary:

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

Commercial Waste Collection 540 - 452

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 54,477	$ 47,834	$ 6,643	13.9%	$ 54,043	$ 56,946	$ 52,933
51.1300	Overtime	3,000	3,000	-	0.0%	1,152	3,652	3,749
51.2100	Insurance	5,663	192	5,471	2849.5%	4,423	492	66
51.2200	FICA	4,167	3,659	508	13.9%	4,222	4,650	4,195
51.2401	Pension & Retirement	6,071	4,727	1,344	28.4%	4,243	4,156	5,288
51.2700	Workers Comp claims	200	200	-	0.0%	101	-	257
	Total Salaries & Benefits	73,578	59,612	13,966	23.4%	68,184	69,896	66,487
Operating Expenditures								
52.1101	Admin Charge-General Fund	22,082	14,096	7,986	56.7%	14,096	13,865	12,026
52.2111	Disposal fees	120,000	140,000	(20,000)	-14.3%	120,960	127,178	139,610
52.2201	O & M Vehicles	7,500	5,000	2,500	50.0%	18,172	11,267	6,682
52.2321	Motor Pool charge	4,747	4,552	195	4.3%	4,552	4,497	5,367
52.3103	Workers Comp insurance	657	643	14	2.2%	572	475	576
53.1110	Fuel	12,753	14,090	(1,337)	-9.5%	12,460	11,044	8,572
53.1115	Supplies	400	400	-	0.0%	424	50	73
53.1124	Uniforms	1,400	1,400	-	0.0%	1,125	1,725	1,648
53.1550	Garbage containers	3,500	7,000	(3,500)	-50.0%	1,470	5,639	5,533
56.1000	Depreciation	-	-	-		24,206	24,206	24,206
58.2200	Truck payments - GMA	-	21,577	(21,577)	-100.0%	268	1,235	2,139
	Total Operating Expenditures	173,039	208,758	(35,719)	-17.1%	198,305	201,182	206,432
Total Expenditures		$ 246,617	$ 268,370	$ (21,753)	-8.1%	$ 266,489	$ 271,078	$ 272,919

Personnel Summary:

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

Recycling Operations 540 - 455

Budget:

Account	Description	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
Salaries & Benefits								
51.1101	Wages	$ 66,143	$ 64,998	$ 1,145	1.8%	$ 64,825	$ 67,204	$ 62,642
51.2100	Insurance	5,663	4,388	1,275	29.1%	4,398	4,202	2,943
51.2200	FICA	5,060	4,972	88	1.8%	4,959	4,896	4,479
51.2401	Pension & Retirement	7,516	7,302	214	2.9%	7,202	6,977	9,336
51.2700	Workers Comp claims	300	300	-	0.0%	491	-	-
	Total Salaries & Benefits	84,682	81,960	2,722	3.3%	81,875	83,278	79,400
Operating Expenditures								
52.1101	Admin Charge-General Fund	11,042	7,048	3,994	56.7%	7,048	6,932	6,013
52.2111	Disposal fees	360	360	-	0.0%	360	360	360
52.2201	O & M Vehicles	2,000	2,000	-	0.0%	5,704	3,693	1,117
52.2202	O & M Buildings	2,000	2,000	-	0.0%	3,018	1,600	9,295
52.2203	O & M Equipment	1,500	1,500	-	0.0%	3,015	2,693	10,702
52.2321	Motor Pool charge	-	-	-		-	-	2,684
52.3101	Property insurance	529	613	(84)	-13.7%	612	581	625
52.3103	Workers Comp insurance	801	877	(76)	-8.7%	780	615	673
52.3202	Comm service (SLinc)	322	312	10	3.2%	424	328	331
52.3300	Advertising	500	2,500	(2,000)	-80.0%	-	49	-
52.3901	Shipping	900	1,200	(300)	-25.0%	900	900	900
52.3902	EC Surcharge	360	360	-	0.0%	360	360	360
53.1110	Fuel	9,302	7,592	1,710	22.5%	9,151	7,165	4,633
53.1115	Supplies	613	613	-	0.0%	615	300	569
53.1124	Uniforms	1,200	1,200	-	0.0%	1,099	1,672	1,064
53.1210	Water & sewer	350	350	-	0.0%	305	322	308
53.1230	Electricity	7,000	7,500	(500)	-6.7%	6,682	7,157	7,460
56.1000	Depreciation	-	-	-		14,670	15,938	20,848
	Total Operating Expenditures	38,779	36,025	2,754	7.6%	54,742	50,666	67,942
Total Expenditures		$ 123,461	$ 117,985	$ 5,476	4.6%	$ 136,617	$ 133,944	$ 147,341

