City of Elberton

Fiscal Year 2014 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

<u>City Council</u>

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, CGMA ..... City Manager

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

Jeff Algood ..... City Marshal and Zoning Administrator
Henry D. McCalla ..... Fire Chief
Mark C. Welsh ..... Chief of Police
Kevin Jordan ..... Fire and Building Inspector

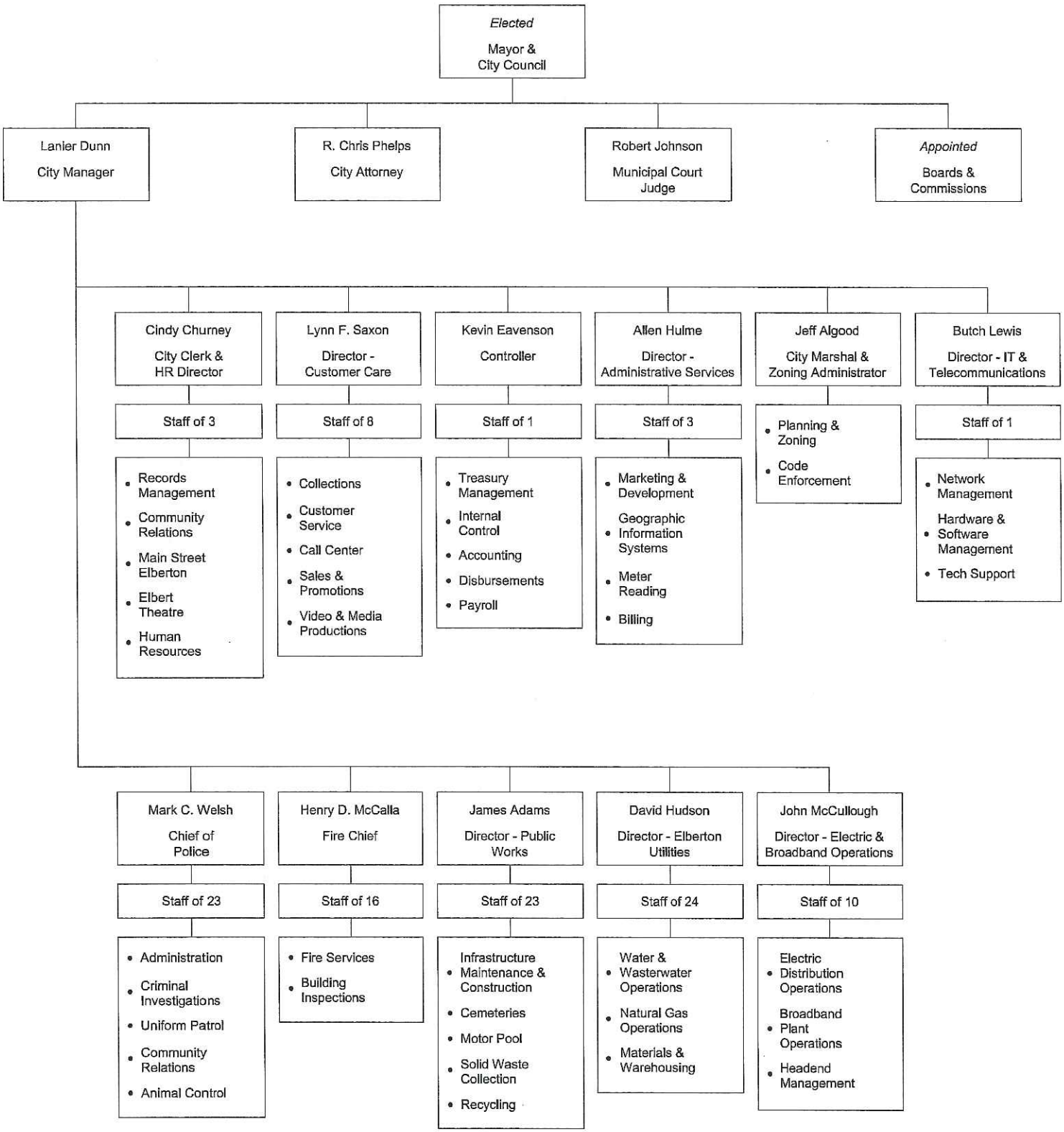
James Adams ..... Director, Public Works
David Hudson ..... Director, Elberton Utilities
John McCullough ..... Director, Electric & Broadband Operations
Butch Lewis ..... Director, Telecommunications

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

City of Elberton, Ga.

Organizational Chart

as of June 30, 2013



City of Elberton Budget 2014
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CITY OF ELBERTON
P. O. Box 70
Elberton, Georgia 30635-0070
(706) 213-3100
www.cityofelberton.net

June 25, 2014

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 2014, which begins on July 1, 2013, and ends on June 30, 2014. 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 $33.06 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	$	23,006,585	70%
The General Fund		4,616,153	14%
ElbertonNET		3,586,393	11%
Solid Waste		881,056	3%
2011 SPLOST Capital Projects		900,000	3%
Hotel/motel Tax Special Revenue		50,000	0%
Downtown Development RLF		24,000	0%
	$	33,064,187	

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, 2013.

The total budget for fiscal year 2013 is $33,064,187. This budget results in a 2.4% decrease from FY 2013's budget of $33,884,369. 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 2014.

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 2014.

Sincerely,

Lanier Dunn

Lanier Dunn, CPA
City Manager

Fiscal Year 2014 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	$ 1,105,000	$ -	$ -	$ -	$ 50,000	$ 1,155,000
Licenses and Permits	167,500	-	-	-	-	167,500
Fines and Forfeitures	202,400	-	-	-	-	202,400
Intergovernmental	10,000	-	-	-	600,000	610,000
Charges for Services	86,657	22,470,105	3,126,461	746,056	-	26,429,279
Administration Charges	619,096	10,000	-	-	-	629,096
Interfund Transfers	2,407,500	-	300,000	-	24,000	2,731,500
Other	18,000	526,480	159,932	135,000	300,000	1,139,412
Total Revenues	**$ 4,616,153**	**$ 23,006,585**	**$ 3,586,393**	**$ 881,056**	**$ 974,000**	**$ 33,064,187**
Expenditures						
General Government	654,734	-	-	-	-	654,734
Judicial	103,890	-	-	-	-	103,890
Public Safety	2,429,399	-	-	-	185,748	2,615,147
Public Works	892,237	-	-	-	101,373	993,610
Housing & Development	282,828	-	-	-	124,000	406,828
Culture & Recreation	143,246	-	-	-	402,879	546,125
Health & Welfare	67,000	-	-	-	-	67,000
Other Financing	42,819	-	-	-	-	42,819
Elberton Utilities	-	20,331,585	-	-	135,000	20,466,585
ElbertonNET	-	-	3,586,393	-	-	3,586,393
Solid Waste	-	-	-	881,056	-	881,056
Interfund Transfers	-	2,675,000	-	-	25,000	2,700,000
Total Expenditures	**$ 4,616,153**	**$ 23,006,585**	**$ 3,586,393**	**$ 881,056**	**$ 974,000**	**$ 33,064,187**
FY 2013 Budget	$ 4,655,120	$ 23,902,586	$ 3,392,353	$ 775,000	$ 1,159,310	$ 33,884,369
Increase / (Decrease)	(38,967)	(896,001)	194,040	106,056	(185,310)	(820,182)
% Change	-0.8%	-3.7%	5.7%	13.7%	-16.0%	-2.4%

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 2014.

Public Utility System Fund (520)

Division: Electric Distribution (520-461)
Project: **System Improvement Projects**
Cost: **$125,000**
The department is currently working on the Hartwell Highway rehabilitation project. Funding in FY14 is for other rehab projects during the year.

Division: Natural Gas Distribution (520-473)
Project: **Bare Steel Line Replacement Project**
Cost: **$160,000**
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. About 2 miles were completed in FY12 and FY13. Funding for FY14 will replace another mile depending on final cost.

2011 SPLOST Capital Projects Fund (322)

Department: Fire Department
Project: **Fire Ladder Truck – Debt Service**
Cost: **$67,248**
The new ladder truck was received in May 2013 and was financed through the GMA program. Debt service is $5,604 per month.

Department: Fire Department
Project: **Replace hoses with new 5" standard**
Cost: **$43,000**
The department needs to purchases hoses and other equipment for the new ladder truck. Currently the department uses 2" hoses, but the new standard is to operate with 5" hoses. The Elbert County Fire Department also uses 5" hoses. This funding will stock the new truck and replace the existing hoses on the other trucks of the department.

Department: Police Department
Project: **Replace 6 office computers**
Cost: **$9,500**
The department will replace 6 office computers due to age. Several of the machines are in excess of 5 years old and are no longer upgradable.

Department: Police Department
Project: **Replace 2 patrol cars**
Cost: **$66,000**
The department will continue the program of replacing two vehicles each year. In FY14, it is anticipated to replace two patrol vehicles.

Department: Public Works
Project: **Replace 1 Dump Truck**
Cost: **$35,000**
The motor pool maintains several dump trucks used by all departments of the city. One truck will be replaced with a used model when an appropriate used vehicle become available.

Department: Public Works
Project: **Stormwater Improvements**
Cost: **$66,373**
The city received GDOT LMIG funds in 2013 that must be used with a 30% match. This funding will be used to expend the LMIG grant on the Prince Street stormwater replacement project.

Department: Public Works
Project: **Park Repairs or Improvements**
Cost: **$50,000**
Due to age and condition, several capital repairs were made at the Hickory Drive Park in 2013. More repairs and replacements will be needed at this park and other parks, and the tennis courts also need to be resealed. Investment will be made in 3-5 city facilities or parks to improve neighborhoods.

Department: Elberton Utilities Wastewater Division
Project: **SCADA for Sewer System**
Cost: **$135,000**
This project was started in FY13 and will be completed in the summer of 2013. This project will connect all pump stations and treatment facilities to the SCADA system for round the clock monitoring.

Department: Economic Development
Project: **Downtown Revitalization – Samuel Elbert Hotel Project**
Cost: **$100,000**
After the purchase of the Samuel Elbert Hotel project in 2012, there is about $100,000 of funding remaining in the SPLOST referendum budget for the downtown area. This funding will be used to facilitate the Hotel renovation, architectural reports, business plan, and other cost estimates needed for grant and loan applications. In addition, some funding may be used for roof replacement.

Department: Elbert Theatre
Project: **Arts Center Renovation**
Cost: **$327,879**
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 continued in FY13, but stalled due to the cost of the project received in bids in 2012. For the project to continue and be completed, it will have to be subcontracted over time and supplemented by in-house work.

General Fund (Fund 100)

Summary of Revenues and Expenditures

	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Revenues							
Taxes	$ 1,105,000	$ 1,109,100	$ (4,100)	-0.4%	$ 1,083,696	$ 1,044,742	$ 1,108,952
Licenses, Permits, & Fees	167,500	191,500	(24,000)	-12.5%	145,868	160,977	151,890
Fines & Forfeitures	202,400	202,700	(300)	-0.1%	190,374	163,725	195,234
Intergovernmental	10,000	48,513	(38,513)	-79.4%	27,633	100,411	139,487
Charges for Services	86,657	100,500	(13,843)	-13.8%	72,134	70,826	92,927
Administrative Charges	619,096	679,807	(60,711)	-8.9%	679,806	668,907	748,658
Other	18,000	18,000	-	0.0%	12,141	6,131	26,847
Interfund Transfers	2,407,500	2,305,000	102,500	4.4%	2,305,853	2,168,581	2,289,493
Total Revenues	4,616,153	4,655,120	(38,967)	-0.8%	4,517,506	4,384,300	4,753,488
Expenditures							
General Government	654,734	665,431	(10,697)	-1.6%	637,397	688,976	872,267
Judicial	103,890	108,059	(4,169)	-3.9%	106,493	104,845	100,859
Public Safety	2,429,399	2,385,945	43,454	1.8%	2,382,688	2,292,957	2,402,080
Public Works	892,237	1,060,879	(168,642)	-15.9%	1,011,829	1,054,607	1,078,473
Housing & Development	282,828	206,392	76,436	37.0%	186,575	180,155	172,156
Culture & Recreation	143,246	143,664	(418)	-0.3%	141,376	143,053	139,290
Health & Welfare	67,000	72,800	(5,800)	-8.0%	68,350	9,000	11,900
Other Financing	42,819	11,950	30,869	258.3%	40,950	61,305	13,350
Total Expenditures	4,616,153	4,655,120	(38,967)	-0.8%	4,575,659	4,534,898	4,790,375
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ (58,153)	$ (150,598)	$ (36,886)

General Fund - Revenue Detail by Source

		2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Taxes								
31.1600	Real estate transfer taxes	$ 1,500	$ 1,500	$ -	0.0%	$ 1,764	$ 1,143	$ 759
31.3100	Local option sales taxes	600,000	630,000	(30,000)	-4.8%	583,342	592,734	633,998
31.4201	Beer & wine taxes	130,000	140,000	(10,000)	-7.1%	125,250	129,709	121,973
31.4202	Liquor taxes	22,000	22,000	-	0.0%	20,491	23,955	21,145
31.6101	Occupational taxes	115,000	80,000	35,000	43.8%	112,400	73,832	73,182
31.6200	Insurance premium taxes	230,000	230,000	-	0.0%	231,813	218,245	255,324
31.8001	Intangible taxes	5,500	5,000	500	10.0%	7,136	4,151	2,401
32.3100	Occupational tax penalties	1,000	600	400	66.7%	1,500	972	170
	Total Taxes	1,105,000	1,109,100	(4,100)	-0.4%	1,083,696	1,044,742	1,108,952
Licenses, Permits, & Fees								
31.1750	Franchise fees-Comcast	11,000	11,000	-	0.0%	8,787	17,010	11,698
31.1752	Franchise fees-ElbertonNET	45,000	44,000	1,000	2.3%	44,777	37,317	36,006
31.1760	Franchise fees-Telephone	36,000	36,000	-	0.0%	35,354	35,714	36,634
32.1101	Alcoholic beverage licenses	45,000	45,000	-	0.0%	42,500	43,000	44,500
32.1901	Admin/Regulatory fees	10,000	15,000	(5,000)	-33.3%	4,045	10,290	10,609
32.2101	Building permits	20,000	40,000	(20,000)	-50.0%	9,988	17,133	12,093
32.2991	Monument permits	500	500	-	0.0%	417	513	351
	Total Licenses, Permits & Fees	167,500	191,500	(24,000)	-12.5%	145,868	160,977	151,890
Fines & Forfeitures								
35.1004	Parking Tickets	200	500	(300)	-60.0%	15	202	200
35.1006	Administrative fines - alcohol	600	600	-	0.0%	-	1,100	-
35.1008	Probation fees	45,000	50,000	(5,000)	-10.0%	30,666	40,994	45,680
35.1009	Municipal court revenue	140,000	135,000	5,000	3.7%	145,157	108,408	136,856
35.1010	Technology add-on fees	15,000	15,000	-	0.0%	14,536	9,900	12,498
35.1320	Confiscated/forfeited assets	-	-	-		-	621	-
35.2101	Forfeiture of alcohol bond	1,600	1,600	-	0.0%	-	2,500	-
	Total Fines & Forfeitures	202,400	202,700	(300)	-0.1%	190,374	163,725	195,234
Intergovernmental								
33.4326	Solar Grant (ECG)	-	-	-		-	4,639	33,445
33.4327	Energy Block Grant (GEFA)	-	-	-		381	29,321	36,056
33.4113	GOHS Grant	-	-	-		-	10,000	-
33.4116	COPS Hiring Grant	-	38,513	(38,513)	-100.0%	25,993	42,783	44,241
33.4121	CJCC Grant	-	-	-		-	10,000	-
33.6003	Housing Authority patrols	10,000	10,000	-	0.0%	1,260	3,668	15,745
37.1001	Private Contributions	-	-	-		-	-	10,000
	Total Intergovernmental	10,000	48,513	(38,513)	-79.4%	27,633	100,411	139,487

General Fund - Revenue Detail by Source

		2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Charges for Services								
34.2120	Incident reports	$ 1,000	$ 1,000	$ -	0.0%	$ 175	$ 1,039	$ 625
34.2150	Police services	15,000	20,000	(5,000)	-25.0%	9,706	9,636	11,595
34.2902	Zoning application fees	1,000	1,000	-	0.0%	-	800	300
34.6100	Background check fees	1,000	1,000	-	0.0%	1,416	820	1,640
34.5711	Animal Control fees	2,500	2,500	-	0.0%	2,396	2,162	2,730
34.6902	Election qualifying fees	1,157	-	1,157		-	533	-
34.7201	Elbert Theatre rental fees	5,000	5,000	-	0.0%	3,674	3,458	3,875
34.9101	Elmhurst grave fees	25,000	30,000	(5,000)	-16.7%	24,180	22,350	24,680
34.9102	Lincoln Heights grave fees	10,000	10,000	-	0.0%	10,374	6,500	9,773
34.9103	Sale of lots - Elmhurst	15,000	20,000	(5,000)	-25.0%	9,588	11,023	20,620
34.9104	Sale of lots - Lincoln Heights	10,000	10,000	-	0.0%	10,625	12,505	17,090
	Total Charges for Services	86,657	100,500	(13,843)	-13.8%	72,134	70,826	92,927
Administrative Charges								
34.1942	Admin Charge-Electric	177,191	164,028	13,163	8.0%	164,028	176,389	227,057
34.1943	Admin Charge-Water/sewer	83,090	67,949	15,141	22.3%	67,949	88,416	93,326
34.1944	Admin Charge-Natural gas	68,569	66,746	1,823	2.7%	66,745	119,868	142,978
34.1945	Motor Pool Charge	141,518	227,843	(86,325)	-37.9%	227,844	204,846	202,378
34.1946	Admin Charge-Solid waste	76,872	66,249	10,623	16.0%	66,249	42,287	41,594
34.1948	Admin Charge-ElbertonNET	71,856	86,992	(15,136)	-17.4%	86,991	37,100	41,325
	Total Administrative Charges	619,096	679,807	(60,711)	-8.9%	679,806	668,907	748,658
Other								
34.9901	Miscellaneous revenue	5,500	5,500	-	0.0%	1,572	1,920	820
36.1001	Interest earned	2,500	2,500	-	0.0%	1,777	2,646	2,500
37.1002	Donations-Animal Shelter	-	-	-		225	165	-
38.3000	Reimbursement for damages	-	-	-		234	1,400	6,246
38.9001	Surplus equipment sales	10,000	10,000	-	0.0%	8,333	-	7,159
39.2100	Sale of land	-	-	-		-	-	10,123
	Total Other	18,000	18,000	-	0.0%	12,141	6,131	26,847
SUBTOTAL before Transfers		2,208,653	2,350,120	(141,467)	-6.0%	2,211,653	2,215,719	2,463,996
Interfund Transfers								
39.1101	Transfer In - Electric	1,625,000	1,580,000	45,000	2.8%	1,580,000	1,500,000	1,515,500
39.1102	Transfer In - Natural Gas	750,000	700,000	50,000	7.1%	700,000	650,000	738,000
39.1103	Transfer In - Water (Mfg.)	7,500	-	7,500		3,750	-	-
39.1203	Transfer In - Hotel/Motel Tax	25,000	25,000	-	0.0%	22,103	18,581	35,993
	Interfund Transfers Total	2,407,500	2,305,000	102,500	4.4%	2,305,853	2,168,581	2,289,493
Grand Total - General Fund Revenues		$ 4,616,153	$ 4,655,120	(38,967)	-0.8%	$ 4,517,506	$ 4,384,300	$ 4,753,488

General Fund - Summary of Expenditures

	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
General Government							
Mayor and City Council	$ 124,329	$ 130,181	$ (5,852)	-4.5%	$ 124,618	$ 140,193	$ 168,403
City Manager	134,681	135,552	(871)	-0.6%	130,649	155,757	156,605
City Clerk	83,806	83,402	404	0.5%	82,777	75,310	39,448
Elections	1,250	-	1,250		-	202	-
Finance	192,000	192,925	(925)	-0.5%	192,715	188,138	288,168
City Attorney	18,649	22,297	(3,648)	-16.4%	13,431	17,655	18,074
Human Resources	57,527	56,057	1,470	2.6%	55,285	55,415	40,205
City Hall Maintenance	42,492	45,017	(2,525)	-5.6%	37,923	56,306	161,364
	654,734	665,431	(10,697)	-1.6%	637,397	688,976	872,267
Judicial							
Municipal Court	103,890	108,059	(4,169)	-3.9%	106,493	104,845	100,859
Public Safety							
Police - Administration	335,794	323,145	12,649	3.9%	325,971	336,752	345,527
Police - Criminal Investigation	136,726	129,256	7,470	5.8%	132,995	131,959	120,536
Police - Uniform Patrol	923,729	918,063	5,666	0.6%	925,969	869,730	893,153
Police - Community Relations	64,361	61,802	2,559	4.1%	59,765	57,248	54,799
Police - Detention	42,500	50,500	(8,000)	-15.8%	49,405	47,643	54,203
Fire Department	871,664	849,603	22,061	2.6%	839,253	798,353	862,388
Animal Control	54,625	53,576	1,049	2.0%	49,330	51,273	71,474
	2,429,399	2,385,945	43,454	1.8%	2,382,688	2,292,957	2,402,080
Public Works							
Public Works Administration	129,721	127,707	2,014	1.6%	128,367	126,143	124,074
Street Cleaning	-	41,809	(41,809)	-100.0%	42,315	39,862	39,909
Infrastructure Maintenance	341,982	349,740	(7,758)	-2.2%	327,680	336,627	335,586
Street Lighting	18,000	18,000	-	0.0%	11,456	13,053	11,384
Motor Pool	176,898	284,804	(107,906)	-37.9%	265,998	286,215	304,666
Cemeteries	172,236	160,819	11,417	7.1%	157,542	158,002	157,564
Parks and Rights-of-way	53,400	78,000	(24,600)	-31.5%	78,469	94,704	105,290
	892,237	1,060,879	(168,642)	-15.9%	1,011,829	1,054,607	1,078,473
Housing and Development							
City Marshal, Planning, and Zoning	68,216	68,346	(130)	-0.2%	65,113	66,022	60,853
Inspections and Code Enforcement	50,019	44,900	5,119	11.4%	45,076	43,112	44,842
Economic and Community Development	101,900	30,000	71,900	239.7%	14,085	10,584	4,051
Main Street Elberton	62,693	63,146	(453)	-0.7%	62,302	60,436	62,410
	282,828	206,392	76,436	37.0%	186,575	180,155	172,156

