City of Elberton

Fiscal Year 2015 Budget

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

Municipal Building
203 Elbert Street
706-213-3100

Public Works
105 Gordon Street
706-213-3190

Fire Department
202 Thomas Street
706-213-3156

Police Department
209 Elbert Street
706-213-3130

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

ElbertonNET
230 N. McIntosh Street
706-213-3278

Larry L. Guest, Mayor

City Council

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

Lanier Dunn, CPA, CGMA.....City Manager

Cindy D. Churney .....City Clerk and Director, Human Resources
Kevin Eavenson..... Controller and Director, Public Works
Lynn F. Saxon.....Director, Customer Care

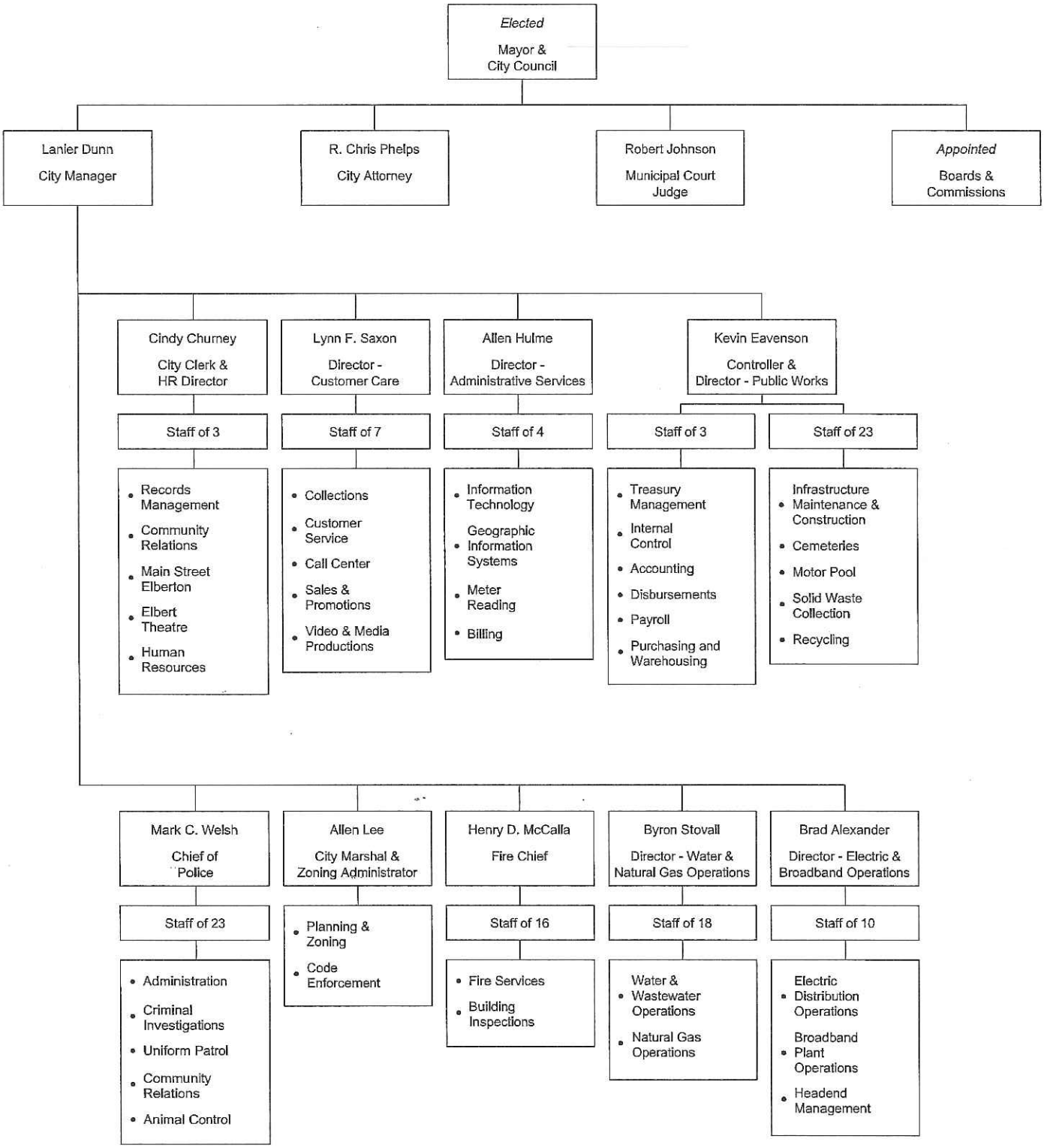
Allen Lee.....City Marshal and Zoning Administrator
Mark C. Welsh..... Chief of Police
Henry D. McCalla.....Fire Chief
Kevin Jordan..... Fire and Building Inspector

Allen Hulme.....Director, Administrative Services
Byron Stovall.....Director, Water & Natural Gas Operations
Brad Alexander.....Director, Electric & Broadband Operations
Mark LeFevre.....Manager, Natural Gas Operations
David Dotson.....Manager, Broadband Operations

City of Elberton, Ga.

Organizational Chart

as of June 30, 2014



City of Elberton Budget 2015
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CITY OF ELBERTON
P. O. Box 70
Elberton, Georgia 30635-0070
(706) 213-3100
www.cityofelberton.net

June 24, 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 2015, which begins on July 1, 2014, and ends on June 30, 2015. 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 $33.46 million supports essential services, invests in critical capital projects, and maintains Elberton's existing emergency reserves. The total budget for fiscal year 2013 is $33,458,556. This budget results in a 1.2% increase from FY 2014's budget of $33,064,187.

The adopted budget totals are as follows:

Public Utilities	$	23,412,409	70%
The General Fund		4,574,974	14%
ElbertonNET		3,601,605	11%
Solid Waste		902,903	3%
2011 SPLOST Capital Projects		892,665	3%
Hotel/motel Tax Special Revenue		50,000	0%
Downtown Development RLF		24,000	0%
	$	33,458,556	

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, 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 2015.