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

	2013 Budget	2012 Budget	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
REVENUES:							
31.4100 Hotel/Motel Tax	$ 50,000	$ 66,000	$ (16,000)	-24.2%	$ 46,263	$ 58,650	$ 72,661
Total Revenues	50,000	66,000	(16,000)	-24.2%	46,263	58,650	72,661
EXPENDITURES:							
57.2001 Chamber of Commerce	20,000	20,000	-	0.0%	20,000	20,000	20,000
57.2003 Tourism	5,000	13,000	(8,000)	-61.5%	7,770	9,325	16,331
61.1001 Transfer to General Fund	25,000	33,000	(8,000)	-24.2%	18,493	29,325	36,330
Total Expenditures	50,000	66,000	(16,000)	-24.2%	46,263	58,650	72,661
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	0.0%	$ -	$ -	$ -

2006 SPLOST Capital Projects Fund (Fund 321)

Summary of Revenues and Expenditures

		Budget 2013	Budget 2012	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
REVENUES:								
33.7100	Special Purpose Local Option Sales Tax - Elbert Co.	$ -	$ -	$ -		$ 47,801	$ 634,095	$ 674,358
33.4122	Grant for Police Car	-	-	-		-	-	22,584
33.4318	GA DOT Forest Ave Proj.	-	-	-		180,000	-	-
13.4200	Prior Year Fund Balance	212,395	344,500	(132,105)	-38.3%	-	-	-
36.1000	Interest Revenue	-	500	(500)	-100.0%	319	1,195	2,256
	Total Revenues	212,395	345,000	(132,605)	-38.4%	228,120	635,290	699,198
EXPENDITURES:								
53.1127	Sidewalks	-	25,000	(25,000)	-100.0%	3,873	4,000	9,575
54.1304	Sidewalks - Jones St.	-	-	-		32,247	8,026	-
54.1303	Granite City Trail extension	-	-	-		-	37,979	16,666
53.1130	Stormwater Drainage Improvements	-	-	-		-	-	4,533
54.1406	Stormwater Improv - Forest Ave.	-	35,000	(35,000)	-100.0%	256,950	-	-
54.1406	Stormwater Improv - Mill, Campbell, Prince	-	25,000	(25,000)	-100.0%	-	41,511	-
53.1601	Fire Dept. Equipment	-	25,000	(25,000)	-100.0%	-	8,106	22,728
54.1415	Water or Sewer Projects	212,395	-	212,395		-	-	240,446
54.1401	Elbert Theatre Metal Bldg	-				15,253		
54.1411	Sewer Line Rehab - Campbell to MLK	-	130,000	(130,000)	-100.0%	106,464	14,768	-
54.1404	Sewer Plant Road	-	-	-		-	-	70,500
54.1415	Water Line Replace - Crestview Dr.	-	-	-		-	-	65,723
54.1417	Sodium Hypochlorite feed system	-	80,000	(80,000)	-100.0%	53,425	16,566	-
54.1416	Filter Plant sludge system/dam removal	-	-	-		-	83,682	4,250
54.1418	Lake pump valve replacment	-	25,000	(25,000)	-100.0%	58,768	-	-
54.1419	Water - Billing System	-	-	-		151,855	-	-
54.1405	Police Cars	-	-	-		-	52,516	50,509
54.1405	Fire - Vehicles	-	-	-		-	-	14,405
58.1201	Fire Truck - Principal	-	-	-		-	-	77,408
58.2201	Fire Truck - Interest	-	-	-		-	-	1,734
	Total Expenditures	212,395	345,000	(132,605)	-38.4%	678,834	267,154	578,479
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ (450,714)	$ 368,136	$ 120,719

2011 SPLOST Capital Projects Fund (Fund 322)

Summary of Revenues and Expenditures

		Budget 2013	Budget 2012	Variance 2013-12	% Change 2013-12	2012 Projected	2011 Actual	2010 Actual
REVENUES:								
33.7100	Special Purpose Local Option Sales Tax - Elbert Co.	$ 630,000	$ 660,000	$ (30,000)	-4.5%	$ 542,505	$ -	$ -
13.4200	Prior Year Fund Balance	$266,765	-	-		-	-	-
36.1000	Interest Revenue	150	500	(350)	-70.0%	75	-	-
	Total Revenues	896,915	660,500	236,415	35.8%	542,580	-	-
EXPENDITURES:								
350-54.1402	Fire Ladder Truck Payments	87,415	500,000	(412,585)		-	-	-
321-54.1405	Police Vehicles	50,500	50,500	-		51,431	-	-
410-54.1405	Public Works Vehicles	45,000	-	45,000		-	-	-
620-53.1127	Park Repairs or Refurbishments	15,000	-	15,000		-	-	-
433-54.1407	Sewer Line Rehabilitation Projects	-	30,000	(30,000)		-	-	-
481-54.1420	High Speed Internet extensions	324,000	-	324,000		-	-	-
755-54.1100	Downtown Revitalization Projects	-	-	-		199,548	-	-
619-54.1401	Arts Center Renovations	375,000	80,000	295,000		24,836	-	-
	Total Expenditures	896,915	660,500	236,415	35.8%	275,815	-	-
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 266,765	$ -	$ -