General Fund - Summary of Expenditures

	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Culture and Recreation							
Elbert Theatre	$ 75,746	$ 76,164	$ (418)	-0.5%	$ 73,876	$ 70,553	$ 71,790
Agency Allocations	67,500	67,500	-	0.0%	67,500	72,500	67,500
	143,246	143,664	(418)	-0.3%	141,376	143,053	139,290
Health and Welfare							
Agency Allocations	67,000	72,800	(5,800)	-8.0%	68,350	9,000	11,900
Other Financing							
Non-departmental	37,000	11,950	25,050	209.6%	40,950	61,305	13,350
General Contingency/Reserve	5,819	-	5,819		-	-	-
	42,819	11,950	30,869	258.3%	40,950	61,305	13,350
Grand Total - Expenditures	$ 4,616,153	$ 4,655,120	$ (38,967)	-0.8%	$ 4,575,659	$ 4,534,898	$ 4,790,375

Mayor and City Council 100 - 110

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1200	Wages-Elected officials	$ 28,200	$ 28,200	$ -	0.0%	$ 27,600	$ 27,500	$ 27,900
51.2101	Insurance	38,759	42,020	(3,261)	-7.8%	42,581	56,904	55,079
51.2200	FICA	2,066	2,157	(91)	-4.2%	2,111	2,104	2,134
51.2401	Pension & Retirement	2,520	2,520	-	0.0%	2,520	2,520	27,864
	Total Salaries & Benefits	71,545	74,897	(3,352)	-4.5%	74,813	89,028	112,977
Operating Expenditures								
52.3102	Liability insurance	21,284	21,284	-	0.0%	21,284	18,520	18,071
52.3300	Advertising	500	1,000	(500)	-50.0%	-	-	-
52.3402	Publications	500	500	-	0.0%	569	246	334
52.3500	Travel and training	18,000	20,000	(2,000)	-10.0%	15,775	19,618	25,175
52.3601	Dues	7,000	7,000	-	0.0%	6,946	6,946	6,992
53.1115	Office supplies	500	500	-	0.0%	264	734	488
57.3006	Community promotions	5,000	5,000	-	0.0%	4,967	5,101	4,366
	Total Operating Expenditures	52,784	55,284	(2,500)	-4.5%	49,805	51,165	55,426
Total Expenditures		$ 124,329	$ 130,181	$ (5,852)	-4.5%	$ 124,618	$ 140,193	$ 168,403

Personnel Summary:

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

City Manager

100 - 132

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1102	Salaries	$ 102,705	$ 101,001	$ 1,704	1.7%	$ 99,674	$ 120,012	$ 120,860
51.2101	Insurance	5,677	5,537	140	2.5%	4,983	9,582	11,259
51.2200	FICA	7,857	7,727	130	1.7%	7,625	8,220	8,411
51.2401	Pension & Retirement	10,382	11,701	(1,319)	-11.3%	12,177	11,569	10,710
51.2901	Surety bond	350	350	-	0.0%	350	350	700
	Total Salaries & Benefits	126,971	126,316	655	0.5%	124,809	149,733	151,940
Operating Expenditures								
52.2201	O & M Vehicles	-	-	-		45	6	126
52.3103	Worker's comp insurance	690	366	324	88.5%	605	464	370
52.3202	Comm service (SLinc)	-	-	-		-	-	81
52.3206	Telecom service	-	-	-		-	164	616
52.3402	Publications	350	350	-	0.0%	-	124	168
52.3500	Travel and training	4,000	6,000	(2,000)	-33.3%	2,533	1,388	1,715
52.3601	Dues	670	520	150	28.8%	670	420	520
53.1115	Office supplies	1,000	1,000	-	0.0%	1,915	2,094	821
57.3006	Community promotions	1,000	1,000	-	0.0%	72	1,365	248
	Total Operating Expenditures	7,710	9,236	(1,526)	-16.5%	5,840	6,024	4,665
Total Expenditures		$ 134,681	$ 135,552	$ (871)	-0.6%	$ 130,649	$ 155,757	$ 156,605

Personnel Summary:

City Manager Grade 40

City Clerk

100 - 133

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1102	Salaries	$ 55,086	$ 54,014	$ 1,072	2.0%	$ 53,760	$ 52,954	$ 25,889
51.2101	Insurance	12,560	12,451	109	0.9%	11,672	9,624	4,533
51.2200	FICA	4,214	4,132	82	2.0%	4,113	3,279	1,578
51.2401	Pension & Retirement	6,138	6,986	(848)	-12.1%	6,960	6,731	3,154
	Total Salaries & Benefits	77,998	77,583	415	0.5%	76,505	72,588	35,154
Operating Expenditures								
52.3103	Worker's comp insurance	408	219	189	86.3%	362	213	159
52.3202	Comm service (SLinc)	-	-	-		-	-	19
52.3500	Travel and training	650	650	-	0.0%	433	-	500
52.3601	Dues	150	150	-	0.0%	155	167	147
52.3910	Code supplements	4,000	4,200	(200)	-4.8%	4,188	2,083	2,525
53.1115	Office supplies	600	600	-	0.0%	1,134	260	945
	Total Operating Expenditures	5,808	5,819	(11)	-0.2%	6,272	2,722	4,294
Total Expenditures		$ 83,806	$ 83,402	$ 404	0.5%	$ 82,777	$ 75,310	$ 39,448

Personnel Summary:

City Clerk Grade 27

Elections

100 - 140

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1200	Temporary Employees	$ 500	$ -	$ 500		$ -	$ -	$ -
	Total Salaries & Benefits	500	-	500		-	-	-
Operating Expenditures								
52.3402	Printing/publications	500	-	500		-	164	-
53.1115	Office Supplies	100	-	100		-	38	-
53.1702	Miscellaneous	150	-	150		-	-	-
	Total Operating Expenditures	750	-	750		-	202	-
Total Expenditures		$ 1,250	$ -	$ 1,250		$ -	$ 202	$ -

Finance 100 - 151

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1102	Salaries	$ 104,161	$ 102,025	$ 2,136	2.1%	$ 100,997	$ 99,763	$ 184,563
51.2101	Insurance	15,152	18,030	(2,878)	-16.0%	15,480	12,513	21,984
51.2200	FICA	7,968	7,805	163	2.1%	7,726	6,425	12,830
51.2401	Pension & Retirement	11,585	13,190	(1,605)	-12.2%	16,373	14,785	20,634
51.2901	Surety bond	700	700	-	0.0%	350	630	630
	Total Salaries & Benefits	139,566	141,750	(2,184)	-1.5%	140,927	134,116	240,641
Operating Expenditures								
52.1202	Audit	38,000	38,000	-	0.0%	37,335	37,335	37,335
52.1308	Bank fees	9,000	7,200	1,800	25.0%	9,291	10,544	6,910
52.2203	O & M Equipment	1,500	1,500	-	0.0%	1,089	2,199	15
52.3103	Worker's Comp insurance	772	413	359	86.9%	683	401	564
52.3202	Comm service (SLinc)	322	322	-	0.0%	285	475	466
52.3206	Telecomm service (Enet)	1,080	1,080	-	0.0%	1,080	1,080	1,080
52.3500	Travel and training	500	1,000	(500)	-50.0%	-	201	271
52.3601	Dues	160	160	-	0.0%	160	160	160
52.3901	Postage	100	500	(400)	-80.0%	11	89	203
52.1208	On-Bill Financing - Liens	-	-	-		265	-	-
53.1115	Office supplies	1,000	1,000	-	0.0%	1,589	1,538	524
	Total Operating Expenditures	52,434	51,175	1,259	2.5%	51,788	54,022	47,527
Total Expenditures		$ 192,000	$ 192,925	$ (925)	-0.5%	$ 192,715	$ 188,138	$ 288,168

Personnel Summary:

Controller	Grade 32
Accounts Payable/Payroll Clerk	Grade 14

City Attorney

100 - 153

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1200	Retainer	$ 4,800	$ 4,800	$ -	0.0%	$ 4,800	$ 4,800	$ 4,800
51.2101	Insurance	1,849	2,497	(648)	-26.0%	3,112	1,542	1,322
	Total Salaries & Benefits	6,649	7,297	(648)	-8.9%	7,912	6,342	6,122
Operating Expenditures								
52.1201	Legal fees	7,000	10,000	(3,000)	-30.0%	3,819	5,166	10,252
52.1203	Professional services	5,000	5,000	-	0.0%	1,700	6,147	1,700
	Total Operating Expenditures	12,000	15,000	(3,000)	-20.0%	5,519	11,313	11,952
Total Expenditures		$ 18,649	$ 22,297	$ (3,648)	-16.4%	$ 13,431	$ 17,655	$ 18,074

Personnel Summary:

City Attorney	Appointed, part-time

Human Resources 100 - 154

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1102	Salaries	$ 36,908	$ 36,192	$ 716	2.0%	$ 35,938	$ 35,244	$ 25,889
51.2101	Insurance	5,677	5,537	140	2.5%	5,923	5,900	4,533
51.2200	FICA	2,823	2,769	54	2.0%	2,749	2,315	1,578
51.2401	Pension & Retirement	4,097	4,663	(566)	-12.1%	2,349	3,153	3,154
	Total Salaries & Benefits	49,505	49,161	344	0.7%	46,960	46,612	35,154
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%	720	935	85
52.1205	Hepatitis B vaccinations	400	400	-	0.0%	-	-	435
52.1301	Drug screenings	2,350	2,350	-	0.0%	2,300	2,700	1,585
52.2208	Wellness center	2,500	1,500	1,000	66.7%	3,004	3,002	1,179
52.3103	Worker's Comp insurance	272	146	126	86.3%	241	142	-
52.3500	Travel and training	500	500	-	0.0%	-	650	307
53.1115	Office supplies	500	500	-	0.0%	1,060	374	461
	Total Operating Expenditures	8,022	6,896	1,126	16.3%	8,325	7,803	4,052
Total Expenditures		$ 57,527	$ 56,057	$ 1,470	2.6%	$ 55,285	$ 55,415	$ 40,205

Personnel Summary:

Office Manager Grade 18

City Hall Maintenance 100 - 156

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Operating Expenditures								
52.2111	Solid Waste Disposal	$ 180	$ 180	$ -	0.0%	$ 180	$ 180	$ 180
52.3101	Property Insurance	3,059	2,252	807	35.8%	2,028	2,064	1,925
52.2202	O & M Buildings	7,500	10,000	(2,500)	-25.0%	3,592	11,835	16,151
52.3201	Telephone service (AT&T)	3,031	2,963	68	2.3%	3,337	3,471	2,669
52.3206	Telecom service (Enet)	3,542	3,542	-	0.0%	3,388	3,505	3,467
52.3902	Elbert County surcharge	180	180	-	0.0%	180	180	180
58.2202	Copier lease/copies	14,000	14,000	-	0.0%	14,509	11,055	12,020
53.1112	Maintenance supplies	1,500	1,500	-	0.0%	1,448	1,940	1,880
53.1210	Water & sewer	1,500	1,500	-	0.0%	1,579	1,426	1,467
53.1220	Natural gas	2,000	2,900	(900)	-31.0%	1,800	1,162	7,307
53.1230	Electricity	6,000	6,000	-	0.0%	5,881	5,999	9,063
	Total Operating Expenditures	42,492	45,017	(2,525)	-5.6%	37,923	42,817	56,309
Capital Expenditures								
54.2200	Replacement vehicle	-	-	-		-	-	18,799
54.1303	Solar Grant Project (ECG)	-	-	-		-	-	86,256
54.1303	Energy Retrofits (GEFA)	-	-	-		-	13,489	-
	Total Capital Expenditures	-	-	-		-	13,489	105,055
Total Expenditures		$ 42,492	$ 45,017	$ (2,525)	-5.6%	$ 37,923	$ 56,306	$ 161,364

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Municipal Court 100 - 250

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Salaries	$ 50,949	$ 49,407	$ 1,542	3.1%	$ 49,628	$ 50,124	$ 48,288
51.2101	Insurance	126	3,904	(3,778)	-96.8%	4,427	3,367	3,113
51.2200	FICA	3,898	3,780	118	3.1%	3,797	3,272	3,381
51.2401	Pension & Retirement	2,385	4,053	(1,668)	-41.2%	2,896	3,861	3,162
	Total Salaries & Benefits	57,358	61,144	(3,786)	-6.2%	60,748	60,624	57,945
Operating Expenditures								
52.1203	Probation services	40,700	40,700	-	0.0%	40,700	40,700	40,700
52.1306	Interpreter	500	500	-	0.0%	155	358	150
52.1101	Public defender	3,000	3,000	-	0.0%	3,000	1,000	-
52.3103	Worker's Comp insurance	244	127	117	92.1%	210	124	92
52.3206	Internet service	588	588	-	0.0%	587	538	636
52.3701	Training	1,500	2,000	(500)	-25.0%	1,093	1,501	1,335
	Total Operating Expenditures	46,532	46,915	(383)	-0.8%	45,746	44,221	42,913
Total Expenditures		$ 103,890	$ 108,059	$ (4,169)	-3.9%	$ 106,493	$ 104,845	$ 100,859

Personnel Summary:

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

Police - Administration 100 - 321

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1102	Salaries & wages	$ 105,156	$ 101,992	$ 3,164	3.1%	$ 101,879	$ 100,029	$ 135,034
51.1101	Part-time office wages	10,770	11,156	(386)	-3.5%	10,019	7,179	-
51.2101	Insurance	5,803	5,663	140	2.5%	5,106	5,536	10,822
51.2200	FICA	8,868	8,656	212	2.4%	8,560	7,707	9,758
51.2401	Pension & Retirement	11,725	14,021	(2,296)	-16.4%	14,168	12,596	13,417
51.2700	Worker's Comp claims	200	200	-	0.0%	-	-	-
	Total Salaries & Benefits	142,522	141,688	834	0.6%	139,732	133,048	169,031
Operating Expenditures								
52.1305	Insurance Deductibles	5,000	-	5,000		3,757	-	8,925
52.2111	Solid waste disposal	180	180	-	0.0%	180	179	180
52.2201	O & M Vehicles	2,000	2,000	-	0.0%	2,611	4,404	1,744
52.2202	O & M Buildings	6,000	4,800	1,200	25.0%	5,478	4,255	1,786
52.2203	O & M Equipment	10,000	10,000	-	0.0%	16,022	9,087	11,127
52.2205	Towing fees	200	200	-	0.0%	-	160	265
52.3101	Property insurance	7,514	2,412	5,102	211.5%	2,521	2,522	2,394
52.3102	Liability insurance	26,978	26,978	-	0.0%	22,747	22,747	21,638
52.3103	Workers Comp insurance	1,392	744	648	87.1%	1,230	725	638
52.3201	Telephone service (AT&T)	4,042	3,950	92	2.3%	3,718	4,155	4,789
52.3202	Comm svc (Verizon)	10,500	10,500	-	0.0%	10,559	10,331	7,172
52.3206	Telecom service (Enet)	8,030	8,028	2	0.0%	7,831	7,973	7,952
52.3207	Software support	17,500	17,500	-	0.0%	17,625	17,500	8,750
52.3208	Dispatchers- Elbert Co.	45,000	45,000	-	0.0%	43,875	41,297	43,120
52.3402	Printing/publications	500	500	-	0.0%	1,202	418	812
52.3500	Travel and training	5,000	5,000	-	0.0%	7,723	4,773	3,449
52.3601	Dues	250	250	-	0.0%	100	120	220
52.3901	Postage	500	500	-	0.0%	211	192	-
52.3902	Waste surcharge	180	180	-	0.0%	64	171	180
52.3906	Piedmont Northern MANS	13,982	13,982	-	0.0%	13,982	13,982	13,982
58.2202	Copier lease	5,285	5,439	(154)	-2.8%	5,412	5,400	5,439
53.1110	Gasoline	1,639	1,714	(75)	-4.4%	1,631	1,800	1,258
53.1115	Office supplies	7,000	7,000	-	0.0%	4,985	6,664	6,738
53.1117	Ammunition	2,000	2,000	-	0.0%	1,793	3,197	1,385
53.1124	Uniforms	500	500	-	0.0%	797	838	113
53.1210	Water & sewer	900	900	-	0.0%	914	967	942
53.1220	Natural gas	1,100	1,100	-	0.0%	635	833	1,073
53.1230	Electricity	9,500	9,500	-	0.0%	8,636	9,507	9,337
53.1603	Small equipment	600	600	-	0.0%	-	22,116	-
	Total Operating Expenditures	193,272	181,457	11,815	6.5%	186,239	196,313	165,409

Police - Administration 100 - 321

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Debt Service Expenditures								
58.1201	Principal Pmts-GMA	-	-	-		-	7,300	10,650
58.2205	Interest Pmts-GMA	-	-	-		-	92	437
	Total Debt Service Expenditures	-	-	-		-	7,391	11,087
Total Expenditures		$ 335,794	$ 323,145	$ 12,649	3.9%	$ 325,971	$ 336,752	$ 345,527

Personnel Summary:

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

Police - Criminal Investigation 100 - 322

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ 86,693	$ 85,020	$ 1,673	2.0%	$ 85,696	$ 82,272	$ 79,303
51.1101	On Call Pay	8,320	-	8,320		2,720	-	-
51.1300	Overtime	5,000	7,000	(2,000)	-28.6%	11,897	10,734	6,065
51.2101	Insurance	9,601	8,704	897	10.3%	8,568	14,245	13,328
51.2200	FICA	6,632	6,504	128	2.0%	7,466	6,294	5,708
51.2401	Pension & Retirement	7,850	9,027	(1,177)	-13.0%	7,683	7,340	6,412
51.2700	Workers Comp claims	-	-	-		-	-	567
	Total Salaries & Benefits	124,096	116,255	7,841	6.7%	124,029	120,885	111,383
Operating Expenditures								
52.3103	Workers Comp insurance	1,284	687	597	86.9%	1,136	661	488
52.1203	Nurse Examiner (SxAsslt)	500	500	-		1,428	-	726
52.3206	Telecom service (GTA)	562	325	237	72.9%	552	449	485
53.1110	Gasoline	2,684	3,889	(1,205)	-31.0%	2,669	4,082	2,740
53.1115	Supplies	4,700	4,700	-	0.0%	2,236	4,259	3,465
52.3701	Training	2,000	2,000	-	0.0%	45	567	745
53.1704	Clothing allowance	900	900	-	0.0%	900	1,056	504
	Total Operating Expenditures	12,630	13,001	(371)	-2.9%	8,966	11,074	9,153
Total Expenditures		$ 136,726	$ 129,256	$ 7,470	5.8%	$ 132,995	$ 131,959	$ 120,536

Personnel Summary:

Chief Investigator	Grade 21
Investigator	Grade 18

Police - Uniform Patrol 100 - 323

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Hourly wages	$ 576,345	$ 587,524	$ (11,179)	-1.9%	$ 562,392	$ 551,527	$ 571,275
51.1101	Holiday wages	20,374	20,231	143	0.7%	18,325	17,069	18,349
51.1200	Housing Authority patrol	10,000	10,000	-	0.0%	2,114	3,953	9,668
51.1300	Overtime	25,000	20,000	5,000	25.0%	34,564	38,661	25,990
51.2101	Insurance	95,693	83,846	11,847	14.1%	95,115	58,027	70,565
51.2200	FICA	44,090	44,946	(856)	-1.9%	47,069	42,488	44,385
51.2401	Pension & Retirement	47,890	59,128	(11,238)	-19.0%	61,899	59,672	51,024
51.2700	Workers Comp claims	2,500	2,500	-	0.0%	1,280	849	1,564
	Total Salaries & Benefits	821,892	828,175	(6,283)	-0.8%	822,758	772,246	792,821
Operating Expenditures								
52.3103	Worker's Comp insurance	12,814	7,108	5,706	80.3%	11,757	7,152	5,301
52.2201	O & M Vehicles	15,000	10,000	5,000	50.0%	18,153	19,010	15,790
52.3701	Training	5,000	5,000	-	0.0%	3,190	4,376	4,099
53.1111	Supplies	5,000	5,000	-	0.0%	6,847	4,788	15,647
53.1123	Protective gear	2,000	2,000	-	0.0%	2,357	1,106	2,475
53.1124	Uniforms	8,000	8,000	-	0.0%	7,448	7,627	8,158
53.1110	Gasoline	54,023	52,780	1,243	2.4%	53,459	53,425	48,863
	Total Operating Expenditures	101,837	89,888	11,949	13.3%	103,211	97,484	100,332
Total Expenditures		$ 923,729	$ 918,063	$ 5,666	0.6%	$ 925,969	$ 869,730	$ 893,153

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, concluding 2013)