Sincerely,

Lanier Dunn

Lanier Dunn, CPA, CGMA
City Manager

Fiscal Year 2015 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	$ 1,169,100	$ -	$ -	$ -	$ 50,000	$ 1,219,100
Licenses and Permits	149,000	-	-	-	-	149,000
Fines and Forfeitures	160,400	-	-	-	-	160,400
Intergovernmental	2,500	-	-	-	615,100	617,600
Charges for Services	85,000	22,873,409	3,439,506	802,903	-	27,200,818
Administrative Charges	578,474	-	-	-	-	578,474
Interfund Transfers	2,412,500	-	-	-	36,500	2,449,000
Other	18,000	539,000	162,099	100,000	265,065	1,084,164
Total Revenues	**$ 4,574,974**	**$ 23,412,409**	**$ 3,601,605**	**$ 902,903**	**$ 966,665**	**$ 33,458,556**
Expenditures						
General Government	692,426	-	-	-	-	692,426
Judicial	65,174	-	-	-	-	65,174
Public Safety	2,419,030	-	-	-	140,600	2,559,630
Public Works	883,943	-	-	-	181,630	1,065,573
Housing & Development	251,884	-	-	-	95,000	346,884
Culture & Recreation	154,172	-	-	-	226,435	380,607
Health & Welfare	63,500	-	-	-	-	63,500
Other Financing	44,845	-	-	-	24,000	68,845
Elberton Utilities	-	21,012,409	-	-	274,000	21,286,409
ElbertonNET	-	-	3,601,605	-	-	3,601,605
Solid Waste	-	-	-	902,903	-	902,903
Interfund Transfers	-	2,400,000	-	-	25,000	2,425,000
Total Expenditures	**$ 4,574,974**	**$ 23,412,409**	**$ 3,601,605**	**$ 902,903**	**$ 966,665**	**$ 33,458,556**
FY 2014 Budget	$ 4,616,153	$ 23,006,585	$ 3,586,393	$ 881,056	$ 974,000	$ 33,064,187
Increase / (Decrease)	(41,179)	405,824	15,212	21,847	(7,335)	394,369
% Change	-0.9%	1.8%	0.4%	2.5%	-0.8%	1.2%

Capital Expenditures Budget

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

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

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

General Fund (100)

Division: Police – Administration (520-321)
Project: **Replace Live Scan Fingerprinting Machine**
Cost: **$9,129**
The present live scan fingerprinting machine is still operable, however its firmware and operating system is based on and utilizes Windows XP which has been discontinued by Microsoft and is no longer being supported. Therefore, the machine cannot be repaired or upgraded and must be replaced to remain compliant with GCIC regulations.

Division: Public Works – Motor Pool (520-490)
Project: **Equipment Trailer with Tilt Bed**
Cost: **$5,600**
This trailer can be used by all departments to transport equipment such as the mini-excavator. It will replace an existing triple axle trailer which is no longer safe to operate on the road.

Public Utility System Fund (520)

Division: Electric Distribution (520-461)
Project: **Zone A Reconductoring from Substation #1**
Cost: **$450,000**
The department has been working to complete the system protection and coordination plan. As part of this plan, the distribution electric circuits are divided into four zones of protection, with Zone A being the most important directly out of the substation. Zone A feeds all other zones. The goal of this project is to upgrade the wire size, poles, and hardware on Zone As for four distribution circuits out of Substation #1. The circuits are 1512 (Tate St./Athens Hwy.), 1532 (N. Oliver St./Hartwell Hwy.), 1542 (Railroad St.t/College Ave.), and 1562 (S. Thomas/S.

McIntosh/Edwards). Note that circuit 1522 (Campbell St./Mill St.) has been completed in the recent past and 1552 (middle Elbert St.) is very small.

2011 SPLOST Capital Projects Fund (322)

Department: Police Department
Project: **Replace 2 patrol cars**
Cost: **$73,352**
Two new patrol cars were approved in May, 2014 for delivery in early FY 2015.

Department: Public Works
Project: **Replace Tandem Axle Dump Truck**
Cost: **$80,000**
The motor pool maintains several dump trucks used by all departments of the city. One truck, a 1985 Mack, is no longer safe to operate on the road and will be replaced with a used model.

Department: Public Works
Project: **Paving**
Cost: **$71,630**
The city received GDOT LMIG funds in 2014 in the amount of $55,100 that must be used with a 30% match. This funding will be used to expend the LMIG grant on several streets submitted in the LMIG application.

Department: Elberton Utilities Wastewater Division
Project: **Sewer Line Rehabilitation**
Cost: **$225,000**
This division is currently investigating two sewer line projects: (1) a line replacement in the Falling Creek basin near Dogwood Lane through a heavily wooded area with high maintenance, and (2) a cured-in-place pipe liner project on two sections of sewer main on Mill Street in the Fortson Creek basin. These projects are intended to help with inflow and infiltration of rainwater and groundwater into the sewer system.

Department: Elberton Utilities Water Division
Project: **Variable Frequency Drives for the Lake Pumping Station**
Cost: **$49,000**
This project was awarded in April 2014 but will not be expended until FY 2015. It will retrofit the existing pumps at the Lake Russell Raw Water Pumping Station with variable frequency drives. In addition to better operating capabilities, this project will lower energy costs.

Department: Economic Development
Project: **Downtown Revitalization – Samuel Elbert Hotel Project**
Cost: **$95,000**
The City is currently working with the architectural firm of Rutledge Alcock to create architectural reports, conceptual drawings, a business plan, and other cost estimates needed for grant and loan applications, and to determine a cost-benefit analysis of refurbishing the old hotel.

Department: Elbert Theatre
Project: **Arts Center Renovation**
Cost: **$201,435**

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. The project was re-started in FY14 using in-house resources and subcontracted services. The project is anticipated to come in below budget and be completed in late summer 2014.

General Fund (Fund 100)

Summary of Revenues and Expenditures

	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Revenues							
Taxes	$ 1,169,100	$ 1,105,000	$ 64,100	5.8%	$ 1,147,521	$ 1,107,973	$ 1,044,742
Licenses, Permits, & Fees	149,000	167,500	(18,500)	-11.0%	139,395	148,967	160,977
Fines & Forfeitures	160,400	202,400	(42,000)	-20.8%	187,271	191,821	163,725
Intergovernmental	2,500	10,000	(7,500)	-75.0%	1,500	35,316	100,411
Charges for Services	85,000	86,657	(1,657)	-1.9%	93,347	66,431	70,826
Administrative Charges	578,474	619,096	(40,622)	-6.6%	619,096	679,809	668,907
Other	18,000	18,000	-	0.0%	17,401	18,359	6,131
Interfund Transfers	2,412,500	2,407,500	5,000	0.2%	2,400,929	2,303,819	2,168,581
Total Revenues	4,574,974	4,616,153	(41,179)	-0.9%	4,606,459	4,552,495	4,384,300
Expenditures							
General Government	692,426	654,734	37,692	5.8%	649,517	633,498	688,975
Judicial	65,174	103,890	(38,716)	-37.3%	104,910	106,007	104,845
Public Safety	2,419,030	2,429,399	(10,369)	-0.4%	2,330,512	2,354,258	2,292,957
Public Works	883,943	892,237	(8,294)	-0.9%	835,287	999,245	1,054,607
Housing & Development	251,884	282,828	(30,944)	-10.9%	211,971	190,142	180,155
Culture & Recreation	154,172	143,246	10,926	7.6%	137,746	146,973	143,053
Health & Welfare	63,500	67,000	(3,500)	-5.2%	62,099	67,100	9,000
Other Financing	44,845	42,819	2,026	4.7%	40,950	34,517	61,305
Total Expenditures	4,574,974	4,616,153	(41,179)	-0.9%	4,372,991	4,531,739	4,534,898
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 233,468	$ 20,756	$ (150,598)