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Rates and Fees Schedule
Fiscal Year 2013

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
Dog registration, guard or dangerous (Sec. 6-30, 6-62):	
1st year $200; Subsequent years $100	
Cruelty to Animals (Section 6-33)	$500
Vaccination violations (Section 6-44, 6-46)	$100
Feeding stray and feral animals (Section 6-66)	
1st offense $100; 2nd offense $250	
3rd and subsequent offenses $500	
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, per phase	$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:	$0.0600
All consumption (kWh) in excess of 400 hours times the billing demand:	$0.0540
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 (not on contract rate)	$6.00
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	$15.85
Expanded cable	$46.95
Digital cable	$55.95
Total package digital cable	$99.00
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	$14.00
Monthly HDTV box access, each additional	$8.95
Additional digital box, per month	$5.95
Dual tuner DVR, per box	$9.95
HD or DVR box, after 1st box (one time fee)	$99.00
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	$76.95
Residential phone w/ Internet & Expanded cable	$99.95
Biz Bundle - 1 line w/ 3.0	$89.95
Bix Bundle - 2 lines w/ 6.0	$129.95
Additional lines	39.95
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 2013 Budget

Departments	FY 2013 Full Time Positions	FY 2012 Total	FY 2011 Total	FY 2010 Total	FY 2009 Total	FY 2013 Elected, Appointed, or Part Time
General Fund						
Mayor & Council						6
City Manager	1	2	2	2	2	
City Clerk / Human Resources	2	2	1	1	1	
Finance	2	2	4	4	4	
City Attorney						1
Municipal Court	1	1	1	1	1	1
City Marshal & Zoning	1	1	1	1	2	
Mainstreet Elberton	1	1	1	1	1	
Elbert Theatre	1	1	1	1	1	
Building Inspections	1	1	1	1	1	
Police-Administration	2	2	3	3	3	1
Police-Investigation	2	2	2	2	2	
Police-Uniform Patrol	17	17	17	16	16	
Police-Community Relations	1	1	1	1	1	
Animal Control	1	1	1	1	1	
Fire	16	16	19	19	19	
Public Works-Administration	1	1	1	1	1	
PW-Street Cleaning	1	1	1	1	1	
PW-Infrastructure Maintenance	6	6	6	6	6	
PW-Motor Pool	3	3	3	4	4	
PW-Cemetery	3	3	3	3	4	
	63	64	69	69	71	9
Utility Fund						
Sewer Plants	5	5	5	5	5	
Water Plant	5	5	5	5	5	
Water/Sewer Distribution	7	7	7	7	7	
Electric Distribution	6	7	7	7	7	
Gas Distribution	6	6	6	6	6	
Administration	2	2	2	2	2	
Meter Reading and Servicing	4	4	5	5	5	
Warehouse	2	2	2	2	2	
Customer Service	8	8	7	7	7	
Information Technology	2	2	2	2	2	1
	47	48	48	48	48	1
ElbertonNET Technology						
Video Production	1	1	1	1	1	2
Distribution	4	4	4	4	4	
	5	5	5	5	5	2
Solid Waste Fund						
Leaf & Limb	3	3	3	3	3	
Residential	4	4	4	4	4	
Commercial	2	2	2	2	2	
Recycling	2	2	2	2	2	
	11	11	11	11	11	-
TOTAL	**126**	128	133	133	135	**12**

City of Elberton Pay Structure
Fiscal Year 2013

Grade	Minimum	Mid-Point	Maximum
6	$ 20,459	$ 24,021	$ 27,583
7	21,169	25,403	29,637
9	22,289	26,747	31,205
10	23,409	28,091	32,773
11	24,527	29,432	34,337
12	25,750	30,900	36,050
13	26,582	31,732	36,882
14	27,214	32,757	38,301
15	28,186	34,228	40,270
18	31,279	36,939	42,599
19	31,895	37,835	43,774
20	32,484	39,619	46,754
21	33,478	40,173	46,868
22	35,715	42,858	50,001
23	36,835	44,202	51,568
24	37,955	45,545	53,135
27	43,548	55,048	66,548
30	46,904	58,091	69,278
32	49,141	60,542	71,942
40	55,855	77,887	99,920

City of Elberton
Authorized Positions - Fiscal Year 2013

Department	Position / Job Title	Pay Grade
GENERAL GOVERNMENT:		
Mayor & Council (11001)	Mayor & 5 Council Members	Part-time
City Manager (13200)	City Manager	40
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	14
	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
	Patrol Officer I	12

Department	Position / Job Title	Pay Grade
	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	27
	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	27
	Journeyman Lineman	22
	Journeyman Lineman	22
	Journeyman Lineman	22
	Journeyman Lineman	22
	Apprentice Lineman	12
ELBERTON UTILITIES NATURAL GAS DIVISION:		
Gas Distribution (47100)	Operations Manager	27
	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)	Serviceman II	15
	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