Police - Community Relations 100 - 324

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ 46,376	$ 45,488	$ 888	2.0%	$ 44,579	$ 44,141	$ 42,755
51.1300	Overtime	3,000	3,000	-	0.0%	2,919	1,844	1,092
51.2101	Insurance	126	126	-	0.0%	126	99	39
51.2200	FICA	3,548	3,480	68	2.0%	3,634	3,297	3,343
51.2401	Pension & Retirement	5,125	5,840	(715)	-12.2%	5,831	5,572	4,643
	Total Salaries & Benefits	58,175	57,934	241	0.4%	57,088	54,952	51,871
Operating Expenditures								
52.3103	Worker's Comp insurance	686	368	318	86.4%	608	179	130
52.3202	Communication service	-	-	-		-	90	66
52.3701	Training	250	250	-	0.0%	110	10	221
53.1115	Supplies	250	250	-	0.0%	95	28	119
53.1124	Uniforms	500	500	-	0.0%	624	290	387
53.1603	Small Equipment	2,500	-	2,500		-	-	-
57.3006	Community promotions	1,000	1,000	-	0.0%	1,117	1,528	842
57.3013	Explorer Scout program	1,000	1,500	(500)	-33.3%	123	171	1,162
	Total Operating Expenditures	6,186	3,868	2,318	59.9%	2,677	2,295	2,928
Total Expenditures		$ 64,361	$ 61,802	$ 2,559	4.1%	$ 59,765	$ 57,248	$ 54,799

Personnel Summary:

Training & Comm Relations Officer Grade 21

Police - Detention 100 - 326

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Operating Expenditures								
52.3903	Care of prisoners	$ 2,500	$ 2,500	$ -	0.0%	$ 4,360	$ 323	$ 1,174
52.3911	Per diem - Elbert County	40,000	48,000	(8,000)	-16.7%	45,045	47,320	53,029
	Total Operating Expenditures	42,500	50,500	(8,000)	-15.8%	49,405	47,643	54,203
Total Expenditures		$ 42,500	$ 50,500	$ (8,000)	-15.8%	$ 49,405	$ 47,643	$ 54,203

Fire Department 100 - 350

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1102	Salaries	$ 600,248	$ 578,890	$ 21,358	3.7%	$ 567,401	$ 544,658	$ 603,914
51.1102	Holidays	18,797	18,529	268	1.4%	17,702	15,876	24,084
51.1200	Temps/Volunteers	2,160	2,500	(340)	-13.6%	3,150	2,835	2,670
51.1300	Overtime (Garcia Wages)	-	3,500	(3,500)	-100.0%	22,924	20,853	11,720
51.2101	Insurance	77,583	79,959	(2,376)	-3.0%	67,363	62,204	60,613
51.2200	FICA	45,919	44,284	1,635	3.7%	44,760	41,756	44,919
51.2401	Pension & Retirement	51,934	58,783	(6,849)	-11.7%	60,837	57,243	57,215
51.2700	Workers Comp Claims	-	-	-		-	-	765
	Total Salaries & Benefits	796,641	786,445	10,196	1.3%	784,138	745,424	805,900
Operating Expenditures								
52.3207	Software support	1,550	1,550	-	0.0%	1,275	1,490	1,155
52.2111	Solid waste disposal	180	180	-	0.0%	180	180	180
52.2201	O & M Vehicles	7,500	10,000	(2,500)	-25.0%	5,723	5,307	6,999
52.2202	O & M Buildings	1,500	1,500	-	0.0%	815	737	560
52.2203	Testing Equipment	4,500	4,873	(373)	-7.7%	3,757	4,081	2,800
52.3101	Property insurance	13,051	2,847	10,204	358.4%	2,791	2,791	2,648
52.3103	Workers Comp insurance	12,505	6,651	5,854	88.0%	11,002	6,547	5,503
52.3201	Telephone service (AT&T)	1,010	988	22	2.2%	951	1,011	1,198
52.3202	Comm service (SLinc)	-	-	-		-	48	738
52.3206	Telecom service (Enet)	2,543	2,543	-	0.0%	2,380	2,415	2,107
52.3402	Printing/publications	-	-	-		-	13	-
52.3500	Travel and training	3,000	3,000	-	0.0%	559	400	2,712
52.3601	Dues	250	250	-	0.0%	50	50	225
52.3902	Elbert County surcharge	180	180	-	0.0%	180	180	180
53.1110	Gasoline	5,004	5,346	(342)	-6.4%	4,955	5,269	5,053
53.1112	Maintenance supplies	1,000	1,000	-	0.0%	147	178	636
53.1115	Office supplies	1,800	1,800	-	0.0%	3,034	571	2,236
53.1124	Uniforms	5,000	5,000	-	0.0%	4,808	4,628	4,130
53.1220	Natural Gas	4,500	5,000	(500)	-10.0%	4,326	2,560	-
53.1230	Electricity	7,500	7,500	-	0.0%	7,277	8,730	7,031
53.1603	Small equipment	1,500	2,000	(500)	-25.0%	751	1,575	4,232
58.2202	Copier lease	-	-	-		-	4,079	5,439
57.3006	Community promotions	450	450	-	0.0%	-	-	420
57.3013	Explorer Scout program	500	500	-	0.0%	156	89	306
	Total Operating Expenditures	75,023	63,158	11,865	18.8%	55,115	52,928	56,489
Total Expenditures		$ 871,664	$ 849,603	$ 22,061	2.6%	$ 839,253	$ 798,353	$ 862,388

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	4 positions
Firefighter I	Grade 12	3 positions

Animal Control 100 - 391

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ 33,125	$ 32,488	$ 637	2.0%	$ 32,449	$ 31,863	$ 31,533
51.2101	Insurance	5,677	5,537	140	2.5%	4,982	4,398	4,396
51.2200	FICA	2,534	2,485	49	2.0%	2,482	2,335	2,361
51.2401	Pension & Retirement	2,398	2,932	(534)	-18.2%	2,932	2,809	2,489
51.2700	Workers Comp claims	-	100	(100)	-100.0%	-	137	184
	Total Salaries & Benefits	43,734	43,542	192	0.4%	42,845	41,541	40,962
Operating Expenditures								
52.2201	O & M Vehicles	750	750	-	0.0%	923	-	1,442
52.2202	O & M Buildings	500	500	-	0.0%	308	387	318
52.3103	Workers Comp insurance	735	394	341	86.5%	651	379	283
52.3201	Telephone service (Enet)	420	420	-	0.0%	-	331	393
52.3202	Comm service (GPS)	516	-	516		-	90	144
52.3206	Telecom service (Enet)	820	820	-	0.0%	768	916	857
52.3500	Travel and training	300	300	-	0.0%	-	45	-
52.3851	Euthanization of Animals	2,500	2,500	-	0.0%	1,314	2,493	2,321
53.1112	Maintenance supplies	300	300	-	0.0%	320	108	171
53.1124	Uniforms	400	400	-	0.0%	-	385	386
53.1210	Water & sewer	350	350	-	0.0%	271	276	321
53.1220	Natural gas	1,000	1,000	-	0.0%	982	747	729
53.1230	Electricity	1,300	1,300	-	0.0%	917	1,069	1,198
53.1303	Feeding animals	500	500	-	0.0%	14	228	52
53.1603	Small equipment	500	500	-	0.0%	18	2,278	-
	Total Operating Expenditures	10,891	10,034	857	8.5%	6,467	7,455	8,615
Capital Expenditures								
54.2200	Truck replacement	-	-	-		-	-	21,898
	Total Capital Expenditures	-	-	-		-	-	21,898
Total Expenditures		$ 54,625	$ 53,576	$ 1,049	2.0%	$ 49,330	$ 51,273	$ 71,474

Personnel Summary:

Animal Control Officer III Grade 14

Public Works - Administration 100 - 410

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1102	Salaries	$ 68,382	$ 67,050	$ 1,332	2.0%	$ 65,732	$ 65,193	$ 63,689
51.2101	Insurance	9,475	8,578	897	10.5%	8,111	7,165	6,877
51.2200	FICA	5,231	5,129	102	2.0%	5,028	4,365	4,394
51.2401	Pension & Retirement	4,967	6,074	(1,107)	-18.2%	6,073	6,280	5,922
	Total Salaries & Benefits	88,055	86,831	1,224	1.4%	84,944	83,003	80,882
Operating Expenditures								
52.2111	Solid waste disposal	180	180	-	0.0%	540	180	165
52.2201	O & M Vehicles	150	150	-	0.0%	53	57	626
52.3101	Property insurance	3,606	1,726	1,880	108.9%	2,000	2,001	1,899
52.3103	Workers Comp insurance	1,015	543	472	86.9%	898	264	198
52.3201	Telephone service (AT&T)	2,021	1,975	46	2.3%	2,368	2,241	1,979
52.3902	Waste surcharge	180	180	-	0.0%	540	180	165
52.2202	O & M Buildings	8,500	8,500	-	0.0%	10,721	7,550	9,051
52.3202	Comm service (SLinc)	322	322	-	0.0%	647	421	580
52.3206	Telecom service (Enet)	3,207	3,207	-	0.0%	3,206	3,156	3,031
52.3500	Travel and training	1,000	1,000	-	0.0%	1,377	629	1,054
53.1110	Gasoline	1,110	854	256	30.0%	1,100	925	863
53.1112	Maintenance supplies	500	500	-	0.0%	74	561	288
53.1115	Office supplies	1,000	1,000	-	0.0%	950	832	2,148
53.1124	Uniforms	700	700	-	0.0%	464	793	455
53.1210	Water & sewer	2,000	2,000	-	0.0%	1,810	1,788	1,969
53.1220	Natural gas	4,100	4,100	-	0.0%	3,924	2,429	3,971
53.1230	Electricity	10,000	8,500	1,500	17.6%	10,676	10,457	8,859
58.2202	Copier lease	2,075	5,439	(3,364)	-61.8%	2,075	8,677	5,892
	Total Operating Expenditures	41,666	40,876	790	1.9%	43,423	43,141	43,191
Total Expenditures		$ 129,721	$ 127,707	$ 2,014	1.6%	$ 128,367	$ 126,143	$ 124,074

Personnel Summary:

Public Works Director Grade 30

Public Works - Infrastructure Maintenance 100 - 421

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ 220,592	$ 226,897	$ (6,305)	-2.8%	$ 204,169	$ 155,372	$ 174,047
51.1300	Overtime	5,000	7,000	(2,000)	-28.6%	3,391	5,262	6,413
51.2101	Insurance	30,556	26,849	3,707	13.8%	28,669	23,534	21,295
51.2200	FICA	16,875	17,358	(483)	-2.8%	15,878	14,905	15,250
51.2401	Pension & Retirement	20,176	26,480	(6,304)	-23.8%	25,751	25,516	23,443
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	7,416	8,823	1,442
	Total Salaries & Benefits	294,199	305,584	(11,385)	-3.7%	285,274	233,412	241,891
Operating Expenditures								
52.2201	O & M Vehicles	1,500	1,500	-	0.0%	350	1,913	1,654
52.2202	O & M Buildings	4,500	5,000	(500)	-10.0%	2,381	4,523	3,285
52.3103	Workers Comp insurance	4,899	2,748	2,151	78.3%	4,545	2,671	1,988
52.3202	Comm service (SLinc)	1,289	1,289	-	0.0%	1,145	1,876	1,271
53.1101	Asphalt	1,000	1,000	-	0.0%	1,802	2,043	3,615
53.1102	Brick, block, or stone	1,000	1,000	-	0.0%	865	950	855
53.1105	Concrete	5,000	5,000	-	0.0%	5,695	5,145	1,699
53.1110	Gasoline	13,195	11,219	1,976	17.6%	13,093	12,032	10,808
53.1113	Supplies & materials	3,500	3,500	-	0.0%	3,156	2,901	3,296
53.1118	Sand & gravel	1,000	1,000	-	0.0%	1,204	1,734	4,611
53.1120	Signs & markers	4,000	4,000	-	0.0%	484	2,598	6,257
53.1122	Paint	500	500	-	0.0%	3,913	228	-
53.1123	Protective clothing	500	500	-	0.0%	539	646	728
53.1124	Uniforms	2,400	2,400	-	0.0%	1,799	2,770	2,306
53.1126	Road maintenance	1,500	1,500	-	0.0%	496	-	12,031
53.1601	Small tools, equipment	2,000	2,000	-	0.0%	940	1,758	1,955
	Total Operating Expenditures	47,783	44,156	3,627	8.2%	42,407	43,791	56,360
Labor Expense on Capital Projects								
54.1301	Theatre Renovation	-	-	-		-	2,549	-
54.1303	Building Renovations	-	-	-		-	4,571	-
54.1401	Sidewalks, curb, & gutter	-	-	-		-	44,005	11,986
54.1406	Granite City Trail Project	-	-	-		-	-	12,052
54.1409	Stormwater Drain Improv.	-	-	-		-	8,299	13,298
	Total Capital Expenditures	-	-	-		-	56,876	37,336
Total Expenditures		$ 341,982	$ 349,740	$ (7,758)	-2.2%	$ 327,680	$ 336,627	$ 335,586

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 Cleaning 100 - 425

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ -	$ 28,269	$ (28,269)	-100.0%	$ 27,935	$ 27,511	$ 26,944
51.1300	Overtime	-	100	(100)	-100.0%	20	79	309
51.2101	Insurance	-	126	(126)	-100.0%	126	99	33
51.2200	FICA	-	2,163	(2,163)	-100.0%	2,137	2,102	2,112
51.2401	Pension & Retirement	-	2,538	(2,538)	-100.0%	2,537	2,454	2,174
	Total Salaries & Benefits	-	33,196	(33,196)	-100.0%	32,755	32,244	31,572
Operating Expenditures								
52.2201	O & M Vehicles	-	1,000	(1,000)	-100.0%	5,336	845	2,012
52.3103	Workers Comp insurance	-	341	(341)	-100.0%	564	331	248
53.1110	Gasoline	-	6,422	(6,422)	-100.0%	3,360	5,652	5,056
53.1124	Uniforms	-	850	(850)	-100.0%	300	790	1,021
	Total Operating Expenditures	-	8,613	(8,613)	-100.0%	9,560	7,618	8,337
Total Expenditures		$ -	$ 41,809	$ (41,809)	-100.0%	$ 42,315	$ 39,862	$ 39,909

Public Works - Street Lighting 100 - 426

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Operating Expenditures								
53.1230	Electricity	$ 10,000	$ 10,000	-	0.0%	$ 9,056	$ 9,098	$ 8,958
52.3202	Comm service (AT&T)	-	-	-		-	495	493
52.2203	O & M Lights, equipment	4,000	4,000	-	0.0%	2,400	698	-
53.1702	Seasonal decor	4,000	4,000	-	0.0%	-	2,762	1,933
	Total Operating Expenditures	18,000	18,000	-	0.0%	11,456	13,053	11,384
						-	-	
Total Expenditures		$ 18,000	$ 18,000	$ -	0.0%	$ 11,456	$ 13,053	$ 11,384

Public Works - Motor Pool 100 - 490

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ 63,385	$ 112,163	$ (48,778)	-43.5%	$ 111,482	$ 109,744	$ 111,647
51.1300	Overtime	1,500	1,500	-	0.0%	2,763	2,837	1,867
51.2101	Insurance	14,466	27,754	(13,288)	-47.9%	28,072	24,393	22,802
51.2200	FICA	4,849	8,580	(3,731)	-43.5%	8,740	6,705	6,923
51.2401	Pension & Retirement	5,497	12,184	(6,687)	-54.9%	12,800	11,768	10,976
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	124	10,133	11,413
	Total Salaries & Benefits	90,697	163,181	(72,484)	-44.4%	163,980	165,580	165,629
Operating Expenditures								
52.2201	O & M Vehicles	35,000	35,000	-	0.0%	32,759	38,873	35,485
52.2202	O & M Buildings	5,000	5,000	-	0.0%	-	200	3,506
52.2203	O & M Equipment	2,000	2,000	-	0.0%	210	3,589	150
52.3101	Auto liability insurance	4,565	40,323	(35,758)	-88.7%	40,265	41,607	34,685
52.3103	Workers Comp insurance	1,406	1,070	336	31.4%	1,769	741	555
52.3202	Comm service (SLinc)	161	161	-	0.0%	143	173	155
53.1110	Gasoline, fuel & oil	12,000	12,000	-	0.0%	11,704	13,346	12,756
53.1113	Maintenance supplies	13,000	13,000	-	0.0%	7,364	9,822	13,209
53.1121	Tires & tubes	5,000	5,000	-	0.0%	2,808	4,838	5,159
53.1124	Uniforms	1,500	1,500	-	0.0%	748	1,362	969
53.1601	Small tools, equipment	4,000	4,000	-	0.0%	1,683	3,714	2,365
53.1708	Fuel tank monitoring	2,569	2,569	-	0.0%	2,566	2,370	2,533
	Total Operating Expenditures	86,201	121,623	(35,422)	-29.1%	102,018	120,634	111,527
				-				
Capital Expenditures								
54.1303	Roll-up door replacement	-	-	-		-	-	6,213
54.2200	Vehicles	-	-	-		-	-	21,296
	Total Capital Expenditures	-	-	-		-	-	27,509
Total Expenditures		$ 176,898	$ 284,804	$ (107,906)	-37.9%	$ 265,998	$ 286,215	$ 304,666

Personnel Summary:

Motor Pool Supervisor	Grade 18
Mechanic I	Grade 11

Public Works - Cemeteries 100 - 495

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ 92,774	$ 89,931	$ 2,843	3.2%	$ 88,698	$ 84,414	$ 100,379
51.1300	Overtime	8,000	8,000	-	0.0%	8,072	6,147	8,654
51.2101	Insurance	18,363	17,151	1,212	7.1%	16,533	10,802	4,361
51.2200	FICA	7,097	6,880	217	3.2%	7,403	5,840	7,314
51.2401	Pension & Retirement	8,082	9,587	(1,505)	-15.7%	8,241	9,672	8,032
51.2700	Workers Comp claims	500	500	-	0.0%	446	425	(921)
	Total Salaries & Benefits	134,816	132,049	2,767	2.1%	129,393	117,300	127,819
Operating Expenditures								
52.2201	O & M Vehicles	1,000	1,000	-	0.0%	2,027	5,121	1,103
52.2202	O & M Buildings	1,000	2,000	(1,000)	-50.0%	129	1,024	462
52.2203	O & M Equipment	6,000	6,000	-	0.0%	7,606	13,780	9,543
52.2204	O & M Grounds	8,750	-	8,750		-	-	-
52.3101	Auto insurance	1,074	-	1,074		-	-	-
52.3103	Workers Comp insurance	2,059	1,090	969	88.9%	1,803	1,131	866
52.3202	Comm service (SLinc,GPS)	2,386	322	2,064	641.0%	1,107	344	272
53.1110	Gasoline	8,951	12,158	(3,207)	-26.4%	8,901	11,747	10,450
53.1115	Supplies	800	800	-	0.0%	1,727	1,224	1,978
53.1124	Uniforms	1,400	1,400	-	0.0%	2,541	2,443	2,349
53.1230	Electricity	2,000	2,000	-	0.0%	1,493	1,352	1,019
53.1705	Plantings	2,000	2,000	-	0.0%	816	2,538	1,703
	Total Operating Expenditures	37,420	28,770	8,650	30.1%	28,150	40,703	29,745
Total Expenditures		$ 172,236	$ 160,819	$ 11,417	7.1%	$ 157,542	$ 158,002	$ 157,564

Personnel Summary:

Parks & Grounds Supervisor	Grade 18
Equipment Operator w/CDL	Grade 11
Equipment Operator no/CDL	Grade 10

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

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Operating Expenditures								
52.2204	O & M Grounds/Bldgs	$ 3,000	$ 3,000	$ -	0.0%	$ 4,167	$ 1,277	$ 9,209
52.2140	Lawn care service	25,400	30,000	(4,600)	-15.3%	35,325	33,150	20,369
52.3909	Whitworth Detention crews	20,000	40,000	(20,000)	-50.0%	32,917	42,426	39,500
53.1210	Water & sewer	2,000	2,000	-	0.0%	2,855	2,000	1,479
53.1230	Electricity	-	-	-		-	1,282	1,629
53.1705	Plantings	3,000	3,000	-	0.0%	3,206	6,796	5,571
	Total Operating Expenditures	53,400	78,000	(24,600)	-31.5%	78,469	86,930	77,757
Capital Expenditures								
54.1119	Playground - Northwest	-	-	-		-	-	27,533
54.2524	Machinery & Equipment	-	-	-		-	7,774	-
	Total Capital Expenditures	-	-	-		-	7,774	27,533
				-				
Total Expenditures		$ 53,400	$ 78,000	$ (24,600)	-31.5%	$ 78,469	$ 94,704	$ 105,290

Culture and Recreation 100 - 600

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 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	60,000
57.3020	Elbert County Historical Soc.	-	-	-		-	5,000	-
	Total Appropriations	67,500	67,500	-	0.0%	67,500	72,500	67,500
Total Expenditures		$ 67,500	$ 67,500	$ -	0.0%	$ 67,500	$ 72,500	$ 67,500

Health and Welfare 100 - 500

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Appropriations								
57.1001	Elbert Memorial Hospital	$ 59,500	$ 63,800	$ (4,300)	-6.7%	$ 59,350	$ -	$ -
57.3003	Elbert Co. Aging Program	6,000	6,000	-	0.0%	6,000	6,000	6,000
57.3017	Community Partnership	1,500	3,000	(1,500)	-50.0%	3,000	3,000	5,900
	Total Appropriations	67,000	72,800	(5,800)	-8.0%	68,350	9,000	11,900
Total Expenditures		$ 67,000	$ 72,800	$ (5,800)	-8.0%	$ 68,350	$ 9,000	$ 11,900