General Fund - Revenue Detail by Source

		2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Taxes								
31.1312	Title ad valorem taxes	$ 90,000	$ -	$ 90,000		$ 89,355	$ 31,875	$ -
31.1600	Real estate transfer taxes	1,500	1,500	-	0.0%	732	1,417	1,143
31.3100	Local option sales taxes	560,000	600,000	(40,000)	-6.7%	551,181	577,225	592,734
31.4201	Beer & wine taxes	130,000	130,000	-	0.0%	127,791	129,775	129,709
31.4202	Liquor taxes	22,000	22,000	-	0.0%	16,584	19,394	23,955
31.6101	Occupational taxes	115,000	115,000	-	0.0%	117,677	109,679	73,832
31.6200	Insurance premium taxes	245,000	230,000	15,000	6.5%	240,020	231,813	218,245
31.8001	Intangible taxes	4,500	5,500	(1,000)	-18.2%	3,072	5,644	4,151
32.3100	Occupational tax penalties	1,100	1,000	100	10.0%	1,109	1,149	972
	Total Taxes	1,169,100	1,105,000	64,100	5.8%	1,147,521	1,107,973	1,044,742
Licenses, Permits, & Fees								
31.1750	Franchise fees-Comcast	13,200	11,000	2,200	20.0%	13,200	12,175	17,010
31.1752	Franchise fees-ElbertonNET	48,000	45,000	3,000	6.7%	44,700	44,721	37,317
31.1760	Franchise fees-Telephone	28,800	36,000	(7,200)	-20.0%	28,062	34,347	35,714
32.1101	Alcoholic beverage licenses	40,000	45,000	(5,000)	-11.1%	39,500	42,500	43,000
32.1901	Admin/Regulatory fees	3,500	10,000	(6,500)	-65.0%	3,252	3,315	10,290
32.2101	Building permits	15,000	20,000	(5,000)	-25.0%	10,537	11,343	17,133
32.2991	Monument permits	500	500	-	0.0%	144	567	513
	Total Licenses, Permits & Fees	149,000	167,500	(18,500)	-11.0%	139,395	148,967	160,977
Fines & Forfeitures								
35.1004	Parking Tickets	200	200	-	0.0%	25	20	202
35.1006	Administrative fines - alcohol	600	600	-	0.0%	4,950	-	1,100
35.1008	Probation fees	3,000	45,000	(42,000)	-93.3%	46,210	32,347	40,994
35.1009	Municipal court revenue	140,000	140,000	-	0.0%	123,781	140,957	108,408
35.1010	Technology add-on fees	15,000	15,000	-	0.0%	10,555	13,305	9,900
35.1320	Confiscated/forfeited assets	-	-	-		-	5,193	621
35.2101	Forfeiture of alcohol bond	1,600	1,600	-	0.0%	1,750	-	2,500
	Total Fines & Forfeitures	160,400	202,400	(42,000)	-20.8%	187,271	191,821	163,725
Intergovernmental								
33.4326	Solar Grant (ECG)	-	-	-		-	-	4,639
33.4327	Energy Block Grant (GEFA)	-	-	-		-	381	29,321
33.4113	GOHS Grant	-	-	-		-	7,998	10,000
33.4116	COPS Hiring Grant	-	-	-		-	25,993	42,783
33.4121	CJCC Grant	-	-	-		-	-	10,000
33.6003	Housing Authority patrols	2,500	10,000	(7,500)	-75.0%	1,500	945	3,668
	Total Intergovernmental	2,500	10,000	(7,500)	-75.0%	1,500	35,316	100,411

General Fund - Revenue Detail by Source

		2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Charges for Services								
34.2120	Incident reports	$ 500	$ 1,000	$ (500)	-50.0%	$ 168	$ 212	$ 1,039
34.2150	Police services	15,000	15,000	-	0.0%	18,172	8,073	9,636
34.2902	Zoning application fees	1,000	1,000	-	0.0%	300	100	800
34.6100	Background check fees	1,000	1,000	-	0.0%	960	1,260	820
34.5711	Animal Control fees	2,500	2,500	-	0.0%	2,053	2,472	2,162
34.6902	Election qualifying fees	-	1,157	(1,157)	-100.0%	1,423	-	533
34.7201	Elbert Theatre rental fees	5,000	5,000	-	0.0%	2,580	3,647	3,458
34.9101	Elmhurst grave fees	25,000	25,000	-	0.0%	28,133	24,000	22,350
34.9102	Lincoln Heights grave fees	10,000	10,000	-	0.0%	12,955	9,745	6,500
34.9103	Sale of lots - Elmhurst	15,000	15,000	-	0.0%	14,897	10,421	11,023
34.9104	Sale of lots - Lincoln Heights	10,000	10,000	-	0.0%	11,705	6,502	12,505
	Total Charges for Services	85,000	86,657	(1,657)	-1.9%	93,347	66,431	70,826
Administrative Charges								
34.1942	Admin Charge-Electric	182,526	177,191	5,335	3.0%	177,191	164,028	176,389
34.1943	Admin Charge-Water/sewer	87,379	83,090	4,289	5.2%	83,090	67,950	88,416
34.1944	Admin Charge-Natural gas	71,084	68,569	2,515	3.7%	68,569	66,746	119,868
34.1945	Motor Pool Charge	105,182	141,518	(36,336)	-25.7%	141,518	227,844	204,846
34.1946	Admin Charge-Solid waste	58,408	76,872	(18,464)	-24.0%	76,872	66,249	42,287
34.1948	Admin Charge-ElbertonNET	73,895	71,856	2,039	2.8%	71,856	86,992	37,100
	Total Administrative Charges	578,474	619,096	(40,622)	-6.6%	619,096	679,809	668,907
Other								
34.9901	Miscellaneous revenue	5,500	5,500	-	0.0%	3,359	1,858	1,920
36.1001	Interest earned	2,500	2,500	-	0.0%	2,173	2,317	2,646
37.1002	Donations-Animal Shelter	-	-	-		247	285	165
38.3000	Reimbursement for damages	-	-	-		2,975	687	1,400
38.9001	Surplus equipment sales	10,000	10,000	-	0.0%	8,647	13,212	-
	Total Other	18,000	18,000	-	0.0%	17,401	18,359	6,131
SUBTOTAL before Transfers		2,162,474	2,208,653	(46,179)	-2.1%	2,205,530	2,248,676	2,215,719
Interfund Transfers								
39.1101	Transfer In - Electric	1,625,000	1,625,000	-	0.0%	1,625,000	1,580,000	1,500,000
39.1102	Transfer In - Natural Gas	750,000	750,000	-	0.0%	750,000	700,000	650,000
39.1205	Transfer In - Water (Mfg.)	12,500	7,500	5,000	66.7%	7,500	2,500	-
39.1203	Transfer In - Hotel/Motel Tax	25,000	25,000	-	0.0%	18,429	21,319	18,581
	Interfund Transfers Total	2,412,500	2,407,500	5,000	0.2%	2,400,929	2,303,819	2,168,581
Grand Total - General Fund Revenues		$ 4,574,974	$ 4,616,153	(41,179)	-0.9%	$ 4,606,459	$ 4,552,495	$ 4,384,300