Elbert Theatre

100 - 619

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1102	Salaries	$ 38,147	$ 36,937	$ 1,210	3.3%	$ 36,626	$ 35,403	$ 33,894
51.2101	Insurance	5,677	5,537	140	2.5%	4,982	4,376	4,390
51.2200	FICA	2,918	2,826	92	3.3%	2,802	2,566	2,544
51.2401	Pension & Retirement	3,506	3,998	(492)	-12.3%	4,052	3,787	3,435
	Total Salaries & Benefits	50,248	49,298	950	1.9%	48,462	46,132	44,263
Operating Expenditures								
52.2202	O & M Buildings	1,500	2,000	(500)	-25.0%	1,441	454	1,811
52.2203	O & M Equipment	500	1,000	(500)	-50.0%	845	2,330	1,055
52.3101	Property insurance	3,390	3,390	-	0.0%	3,927	3,928	3,723
52.3103	Workers Comp insurance	282	150	132	88.0%	248	142	105
52.3201	Telephone service (Enet)	389	389	-	0.0%	389	389	330
52.3206	Internet & website (Enet)	887	887	-	0.0%	887	887	939
52.3701	Travel and training	250	750	(500)	-66.7%	135	129	499
53.1115	Office supplies	500	500	-	0.0%	93	560	935
53.1210	Water & sewer	800	800	-	0.0%	798	782	718
53.1220	Natural gas	3,000	3,000	-	0.0%	2,999	1,222	3,899
53.1230	Electricity	14,000	14,000	-	0.0%	13,652	13,598	13,513
	Total Operating Expenditures	25,498	26,866	(1,368)	-5.1%	25,414	24,421	27,527
Total Expenditures		$ 75,746	$ 76,164	$ (418)	-0.5%	$ 73,876	$ 70,553	$ 71,790

Personnel Summary:

Theatre Manager Grade 19

Building Inspections and Code Enforcement 100 - 720

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1102	Salaries	$ 35,040	$ 34,359	$ 681	2.0%	$ 33,799	$ 33,252	$ 32,174
51.2101	Insurance	5,677	126	5,551	4405.6%	3,401	2,455	4,396
51.2200	FICA	2,681	2,628	53	2.0%	2,586	2,487	2,459
51.2401	Pension & Retirement	2,538	3,103	(565)	-18.2%	3,103	3,001	2,632
	Total Salaries & Benefits	45,936	40,216	5,720	14.2%	42,888	41,194	41,662
Operating Expenditures								
52.3103	Workers Comp insurance	519	278	241	86.7%	459	270	199
52.2201	O & M Vehicles	500	500	-	0.0%	-	-	135
52.3202	Comm service (SLinc)	161	161	-	0.0%	143	172	155
52.3402	Printing/publications	200	200	-	0.0%	-	-	-
52.3500	Travel and training	750	1,000	(250)	-25.0%	31	-	820
52.3601	Dues	200	200	-	0.0%	250	286	100
53.1110	Gasoline	503	745	(242)	-32.5%	504	662	862
53.1115	Supplies	750	1,100	(350)	-31.8%	785	106	571
53.1124	Uniforms	500	500	-	0.0%	16	423	338
	Total Operating Expenditures	4,083	4,684	(601)	-12.8%	2,188	1,918	3,180
Total Expenditures		$ 50,019	$ 44,900	$ 5,119	11.4%	$ 45,076	$ 43,112	$ 44,842

Personnel Summary:

Fire & Building Inspector	Grade 20

City Marshal, Planning, and Zoning 100 - 740

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1102	Salaries	$ 47,214	$ 46,242	$ 972	2.1%	$ 46,061	$ 45,504	$ 44,564
51.2101	Insurance	5,677	5,537	140	2.5%	4,974	4,370	4,235
51.2200	FICA	3,612	3,538	74	2.1%	3,524	3,301	3,390
51.2401	Pension & Retirement	4,342	5,069	(727)	-14.3%	5,076	4,897	4,018
	Total Salaries & Benefits	60,845	60,386	459	0.8%	59,635	58,073	56,207
Operating Expenditures								
52.2201	O & M Vehicles	300	300	-	0.0%	315	1,810	181
52.3103	Worker's Comp insurance	1,049	562	487	86.7%	929	547	407
52.3202	Comm service (Verizon)	346	161	185	114.9%	181	174	155
52.3402	Printing/publications	300	300	-	0.0%	75	42	-
52.3500	Travel and training	1,100	1,100	-	0.0%	1,021	1,115	734
53.1110	Gasoline	2,276	3,037	(761)	-25.1%	2,259	3,175	2,384
53.1115	Office supplies	500	1,000	(500)	-50.0%	399	403	116
53.1124	Uniforms	500	500	-	0.0%	299	491	385
57.3007	Historic Preservation	500	500	-	0.0%	-	7	100
57.3010	Planning Commission	500	500	-	0.0%	-	186	185
	Total Operating Expenditures	7,371	7,960	(589)	-7.4%	5,478	7,949	4,646
Total Expenditures		$ 68,216	$ 68,346	$ (130)	-0.2%	$ 65,113	$ 66,022	$ 60,853

Personnel Summary:

City Marshal & Zoning Administrator Grade 23

Economic and Community Development 100 - 751

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Operating Expenditures								
52.1201	Legal fees-Dilap housing	$ 25,000	$ 5,000	20,000	400.0%	$ 12,245	$ 200	$ 1,889
52.1203	Professional services	-	8,600	(8,600)	-100.0%	1,420	4,020	2,162
52.2110	Disposal fees-Dilap housing	75,000	15,000	60,000	400.0%	-	6,364	-
52.2202	O & M Buildings (Hotel)	500	-	500		420	-	-
52.3101	Property insurance (Hotel)	1,400	1,400	-	0.0%	-	-	-
	Total Operating Expenditures	101,900	30,000	71,900	239.7%	14,085	10,584	4,051
Total Expenditures		$ 101,900	$ 30,000	$ 71,900	239.7%	$ 14,085	$ 10,584	$ 4,051

Main Street Elberton 100 - 755

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1102	Salaries	$ 42,681	$ 41,849	$ 832	2.0%	$ 41,685	$ 40,843	$ 40,153
51.2101	Insurance	5,677	5,537	140	2.5%	4,981	4,376	4,390
51.2200	FICA	3,265	3,201	64	2.0%	3,189	2,847	3,012
51.2401	Pension & Retirement	4,769	5,405	(636)	-11.8%	5,409	5,214	3,928
	Total Salaries & Benefits	56,392	55,992	400	0.7%	55,264	53,280	51,483
Operating Expenditures								
52.2203	O & M Buildings	-	-	-		36	217	-
52.3101	Property insurance	1,984	1,984	-	0.0%	2,531	2,299	2,181
52.3103	Workers Comp insurance	317	170	147	86.5%	281	166	123
52.3701	Travel and training	1,500	1,500	-	0.0%	1,436	3,056	1,570
53.1115	Office supplies	500	1,000	(500)	-50.0%	305	91	1,669
53.1230	Utilities	-	500	(500)	-100.0%	-	82	-
57.3006	Community promotions	500	500	-	0.0%	732	648	416
57.3007	Façade grant program	1,500	1,500	-	0.0%	1,717	597	4,967
	Total Operating Expenditures	6,301	7,154	(853)	-11.9%	5,321	7,156	10,927
Total Expenditures		$ 62,693	$ 63,146	$ (453)	-0.7%	$ 62,302	$ 60,436	$ 62,410

Personnel Summary:

Main Street Manager Grade 22

Other Financing

100 - 900

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Non-departmental expenditures								
57.3016	Landfill Post-Closure	$ 13,000	$ 11,950	$ 1,050	8.8%	$ 16,950	$ 29,305	$ 13,350
61.1815	Transfer to Rev.Loan Fund	24,000	-	24,000		24,000	32,000	-
	Total Expenditures	37,000	11,950	25,050	209.6%	40,950	61,305	13,350
General Contingency/Reserve								
57.9001	General Contingency	5,819	-	5,819		-	-	-
	Total Contingency	5,819	-	5,819		-	-	-
Total Expenditures		$ 42,819	$ 11,950	$ 30,869	258.3%	$ 40,950	$ 61,305	$ 13,350

Combined Public Utility System Fund (Fund 520)

Summary of Revenues and Expenditures

	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
WATER & SEWER DIVISION:							
Sewer Revenue	$ 1,146,800	$ 1,084,250	$ 62,550	5.8%	$ 1,149,432	$ 1,482,626	$ 1,173,511
Water Revenue	1,869,000	1,785,000	84,000	4.7%	1,771,715	1,744,994	1,759,514
Total Water & Sewer Revenue	3,015,800	2,869,250	146,550	5.1%	2,921,147	3,227,620	2,933,025
Sewer Collection Operations	239,838	265,613	(25,775)	-9.7%	257,904	260,509	267,169
Sewer Plant Operations	626,553	590,707	35,846	6.1%	603,375	596,419	554,470
Water Treatment Plant	587,478	580,017	7,461	1.3%	565,391	554,334	512,877
Water Distribution Operations	336,351	354,145	(17,794)	-5.0%	371,118	350,147	348,001
Lake Pumping Station	88,640	85,140	3,500	4.1%	80,095	81,106	69,691
Debt Service	1,025,225	935,535	89,690	9.6%	962,828	1,116,755	1,192,279
Total Water & Sewer Expenses	2,904,085	2,811,157	92,928	3.3%	2,840,710	2,959,270	2,944,486
Net Water & Sewer Income	**111,715**	**58,093**	**53,622**	**92.3%**	**80,437**	**268,350**	**(11,461)**
ELECTRIC DIVISION:							
Electric Revenue	16,271,569	16,448,523	(176,954)	-1.1%	16,070,490	15,661,366	15,773,440
Plant Operations	12,549,797	12,483,513	66,284	0.5%	11,782,188	10,937,381	10,153,120
Distribution	891,484	1,005,087	(113,603)	-11.3%	755,552	723,032	727,750
Security Lights	25,000	25,000	-	0.0%	5,772	25,638	21,924
Depreciation and Transfers	1,957,500	1,980,000	(22,500)	-1.1%	2,275,815	2,257,470	2,286,383
Total Electric Expenses	15,423,781	15,493,600	(69,819)	-0.5%	14,819,326	13,943,521	13,189,177
Net Electric Income	**847,788**	**954,923**	**(107,135)**	**-11.2%**	**1,251,164**	**1,717,845**	**2,584,263**
NATURAL GAS DIVISION:							
Natural Gas Revenue	3,719,216	4,584,813	(865,597)	-18.9%	4,096,895	3,448,590	4,381,230
Plant Operations	12,800	13,500	(700)	-5.2%	15,156	10,121	9,907
Distribution	2,673,612	3,638,949	(965,337)	-26.5%	2,836,105	2,763,008	3,134,349
Depreciation and Transfers	759,000	709,000	50,000	7.1%	835,228	785,600	865,822
Total Natural Gas Expenses	3,445,412	4,361,449	(916,037)	-21.0%	3,686,489	3,558,729	4,010,078
Net Natural Gas Income	**273,804**	**223,364**	**50,440**	**22.6%**	**410,406**	**(110,139)**	**371,152**
NET OPERATING INCOME	**1,233,307**	**1,236,380**	**(3,073)**	**-0.2%**	**1,742,007**	**1,876,056**	**2,943,954**
ADMINISTRATIVE EXPEND.							
Utilities Administration	371,862	368,632	3,230	0.9%	366,484	337,274	341,298
Meter Reading & Servicing	209,608	208,300	1,308	0.6%	210,028	197,205	210,830
Warehousing & Purchasing	111,349	112,522	(1,173)	-1.0%	105,373	104,578	100,769
Customer Care & Marketing	366,924	345,864	21,060	6.1%	360,520	339,350	303,124
Information Technology Systems	143,564	151,062	(7,498)	-5.0%	150,625	144,981	156,038
Economic Development	30,000	50,000	(20,000)	-40.0%	50,000	126,814	45,000
Total Administrative Expend.	**1,233,307**	**1,236,380**	**(3,073)**	**-0.2%**	**1,243,030**	**1,250,201**	**1,157,060**
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 498,976	$ 625,855	$ 1,786,894
Total Revenues	23,006,585	23,902,586	(896,001)	-3.7%	23,088,532	22,337,577	23,087,695
Total Expenditures	23,006,585	23,902,586	(896,001)	-3.7%	22,589,556	21,711,721	21,300,801
	$ -	$ -	$ -		$ 498,976	$ 625,855	$ 1,786,894

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

	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Sewer Revenue	$ 1,146,800	$ 1,084,250	$ 62,550	5.8%	$ 1,149,432	$ 1,482,626	$ 1,173,511
Sewer Collection Operations	239,838	265,613	(25,775)	-9.7%	257,904	260,509	267,169
Sewer Plant Operations	626,553	590,707	35,846	6.1%	603,375	596,419	554,470
	866,391	856,320	10,071	-3.6%	861,279	856,928	821,639
Net Sewer Income	280,409	227,930	52,479	23.0%	288,153	625,698	351,873
Water Revenue	1,869,000	1,785,000	84,000	4.7%	1,771,715	1,744,994	1,759,514
Water Treatment Plant	587,478	580,017	7,461	1.3%	565,391	554,334	512,877
Water Distribution Operations	336,351	354,145	(17,794)	-5.0%	371,118	350,147	348,001
Lake Pumping Station	88,640	85,140	3,500	4.1%	80,095	81,106	69,691
	1,012,469	1,019,302	(6,833)	0.4%	1,016,603	985,587	930,569
Net Water Income	856,531	765,698	90,833	11.9%	755,112	759,407	828,945
Water & Sewer Income Before Debt Service Expense	1,136,940	993,628	143,312	14.4%	1,043,265	1,385,105	1,180,818
Debt Service	1,025,225	935,535	89,690	9.6%	962,828	1,116,755	1,192,279
Total Water & Sewer Income Before Administration Expense	$ 111,715	$ 58,093	$ 53,622	92.3%	$ 80,437	$ 268,350	$ (11,461)

Revenue - Water & Sewer

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Sewer Revenue (520-430)								
34.4232	Sewer service fees	$1,129,800	$1,076,000	$ 53,800	5.0%	$1,070,816	$1,074,137	$1,052,683
34.4233	Sewer tap fees	2,000	3,250	(1,250)	-38.5%	650	1,700	650
34.4232	Penalties	10,000	-	10,000		13,540	-	-
39.1204	2006 SPLOST Transfer	-	-	-		64,425	402,226	115,016
34.4235	Miscellaneous revenue	5,000	5,000	-	0.0%	-	4,563	5,163
	Total Sewer Revenue	1,146,800	1,084,250	62,550	5.8%	1,149,432	1,482,626	1,173,511
Water Revenue (520-440)								
34.4211	Metered water sales	1,806,000	1,720,000	86,000	5.0%	1,712,545	1,711,843	1,694,594
34.4212	Other water sales	500	500	-	0.0%	2,140	616	645
34.4213	Water tap fees	10,000	10,000	-	0.0%	8,723	14,050	14,054
34.4215	Sale of material	2,500	2,500	-	0.0%	-	366	777
34.4216	Service charges	23,000	20,000	3,000	15.0%	23,038	20,461	19,253
34.4217	Penalties	25,000	30,000	(5,000)	-16.7%	22,302	31,408	31,247
34.6911	Discount program	-	-	-		-	(36,666)	(35,780)
34.4218	Miscellaneous revenue	1,000	1,000	-	0.0%	-	261	-
34.4219	Water Tank Rental Fee	-	-	-		2,500	1,000	-
34.6903	Interest income	1,000	1,000	-	0.0%	468	1,655	867
39.1300	Capital Contribution	-	-	-		-	-	33,857
	Total Water Revenue	1,869,000	1,785,000	84,000	4.7%	1,771,715	1,744,994	1,759,514
Total Water & Sewer Revenue		$3,015,800	$2,869,250	$ 146,550	5.1%	$2,921,147	$3,227,620	$2,933,025

Sewer - Collection Operations 520 - 433

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ 115,939	$ 128,185	$ (12,246)	-9.6%	$ 128,197	$ 128,715	$ 119,923
51.1300	Overtime	10,000	10,000	-	0.0%	11,899	9,973	12,169
51.2101	Insurance	17,697	19,315	(1,619)	-8.4%	19,086	15,419	14,529
51.2200	FICA	8,870	9,806	(937)	-9.6%	10,717	9,465	9,007
51.2401	Pension & Retirement	12,230	15,909	(3,679)	-23.1%	15,279	14,710	13,348
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	-	356	14,062
	Total Salaries & Benefits	165,735	184,215	(18,480)	-10.0%	185,178	178,639	183,037
Operating Expenditures								
52.1203	Engineernig services	2,500	2,500	-	0.0%	-	151	960
52.2208	O & M Sewer mains	10,000	15,000	(5,000)	-33.3%	7,883	8,798	8,452
52.3103	Workers Comp insurance	2,368	1,443	925	64.1%	2,387	1,399	1,073
52.2321	Motor Pool charge	17,690	28,481	(10,791)	-37.9%	28,481	27,313	26,984
55.1103	Admin charge-Gen Fund	41,545	33,974	7,571	22.3%	33,975	44,208	46,663
	Total Operating Expenditures	74,103	81,398	(7,295)	-9.0%	72,726	81,869	84,132
Total Expenditures		$ 239,838	$ 265,613	$ (25,775)	-9.7%	$ 257,904	$ 260,509	$ 267,169

Personnel Summary:

Operations Manager	Grade 27	
Foreman	Grade 24	
Assistant Foreman	Grade 18	
Serviceman II	Grade 15	
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	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ 183,134	$ 179,207	$ 3,927	2.2%	$ 179,769	$ 177,346	$ 173,390
51.1300	Overtime	14,000	12,000	2,000	16.7%	13,153	11,703	22,081
51.2101	Insurance	26,632	25,316	1,316	5.2%	23,078	20,614	15,506
51.2200	FICA	14,010	13,709	301	2.2%	14,759	12,951	13,169
51.2401	Pension & Retirement	17,628	20,627	(2,999)	-14.5%	22,837	22,198	21,449
51.2700	Workers Comp claims	500	500	-	0.0%	579	-	399
	Total Salaries & Benefits	255,904	251,359	4,545	1.8%	254,175	244,813	245,994
Operating Expenditures								
52.1203	Engineering services	2,500	2,500	-	0.0%	-	-	586
52.2101	Uniforms	2,000	2,000	-	0.0%	1,973	2,106	1,849
52.2202	O & M Buildings	25,000	25,000	-	0.0%	17,390	38,008	34,648
52.2203	O & M Equipment	20,000	29,000	(9,000)	-31.0%	16,300	21,775	6,216
52.2212	Sludge disposal	25,000	30,000	(5,000)	-16.7%	22,463	26,944	21,578
52.3101	Property insurance	15,425	13,545	1,880	13.9%	13,545	15,696	14,894
52.3103	Workers Comp insurance	2,707	1,447	1,260	87.1%	2,393	1,406	1,077
52.3201	Telephone service (Enet)	240	360	(120)	-33.3%	269	381	393
52.3202	Comm service (SLinc)	168	168	-	0.0%	161	172	144
52.3206	Data service (Enet)	2,920	2,328	592	25.4%	2,687	2,273	2,089
52.3207	TV service (Enet)	689	-	689		230	-	-
52.3500	Travel & training	3,000	3,000	-	0.0%	2,220	1,556	4,854
53.1104	Chemical & lab supplies	80,000	70,000	10,000	14.3%	78,972	71,530	58,344
53.1110	Gasoline & fuel	1,000	1,000	-	0.0%	-	968	783
53.1210	Water & sewer	25,000	15,000	10,000	66.7%	26,021	20,133	22,282
53.1230	Electricity	165,000	144,000	21,000	14.6%	164,578	148,660	138,738
	Total Operating Expenditures	370,649	339,348	31,301	9.2%	349,200	351,607	308,476
Total Expenditures		$ 626,553	$ 590,707	$ 35,846	6.1%	$ 603,375	$ 596,419	$ 554,470

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	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ 176,909	$ 164,216	$ 12,693	7.7%	$ 168,890	$ 170,074	$ 160,270
51.1300	Overtime	10,000	10,000	-	0.0%	15,036	16,955	16,159
51.2101	Insurance	29,716	27,556	2,160	7.8%	26,188	20,271	9,913
51.2200	FICA	13,534	12,563	971	7.7%	14,070	12,241	12,171
51.2401	Pension & Retirement	17,717	19,620	(1,903)	-9.7%	19,069	19,100	16,542
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	-
	Total Salaries & Benefits	248,376	234,455	13,921	5.9%	243,253	238,642	215,055
Operating Expenditures								
52.1203	Engineering Services	1,000	1,000	-	0.0%	240	136	736
52.1302	Lab testing fees	8,000	8,000	-	0.0%	8,162	7,004	6,709
52.2101	Uniforms	1,750	1,750	-	0.0%	1,705	1,804	1,345
52.2202	O & M Buildings	6,150	6,150	-	0.0%	7,061	1,106	1,418
52.2203	O & M Equipment	25,000	25,000	-	0.0%	21,118	20,570	24,941
52.2210	O & M Structures	64,273	64,273	-	0.0%	64,399	64,883	33,793
52.2212	Sludge disposal	6,000	6,000	-	0.0%	6,170	5,807	5,136
52.3101	Property insurance	19,657	18,583	1,074	5.8%	18,583	21,534	20,424
52.3103	Workers Comp insurance	2,614	1,325	1,289	97.3%	2,191	1,363	936
52.3201	Telephone service (Enet)	305	1,128	(823)	-73.0%	305	547	3,157
52.3202	Comm service (SLinc)	168	168	-	0.0%	161	172	143
52.3206	Telecom service (Enet)	14,085	14,085	-	0.0%	14,085	14,038	13,997
52.3500	Travel & training	6,100	6,100	-	0.0%	4,376	5,830	6,545
53.1104	Chemical & lab supplies	65,000	70,000	(5,000)	-7.1%	60,192	59,377	65,893
53.1110	Gasoline & fuel	1,000	1,000	-	0.0%	-	686	686
53.1210	Water	2,500	2,500	-	0.0%	2,600	2,027	2,117
53.1220	Natural gas	500	3,500	(3,000)	-85.7%	146	451	1,099
53.1230	Electricity	115,000	115,000	-	0.0%	110,642	108,359	108,746
	Total Operating Expenditures	339,102	345,562	(6,460)	-1.9%	322,138	315,692	297,822
Total Expenditures		$ 587,478	$ 580,017	$ 7,461	1.3%	$ 565,391	$ 554,334	$ 512,877