General Fund - Summary of Expenditures

	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
General Government							
Mayor and City Council	$ 151,418	$ 124,329	$ 27,089	21.8%	$ 128,505	$ 124,671	$ 140,193
City Manager	139,922	134,681	5,241	3.9%	131,568	129,401	155,757
City Clerk	88,657	83,806	4,851	5.8%	85,247	81,949	75,310
Elections	175	1,250	(1,075)		929	-	202
Finance	192,726	192,000	726	0.4%	191,505	190,491	188,138
City Attorney	18,905	18,649	256	1.4%	14,966	12,002	17,655
Human Resources	58,868	57,527	1,341	2.3%	52,924	55,927	55,415
City Hall Maintenance	41,755	42,492	(737)	-1.7%	43,873	39,056	56,306
	692,426	654,734	37,692	5.8%	649,517	633,498	688,975
Judicial							
Municipal Court	65,174	103,890	(38,716)	-37.3%	104,910	106,007	104,845
Public Safety							
Police - Administration	352,913	335,794	17,119	5.1%	342,936	342,048	336,752
Police - Criminal Investigation	140,403	136,726	3,677	2.7%	127,397	134,317	131,959
Police - Uniform Patrol	912,529	923,729	(11,200)	-1.2%	881,854	895,223	869,730
Police - Community Relations	58,395	64,361	(5,966)	-9.3%	48,122	60,505	57,248
Police - Detention	31,500	42,500	(11,000)	-25.9%	25,862	46,404	47,643
Fire Department	867,244	871,664	(4,420)	-0.5%	853,469	824,660	798,353
Animal Control	56,046	54,625	1,421	2.6%	50,870	51,100	51,273
	2,419,030	2,429,399	(10,369)	-0.4%	2,330,512	2,354,258	2,292,957
Public Works							
Public Works Administration	106,146	129,721	(23,575)	-18.2%	128,832	129,439	126,143
Street Cleaning	-	-	-		-	35,424	39,862
Infrastructure Maintenance	407,971	341,982	65,989	19.3%	331,471	328,650	336,627
Street Lighting	18,000	18,000	-	0.0%	13,991	12,124	13,053
Motor Pool	161,818	176,898	(15,080)	-8.5%	138,885	258,962	286,215
Cemeteries	129,108	172,236	(43,128)	-25.0%	172,332	159,933	158,002
Parks and Rights-of-way	60,900	53,400	7,500	14.0%	49,776	74,712	94,704
	883,943	892,237	(8,294)	-0.9%	835,287	999,245	1,054,607
Housing and Development							
City Marshal, Planning, and Zoning	64,705	68,216	(3,511)	-5.1%	60,785	65,301	66,022
Inspections and Code Enforcement	55,439	50,019	5,420	10.8%	51,909	45,340	43,112
Economic and Community Development	86,764	101,900	(15,136)	-14.9%	41,627	17,290	10,584
Main Street Elberton	44,976	62,693	(17,717)	-28.3%	57,651	62,212	60,436
	251,884	282,828	(30,944)	-10.9%	211,971	190,142	180,155

General Fund - Summary of Expenditures

	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Culture and Recreation							
Elbert Theatre	$ 83,672	$ 75,746	$ 7,926	10.5%	$ 70,246	$ 79,473	$ 70,553
Agency Allocations	70,500	67,500	3,000	4.4%	67,500	67,500	72,500
	154,172	143,246	10,926	7.6%	137,746	146,973	143,053
Health and Welfare							
Agency Allocations	63,500	67,000	(3,500)	-5.2%	62,099	67,100	9,000
Other Financing							
Non-departmental	37,000	37,000	-	0.0%	40,950	34,517	61,305
General Contingency/Reserve	7,845	5,819	2,026	34.8%	-	-	-
	44,845	42,819	2,026	4.7%	40,950	34,517	61,305
Grand Total - Expenditures	$ 4,574,974	$ 4,616,153	$ (41,179)	-0.9%	$ 4,372,991	$ 4,531,739	$ 4,534,898

Mayor and City Council 100 - 110

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1200	Wages-Elected officials	$ 28,200	$ 28,200	$ -	0.0%	$ 27,500	$ 27,300	$ 27,500
51.2101	Insurance	65,757	38,759	26,998	69.7%	46,334	42,397	56,904
51.2200	FICA	2,157	2,066	91	4.4%	2,104	2,089	2,104
51.2401	Pension & Retirement	2,520	2,520	-	0.0%	2,520	2,520	2,520
	Total Salaries & Benefits	98,634	71,545	27,089	37.9%	78,458	74,306	89,028
Operating Expenditures								
52.3102	Liability insurance	21,284	21,284	-	0.0%	21,284	21,284	18,520
52.3300	Advertising	500	500	-	0.0%	-	-	-
52.3402	Publications	500	500	-	0.0%	185	562	246
52.3500	Travel and training	18,000	18,000	-	0.0%	16,240	16,824	19,618
52.3601	Dues	7,000	7,000	-	0.0%	6,896	6,946	6,946
53.1115	Office supplies	500	500	-	0.0%	264	281	734
57.3006	Community promotions	5,000	5,000	-	0.0%	5,178	4,467	5,101
	Total Operating Expenditures	52,784	52,784	-	0.0%	50,047	50,365	51,165
Total Expenditures		$ 151,418	$ 124,329	$ 27,089	21.8%	$ 128,505	$ 124,671	$ 140,193

Personnel Summary:

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

City Manager

100 - 132

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1102	Salaries	$ 106,678	$ 102,705	$ 3,973	3.9%	$ 102,872	$ 99,676	$ 120,012
51.2101	Insurance	5,731	5,677	54	1.0%	5,678	5,027	9,582
51.2200	FICA	8,161	7,857	304	3.9%	7,870	7,044	8,220
51.2401	Pension & Retirement	11,580	10,382	1,198	11.5%	10,876	12,154	11,569
51.2901	Surety bond	350	350	-	0.0%	350	350	350
	Total Salaries & Benefits	132,500	126,971	5,529	4.4%	127,646	124,252	149,733
Operating Expenditures								
52.3103	Worker's comp insurance	402	690	(288)	-41.7%	575	605	470
52.3206	Telecom service	-	-	-		-	-	164
52.3402	Publications	350	350	-	0.0%	-	-	124
52.3500	Travel and training	4,000	4,000	-	0.0%	2,011	1,533	1,388
52.3601	Dues	670	670	-	0.0%	600	670	420
53.1115	Office supplies	1,000	1,000	-	0.0%	536	2,269	2,094
57.3006	Community promotions	1,000	1,000	-	0.0%	200	72	1,365
	Total Operating Expenditures	7,422	7,710	(288)	-3.7%	3,922	5,149	6,024
Total Expenditures		$ 139,922	$ 134,681	$ 5,241	3.9%	$ 131,568	$ 129,401	$ 155,757

Personnel Summary:

City Manager Grade 40

City Clerk

100 - 133

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1102	Salaries	$ 58,923	$ 55,086	$ 3,837	7.0%	$ 57,362	$ 53,763	$ 52,954
51.2101	Insurance	12,532	12,560	(28)	-0.2%	12,658	11,430	9,624
51.2200	FICA	4,508	4,214	294	7.0%	4,388	3,293	3,279
51.2401	Pension & Retirement	7,050	6,138	912	14.9%	6,212	7,019	6,731
	Total Salaries & Benefits	83,013	77,998	5,015	6.4%	80,619	75,503	72,588
Operating Expenditures								
52.3103	Worker's comp insurance	244	408	(164)	-40.2%	362	362	213
52.3500	Travel and training	650	650	-	0.0%	-	434	-
52.3601	Dues	150	150	-	0.0%	207	277	167
52.3910	Code supplements	4,000	4,000	-	0.0%	3,707	4,188	2,083
53.1115	Office supplies	600	600	-	0.0%	352	1,186	260
	Total Operating Expenditures	5,644	5,808	(164)	-2.8%	4,628	6,446	2,722
Total Expenditures		$ 88,657	$ 83,806	$ 4,851	5.8%	$ 85,247	$ 81,949	$ 75,310

Personnel Summary:

City Clerk Grade 27

Elections 100 - 140

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1200	Temporary Employees	$ -	$ 500	$ (500)		$ 390	$ -	$ -
	Total Salaries & Benefits	-	500	(500)		390	-	-
Operating Expenditures								
52.3402	Printing/publications	175	500	(325)		499	-	164
53.1115	Office Supplies	-	100	(100)		-	-	38
53.1702	Miscellaneous	-	150	(150)		40	-	-
	Total Operating Expenditures	175	750	(575)		539	-	202
Total Expenditures		$ 175	$ 1,250	$ (1,075)		$ 929	$ -	$ 202

Finance 100 - 151

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1102	Salaries	$ 108,971	$ 104,161	$ 4,810	4.6%	$ 104,212	$ 101,149	$ 99,763
51.2101	Insurance	9,557	15,152	(5,595)	-36.9%	14,418	15,061	12,513
51.2200	FICA	8,336	7,968	368	4.6%	7,972	5,391	6,425
51.2401	Pension & Retirement	13,047	11,585	1,462	12.6%	14,792	16,728	14,785
51.2901	Surety bond	700	700	-	0.0%	700	630	630
	Total Salaries & Benefits	140,611	139,566	1,045	0.7%	142,094	138,959	134,116
Operating Expenditures								
52.1202	Audit	38,000	38,000	-	0.0%	37,335	37,335	37,335
52.1308	Bank fees	9,000	9,000	-	0.0%	7,276	8,657	10,544
52.2203	O & M Equipment	1,500	1,500	-	0.0%	1,051	1,089	2,199
52.3103	Worker's Comp insurance	453	772	(319)	-41.3%	644	683	401
52.3202	Comm service (SLinc)	322	322	-	0.0%	324	295	475
52.3206	Telecomm service (Enet)	1,080	1,080	-	0.0%	1,080	1,080	1,080
52.3500	Travel and training	500	500	-	0.0%	718	-	201
52.3601	Dues	160	160	-	0.0%	160	160	160
52.3901	Postage	100	100	-	0.0%	17	16	89
52.1208	On-Bill Financing - Liens	-	-	-		28	370	-
53.1115	Office supplies	1,000	1,000	-	0.0%	777	1,847	1,538
	Total Operating Expenditures	52,115	52,434	(319)	-0.6%	49,410	51,532	54,022
Total Expenditures		$ 192,726	$ 192,000	$ 726	0.4%	$ 191,505	$ 190,491	$ 188,138

Personnel Summary:

Controller & Public Works Director	Grade 35
Accounting Technician	Grade 14

City Attorney

100 - 153

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1200	Retainer	$ 4,800	$ 4,800	$ -	0.0%	$ 4,800	$ 4,800	$ 4,800
51.2101	Insurance	2,105	1,849	256	13.8%	2,186	2,627	1,542
	Total Salaries & Benefits	6,905	6,649	256	3.9%	6,986	7,427	6,342
Operating Expenditures								
52.1201	Legal fees	7,000	7,000	-	0.0%	5,730	2,875	5,166
52.1203	Professional services	5,000	5,000	-	0.0%	2,250	1,700	6,147
	Total Operating Expenditures	12,000	12,000	-	0.0%	7,980	4,575	11,313
Total Expenditures		$ 18,905	$ 18,649	$ 256	1.4%	$ 14,966	$ 12,002	$ 17,655

Personnel Summary:

City Attorney	Appointed, part-time

Human Resources 100 - 154

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1102	Salaries	$ 37,820	$ 36,908	$ 912	2.5%	$ 36,686	$ 35,941	$ 35,244
51.2101	Insurance	5,731	5,677	54	1.0%	6,678	6,174	5,900
51.2200	FICA	2,893	2,823	70	2.5%	2,806	2,405	2,315
51.2401	Pension & Retirement	4,518	4,097	421	10.3%	2,665	3,260	3,153
	Total Salaries & Benefits	50,962	49,505	1,457	2.9%	48,835	47,780	46,612
Operating Expenditures								
52.1203	Professional Services	1,000	1,000	-	0.0%	300	1,000	1,000
52.1204	Employment physical	500	500	-	0.0%	1,375	720	935
52.1205	Hepatitis B vaccinations	400	400	-	0.0%	-	-	-
52.1301	Drug screenings	2,350	2,350	-	0.0%	1,200	2,100	2,700
52.2208	Wellness center	2,500	2,500	-	0.0%	-	3,004	3,002
52.3103	Worker's Comp insurance	156	272	(116)	-42.6%	227	242	142
52.3500	Travel and training	500	500	-	0.0%	-	-	650
53.1115	Office supplies	500	500	-	0.0%	987	1,082	374
	Total Operating Expenditures	7,906	8,022	(116)	-1.4%	4,088	8,147	8,803
Total Expenditures		$ 58,868	$ 57,527	$ 1,341	2.3%	$ 52,924	$ 55,927	$ 55,415

Personnel Summary:

Office Manager Grade 18

City Hall Maintenance 100 - 156

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Operating Expenditures								
52.2111	Solid Waste Disposal	$ 336	$ 180	$ 156	86.7%	$ 336	$ 165	$ 180
52.3101	Property Insurance	2,235	3,059	(824)	-26.9%	3,059	2,387	2,064
52.2202	O & M Buildings	7,500	7,500	-	0.0%	8,488	5,119	11,835
52.3201	Telephone service (AT&T)	2,938	3,031	(93)	-3.1%	2,717	3,806	3,471
52.3206	Telecom service (Enet)	3,542	3,542	-	0.0%	3,541	3,427	3,505
52.3902	Elbert County surcharge	204	180	24	13.3%	204	171	180
58.2202	Copier lease/copies	14,000	14,000	-	0.0%	14,398	13,945	11,055
53.1112	Maintenance supplies	1,500	1,500	-	0.0%	1,157	1,876	1,940
53.1210	Water & sewer	1,500	1,500	-	0.0%	1,867	1,450	1,426
53.1220	Natural gas	2,000	2,000	-	0.0%	2,043	1,608	1,162
53.1230	Electricity	6,000	6,000	-	0.0%	6,063	5,103	5,999
	Total Operating Expenditures	41,755	42,492	(737)	-1.7%	43,873	39,056	42,817
Capital Expenditures								
54.1303	Energy Retrofits (GEFA)	-	-	-		-		13,489
	Total Capital Expenditures	-	-	-		-	-	13,489
Total Expenditures		$ 41,755	$ 42,492	$ (737)	-1.7%	$ 43,873	$ 39,056	$ 56,306

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Municipal Court 100 - 250

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Salaries	$ 52,542	$ 50,949	$ 1,593	3.1%	$ 51,427	$ 48,158	$ 50,124
51.2101	Insurance	126	126	-	0.0%	1,414	4,567	3,367
51.2200	FICA	4,019	3,898	121	3.1%	3,934	3,490	3,272
51.2401	Pension & Retirement	2,758	2,385	373	15.6%	2,384	2,881	3,861
	Total Salaries & Benefits	59,445	57,358	2,087	3.6%	59,159	59,096	60,624
Operating Expenditures								
52.1203	Probation services	-	40,700	(40,700)	-100.0%	40,700	40,700	40,700
52.1306	Interpreter	500	500	-	0.0%	240	335	358
52.1101	Public defender	3,000	3,000	-	0.0%	3,000	3,000	1,000
52.3103	Worker's Comp insurance	141	244	(103)	-42.2%	203	210	124
52.3206	Internet service	588	588	-	0.0%	587	587	538
52.3701	Training	1,500	1,500	-	0.0%	1,022	2,079	1,501
	Total Operating Expenditures	5,729	46,532	(40,803)	-87.7%	45,751	46,911	44,221
Total Expenditures		$ 65,174	$ 103,890	$ (38,716)	-37.3%	$ 104,910	$ 106,007	$ 104,845

Personnel Summary:

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

Police - Administration 100 - 321

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1102	Salaries & wages	$ 108,760	$ 105,156	$ 3,604	3.4%	$ 104,891	$ 101,880	$ 100,029
51.1101	Part-time office wages	10,714	10,770	(56)	-0.5%	9,964	9,889	7,179
51.2101	Insurance	5,857	5,803	54	0.9%	5,791	5,162	5,536
51.2200	FICA	9,140	8,868	272	3.1%	8,786	7,998	7,707
51.2401	Pension & Retirement	11,655	11,725	(70)	-0.6%	10,391	14,140	12,596
51.2700	Worker's Comp claims	200	200	-	0.0%	-	-	-
	Total Salaries & Benefits	146,326	142,522	3,804	2.7%	139,823	139,070	133,048
Operating Expenditures								
52.1305	Insurance Deductibles	5,000	5,000	-	0.0%	11,940	3,013	-
52.2111	Solid waste disposal	228	180	48	26.7%	228	154	179
52.2201	O & M Vehicles	2,000	2,000	-	0.0%	3,683	4,143	4,404
52.2202	O & M Buildings	6,000	6,000	-	0.0%	5,632	5,381	4,255
52.2203	O & M Equipment	10,000	10,000	-	0.0%	8,155	23,839	9,087
52.2205	Towing fees	200	200	-	0.0%	-	-	160
52.3101	Property insurance	7,203	7,514	(311)	-4.1%	7,415	3,246	2,522
52.3102	Liability insurance	26,978	26,978	-	0.0%	26,977	26,978	22,747
52.3103	Workers Comp insurance	801	1,392	(591)	-42.5%	1,161	1,231	725
52.3201	Telephone service (AT&T)	3,917	4,042	(125)	-3.1%	3,623	4,212	4,155
52.3202	Comm svc (Verizon)	11,160	10,500	660	6.3%	10,906	10,550	10,331
52.3206	Telecom service (Enet)	8,124	8,030	94	1.2%	7,831	7,881	7,973
52.3207	Software support	19,000	17,500	1,500	8.6%	19,000	18,000	17,500
52.3208	Dispatchers- Elbert Co.	45,000	45,000	-	0.0%	47,276	43,876	41,297
52.3402	Printing/publications	1,000	500	500	100.0%	760	1,422	418
52.3500	Travel and training	5,000	5,000	-	0.0%	6,615	8,937	4,773
52.3601	Dues	500	250	250	100.0%	370	100	120
52.3901	Postage	500	500	-	0.0%	256	201	192
52.3902	Waste surcharge	72	180	(108)	-60.0%	72	66	171
52.3906	Piedmont Northern MANS	16,000	13,982	2,018	14.4%	13,982	13,982	13,982
58.2202	Copier lease	5,285	5,285	-	0.0%	5,284	5,412	5,400
53.1110	Gasoline	1,690	1,639	51	3.1%	1,692	1,608	1,800
53.1115	Office supplies	7,000	7,000	-	0.0%	5,364	5,665	6,664
53.1117	Ammunition	2,000	2,000	-	0.0%	2,001	1,755	3,197
53.1124	Uniforms	500	500	-	0.0%	501	744	838
53.1210	Water & sewer	900	900	-	0.0%	900	958	967
53.1220	Natural gas	800	1,100	(300)	-27.3%	782	612	833
53.1230	Electricity	10,000	9,500	500	5.3%	10,708	9,013	9,507
53.1603	Small equipment	600	600	-	0.0%	-	-	22,116
	Total Operating Expenditures	197,458	193,272	4,186	2.2%	203,113	202,979	196,313

Police - Administration 100 - 321

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Capital Expenditures								
54.2401	Fingerprinting machine	9,129	-	9,129		-	-	-
	Total Capital Expenditures	9,129	-	9,129		-	-	-
Debt Service Expenditures								
58.1201	Principal Pmts-GMA	-	-	-		-	-	7,300
58.2205	Interest Pmts-GMA	-	-	-		-	-	92
	Total Debt Service Expenditures	-	-	-		-	-	7,392
Total Expenditures		$ 352,913	$ 335,794	$ 17,119	5.1%	$ 342,936	$ 342,048	$ 336,752

Personnel Summary:

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

Police - Criminal Investigation 100 - 322

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ 82,408	$ 86,693	$ (4,285)	-4.9%	$ 85,109	$ 86,506	$ 82,272
51.1101	On Call Pay	8,320	8,320	-	0.0%	8,320	-	-
51.1300	Overtime	5,000	5,000	-	0.0%	4,115	11,104	10,734
51.2101	Insurance	18,263	9,601	8,662	90.2%	7,214	8,343	14,245
51.2200	FICA	6,304	6,632	(328)	-4.9%	7,462	6,690	6,294
51.2401	Pension & Retirement	8,076	7,850	226	2.9%	6,281	7,734	7,340
	Total Salaries & Benefits	128,371	124,096	4,275	3.4%	118,501	120,377	120,885
Operating Expenditures								
52.3103	Workers Comp insurance	686	1,284	(598)	-46.6%	1,071	1,136	661
52.1203	Nurse Examiner (SxAsslt)	500	500	-	0.0%	-	1,428	-
52.3206	Telecom service (GTA)	562	562	-	0.0%	561	563	449
53.1110	Gasoline	2,684	2,684	-	0.0%	2,232	2,697	4,082
53.1115	Supplies	4,700	4,700	-	0.0%	4,057	7,025	4,259
52.3701	Training	2,000	2,000	-	0.0%	75	45	567
53.1704	Clothing allowance	900	900	-	0.0%	900	1,047	1,056
	Total Operating Expenditures	12,032	12,630	(598)	-4.7%	8,896	13,941	11,074
Total Expenditures		$ 140,403	$ 136,726	$ 3,677	2.7%	$ 127,397	$ 134,317	$ 131,959

Personnel Summary:

Chief Investigator	Grade 21
Investigator	Grade 18

Police - Uniform Patrol 100 - 323

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Hourly wages	$ 588,509	$ 576,345	$ 12,164	2.1%	$ 546,176	$ 538,141	$ 551,527
51.1101	Holiday wages	21,312	20,374	938	4.6%	20,105	18,085	17,069
51.1200	Housing Authority patrol	2,500	10,000	(7,500)	-75.0%	1,395	1,763	3,953
51.1300	Overtime	25,000	25,000	-	0.0%	25,658	39,294	38,661
51.2101	Insurance	84,734	95,693	(10,959)	-11.5%	101,533	90,613	58,027
51.2200	FICA	45,021	44,090	931	2.1%	45,283	40,538	42,488
51.2401	Pension & Retirement	53,447	47,890	5,557	11.6%	49,847	61,933	59,672
51.2700	Workers Comp claims	2,500	2,500	-	0.0%	908	1,422	849
	Total Salaries & Benefits	823,023	821,892	1,131	0.1%	790,905	791,789	772,246
Operating Expenditures								
52.3103	Worker's Comp insurance	7,129	12,814	(5,685)	-44.4%	10,689	11,758	7,152
52.2201	O & M Vehicles	15,000	15,000	-	0.0%	13,992	18,121	19,010
52.3701	Training	5,000	5,000	-	0.0%	4,699	3,077	4,376
53.1111	Supplies	7,500	5,000	2,500	50.0%	8,950	7,746	4,788
53.1123	Protective gear	2,000	2,000	-	0.0%	1,885	2,478	1,106
53.1124	Uniforms	8,000	8,000	-	0.0%	5,943	7,415	7,627
53.1110	Gasoline	44,877	54,023	(9,146)	-16.9%	44,791	52,840	53,425
	Total Operating Expenditures	89,506	101,837	(12,331)	-12.1%	90,949	103,435	97,484
Total Expenditures		$ 912,529	$ 923,729	$ (11,200)	-1.2%	$ 881,854	$ 895,223	$ 869,730

Personnel Summary:

Operations Commander	Grade 23	
Shift Commander	Grade 20	4 positions
Assitant Shift Commander	Grade 18	4 positions
Patrol Officer	Grade 12	8 positions

Police - Community Relations 100 - 324

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ 41,323	$ 46,376	$ (5,053)	-10.9%	$ 33,557	$ 44,536	$ 44,141
51.1300	Overtime	3,000	3,000	-	0.0%	1,428	3,272	1,844
51.2101	Insurance	126	126	-	0.0%	2,737	137	99
51.2200	FICA	3,161	3,548	(387)	-10.9%	2,676	3,460	3,297
51.2401	Pension & Retirement	4,943	5,125	(182)	-3.6%	5,235	5,878	5,572
	Total Salaries & Benefits	52,553	58,175	(5,622)	-9.7%	45,633	57,281	54,952
Operating Expenditures								
52.3103	Worker's Comp insurance	342	686	(344)	-50.1%	572	609	179
52.3202	Communication service	-	-	-		-	-	90
52.3701	Training	250	250	-	0.0%	390	128	10
53.1115	Supplies	250	250	-	0.0%	-	96	28
53.1124	Uniforms	500	500	-	0.0%	248	468	290
53.1603	Small Equipment	2,500	2,500	-	0.0%	-	-	-
57.3006	Community promotions	1,000	1,000	-	0.0%	1,020	1,801	1,528
57.3013	Explorer Scout program	1,000	1,000	-	0.0%	259	123	171
	Total Operating Expenditures	5,842	6,186	(344)	-5.6%	2,489	3,224	2,295
Total Expenditures		$ 58,395	$ 64,361	$ (5,966)	-9.3%	$ 48,122	$ 60,505	$ 57,248

Personnel Summary:

Special Operations Officer Grade 18

Police - Detention 100 - 326

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Operating Expenditures								
52.3903	Care of prisoners	$ 1,500	$ 2,500	$ (1,000)	-40.0%	$ 310	$ 3,704	$ 323
52.3911	Per diem - Elbert County	30,000	40,000	(10,000)	-25.0%	25,552	42,700	47,320
	Total Operating Expenditures	31,500	42,500	(11,000)	-25.9%	25,862	46,404	47,643
Total Expenditures		$ 31,500	$ 42,500	$ (11,000)	-25.9%	$ 25,862	$ 46,404	$ 47,643

Fire Department 100 - 350

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1102	Salaries	$ 588,253	$ 600,248	$ (11,995)	-2.0%	$ 563,787	$ 551,589	$ 544,658
51.1102	Holidays	20,075	18,797	1,278	6.8%	16,574	16,032	15,876
51.1200	Temps/Volunteers	2,160	2,160	-	0.0%	5,300	3,150	2,835
51.1300	Overtime (Garcia Wages)	-	-	-		26,940	25,992	20,853
51.2101	Insurance	90,278	77,583	12,695	16.4%	85,854	69,340	62,204
51.2200	FICA	45,001	45,919	(918)	-2.0%	44,398	41,025	41,756
51.2401	Pension & Retirement	57,397	51,934	5,463	10.5%	51,837	61,098	57,243
	Total Salaries & Benefits	803,164	796,641	6,523	0.8%	794,690	768,226	745,424
Operating Expenditures								
52.3207	Software support	1,550	1,550	-	0.0%	1,350	1,275	1,490
52.2111	Solid waste disposal	336	180	156	86.7%	336	165	180
52.2201	O & M Vehicles	5,500	7,500	(2,000)	-26.7%	3,828	5,152	5,307
52.2202	O & M Buildings	1,500	1,500	-	0.0%	1,797	1,075	737
52.2203	Testing Equipment	4,500	4,500	-	0.0%	1,235	3,758	4,081
52.3101	Property insurance	9,241	13,051	(3,810)	-29.2%	13,051	4,548	2,791
52.3103	Workers Comp insurance	6,833	12,505	(5,672)	-45.4%	10,432	11,002	6,547
52.3201	Telephone service (AT&T)	979	1,010	(31)	-3.1%	913	1,051	1,011
52.3202	Comm service (SLinc)	-	-	-		-	-	48
52.3206	Telecom service (Enet)	2,592	2,543	49	1.9%	2,543	2,421	2,415
52.3402	Printing/publications	-	-	-		-	-	13
52.3500	Travel and training	3,000	3,000	-	0.0%	166	674	400
52.3601	Dues	250	250	-	0.0%	-	50	50
52.3902	Elbert County surcharge	204	180	24	13.3%	204	171	180
53.1110	Gasoline	5,345	5,004	341	6.8%	5,207	5,275	5,269
53.1112	Maintenance supplies	1,000	1,000	-	0.0%	20	128	178
53.1115	Office supplies	1,800	1,800	-	0.0%	674	3,290	571
53.1124	Uniforms	5,000	5,000	-	0.0%	2,499	4,269	4,628
53.1220	Natural Gas	4,500	4,500	-	0.0%	4,531	3,738	2,560
53.1230	Electricity	7,500	7,500	-	0.0%	7,827	7,332	8,730
53.1603	Small equipment	1,500	1,500	-	0.0%	1,775	905	1,575
58.2202	Copier lease	-	-	-		-	-	4,079
57.3006	Community promotions	450	450	-	0.0%	117	-	-
57.3013	Jr. Firefighter program	500	500	-	0.0%	275	156	89
	Total Operating Expenditures	64,080	75,023	(10,943)	-14.6%	58,779	56,433	52,928
Total Expenditures		$ 867,244	$ 871,664	$ (4,420)	-0.5%	$ 853,469	$ 824,660	$ 798,353