Personnel Summary:

Chief Plant Operator	Grade 19	
Water Plant Operator I	Grade 18	
Water Plant Operator II	Grade 11	2 positions
Water Plant Operator III	Grade 10	

Water - Distribution Operations 520 - 444

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ 115,939	$ 128,185	$ (12,246)	-9.6%	$ 128,197	$ 126,265	$ 115,966
51.1300	Overtime	10,000	10,000	-	0.0%	11,899	9,973	12,169
51.2101	Insurance	17,697	19,315	(1,619)	-8.4%	19,086	15,419	14,529
51.2200	FICA	8,870	9,806	(937)	-9.6%	10,717	9,278	9,007
51.2401	Pension & Retirement	12,230	15,909	(3,679)	-23.1%	15,279	14,710	13,348
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	-	356	14,062
	Total Salaries & Benefits	165,735	184,215	(18,480)	-10.0%	185,178	176,002	179,080
Operating Expenditures								
52.1203	Engineering services	5,000	5,000	-	0.0%	225	4,439	938
52.2101	Uniforms	3,400	3,400	-	0.0%	3,187	3,269	3,709
52.2201	O & M Vehicles	5,000	5,000	-	0.0%	5,708	6,069	5,231
52.2203	O & M Equipment	1,800	1,800	-	0.0%	4,702	227	1,402
52.2321	Motor Pool charge	17,690	28,480	(10,790)	-37.9%	28,480	27,313	26,984
52.3103	Workers Comp insurance	2,368	1,443	925	64.1%	2,387	1,399	1,073
52.3202	Comm service (Slinc,GPS)	2,676	1,000	1,676	167.6%	2,020	1,171	1,010
52.3401	Printing	1,600	1,600	-	0.0%	88	1,965	556
52.3500	Travel & training	4,100	4,100	-	0.0%	404	2,548	4,125
53.1103	O & M Pipelines	20,000	25,000	(5,000)	-20.0%	9,163	16,687	17,670
53.1107	O & M Metering	25,000	25,000	-	0.0%	57,012	30,997	27,849
53.1110	Gasoline & fuel	23,687	24,382	(695)	-2.9%	23,389	24,360	20,867
53.1601	Small tools	3,750	3,750	-	0.0%	1,446	2,999	2,016
55.1103	Admin Charge-Gen Fund	41,545	33,975	7,570	22.3%	33,975	44,208	46,663
57.4000	Bad debt expense	13,000	6,000	7,000	116.7%	13,753	6,495	8,830
	Total Operating Expenditures	170,616	169,930	686	0.4%	185,939	174,146	168,922
Total Expenditures		$ 336,351	$ 354,145	$ (17,794)	-5.0%	$ 371,118	$ 350,147	$ 348,001

Personnel Summary:

Operations Manager	Grade 27	
Foreman	Grade 24	
Assistant Foreman	Grade 18	
Serviceman II	Grade 15	
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	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 5,000	$ 5,000	$ -	0.0%	$ -	$ 5,128	$ 870
52.2210	O & M Structures	1,000	1,500	(500)	-33.3%	307	119	73
52.3201	Telephone service (AT&T)	-	-	-		-	3,749	966
52.3206	Telecom service (Enet)	13,140	13,140	-		12,045	3,285	-
52.3904	Water storage contract	4,000	4,000	-	0.0%	3,249	2,967	4,298
53.1110	Gasoline & fuel	500	500	-	0.0%	1,087	-	657
53.1230	Electricity	65,000	61,000	4,000	6.6%	63,407	65,858	62,825
	Total Operating Expenditures	88,640	85,140	3,500	4.1%	80,095	81,106	69,691
Total Expenditures		$ 88,640	$ 85,140	$ 3,500	4.1%	$ 80,095	$ 81,106	$ 69,691

Water/Sewer - Debt Service 520 - 436

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Depreciation/Amortization								
56.1000	Depreciation (Reserve)	$ 72,000	$ -	$ 72,000		$ 726,663	$ 726,663	$ 739,874
56.2000	Amortization	-	-	-		16,780	25,625	17,691
	Total Depreciation/Amortization	72,000	-	72,000		743,443	752,288	757,565
Other Costs & Transfers								
57.3002	Paying fees on bonds	1,350	1,350	-	0.0%	1,450	1,350	1,350
57.9001	General Fund (Excise Tax)	7,500	-	7,500		3,750	-	-
	Total Other Costs	1,350	1,350	-	0.0%	1,450	1,350	1,350
Debt Service Expenditures								
58.2103	Debt service - Bonds	944,375	934,185	10,190	1.1%	214,185	363,117	433,364
	Total Debt Service Expenditures	944,375	934,185	10,190	1.1%	214,185	363,117	433,364
Total Expenditures		$1,025,225	$ 935,535	$ 89,690	9.6%	$ 962,828	$1,116,755	$1,192,279

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

	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Sales of Electric Services	$ 15,724,589	$ 16,008,823	$ (284,234)	-1.8%	$15,515,788	$15,188,325	$15,318,323
Other Revenue	546,980	439,700	107,280	24.4%	554,702	473,041	455,117
Total Electric Revenue	16,271,569	16,448,523	(176,954)	-1.1%	16,070,490	15,661,366	15,773,440
Plant Operations	12,549,797	12,483,513	66,284	0.5%	11,782,188	10,937,381	10,153,120
Distribution Operations	891,484	1,005,087	(113,603)	-11.3%	755,552	723,032	727,750
Security Lighting	25,000	25,000	-	0.0%	5,772	25,638	21,924
Depreciation and Transfers	1,957,500	1,980,000	(22,500)	-1.1%	2,275,815	2,257,470	2,286,383
Total Electric Expenditures	15,423,781	15,493,600	(69,819)	-0.5%	14,819,326	13,943,521	13,189,177
Total Electric Income Before Administration Expense	$ 847,788	$ 954,923	$ (107,135)	-11.2%	$ 1,251,164	$ 1,717,845	$ 2,584,263

Revenue - Electric 520 - 460

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Sales of Electric Services								
34.4311	Residential energy sales	$4,627,084	$4,991,472	$ (364,388)	-7.3%	$4,682,962	$4,396,634	$4,945,109
34.4312	Commercial energy sales	7,157,755	7,152,770	4,985	0.1%	6,899,816	7,036,053	6,903,244
34.4313	Industrial energy sales	3,505,100	3,429,809	75,291	2.2%	3,567,444	3,388,342	3,020,312
34.4316	Installation charges	15,000	15,000	-	0.0%	34,149	27,352	2,625
34.4320	Security lighting	267,402	217,524	49,878	22.9%	215,945	216,591	214,813
34.4321	Street lighting	1,248	1,248	-	0.0%	1,248	1,248	1,216
34.4328	Off-system energy sales	150,000	200,000	(50,000)	-25.0%	113,057	121,230	228,709
34.4331	Security light install fees	1,000	1,000	-	0.0%	1,167	875	2,295
	Total - Electric Services	15,724,589	16,008,823	(284,234)	-1.8%	15,515,788	15,188,325	15,318,323
Other Revenue								
34.4315	Miscellaneous revenue	2,000	2,000	-	0.0%	1,293	1,966	11,017
34.4317	Pole attachment fees	128,000	128,000	-	0.0%	126,009	128,251	127,751
34.4318	Sale of material/scrap	15,000	25,000	(10,000)	-40.0%	59,317	16,732	41,287
34.4319	Service charges	75,000	60,000	15,000	25.0%	72,890	59,167	57,869
34.4323	Account establishment	22,000	22,000	-	0.0%	21,541	22,375	21,178
34.4324	Penalties	160,000	150,000	10,000	6.7%	161,810	140,898	143,422
34.4327	Credit check fees	1,000	1,000	-	0.0%	1,197	945	1,063
34.6901	Sales tax commission	5,700	5,700	-	0.0%	5,525	5,536	5,522
34.6903	Interest income	3,000	6,000	(3,000)	-50.0%	2,140	3,294	5,472
34.6910	Interest on Trust	125,280	30,000	95,280	317.6%	92,978	29,761	20,148
39.2100	Surplus sale	-	-	-		-	2,404	-
34.1703	Customer Service charge	10,000	10,000	-	0.0%	10,000	10,000	10,000
33.1119	ECG Solar Energy Grant	-	-	-		-	51,712	-
39.1300	Capital Contribution	-	-	-		-	-	10,388
	Total Other Revenue	546,980	439,700	107,280	24.4%	554,702	473,041	455,117
Total Electric Revenue		$16,271,569	$16,448,523	$ (176,954)	-1.1%	$16,070,490	$15,661,366	$15,773,440

Electric - Distribution Operations 520 - 461

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ 254,866	$ 263,555	$ (8,689)	-3.3%	$ 268,051	$ 247,141	$ 233,758
51.1300	Overtime	25,000	25,000	-	0.0%	32,555	26,919	35,979
51.2101	Insurance	43,703	26,849	16,854	62.8%	30,409	24,882	32,899
51.2200	FICA	19,497	20,162	(665)	-3.3%	22,996	20,499	22,122
51.2401	Pension & Retirement	25,160	32,113	(6,953)	-21.7%	32,308	33,104	30,864
51.2700	Workers Comp claims	2,500	2,500	-	0.0%	481	3,490	1,877
	Total Salaries & Benefits	370,726	370,179	547	0.1%	386,800	356,034	357,499
Operating Expenditures								
52.1304	Hotline testing	3,000	3,000	-	0.0%	1,985	2,509	1,553
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	-	0.0%	-	-	17,672
52.2101	Uniforms	7,500	7,500	-	0.0%	6,837	7,485	7,456
52.2201	O & M Vehicles	15,000	15,000	-	0.0%	21,078	8,525	21,329
52.2203	O & M Equipment	5,000	5,000	-	0.0%	1,009	1,334	3,534
52.2206	ROW maintenance	100,000	120,000	(20,000)	-16.7%	61,186	100,520	104,348
52.2207	O & M Transformers	-	30,000	(30,000)	-100.0%	10,543	30,179	26,038
52.2321	Motor Pool charge	26,535	42,721	(16,186)	-37.9%	42,721	54,626	53,967
52.3101	Property insurance	5,404	571	4,833	846.4%	571	662	628
52.3103	Workers Comp insurance	5,667	3,190	2,477	77.6%	5,276	3,388	2,600
52.3202	Comm service (Vzn,GPS)	5,247	3,048	2,199	72.1%	4,105	3,123	2,050
52.3500	Travel & training	6,500	6,500	-	0.0%	4,182	2,526	7,192
53.1101	O & M Conductors	20,000	20,000	-	0.0%	27,899	84,048	17,497
53.1102	Truck Stock & Supplies	30,000	-	30,000		27,195	-	-
53.1106	O & M Poles/fixtures	75,000	200,000	(125,000)	-62.5%	59,301	40,411	71,927
53.1107	O & M Meter Service	10,000	-	10,000		8,328	-	-
53.1109	Customer Premises - New	20,000	-	20,000		17,129	-	-
53.1110	Gasoline & fuel	22,905	22,378	527	2.4%	23,012	21,769	19,637
53.1111	O & M Customer Premises	5,000	-	5,000		1,675	-	-
53.1114	Storm Restoration	5,000	-	5,000		3,744	-	-
53.1116	O & M Substations	-	1,000	(1,000)	-100.0%	-	-	-
53.1126	Tools & equipment	5,000	7,000	(2,000)	-28.6%	1,965	2,272	6,394
	Total Operating Expenditures	395,758	509,908	(114,150)	-22.4%	329,742	366,998	370,250
Capital Expenditures								
54.1409	System improvements	125,000	125,000	-	0.0%	39,010	-	-
	Total Capital Expenditures	125,000	125,000	-	0.0%	39,010	-	-
Total Expenditures		$ 891,484	$ 1,005,087	$ (113,603)	-11.3%	$ 755,552	$ 723,032	$ 727,750

Personnel Summary:

Operations Manager	Grade 27	
Journeyman Lineman	Grade 22	4 positions
Apprentice Lineman	Grade 12	

Electric - Plant Operations 520 - 462

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Operating Expenditures								
52.1313	MEAG Telecom services	$ 98,124	$ 98,124	-	0.0%	$ 98,313	$ 96,357	$ 98,831
52.1317	Electric Cities of Ga services	135,917	175,801	(39,884)	-22.7%	136,185	166,315	154,394
52.3905	Comp. Trust, Short-term	240,000	420,000	(180,000)	-42.9%	-	-	-
52.3912	Generation Trust Account	360,000	441,312	(81,312)	-18.4%	-	-	-
53.1270	Energy for resale	11,508,565	11,156,248	352,317	3.2%	11,353,867	10,473,926	9,646,250
55.1101	Admin Charge-Gen Fund	177,191	164,028	13,163	8.0%	164,028	176,389	227,057
57.4002	Credit card fees	30,000	28,000	2,000	7.1%	29,795	24,395	26,589
	Total Operating Expenditures	12,549,797	12,483,513	66,284	0.5%	11,782,188	10,937,381	10,153,120
Total Expenditures		$12,549,797	$12,483,513	$ 66,284	0.5%	$ 11,782,188	$ 10,937,381	$ 10,153,120

Electric - Security Lights

520 - 463

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 5,000	$ 5,000	$ -	0.0%	$ 5	$ 563	$ -
53.1102	Supplies	20,000	20,000	-	0.0%	5,767	25,075	21,924
	Total Operating Expenditures	25,000	25,000	-	0.0%	5,772	25,638	21,924
Total Expenditures		$ 25,000	$ 25,000	$ -	0.0%	$ 5,772	$ 25,638	$ 21,924

Electric - Depreciation, Transfers & Contingency 520 - 464

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Depreciation								
56.1000	Depreciation	$ -	$ -	$ -		$ 330,348	$ 330,348	$ 312,953
	Total Depreciation/Amortization	-	-	-		330,348	330,348	312,953
Other Costs								
57.4000	Bad debt expense	30,000	45,000	(15,000)	-33.3%	20,467	42,122	57,930
57.9002	General contingency	2,500	10,000	(7,500)	-75.0%	-	-	-
	Total Other Costs	32,500	55,000	(22,500)	-40.9%	20,467	42,122	57,930
Transfers								
57.9001	General Fund	1,625,000	1,580,000	45,000	2.8%	1,580,000	1,500,000	1,515,500
57.9004	ElbertonNET debt service	300,000	345,000	(45,000)	-13.0%	345,000	385,000	400,000
	Total Transfers	1,925,000	1,925,000	-	0.0%	1,925,000	1,885,000	1,915,500
Total Expenditures		$ 1,957,500	$ 1,980,000	$ (22,500)	-1.1%	$2,275,815	$2,257,470	$2,286,383

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

	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Sales of Natural Gas Services	$ 3,636,716	$ 4,503,813	$ (867,097)	-1.8%	$4,005,232	$3,371,612	$4,255,628
Other Revenue	82,500	81,000	1,500	24.4%	91,663	76,978	125,602
Total Natural Gas Revenue	3,719,216	4,584,813	(865,597)	-18.9%	4,096,895	3,448,590	4,381,230
Plant Operations	12,800	13,500	(700)	-5.2%	15,156	10,121	9,907
Distribution Operations	2,673,612	3,638,949	(965,337)	-26.5%	2,836,105	2,763,008	3,134,349
Depreciation and Transfers	759,000	709,000	50,000	7.1%	835,228	785,600	865,822
Total Natural Gas Expenditures	3,445,412	4,361,449	(916,037)	-21.0%	3,686,489	3,558,729	4,010,078
Total Natural Gas Income Before Administration Expense	$ 273,804	$ 223,364	$ 50,440	22.6%	$ 410,406	$ (110,139)	$ 371,152

Revenue - Natural Gas

520 - 470

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Sales of Natural Gas Services								
34.4411	Residential & small comm	$1,965,673	$2,383,032	$ (417,359)	-17.5%	$2,154,734	$1,826,240	$2,390,137
34.4412	Medium commercial	438,284	711,377	(273,093)	-38.4%	616,708	522,378	680,332
34.4413	Large commercial	134,498	268,574	(134,076)	-49.9%	171,394	197,173	277,875
34.4414	Temperature sensitive	715,201	829,898	(114,697)	-13.8%	668,147	609,727	679,515
34.4415	Agricultural	331,525	229,056	102,469	44.7%	318,152	234,457	243,613
34.4416	Granite industrials	51,535	81,876	(30,341)	-37.1%	76,097	62,875	89,363
34.6911	Discount program	-	-	-		-	(81,238)	(105,207)
	Total - Natural Gas Services	3,636,716	4,503,813	(867,097)	-19.3%	4,005,232	3,371,612	4,255,628
Other Revenue								
34.4417	Tap fees	5,000	5,000	-	0.0%	5,048	4,347	5,978
34.4419	Sale of material	2,000	2,000	-	0.0%	5,712	2,825	3,280
34.4421	Service charges	25,000	21,000	4,000	19.0%	27,374	24,948	23,383
34.4422	Penalties	45,000	45,000	-	0.0%	48,919	38,879	44,347
34.4424	Miscellaneous revenue	500	500	-	0.0%	763	296	539
34.6901	Sales tax commission	2,000	2,500	(500)	-20.0%	1,625	1,981	2,261
34.6903	Interest income	3,000	5,000	(2,000)	-40.0%	2,221	3,701	6,982
33.1117	US DOT Grant	-	-	-		-	-	38,833
	Total Other Revenue	82,500	81,000	1,500	1.9%	91,663	76,978	125,602
Total Natural Gas Revenue		$3,719,216	$4,584,813	$ (865,597)	-18.9%	$4,096,895	$3,448,590	$4,381,230

Natural Gas - Plant Operations 520 - 471

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Operating Expenditures								
52.1306	Telemetering (Hart,Vzn)	$ 300	$ 1,000	$ (700)	-70.0%	$ 401	$ 815	$ 788
52.2202	O & M Buildings	500	500	-	0.0%	-	23	59
52.2203	O & M Equipment	2,000	2,000	-	0.0%	5,864	-	-
53.1230	Electricity	10,000	10,000	-	0.0%	8,891	9,283	9,060
	Total Operating Expenditures	12,800	13,500	(700)	-5.2%	15,156	10,121	9,907
Total Expenditures		$ 12,800	$ 13,500	$ (700)	-5.2%	$ 15,156	$ 10,121	$ 9,907

Natural Gas - Distribution Operations 520 - 473

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ 217,618	$ 211,465	$ 6,153	2.9%	$ 210,560	$ 203,730	$ 175,939
51.1300	Overtime	12,000	15,000	(3,000)	-20.0%	10,576	10,656	13,197
51.2101	Insurance	35,393	34,726	667	1.9%	31,451	26,369	22,641
51.2200	FICA	16,648	16,177	471	2.9%	16,917	15,925	15,277
51.2401	Pension & Retirement	19,921	21,741	(1,820)	-8.4%	22,016	20,635	17,901
51.2700	Workers Comp claims	1,500	1,000	500	50.0%	1,643	1,292	1,708
	Total Salaries & Benefits	303,080	300,109	2,971	1.0%	293,163	278,607	246,664
Operating Expenditures								
52.1203	Professional services	30,000	24,000	6,000	25.0%	29,725	28,575	25,421
52.1307	Meter testing	3,500	3,500	-	0.0%	3,146	3,265	-
52.1318	Sofware License/Support	14,000	14,000	-		12,500	13,706	25,000
52.2201	O & M Vehicles	4,000	4,000	-	0.0%	1,887	4,385	2,262
52.2203	O & M Equipment	7,500	7,500	-	0.0%	4,465	4,821	8,443
52.2205	O & M System	35,000	39,000	(4,000)	-10.3%	28,398	22,840	23,888
52.2219	O & M Meters	30,000	40,000	(10,000)	-25.0%	30,964	16,327	52,706
52.2321	Motor Pool charge	35,380	56,961	(21,581)	-37.9%	56,952	54,626	53,967
52.3101	Property insurance	1,287	213	1,074	504.2%	213	246	234
52.3103	Workers Comp insurance	4,828	2,560	2,268	88.6%	4,234	2,478	1,816
52.3202	Comm service (Slinc,GPS)	3,048	1,000	2,048	204.8%	1,688	1,417	1,166
52.3206	Data Service for GIS (Enet)	6,600	6,600	-	0.0%	6,599	6,599	6,574
52.3301	Advertising	750	2,500	(1,750)	-70.0%	737	595	528
52.3500	Travel & training	5,750	5,750	-	0.0%	3,895	4,526	5,128
53.1110	Gasoline & fuel	12,755	11,658	1,097	9.4%	12,643	12,951	8,660
53.1124	Uniforms	5,100	5,100	-	0.0%	4,535	5,134	4,543
53.1125	Welding supplies	2,250	2,250	-	0.0%	357	1,139	559
53.1270	Energy for resale	1,926,215	2,879,002	(952,787)	-33.1%	2,135,877	2,175,902	2,516,113
53.1601	Small tools & equipment	1,500	1,500	-	0.0%	411	52	450
55.1102	Admin Charge-Gen Fund	68,569	66,746	1,823	2.7%	66,746	119,868	142,978
	Total Operating Expenditures	2,198,032	3,173,840	(975,808)	-30.7%	2,405,972	2,479,452	2,880,435
Capital Expenditures								
54.1205	Replacing bare lines	160,000	160,000	-	0.0%	130,206	-	-
	Total Capital Expenditures	160,000	160,000	-	0.0%	130,206	-	-
Other Costs								
57.3003	Gas rebate program	5,000	5,000	-	0.0%	4,250	4,950	7,250
57.3004	City of Bowman - Margins	7,500	-	7,500		2,514	-	-
	Total Other Costs	12,500	5,000	7,500	150.0%	6,764	4,950	7,250
Total Expenditures		$ 2,673,612	$ 3,638,949	$ (965,337)	-26.5%	$2,836,105	$2,763,008	$3,134,349

Personnel Summary:

Operations Manager	Grade 25	Serviceman II	Grade 15	2 positions
Foreman	Grade 24	Serviceman I		Grade 7
Journeyman Welder	Grade 15			

Natural Gas - Depreciation, Transfers & Contingency 520 - 474

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Depreciation								
56.1000	Depreciation	$ -	$ -	$ -		$ 126,708	$ 126,708	$ 112,622
	Total Depreciation/Amortization	-	-	-		126,708	126,708	112,622
Other Costs								
57.4000	Bad debt expense	8,000	8,000	-	0.0%	8,520	8,892	15,200
57.9002	General contingency	1,000	1,000	-	0.0%	-	-	-
	Total Other Costs	9,000	9,000	-	0.0%	8,520	8,892	15,200
Transfers								
57.9001	General Fund	750,000	700,000	50,000	7.1%	700,000	650,000	738,000
	Total Transfers	750,000	700,000	50,000	7.1%	700,000	650,000	738,000
Total Expenditures		$ 759,000	$ 709,000	$ 50,000	7.1%	$ 835,228	$ 785,600	$ 865,822

Combined Public Utility System Fund (Fund 520)

Summary of Administrative Expenditures

	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Utilities Administration	$ 371,862	$ 368,632	$ 3,230	0.9%	$ 366,484	$ 337,274	$ 341,298
Meter Reading and Servicing	209,608	208,300	1,308	0.6%	210,028	197,205	210,830
Warehousing and Purchasing	111,349	112,522	(1,173)	-1.0%	105,373	104,578	100,769
Customer Service	366,924	345,864	21,060	6.1%	360,520	339,350	303,124
Information Technology Systems	143,564	151,062	(7,498)	-5.0%	150,625	144,981	156,038
Economic Development	30,000	50,000	(20,000)	-40.0%	50,000	126,814	45,000
Total Adminstrative Expenditures	$ 1,233,307	$ 1,236,380	$ (3,073)	-0.2%	$ 1,243,030	$ 1,250,201	$ 1,157,060

Utilities Administration 520 - 490

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1102	Salaries	$ 122,688	$ 119,361	$ 3,327	2.8%	$ 118,974	$ 116,914	$ 100,159
51.2101	Insurance	18,237	15,205	3,032	19.9%	16,167	16,027	10,346
51.2200	FICA	9,386	9,131	255	2.8%	9,101	7,419	6,503
51.2401	Pension & Retirement	13,689	14,438	(749)	-5.2%	13,940	13,189	10,697
	Total Salaries & Benefits	164,000	158,135	5,865	3.7%	158,182	153,549	127,704
Operating Expenditures								
52.1205	Credit check fees	1,500	1,500	-	0.0%	1,195	1,165	1,314
52.1315	O & M AS/400	25,000	25,000	-	0.0%	44,548	5,456	11,068
52.1319	Fire alarm monitoring	420	420	-	0.0%	420	140	-
52.2101	Uniforms; mats; towels	4,000	3,000	1,000	33.3%	4,047	5,545	4,154
52.2111	Solid waste disposal	720	180	540	300.0%	720	180	180
52.2201	O & M Vehicles	375	375	-	0.0%	151	500	256
52.2202	O & M Buildings	11,000	11,000	-	0.0%	8,635	12,160	16,350
52.2203	O & M Equipment	4,000	4,000	-	0.0%	4,575	11,176	22,797
52.3101	Property insurance	5,627	4,285	1,342	31.3%	4,959	4,960	4,707
52.3103	Workers Comp insurance	910	483	427	88.4%	798	470	307
52.3201	Telephone service (AT&T)	8,083	8,524	(441)	-5.2%	6,933	8,262	6,497
52.3202	Comm service (SLinc)	168	168	-	0.0%	143	172	156
52.3206	Data service (Enet)	6,240	7,320	(1,080)	-14.8%	6,865	7,340	7,255
52.3207	Cable TV (Enet)	1,373	1,373	-	0.0%	1,373	1,356	1,367
52.3301	Advertising	2,500	2,500	-	0.0%	1,905	1,378	1,316
52.3500	Travel & training	8,000	8,000	-	0.0%	11,380	6,832	7,565
52.3601	Dues	2,500	2,500	-	0.0%	1,425	1,870	2,335
52.3901	Postage	45,000	45,000	-	0.0%	41,388	38,029	41,006
52.3909	EC waste surcharge	816	180	636	353.3%	924	180	180
58.2203	Copier leases	13,596	13,596	-	0.0%	13,439	13,965	13,909
53.1110	Gasoline & fuel	959	1,018	(59)	-5.8%	955	932	673
53.1112	Janitorial supplies	13,000	13,000	-	0.0%	6,749	11,632	14,217
53.1115	Office supplies	22,500	22,500	-	0.0%	19,545	22,399	21,792
53.1210	Water & sewer	1,200	1,200	-	0.0%	996	1,173	1,378
53.1220	Natural gas	5,000	5,000	-	0.0%	2,999	2,535	4,059
53.1230	Electricity	23,000	28,000	(5,000)	-17.9%	21,034	23,404	28,667
53.1702	Miscellaneous	375	375	-	0.0%	202	515	88
	Total Operating Expenditures	207,862	210,497	(2,635)	-1.3%	208,302	183,724	213,593
Total Expenditures		$ 371,862	$ 368,632	$ 3,230	0.9%	$ 366,484	$ 337,274	$ 341,298

Personnel Summary:

Utilities Director	Grade 32
Director of Administrative Services	Grade 32

Meter Reading & Servicing 520 - 491

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ 128,685	$ 126,630	$ 2,055	1.6%	$ 87,312	$ 87,479	$ 89,975
51.1102	Salaries	-	-	-		37,976	36,194	38,323
51.1300	Overtime	1,000	4,000	(3,000)	-75.0%	1,126	2,069	6,066
51.2101	Insurance	24,039	20,105	3,934	19.6%	21,332	17,118	18,840
51.2200	FICA	9,844	9,687	157	1.6%	9,585	8,772	9,334
51.2401	Pension & Retirement	12,291	14,051	(1,760)	-12.5%	15,032	14,124	15,140
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	-
	Total Salaries & Benefits	176,359	174,973	1,386	0.8%	172,363	165,756	177,678
Operating Expenditures								
52.1303	Itron software support	7,000	7,000	-	0.0%	6,738	6,880	5,504
52.1309	Itron repairs & equipment	1,000	1,000	-	0.0%	5,275	262	4,762
52.2321	Motor Pool charge	14,240	14,240	-	0.0%	14,240	13,656	13,492
52.3103	Workers Comp insurance	2,120	1,139	981	86.1%	1,884	845	807
52.3202	Comm service (Slinc,GPS)	2,251	323	1,928	596.9%	1,140	698	661
52.3206	Data Service (Enet)	2,938	2,938	-	0.0%	2,937	2,532	1,655
53.1110	Gasoline	2,700	5,387	(2,687)	-49.9%	4,575	5,505	4,563
53.1124	Uniforms	1,000	1,300	(300)	-23.1%	877	1,070	1,709
	Total Operating Expenditures	33,249	33,327	(78)	-0.2%	37,666	31,449	33,153
Total Expenditures		$ 209,608	$ 208,300	$ 1,308	0.6%	$ 210,028	$ 197,205	$ 210,830

Personnel Summary:

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

Warehousing & Purchasing 520 - 492

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ 72,422	$ 71,038	$ 1,384	1.9%	$ 70,246	$ 72,957	$ 67,915
51.1300	Overtime	-	500	(500)	-100.0%	-	-	145
51.2101	Insurance	11,354	11,075	279	2.5%	9,963	8,772	3,092
51.2200	FICA	5,540	5,434	106	2.0%	5,374	4,919	5,093
51.2401	Pension & Retirement	7,124	8,166	(1,042)	-12.8%	9,353	8,868	9,011
51.2700	Workers Comp claims	500	500	-	0.0%	490	-	428
	Total Salaries & Benefits	96,940	96,713	227	0.2%	95,426	95,516	85,684
Operating Expenditures								
52.2202	O & M Buildings	1,100	1,100	-	0.0%	-	526	1,521
52.3103	Workers Comp insurance	710	380	330	86.8%	628	371	319
52.3202	Comm service (SLinc)	324	324	-	0.0%	322	399	347
58.2203	Copier lease	2,075	2,905	(830)	-28.6%	1,867	519	4,079
53.1112	Janitorial supplies	5,000	7,000	(2,000)	-28.6%	3,360	4,055	5,602
53.1115	Office supplies	2,000	900	1,100	122.2%	2,030	647	100
53.1124	Uniforms	500	500	-	0.0%	545	604	417
53.1210	Water & sewer	200	200	-	0.0%	180	192	220
53.1230	Electricity	2,500	2,500	-	0.0%	1,014	1,747	2,479
	Total Operating Expenditures	14,409	15,809	(1,400)	-8.9%	9,947	9,061	15,085
Total Expenditures		$ 111,349	$ 112,522	$ (1,173)	-1.0%	$ 105,373	$ 104,578	$ 100,769

Personnel Summary:

Warehouse & Purchasing Manager	Grade 22
Custodian	Grade 6

Customer Care & Marketing 520 - 493

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1102	Salaries	$ 276,473	$ 257,042	$ 19,431	7.6%	$ 273,608	$ 255,292	$ 221,348
51.2101	Insurance	33,892	32,925	967	2.9%	27,289	35,702	37,287
51.2200	FICA	21,150	19,664	1,486	7.6%	20,931	16,777	13,910
51.2401	Pension & Retirement	26,196	28,027	(1,831)	-6.5%	25,511	26,335	19,670
	Total Salaries & Benefits	357,711	337,658	20,053	5.9%	347,338	334,105	292,215
Operating Expenditures								
52.3103	Workers Comp insurance	2,045	1,038	1,007	97.0%	1,717	1,081	668
52.3202	Comm service (SLinc)	168	168	-	0.0%	161	532	533
52.3301	Advertising	-	-	-		150	-	197
52.3304	Promotional items	2,000	2,000	-	0.0%	876	613	3,913
52.3401	Printing	500	500	-	0.0%	-	7	-
52.3500	Travel & training	1,500	1,500	-	0.0%	-	15	2,887
53.1115	Office supplies	3,000	3,000	-	0.0%	10,278	2,997	2,711
	Total Operating Expenditures	9,213	8,206	1,007	12.3%	13,182	5,245	10,909
Total Expenditures		$ 366,924	$ 345,864	$ 21,060	6.1%	$ 360,520	$ 339,350	$ 303,124

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	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ -	$ 7,250	$ (7,250)	-100.0%	$ 2,870	$ 6,978	$ 5,628
51.1102	Salaries	90,922	90,886	36	0.0%	88,685	90,376	85,573
51.2101	Insurance	15,152	14,115	1,037	7.3%	13,553	11,871	9,915
51.2200	FICA	6,956	6,953	3	0.0%	7,004	6,353	6,231
51.2401	Pension & Retirement	8,343	9,973	(1,630)	-16.3%	9,927	9,444	8,042
51.2700	Workers Comp claims	100	100	-	0.0%	-	-	-
	Total Salaries & Benefits	121,473	129,277	(7,804)	-6.0%	122,038	125,022	115,390
Operating Expenditures								
52.2203	O & M Equipment	20,000	20,000	-	0.0%	27,600	18,360	39,313
52.3103	Workers Comp insurance	673	367	306	83.4%	607	349	260
52.3202	Comm service (SLinc)	168	168	-	0.0%	242	179	305
52.3500	Travel & training	500	500	-	0.0%	-	-	20
53.1115	Office supplies	750	750	-	0.0%	139	1,071	750
	Total Operating Expenditures	22,091	21,785	306	1.4%	28,588	19,959	40,649
Total Expenditures		$ 143,564	$ 151,062	$ (7,498)	-5.0%	$ 150,625	$ 144,981	$ 156,038

Personnel Summary:

Telecommunications Director	Grade 27
Computer Operations Technician	Grade 10

Economic Development 520 - 496

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Contracted Services								
51.1203	Economic developer	$ 30,000	$ 45,000	$ (15,000)	-33.3%	$ 45,000	$ 45,000	$ 45,000
52.1203	Professional services	-	5,000	(5,000)	-100.0%	5,000	5,098	-
52.3500	Travel	-	-	-		-	1,716	-
57.2000	Grant-Workforce Develop.	-	-	-		-	75,000	-
	Total Contracted Services	30,000	50,000	(20,000)	-40.0%	50,000	126,814	45,000
Total Expenditures		$ 30,000	$ 50,000	$ (20,000)	-40.0%	$ 50,000	$ 126,814	$ 45,000

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ElbertonNET Technology Services Fund (Fund 525)

Summary of Revenues and Expenditures

	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
BROADBAND TV DIVISION:							
Programming Sales	$ 1,760,781	$ 1,740,132	$ 20,649	1.2%	$ 1,725,312	$ 1,480,906	$ 1,346,460
Adminstrative Revenue	100,500	92,000	8,500	9.2%	100,921	344,940	83,367
Total TV Operations Revenue	1,861,281	1,832,132	29,149	1.6%	1,826,233	1,825,846	1,429,827
Programming Operations	1,371,875	1,286,980	84,895	6.6%	1,301,120	1,166,795	1,069,274
Video Production	62,378	63,522	(1,144)	-1.8%	58,063	55,933	60,874
Total TV Operations Expenses	1,434,253	1,350,502	83,751	6.2%	1,359,184	1,222,728	1,130,148
Net TV Operations Income	**427,028**	**481,630**	**(54,602)**	**-11.3%**	**467,049**	**603,118**	**299,679**
INTERNET & FIBER DIVISION:							
Fiber Leases & Dial-up	166,092	171,506	(5,414)	-3.2%	204,056	177,183	141,080
High Speed Internet	1,293,532	1,178,999	114,533	9.7%	1,221,525	1,110,505	1,037,597
Total Internet & Fiber Revenue	1,459,624	1,350,505	109,119	8.1%	1,425,580	1,287,688	1,178,677
Fiber & Dial-up Operations	4,460	6,000	(1,540)	-25.7%	2,564	4,500	6,389
High Speed Internet Operations	333,403	250,203	83,200	33.3%	286,659	216,745	200,270
Total Fiber & Internet Expenses	337,863	256,203	81,660	31.9%	289,223	221,245	206,659
Net Internet & Fiber Income	**1,121,761**	**1,094,302**	**27,459**	**2.5%**	**1,136,358**	**1,066,444**	**972,018**
DIGITAL PHONE OPERATIONS:							
Digital Phone Revenue	265,488	209,716	55,772	26.6%	246,972	250,246	194,218
Digital Phone Expenditures	208,618	165,979	42,639	25.7%	204,171	180,362	102,714
Net Digital Phone Income	**56,870**	**43,737**	**13,133**	**30.0%**	**42,801**	**69,884**	**91,504**
NET OPERATING INCOME	**1,605,659**	**1,619,669**	**(14,010)**	**-0.9%**	**1,646,208**	**1,739,446**	**1,363,201**
ADMINISTRATIVE EXPEND.							
Administration	136,377	152,967	(16,590)	-10.8%	140,174	93,136	110,179
Distribution Operations	568,345	588,020	(19,675)	-3.3%	601,381	547,934	500,740
Debt Service & Depreciation	900,937	878,682	22,255	2.5%	372,269	409,113	439,559
Total Administrative Expend.	**1,605,659**	**1,619,669**	**(14,010)**	**-0.9%**	**1,113,823**	**1,050,182**	**1,050,479**
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**		**$ 532,385**	**$ 689,264**	**$ 312,722**
Total Revenues	3,586,393	3,392,353	194,040	5.7%	3,498,786	3,363,781	2,802,722
Total Expenditures	3,586,393	3,392,353	194,040	5.7%	2,966,401	2,674,517	2,490,000
	$ -	$ -	$ -		$ 532,385	$ 689,264	$ 312,722

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

	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Programming sales	$ 1,760,781	$ 1,740,132	$ 20,649	1.2%	$ 1,725,312	$ 1,480,906	$ 1,346,460
Service charges & other revenue	100,500	92,000	8,500	9.2%	100,921	344,940	83,367
Total Revenue	1,861,281	1,832,132	29,149	1.6%	1,826,233	1,825,846	1,429,827
Programming expenses	1,371,875	1,286,980	84,895	6.6%	1,301,120	1,166,795	1,069,274
Video production operations	62,378	63,522	(1,144)	-1.8%	58,063	55,933	60,874
Total Expenditures	1,434,253	1,350,502	83,751	6.2%	1,359,184	1,222,728	1,130,148
Net TV Operations Income	$ 427,028	$ 481,630	$ (54,602)	-11.3%	$ 467,049	$ 603,118	$ 299,679

Revenue - Broadband TV Operations 525 - 480

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Programming Sales								
34.4601	Basic - City	$ 187,408	$ 183,933	$ 3,475	1.9%	$ 193,190	$ 176,661	$ 165,190
34.4602	Basic - County	147,249	150,491	(3,242)	-2.2%	143,962	124,408	106,332
34.4603	Expanded - City	319,957	299,892	20,065	6.7%	317,461	302,162	281,098
34.4604	Expanded - County	244,530	245,367	(837)	-0.3%	246,418	220,016	191,074
34.4605	Analog Premiums - City	10,215	11,000	(785)	-7.1%	10,075	11,215	14,625
34.4606	Analog Premiums - County	5,669	5,800	(131)	-2.3%	6,084	6,069	6,998
34.4607	Pay-per-view sales	10,000	12,000	(2,000)	-16.7%	9,047	10,523	14,330
34.4640	Digital - City	272,159	302,921	(30,762)	-10.2%	259,149	227,265	213,615
34.4641	Digital - County	278,054	245,117	32,937	13.4%	254,857	217,355	182,018
34.4644	Digital Premiums - City	47,796	54,000	(6,204)	-11.5%	51,237	52,464	50,508
34.4645	Digital Premiums - County	49,348	60,000	(10,652)	-17.8%	53,302	59,122	56,832
34.4646	HD Box - City	22,565	18,431	4,134	22.4%	21,699	15,844	14,408
34.4647	HD Box - County	24,156	15,080	9,076	60.2%	21,216	15,698	10,669
34.6911	Discount program	-	-	-		(157)	(82,193)	(77,772)
	Total Programming Sales	1,619,106	1,604,032	15,074	0.9%	1,587,540	1,356,608	1,229,925
Other Revenue								
34.4618	Programming rebates	3,500	3,000	500	16.7%	3,887	3,499	3,139
34.4619	Commissions	1,200	1,200	-	0.0%	1,200	1,344	1,578
34.4625	Franchise fees - City	44,000	48,000	(4,000)	-8.3%	43,952	40,530	41,252
34.4626	Franchise fees - County	38,500	36,000	2,500	6.9%	37,412	32,974	30,133
34.4659	HD equipment charges	1,000	2,400	(1,400)	-58.3%	1,188	2,777	3,494
34.4660	Equipment charges	10,000	10,000	-	0.0%	9,604	11,841	12,943
34.4661	Sales of videos	1,500	1,500	-	0.0%	972	1,580	1,935
34.4665	Monthly box fee - City	9,075	8,500	575	6.8%	8,757	7,380	6,577
34.4666	Monthly box fee - County	13,900	12,600	1,300	10.3%	13,770	10,994	8,052
34.4670	DVR - City	9,500	6,900	2,600	37.7%	8,981	6,248	4,520
34.4671	DVR - County	9,500	6,000	3,500	58.3%	8,050	5,130	2,912
	Total Other Revenue	141,675	136,100	5,575	4.1%	137,772	124,297	116,535
Total Broadband TV Revenue		$1,760,781	$1,740,132	$ 20,649	1.2%	$1,725,312	$1,480,906	$1,346,460

Revenue - Administrative

525 - 482

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Revenue								
33.1310	USDA RBE Grant	$ -	$ -	$ -		$ -	$ 144,687	$ -
33.4310	One Ga Bridge Grant	-	-	-		-	62,009	-
34.4611	Connection fees	5,000	5,000	-	0.0%	5,125	5,260	5,330
34.4612	Late penalties	50,000	42,000	8,000	19.0%	48,808	46,700	40,095
34.4614	Advertising sales	1,000	1,000	-	0.0%	526	384	770
34.4616	Service charges	3,500	6,000	(2,500)	-41.7%	3,480	6,048	6,801
34.4617	Washington consulting fees	25,000	25,000	-	0.0%	33,400	45,149	29,151
34.4621	Russell State Park services	15,000	12,000	3,000	25.0%	9,131	3,420	-
38.9001	Sale of surplus material	1,000	1,000	-	0.0%	451	-	1,220
39.1202	2011 SPLOST Transfer	-	-	-		-	31,284	-
Total Administrative Revenue		$ 100,500	$ 92,000	$ 8,500	9.2%	$ 100,921	$ 344,940	$ 83,367

Programming Operations 525 - 480

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Operating Expenditures								
53.1103	Digital boxes and remotes	$ 40,000	$ 30,000	$ 10,000	33.3%	$ 40,361	$ 45,205	$ 40,529
53.1541	Basic programming	186,004	176,513	9,491	5.4%	169,773	122,175	115,224
53.1543	Expanded programming	847,021	808,510	38,511	4.8%	798,053	742,777	672,593
53.1545	Premium programming	72,000	78,000	(6,000)	-7.7%	71,932	77,799	72,790
53.1546	Pay-per-view expense	5,000	6,500	(1,500)	-23.1%	4,912	5,746	6,742
53.1548	Digital programming	109,350	93,457	15,893	17.0%	105,669	91,727	86,820
52.3915	Franchise fees - City	44,000	48,000	(4,000)	-8.3%	44,776	37,317	36,006
52.3916	Franchise fees - County	38,500	36,000	2,500	6.9%	37,362	33,646	29,291
57.4000	Bad debt expense	30,000	10,000	20,000	200.0%	28,282	10,402	9,280
Total Operating Expenditures		$1,371,875	$1,286,980	$ 84,895	6.6%	$1,301,120	$1,166,795	$1,069,274

Video Production 525 - 483

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ 44,307	$ 42,752	$ 1,555	3.6%	$ 43,034	$ 42,034	$ 42,851
51.2101	Insurance	5,677	5,537	140	2.5%	4,981	4,376	3,038
51.2200	FICA	3,389	3,270	119	3.6%	3,292	3,050	3,045
51.2401	Pension & Retirement	3,755	3,829	(74)	-1.9%	4,251	3,699	3,226
	Total Salaries & Benefits	57,128	55,388	1,740	3.1%	55,558	53,158	52,160
Operating Expenditures								
52.2203	O & M Equipment	2,500	2,500	-	0.0%	1,675	65	3,249
52.3103	Workers Comp insurance	250	134	116	86.6%	221	130	90
52.3202	Comm service (SLinc)	-	-	-		-	-	126
52.3500	Travel	-	500	(500)	-100.0%	-	116	713
53.1115	Supplies & materials	2,500	5,000	(2,500)	-50.0%	609	2,463	4,536
	Total Operating Expenditures	5,250	8,134	(2,884)	-35.5%	2,505	2,774	8,714
Total Expenditures		$ 62,378	$ 63,522	$ (1,144)	-1.8%	$ 58,063	$ 55,933	$ 60,874

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

	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Fiber Leases & Dial-up Internet	$ 166,092	$ 171,506	$ (5,414)	-3.2%	$ 204,056	$ 177,183	$ 141,080
High Speed Internet	1,293,532	1,178,999	114,533	9.7%	1,221,525	1,110,505	1,037,597
Total Internet Revenue	1,459,624	1,350,505	109,119	8.1%	1,425,580	1,287,688	1,178,677
Fiber & Dial-up Operations	4,460	6,000	(1,540)	-25.7%	2,564	4,500	6,389
High Speed Internet Operations	333,403	250,203	83,200	33.3%	286,659	216,745	200,270
Total Internet Expenditures	337,863	256,203	81,660	31.9%	289,223	221,245	206,659
Net Internet and Fiber Income	$ 1,121,761	$ 1,094,302	$ 27,459	2.5%	$ 1,136,358	$ 1,066,444	$ 972,018

Revenue - Internet and Fiber Operations

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Lit & Dark Fiber Services (525-473)								
34.4326	Fiber leases	$ 114,720	$ 88,330	$ 26,390	29.9%	$ 114,730	$ 88,782	$ 86,410
34.4327	10 Mbps Fiber Service	14,580	7,644	6,936	90.7%	12,533	6,489	3,570
34.4328	100 Mbps Fiber Service	36,792	35,532	1,260		36,793	23,405	442
39.1100	Operating Transfer In	-	40,000	(40,000)	-100.0%	40,000	58,507	50,659
	Total Dial-up & Fiber Leases	166,092	171,506	(5,414)	-3.2%	204,056	177,183	141,080
High Speed Internet (525-474)								
34.5614	Web hosting	3,374	3,240	134	4.1%	3,374	3,345	4,840
34.5615	Web design	-	1,200	(1,200)		1,000	1,200	1,200
34.5619	Broadband 3.0 revenue	670,712	750,012	(79,300)	-10.6%	713,245	719,577	670,945
34.5626	Broadband 6.0 revenue	248,033	78,812	169,221	214.7%	138,398	64,863	48,652
34.5629	Broadband MAX revenue	67,915	44,185	23,730	53.7%	52,112	39,882	25,213
34.5624	Additional e-mail	3,500	3,500	-	0.0%	3,588	3,659	3,994
34.5638	Wideband 40/80 revenue	11,516	-	11,516		4,106	-	-
34.6911	Bundle discounts	(44,018)	(36,450)	(7,568)	20.8%	(40,454)	(57,285)	(52,668)
34.4330	GPW Distribution	25,000	25,000	-	0.0%	24,973	24,381	16,300
34.4611	Connection fees	1,500	500	1,000	200.0%	1,945	1,779	940
34.4620	GPW collocation service	3,000	3,000	-	0.0%	3,000	3,000	3,000
34.4660	Equipment charges/sales	3,000	1,000	2,000	200.0%	11,219	3,288	144
39.1100	Operating Transfer In	300,000	305,000	(5,000)	-1.6%	305,000	302,815	314,926
36.1000	Interest Income	-	-	-		19	-	111
	Total High Speed Internet	1,293,532	1,178,999	114,533	9.7%	1,221,525	1,110,505	1,037,597
Total Internet & Fiber Revenue		$1,459,624	$1,350,505	$ 109,119	8.1%	$1,425,580	$1,287,688	$1,178,677

Dark & Lit Fiber Operations 525 - 473

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Operating Expenditures								
53.1101	Supplies & materials	$ 4,460	$ 6,000	$ (1,540)	-25.7%	$ 2,564	$ 4,500	$ 6,389
	Total Operating Expenditures	4,460	6,000	(1,540)	-25.7%	2,564	4,500	6,389
Total Expenditures		$ 4,460	$ 6,000	$ (1,540)	-25.7%	$ 2,564	$ 4,500	$ 6,389

High Speed Internet Operations 525 - 474

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 5,000	$ 5,000	$ -	0.0%	$ -	$ 6,727	$ 4,139
52.3904	Accounts and Provisioning	118,473	106,173	12,300	11.6%	109,581	99,539	98,527
52.3907	Internet connectivity	162,400	108,240	54,160	50.0%	137,195	82,190	67,540
52.3908	CALEA Compliance	1,750	1,750	-	0.0%	1,750	1,750	3,500
52.3909	IP Address	3,000	3,000	-	0.0%	1,950	1,600	1,600
53.1250	ESPN 3 Subscription Fees	3,480	2,940	540	18.4%	3,193	2,729	2,080
53.1101	Supplies & materials	5,000	5,000	-	0.0%	368	1,474	1,114
53.1104	Cable modems, equipment	20,000	15,000	5,000	33.3%	20,763	16,948	21,461
52.1202	Shop Elberton-WebQA	2,300	2,300	-	0.0%	1,560	2,300	-
57.4000	Bad debt expense	12,000	800	11,200	1400.0%	10,299	1,489	310
Total Expenditures		$ 333,403	$ 250,203	$ 83,200	33.3%	$ 286,659	$ 216,745	$ 200,270

Revenue - Digital Phone

525 - 475

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Digital Phone Revenue								
34.5617	Set-up fees	$ 2,000	$ 2,000	$ -	0.0%	$ 2,856	$ 2,795	$ 6,395
34.5630	Residential service fees	182,812	146,884	35,928	24.5%	170,131	190,764	157,835
34.5631	Business service fees	43,006	32,090	10,916	34.0%	38,718	18,370	151
34.5632	Toll free services	286	-	286		269	169	-
34.5633	Hosted PBX Services	1,250	-	1,250		1,852	3,306	-
34.4660	Equipment sales	-	-	-		320	2,018	-
34.5634	Usage fees	150	150	-	0.0%	589	226	4,268
34.5635	Directory Assistance	6,000	4,800	1,200	25.0%	5,714	4,262	848
34.5636	International Calls	1,000	840	160	19.0%	636	1,044	487
34.5637	Fax-to-PDF Services	1,552	1,000	552	55.2%	1,309	543	-
34.5640	Universal Service Fees	27,432	21,952	5,480	25.0%	24,578	19,259	3,772
34.6911	Discount program	-	-	-		-	(16,186)	(13,953)
39.1100	Operating Transfer In	-	-	-		-	23,678	34,415
Total Digital Phone Revenue		$ 265,488	$ 209,716	$ 55,772	26.6%	$ 246,972	$ 250,246	$ 194,218

Expenditures - Digital Phone Operations

525 - 475

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Operating Expenditures								
52.1200	Professional services	$ 2,000	$ 1,072	$ 928	86.6%	$ 1,911	$ 1,073	$ 555
52.3905	Residential access fees	144,176	116,645	27,531	23.6%	132,663	126,781	84,539
52.3906	Business access fees	17,010	12,510	4,500	36.0%	20,712	11,319	-
52.3912	Usage fees	7,000	4,800	2,200	45.8%	6,574	5,953	5,309
52.3914	Setup fees	4,000	6,000	(2,000)	-33.3%	4,230	9,266	10,608
52.3917	Universal Service Fund	27,432	21,952	5,480	25.0%	30,244	20,128	-
53.1101	Supplies & materials	2,000	2,000	-	0.0%	-	5,402	1,703
57.4000	Bad debt expense	5,000	1,000	4,000	400.0%	7,837	440	-
Total Expenditures		$ 208,618	$ 165,979	$ 42,639	25.7%	$ 204,171	$ 180,362	$ 102,714
Net Income - Digital Phone		$ 56,870	$ 43,737	$ 13,133	30.0%	$ 42,801	$ 69,884	$ 91,504

ElbertonNET Technology Services Fund (Fund 525)

Summary of Administrative Expenses

	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Administration	$ 136,377	$ 152,967	$ (16,590)	-10.8%	$ 140,174	$ 93,136	$ 110,179
Distribution Operations	568,345	588,020	(19,675)	-3.3%	601,381	547,934	500,740
Debt Service & Depreciation	900,937	878,682	22,255	2.5%	372,269	409,113	439,559
Total Adminstrative Expenditures	$ 1,605,659	$ 1,619,669	$ (14,010)	-0.9%	$ 1,113,823	$ 1,050,182	$ 1,050,479

Administration

525 - 482

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 26,000	$ 26,000	$ -	0.0%	$ 26,718	$ 25,668	$ 32,089
52.3101	Property insurance	1,500	1,500	-	0.0%	1,500	1,500	1,500
52.3201	Telephone service (AT&T)	2,021	1,975	46	2.3%	1,895	1,948	1,646
52.3301	Advertising	20,000	20,000	-	0.0%	19,146	17,771	20,558
52.3500	Travel & training	2,500	2,500	-	0.0%	-	1,255	1,937
53.1102	Promotional items	10,000	10,000	-	0.0%	2,571	5,703	6,571
52.1103	Admin Charge - Gen Fund	71,856	86,992	(15,136)	-17.4%	86,992	37,100	41,325
52.1201	Legal fees	2,000	2,000	-	0.0%	1,217	1,725	2,518
53.1115	Office & billing supplies	500	2,000	(1,500)	-75.0%	135	466	2,036
	Total Operating Expenditures	136,377	152,967	(16,590)	-10.8%	140,174	93,136	110,179
Total Expenditures		$ 136,377	$ 152,967	$ (16,590)	-10.8%	$ 140,174	$ 93,136	$ 110,179

Distribution Operations 525 - 481

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ 196,408	$ 192,529	$ 3,879	2.0%	$ 193,559	$ 173,238	$ 153,428
51.1300	Overtime	20,000	20,000	-	0.0%	19,228	22,677	29,251
51.2101	Insurance	43,356	39,330	4,026	10.2%	37,680	32,985	28,347
51.2200	FICA	15,025	14,728	297	2.0%	16,278	13,053	13,328
51.2401	Pension & Retirement	17,677	19,736	(2,059)	-10.4%	20,717	19,073	17,429
51.2700	Workers Comp claims	500	500	-	0.0%	-	2,583	2,119
	Total Salaries & Benefits	292,966	286,823	6,143	2.1%	287,462	263,610	243,902
Operating Expenditures								
52.1101	Customer service charge	10,000	10,000	-	0.0%	10,000	10,000	10,000
52.1200	Professional services	5,000	6,000	(1,000)	-16.7%	3,657	-	24
52.2101	Uniforms	4,000	4,000	-	0.0%	2,718	3,852	3,346
52.2201	O & M Vehicles	7,500	5,000	2,500	50.0%	9,811	7,822	12,215
52.2203	O & M Equipment	5,000	5,000	-	0.0%	6,890	3,196	4,834
52.2321	Motor Pool charge	8,845	42,721	(33,876)	-79.3%	42,721	13,656	13,492
52.3101	Property insurance	20,065	21,151	(1,086)	-5.1%	21,092	21,093	20,764
52.3103	Workers Comp insurance	4,369	2,338	2,031	86.9%	3,867	2,276	1,670
52.3202	Comm service (Vrzn,GPS)	3,732	2,700	1,032	38.2%	3,110	2,078	3,455
52.3207	Data service (Enet)	828	638	190	29.8%	768	868	1,702
52.3500	Travel & training	2,500	2,500	-	0.0%	-	50	1,239
53.1101	Supplies & materials	2,000	2,000	-	0.0%	1,056	541	841
53.1107	Headend O & M	8,000	8,000	-	0.0%	1,861	20,763	12,812
53.1108	Pole attachment fees	65,000	59,763	5,237	8.8%	66,114	59,283	58,727
53.1110	System O & M	36,000	36,000	-	0.0%	49,700	43,397	21,029
53.1111	Fuel	14,040	15,222	(1,182)	-7.8%	12,248	14,167	13,500
53.1120	Freight Expense-Inventory	500	500	-		-	2,528	-
53.1230	Utilities - System	78,000	77,664	336	0.4%	78,306	78,756	77,190
	Total Operating Expenditures	275,379	301,197	(25,818)	-8.6%	313,919	284,324	256,839
Total Expenditures		$ 568,345	$ 588,020	$ (19,675)	-3.3%	$ 601,381	$ 547,934	$ 500,740

Personnel Summary:

Director of Operations	Grade 32	
Telecommunications Technician	Grade 22	3 positions

Debt Service & Depreciation 525 - 485

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Operating Expenditures								
56.1000	Depreciation	$ -	$ -	$ -		$ 271,276	$ 271,276	$ 261,405
56.2000	Amortization	-	-	-		5,829	5,829	5,829
	Total Operating Expenditures	-	-	-		277,105	277,104	267,234
Debt Service								
58.2201	Loan payments - GMA	384,176	384,176	-	0.0%	40,455	54,494	70,180
58.2202	Loan payments - MEAG	342,010	342,010	-	0.0%	35,608	47,736	61,692
58.2203	Loan Pmt-GMA #2	-	-	-		-	1,580	3,046
58.2204	Loan Pmt-GMA #3	-	-	-		-	20,443	37,408
58.2205	Loan Pmt-GMA #4	152,496	152,496	-		17,969	7,756	-
58.2206	Loan Pmt-GMA CMTS	22,255	-	22,255		1,132	-	-
	Total Debt Service	900,937	878,682	22,255	2.5%	95,164	132,008	172,325
Total Expenditures		$ 900,937	$ 878,682	$ 22,255	2.5%	$ 372,269	$ 409,113	$ 439,559

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Solid Waste Fund (Fund 540)

Summary of Revenues and Expenditures

	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Revenues							
Residential Collection	$ 415,680	$ 345,799	$ 69,881	20.2%	$ 343,403	$ 340,527	$ 355,370
Commercial Collection	330,376	264,000	66,376	25.1%	293,162	269,590	284,975
Sale of Recyclables	135,000	165,000	(30,000)	-18.2%	84,528	159,672	160,998
Other Revenue	-	201	(201)	-100.0%	-	-	-
Total Revenues	881,056	775,000	106,056	13.7%	721,093	769,788	801,343
Expenditures							
Residential Collection	288,948	263,168	25,780	9.8%	271,445	258,702	258,068
Commercial Collection	264,205	246,617	17,588	7.1%	291,814	273,357	271,078
Recycling Operations	142,317	123,461	18,856	15.3%	136,761	140,630	133,944
Leaf & Limb Collection	185,586	141,754	43,832	30.9%	156,269	152,140	149,209
Total Expenditures	881,056	775,000	106,056	13.7%	856,288	824,828	812,299
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ (135,194)	$ (55,041)	$ (10,956)

Solid Waste Fund - Revenue Detail by Source

		2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Revenues								
34.4111	Collection - Residential	$ 316,224	$ 252,120	$ 64,104	25.4%	$ 256,869	$ 246,823	$ 261,459
34.4112	Collection - Commercial	176,916	132,708	44,208	33.3%	138,747	135,791	142,689
34.4114	County residential service	11,616	11,880	(264)	-2.2%	11,730	10,267	8,734
34.4131	Sale of recyclables	135,000	165,000	(30,000)	-18.2%	84,528	159,672	160,998
34.4191	EC Surcharge - Residential	87,840	81,799	6,041	7.4%	86,534	83,437	85,177
34.4192	EC Surcharge - Commercial	143,460	124,452	19,008	15.3%	133,274	127,614	134,488
34.4193	Dumpster sales	10,000	6,840	3,160	46.2%	9,411	6,185	7,798
38.9000	Other revenue	-	201	(201)	-100.0%	-	-	-
39.2100	Sale of assets	-	-	-		13,913	-	-
Grand Total - Solid Waste Revenues		$ 881,056	$ 775,000	$ 106,056	13.7%	$ 735,007	$ 769,788	$ 801,343

Residential Waste Collection 540 - 451

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ 109,916	$ 98,570	$ 11,346	11.5%	$ 99,911	$ 100,296	$ 83,305
51.1300	Overtime	4,000	4,000	-	0.0%	5,077	5,812	4,207
51.2100	Insurance	26,506	16,738	9,768	58.4%	15,070	14,624	17,457
51.2200	FICA	8,409	7,541	868	11.5%	8,032	7,530	6,441
51.2401	Pension & Retirement	10,066	10,186	(120)	-1.2%	11,432	11,202	9,651
51.2700	Workers Comp claims	200	200	-	0.0%	-	421	364
	Total Salaries & Benefits	159,097	137,235	21,862	15.9%	139,522	139,884	121,426
Operating Expenditures								
52.1101	Admin Charge-General Fund	25,624	22,083	3,541	16.0%	22,083	14,096	13,865
52.2111	Disposal fees	68,724	71,400	(2,676)	-3.7%	67,303	70,900	79,495
52.2201	O & M Vehicles	2,500	2,500	-	0.0%	14,522	2,651	14,116
52.2321	Motor Pool charge	8,845	4,746	4,099	86.4%	4,746	4,552	4,497
52.3101	Property/Liab. Insurance	1,611	-	1,611		-	-	-
52.3103	Workers Comp insurance	1,896	1,193	703	58.9%	1,973	1,189	896
52.3202	Comm service (Slinc,GPS)	516	-	516		-	-	263
53.1110	Fuel	14,335	18,611	(4,276)	-23.0%	14,892	16,963	15,368
53.1115	Supplies	500	500	-	0.0%	200	787	130
53.1124	Uniforms	1,300	900	400	44.4%	1,367	1,351	1,660
53.1550	Poly-karts	2,000	2,000	-	0.0%	2,550	3,641	2,963
56.1000	Depreciation	-	-	-		-	-	-
57.4000	Bad debt expense	2,000	2,000	-	0.0%	2,287	2,687	3,390
	Total Operating Expenditures	129,851	125,933	3,918	3.1%	131,923	118,818	136,643
Total Expenditures		$ 288,948	$ 263,168	$ 25,780	9.8%	$ 271,445	$ 258,702	$ 258,068

Personnel Summary:

Office Manager	Grade 18	
Equipment Operator w/CDL	Grade 11	
Public Works Laborer	Grade 7	2 positions

Commercial Waste Collection 540 - 452

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ 50,507	$ 54,477	$ (3,970)	-7.3%	$ 54,903	$ 55,443	$ 56,946
51.1300	Overtime	1,500	3,000	(1,500)	-50.0%	1,569	1,196	3,652
51.2100	Insurance	5,803	5,663	140	2.5%	5,368	4,518	492
51.2200	FICA	3,864	4,167	(303)	-7.3%	4,320	3,999	4,650
51.2401	Pension & Retirement	4,162	6,071	(1,909)	-31.4%	4,897	4,244	4,156
51.2700	Workers Comp claims	200	200	-	0.0%	-	101	-
	Total Salaries & Benefits	66,036	73,578	(7,542)	-10.3%	71,057	69,500	69,896
Operating Expenditures								
52.1101	Admin Charge-General Fund	25,624	22,082	3,542	16.0%	22,082	14,096	13,865
52.2111	Disposal fees	130,000	120,000	10,000	8.3%	127,464	121,995	127,178
52.2201	O & M Vehicles	12,000	7,500	4,500	60.0%	18,196	19,891	11,267
52.2321	Motor Pool charge	8,845	4,747	4,098	86.3%	4,747	4,552	4,497
52.3101	Property/Liab. Insurance	1,074	-	1,074		-	-	-
52.3103	Workers Comp insurance	1,117	657	460	70.0%	1,086	572	475
52.3202	Comm. Service (GPS)	516	-	516		-	-	-
53.1110	Fuel	12,193	12,753	(560)	-4.4%	11,985	12,118	11,044
53.1115	Supplies	400	400	-	0.0%	70	476	50
53.1124	Uniforms	1,400	1,400	-	0.0%	744	1,648	1,725
53.1550	Garbage containers	5,000	3,500	1,500	42.9%	10,176	4,065	5,639
56.1000	Depreciation	-	-	-		24,206	24,206	24,206
58.2200	Truck payments - GMA	-	-	-		-	238	1,235
	Total Operating Expenditures	198,169	173,039	25,130	14.5%	220,756	203,857	201,182
Total Expenditures		$ 264,205	$ 246,617	$ 17,588	7.1%	$ 291,814	$ 273,357	$ 271,078

Personnel Summary:

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

Recycling Operations 540 - 455

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ 72,532	$ 66,143	$ 6,389	9.7%	$ 63,921	$ 64,985	$ 67,204
51.2100	Insurance	5,803	5,663	140	2.5%	6,502	4,496	4,202
51.2200	FICA	5,549	5,060	489	9.7%	4,890	4,690	4,896
51.2401	Pension & Retirement	8,061	7,516	545	7.3%	7,411	7,264	6,977
51.2700	Workers Comp claims	300	300	-	0.0%	-	614	-
	Total Salaries & Benefits	92,245	84,682	7,563	8.9%	82,723	82,050	83,278
Operating Expenditures								
52.1101	Admin Charge-General Fund	12,812	11,042	1,770	16.0%	11,042	7,048	6,932
52.2111	Disposal fees	540	360	180	50.0%	540	360	360
52.2201	O & M Vehicles	2,000	2,000	-	0.0%	2,627	6,253	3,693
52.2202	O & M Buildings	1,000	2,000	(1,000)	-50.0%	865	3,019	1,600
52.2203	O & M Equipment	500	1,500	(1,000)	-66.7%	70	4,433	2,693
52.3101	Property insurance	1,334	529	805	152.2%	716	613	581
52.3103	Workers Comp insurance	1,608	801	807	100.7%	1,325	781	615
52.3202	Comm service (Slinc,GPS)	1,870	322	1,548	480.7%	621	460	328
52.3300	Advertising	-	500	(500)	-100.0%	-	-	49
52.3901	Shipping	900	900	-	0.0%	900	900	900
52.3902	EC Surcharge	612	360	252	70.0%	648	360	360
53.1110	Fuel	7,000	9,302	(2,302)	-24.7%	11,488	10,577	7,165
53.1115	Supplies	613	613	-	0.0%	1,293	881	300
53.1124	Uniforms	1,000	1,200	(200)	-16.7%	933	1,247	1,672
53.1210	Water & sewer	300	350	(50)	-14.3%	265	304	322
53.1230	Electricity	6,000	7,000	(1,000)	-14.3%	5,420	6,675	7,157
56.1000	Depreciation	-	-	-		14,670	14,670	15,938
58.2200	Debt Service-Baler	11,983	-	11,983		613	-	-
	Total Operating Expenditures	50,072	38,779	11,293	29.1%	54,037	58,580	50,666
Total Expenditures		$ 142,317	$ 123,461	$ 18,856	15.3%	$ 136,761	$ 140,630	$ 133,944

Personnel Summary:

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

Leaf & Limb Collection & Street Cleaning 540 - 458

Budget:

Account	Description	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
Salaries & Benefits								
51.1101	Wages	$ 104,548	$ 73,503	$ 31,045	42.2%	$ 73,764	$ 73,646	$ 71,593
51.1300	Overtime	500	500	-	0.0%	2,028	573	1,512
51.2100	Insurance	11,606	14,479	(2,873)	-19.8%	13,882	11,161	6,667
51.2200	FICA	7,998	5,623	2,375	42.2%	5,798	5,013	5,094
51.2401	Pension & Retirement	7,544	7,091	453	6.4%	8,324	8,059	6,344
51.2601	Unemployment Payments		-	-		-	-	4,656
51.2700	Workers Comp claims	500	500	-	0.0%	-	737	3,494
	Total Salaries & Benefits	132,696	101,696	31,000	30.5%	103,796	99,189	99,360
Operating Expenditures								
52.1101	Admin Charge-General Fund	12,812	11,042	1,770	16.0%	11,042	7,047	6,932
52.2201	O & M Vehicles	10,000	5,000	5,000	100.0%	8,548	13,649	10,904
52.2321	Motor Pool charge	8,845	4,747	4,098	86.3%	4,747	4,552	4,498
52.3101	Property/Liab. Insurance	1,073	-	1,073		-	-	-
52.3103	Workers Comp insurance	2,312	887	1,425	160.7%	1,467	872	641
52.3202	Comm. Service (GPS)	1,548	-	1,548		-	-	-
53.1110	Fuel	15,000	17,082	(2,082)	-12.2%	16,308	16,195	15,777
53.1123	Protective clothing	300	300	-	0.0%	82	540	1,068
53.1124	Uniforms	650	650	-	0.0%	833	733	634
53.1601	Small tools & equipment	350	350	-	0.0%	120	35	69
56.1000	Depreciation		-	-		9,326	9,326	9,326
	Total Operating Expenditures	52,890	40,058	12,832	32.0%	52,473	52,951	49,849
Total Expenditures		$ 185,586	$ 141,754	$ 43,832	30.9%	$ 156,269	$ 152,140	$ 149,209

Personnel Summary:

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

Hotel/Motel Tax Special Revenue Fund (Fund 275)

Summary of Revenues and Expenditures

	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
REVENUES:							
31.4100 Hotel/Motel Tax	$ 50,000	$ 50,000	$ -	0.0%	$ 50,178	$ 45,345	$ 58,650
Total Revenues	50,000	50,000	-	0.0%	50,178	45,345	58,650
EXPENDITURES:							
57.2001 Chamber of Commerce	20,000	20,000	-	0.0%	20,000	20,000	20,000
57.2003 Tourism	5,000	5,000	-	0.0%	5,089	2,673	9,325
61.1001 Transfer to General Fund	25,000	25,000	-	0.0%	25,089	22,672	29,325
Total Expenditures	50,000	50,000	-	0.0%	50,178	45,345	58,650
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	0.0%	-	$ -	$ -

2006 SPLOST Capital Projects Fund (Fund 321)

Summary of Revenues and Expenditures

		Budget 2014	Budget 2013	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
REVENUES:								
33.7100	Special Purpose Local Option Sales Tax - Elbert Co.	$ -	$ -	$ -		$ -	$ -	$ 634,095
33.4122	Grant for Police Car	-	-	-		-		-
33.4318	GA DOT Forest Ave Proj.	-	-	-		-	173,117	-
13.4200	Prior Year Fund Balance	-	212,395	(212,395)	-100.0%	-		-
36.1000	Interest Revenue	-	-	-		62	289	1,195
	Total Revenues	-	212,395	(212,395)	-100.0%	62	173,406	635,290
EXPENDITURES:								
53.1127	Sidewalks	-	-	-		-	3,874	4,000
54.1304	Sidewalks - Jones St.	-	-	-		-	32,247	8,026
54.1303	Granite City Trail extension	-	-	-		-	-	37,979
54.1406	Stormwater Improv - Forest Ave.	-	-	-		-	265,820	-
54.1406	Stormwater Improv - Mill, Campbell, Prince	-	-	-		11,446	2,000	41,511
53.1601	Fire Dept. Equipment	-	-	-		-	5,676	8,106
54.1415	Water or Sewer Projects	-	212,395	(212,395)	-100.0%	85,959	-	-
54.1401	Elbert Theatre Metal Bldg	-	-	-		2,434	11,875	
54.1411	Sewer Line Rehab - Campbell to MLK	-	-	-		-	106,464	14,768
54.1415	Water Line Extension - Whites Chapel Rd.	-	-	-		43,059	-	-
54.1417	Sodium Hypochlorite feed system	-	-	-		-	53,425	16,566
54.1416	Filter Plant sludge system/dam removal	-	-	-		-	-	83,682
54.1418	Lake pump valve replacment	-	-	-		24,365	58,768	-
54.1419	Water - Billing System	-	-	-		34,740	183,570	-
54.1405	Police Cars	-	-	-		-	-	52,516
	Total Expenditures	-	212,395	(212,395)	-100.0%	202,002	723,718	267,154
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ (201,941)	$ (550,312)	$ 368,136

2011 SPLOST Capital Projects Fund (Fund 322)

Summary of Revenues and Expenditures

		Budget 2014	Budget 2013	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
REVENUES:								
33.7100	Special Purpose Local Option Sales Tax - Elbert Co.	$ 600,000	$ 630,000	$ (30,000)	-4.8%	$ 587,790	$ 590,512	$ -
33.4318	GDOT Local Maint. Grant	-	-			51,056	-	-
13.4200	Prior Year Fund Balance	300,000	266,765	(33,235)	-12.5%	-	-	-
36.1000	Interest Revenue	-	150	(150)	-100.0%	339	61	-
	Total Revenues	900,000	896,915	3,085	0.3%	639,185	590,573	-
EXPENDITURES:								
350-54.1402	Fire Ladder Truck Payments	67,248	87,415	(20,167)	-23%	5,604	-	-
350-54.1405	Fire Equipment & Hoses	43,000	-	43,000		-	-	-
321-53.1603	Police - Equipment	9,500	-	9,500		7,658	-	-
321-54.1405	Police Vehicles	66,000	50,500	15,500	31%	65,712	51,431	-
410-54.1405	Public Works Vehicles	35,000	45,000	(10,000)	-22%	41,211	-	-
422-53.1130	Stormwater Improvements	66,373	-	66,373		3,604	-	-
620-53.1127	Park Repairs or Improvements	50,000	15,000	35,000	233%	1,430	-	-
433-54.1407	Sewer SCADA Project	135,000	-	135,000		-	-	-
481-54.1420	High Speed Internet extensions	-	324,000	(324,000)	-100%	293,572	31,284	-
755-54.1100	Downtown Revitalization Projects	100,000	-	100,000		-	199,548	-
619-54.1302	Arts Center Renovations	327,879	375,000	(47,121)	-13%	14,900	31,586	-
	Total Expenditures	900,000	896,915	3,085	0.3%	433,691	313,849	-
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 205,493	$ 276,724	$ -

Downtown Development Revolving Loan
Special Revenue Fund (Fund 225)

Summary of Revenues and Expenditures

	2014 Budget	2013 Budget	Variance 2014-13	% Change 2014-13	2013 Projected	2012 Actual	2011 Actual
REVENUES:							
31.4100 Transfer In - DDA	$ 24,000	$ 24,000	$ -	0.0%	$ 24,000	$ 32,000	$ -
Total Revenues	24,000	24,000	-	0.0%	24,000	32,000	-
EXPENDITURES:							
61.1001 RLF Cash for Loans	24,000	24,000	-	0.0%	24,000	32,000	-
Total Expenditures	24,000	24,000	-	0.0%	24,000	32,000	-
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	0.0%	-	$ -	$ -

Rates and Fees Schedule
Fiscal Year 2014

Part 1: Occupational Tax, Alcohol, and Regulatory Licenses	
Regulatory Permit	$30
Insurance License	$40
Professional License	$100
Banking License	rates as per state law
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 (manufacturers)	$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	$13.50
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	$19.00
Commercial Poly-kart landfill fee per month	$6.00
Commercial dumpster collection, monthly:	
2 cubic yard, once per week	$28.00
2 cubic yard, twice per week	$56.00
2 cubic yard, three times per week	$84.00
4 cubic yard, once per week	$34.00
4 cubic yard, twice per week	$68.00
4 cubic yard, three times per week	$102.00
6 cubic yard, once per week	$51.00
6 cubic yard, twice per week	$102.00
6 cubic yard, three times per week	$153.00
8 cubic yard, once per week	$64.00
8 cubic yard, twice per week	$128.00
8 cubic yard, three times per week	$192.00
Commercial dumpster landfill fee, monthly:	
2 cubic yard, once per week	$17.00
2 cubic yard, twice per week	$34.00
2 cubic yard, three times per week	$51.00
4 cubic yard, once per week	$34.00
4 cubic yard, twice per week	$68.00
4 cubic yard, three times per week	$102.00
6 cubic yard, once per week	$51.00
6 cubic yard, twice per week	$102.00
6 cubic yard, three times per week	$153.00
8 cubic yard, once per week	$68.00
8 cubic yard, twice per week	$136.00
8 cubic yard, three times per week	$204.00

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	$9.50
100 watt sodium vapor, senior citizens	$7.50
175 watt metal halide town and country light	$15.00
250 watt metal halide flood	$19.00
400 watt metal halide flood	$24.00
1,000 watt metal halide flood	$36.00
1,500 watt metal halide flood	$48.00
Pole rental per month	$1.00
New light installation fee, existing pole	$65.00
New light installation fee, new pole set	$185.00
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	$0.1100
Next 500 kWh	$0.1175
Over 1,000 kWh	$0.1200
Non-Summer billing per kWh (Nov.-Apr.)	
First 500 kWh	$0.1100
Next 500 kWh	$0.1050
Over 1,000 kWh	$0.1000
General Service Non-Demand electric service	
Minimum monthly bill	$20.00
Base charge	$20.00
Summer billing per kWh (May-Oct.)	
All kWh	$0.1400
Non-Summer billing per kWh (Nov.-Apr.)	
All kWh	$0.1200
General Service Demand electric service	
Minimum monthly bill	$35.00 plus $7.50 per kW of Billing Demand
Demand charge	$1.70 per kW of Billing Demand
All consumption (kWh) not greater than 200 hours times the billing demand:	
First 6,000 kWh	$0.1275
Over 6,000 kWh	$0.1050
All consumption (kWh) in excess of 200 hours and not greater than 400 hours times the billing demand:	$0.0750
All consumption (kWh) in excess of 400 hours times the billing demand:	$0.0700
Large Industrial electric service	
Minimum monthly bill	$100.00 plus $7.50 per kW of Billing Demand
Demand charge	$1.95 per kW of Billing Demand
All consumption (kWh) not greater than 200 hours times the billing demand:	
First 200,000 kWh	$0.1200
Over 200,000 kWh	$0.0850
All consumption (kWh) in excess of 200 hours and not greater than 400 hours times the billing demand:	$0.0500
All consumption (kWh) in excess of 400 hours and not greater than 600 hours times the billing demand:	$0.0400
All consumption (kWh) in excess of 600 hours times the billing demand:	$0.0375

Part 9: Water and Sewer Services	
Water base charge, per month	
Inside City, 3/4"	$7.35
Inside City, 1"	$17.85
Inside City, 1 1/2"	$28.35
Inside City, 2"	$39.90
Inside City, Over 2"	$79.80
Outside City, 3/4"	$10.50
Outside City, 1"	$24.15
Outside City, 1 1/2"	$38.85
Outside City, 2"	$54.60
Outside City, Over 2"	$110.25
Water usage charges, per hundred cubic feet	
Inside City, First 20,000 cubic feet	$1.95
Inside City, Over 20,000 cubic feet	$1.55
Outside City, First 20,000 cubic feet	$2.89
Outside City, Over 20,000 cubic feet	$2.30
Sewer usage calculation	85% of water usage
Sewer usage calc., Granite mfg.	18% of water usage
Sewer base charge, per month	
Inside City	$7.04
Outside City	$10.19
Sewer usage charges, per hundred cubic feet	
Inside City, First 20,000 cubic feet	$2.68
Inside City, Over 20,000 cubic feet	$2.31
Outside City, First 20,000 cubic feet	$3.35
Outside City, Over 20,000 cubic feet	$2.70
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
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	$65 Digital / $435 Hi Def
Change of service, each call	$5.00

Part 12: ElbertonNET Internet Services	
Broadband 3.0, with TV or phone	$37.95
Broadband 3.0, without TV or phone	$48.95
Broadband 6.0, with TV or phone	$39.95
Broadband 6.0, without TV or phone	$50.95
Broadband MAX, with TV or phone	$59.95
Broadband MAX, without TV or phone	$74.95
Wideband 40, without TV or phone	$99.95
Wideband 40, with TV or phone	$129.95
Wideband 80, without TV or phone	$149.95
Wideband 80, with TV or phone	$169.95
Optical connections, per contract and specifications	
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 2014 Budget

Departments	FY 2014 Full Time Positions	FY 2013 Total	FY 2012 Total	FY 2011 Total	FY 2010 Total	FY 2014 Elected, Appointed, or Part Time
General Fund						
Mayor & Council						6
City Manager	1	1	2	2	2	
City Clerk / Human Resources	2	2	2	1	1	
Finance	2	2	2	4	4	
City Attorney						1
Municipal Court	1	1	1	1	1	1
City Marshal & Zoning	1	1	1	1	1	
Main Street Elberton	1	1	1	1	1	
Elbert Theatre	1	1	1	1	1	
Building Inspections	1	1	1	1	1	
Police-Administration	2	2	2	3	3	1
Police-Investigation	2	2	2	2	2	
Police-Uniform Patrol	17	17	17	17	16	
Police-Community Relations	1	1	1	1	1	
Animal Control	1	1	1	1	1	
Fire	16	16	16	19	19	
Public Works-Administration	1	1	1	1	1	
PW-Street Cleaning		1	1	1	1	
PW-Infrastructure Maintenance	6	6	6	6	6	
PW-Motor Pool	2	3	3	3	4	
PW-Cemetery	3	3	3	3	3	
	61	63	64	69	69	9
Utility Fund						
Sewer Plants	5	5	5	5	5	
Water Plant	5	5	5	5	5	
Water/Sewer Distribution	6	7	7	7	7	
Electric Distribution	6	6	7	7	7	
Gas Distribution	6	6	6	6	6	
Administration	2	2	2	2	2	
Meter Reading and Servicing	4	4	4	5	5	
Warehouse	2	2	2	2	2	
Customer Service	8	8	8	7	7	
Information Technology	2	2	2	2	2	
	46	47	48	48	48	-
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 & Street Cleaning	4	3	3	3	3	
Residential	4	4	4	4	4	
Commercial	2	2	2	2	2	
Recycling	2	2	2	2	2	
	12	11	11	11	11	-
TOTAL	**124**	126	128	133	133	**11**

City of Elberton Pay Structure
Fiscal Year 2014

Grade	Minimum	Mid-Point	Maximum
6	$ 20,868	$ 24,501	$ 28,135
7	21,592	25,911	30,230
9	22,735	27,282	31,829
10	23,877	28,653	33,428
11	25,018	30,021	35,024
12	26,265	31,518	36,771
13	27,114	32,367	37,620
14	27,758	33,412	39,067
15	28,750	34,913	41,075
18	31,905	37,678	43,451
19	32,533	38,592	44,649
20	33,134	40,411	47,689
21	34,148	40,976	47,805
22	36,429	43,715	51,001
23	37,572	45,086	52,599
24	38,714	46,456	54,198
27	44,419	56,149	67,879
30	47,842	59,253	70,664
32	50,124	61,753	73,381
40	56,972	79,445	101,918

City of Elberton
Authorized Positions - Fiscal Year 2014

Department	Position / Job Title	Pay Grade
GENERAL GOVERNMENT:		
Mayor & Council (110)	Mayor & 5 Council Members	Part-time
City Manager (132)	City Manager	40
City Clerk (133)	City Clerk/Human Resources Director	27
Finance (151)	Controller	32
	Accounts Payable/Payroll Clerk	14
City Attorney (153)	City Attorney	Part-time
Human Resources (154)	Office Manager	18
JUDICIAL:		
Municipal Court (250)	Municipal Court Clerk	14
	Municipal Court Judge	Part-time
PUBLIC SAFETY:		
Police Dept. - Administration (321)	Police Chief	30
	Office Manager	18
	After-hours Office Clerk	Part-time
Police Dept. - Criminal Investigation (322)	Chief Investigator	21
	Investigator	18
Police Dept. - Uniform Patrol (323)	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 (324)	Training Officer/Comm. Relations Offc.	21
Fire Department (350)	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 I	12
	Firefighter I	12
	Firefighter I	12
Animal Control (391)	Animal Control Officer III	14
PUBLIC WORKS:		
Public Works - Administration (410)	Public Works Director	30
Infrastructure Maintenance and Construction (421)	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 (490)	Supervisor - Motor Pool	18
	Mechanic I	11
Cemetery (495)	Parks & Grounds Supervisor	18
	Equipment Operator w/CDL	11
	Equipment Operator no/CDL	10

Department	Position / Job Title	Pay Grade
HOUSING AND DEVELOPMENT:		
City Marshal and Zoning (740)	City Marshal/Zoning Administrator	23
Building Inspections (720)	Fire & Building Inspector	20
Main Street Elberton (755)	Main Street Manager	22
CULTURE AND RECREATION:		
Elbert Theatre (619)	Theatre Manager	19
ELBERTON UTILITIES WATER/SEWER DIVISION:		
Sewer - Plant Disposal & Pumping (435)	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 (443)	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 (444)	Operations Manager	27
	Foreman	24
	Assistant Foreman	18
	Serviceman II	15
	Serviceman I	7
	Serviceman I	7
ELBERTON UTILITIES ELECTRIC DIVISION:		
Electric Distribution (461)	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 (473)	Operations Manager	27
	Foreman	24
	Journeyman Welder	15
	Serviceman II	15

Department	Position / Job Title	Pay Grade
	Serviceman II	15
	Serviceman I	7
ELBERTON UTILITIES ADMINISTRATION:		
Utilities Administration (490)	Utilities Director	32
	Director of Administrative Services	32
Meter Reading (491)	Serviceman II	15
	Serviceman II	15
	Meter Reader III	9
	Meter Reader III	9
Combined Warehouse (492)	Warehouse & Purchasing Manager	22
	Custodian	6
Customer Service & Marketing (493)	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 (495)	Telecommunications Manager	27
	Computer Operations Technician	10
ELBERTON.NET TECHNOLOGY SERVICES:		
Video Production (483)	Media Specialist	11
	Video Intern	Part-time
	Video Intern	Part-time
Distribution Operations (481)	Director of Operations	32
	Telecomm. Technician	22
	Telecomm. Technician	22
	Telecomm. Technician	22

Department	Position / Job Title	Pay Grade
SOLID WASTE:		
Leaf & Limb & Street Cleaning (458)	Equipment Operator w/CDL	11
	Equipment Operator w/CDL	11
	Public Works Laborer	7
	Public Works Laborer	7
Residential Solid Waste (451)	Office Manager	18
	Equipment Operator w/CDL	11
	Public Works Laborer	7
	Public Works Laborer	7
Commercial Solid Waste (452)	Equipment Operator w/CDL	11
	Public Works Laborer	7
Recycling (455)	Solid Waste/Recycling Supervisor	18
	Equipment Operator w/CDL	11