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	3 positions
Firefighter I	Grade 12	4 positions

Animal Control 100 - 391

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ 34,330	$ 33,125	$ 1,205	3.6%	$ 33,383	$ 32,648	$ 31,863
51.2101	Insurance	5,731	5,677	54	1.0%	5,678	5,026	4,398
51.2200	FICA	2,626	2,534	92	3.6%	2,554	2,386	2,335
51.2401	Pension & Retirement	2,777	2,398	379	15.8%	2,397	2,932	2,809
51.2700	Workers Comp claims	-	-	-		-	-	137
	Total Salaries & Benefits	45,464	43,734	1,730	4.0%	44,013	42,993	41,541
Operating Expenditures								
52.2201	O & M Vehicles	750	750	-	0.0%	16	959	-
52.2202	O & M Buildings	500	500	-	0.0%	1,374	383	387
52.3103	Workers Comp insurance	426	735	(309)	-42.0%	460	652	379
52.3201	Telephone service (Enet)	420	420	-	0.0%	-	-	331
52.3202	Comm service (GPS)	516	516	-	0.0%	516	258	90
52.3206	Telecom service (Enet)	820	820	-	0.0%	592	788	916
52.3500	Travel and training	300	300	-	0.0%	-	-	45
52.3851	Vet services	2,500	2,500	-	0.0%	632	1,580	2,493
53.1112	Maintenance supplies	300	300	-	0.0%	235	441	108
53.1124	Uniforms	400	400	-	0.0%	342	754	385
53.1210	Water & sewer	350	350	-	0.0%	359	316	276
53.1220	Natural gas	1,000	1,000	-	0.0%	1,182	962	747
53.1230	Electricity	1,300	1,300	-	0.0%	1,151	983	1,069
53.1303	Feeding animals	500	500	-	0.0%	-	13	228
53.1603	Small equipment	500	500	-	0.0%	-	18	2,278
	Total Operating Expenditures	10,582	10,891	(309)	-2.8%	6,858	8,089	7,455
Total Expenditures		$ 56,046	$ 54,625	$ 1,421	2.6%	$ 50,870	$ 51,100	$ 51,273

Personnel Summary:

Animal Control Officer III Grade 14

Public Works - Administration 100 - 410

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1102	Salaries	$ 37,177	$ 68,382	$ (31,205)	-45.6%	$ 57,108	$ 66,086	$ 65,193
51.2101	Insurance	17,204	9,475	7,729	81.6%	11,191	8,091	7,165
51.2200	FICA	2,844	5,231	(2,387)	-45.6%	4,369	4,553	4,365
51.2401	Pension & Retirement	3,905	4,967	(1,062)	-21.4%	4,967	6,074	6,280
	Total Salaries & Benefits	61,130	88,055	(26,925)	-30.6%	77,635	84,804	83,003
Operating Expenditures								
52.2111	Solid waste disposal	612	180	432	240.0%	612	540	180
52.2201	O & M Vehicles	150	150	-	0.0%	273	53	57
52.3101	Property insurance	4,046	3,606	440	12.2%	3,605	2,039	2,001
52.3103	Workers Comp insurance	154	1,015	(861)	-84.8%	847	898	264
52.3201	Telephone service (AT&T)	2,346	2,021	325	16.1%	2,200	2,621	2,241
52.3902	Waste surcharge	612	180	432	240.0%	612	558	180
52.2202	O & M Buildings	8,500	8,500	-	0.0%	12,659	11,827	7,550
52.3202	Comm service (Slinc,Vzn)	1,100	322	778	241.6%	1,017	593	421
52.3206	Telecom service (Enet)	3,276	3,207	69	2.2%	3,207	3,207	3,156
52.3500	Travel and training	1,000	1,000	-	0.0%	488	1,034	629
53.1110	Gasoline	845	1,110	(265)	-23.9%	649	985	925
53.1112	Maintenance supplies	500	500	-	0.0%	146	353	561
53.1115	Office supplies	1,000	1,000	-	0.0%	3,797	1,198	832
53.1124	Uniforms	700	700	-	0.0%	580	532	793
53.1210	Water & sewer	2,000	2,000	-	0.0%	2,049	1,863	1,788
53.1220	Natural gas	4,100	4,100	-	0.0%	4,368	3,364	2,429
53.1230	Electricity	12,000	10,000	2,000	20.0%	12,013	10,895	10,457
58.2202	Copier lease	2,075	2,075	-	0.0%	2,075	2,075	8,677
	Total Operating Expenditures	45,016	41,666	3,350	8.0%	51,197	44,635	43,141
Total Expenditures		$ 106,146	$ 129,721	$ (23,575)	-18.2%	$ 128,832	$ 129,439	$ 126,143

Personnel Summary:

Office Manager Grade 18

Public Works - Infrastructure Maintenance 100 - 421

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ 262,469	$ 220,592	$ 41,877	19.0%	$ 190,022	$ 174,120	$ 155,372
51.1300	Overtime	5,000	5,000	-	0.0%	5,768	3,545	5,262
51.2101	Insurance	39,881	30,556	9,325	30.5%	45,300	28,026	23,534
51.2200	FICA	20,079	16,875	3,204	19.0%	14,978	13,488	14,905
51.2401	Pension & Retirement	26,503	20,176	6,327	31.4%	21,099	25,568	25,516
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	4,969	7,417	8,823
	Total Salaries & Benefits	354,932	294,199	60,733	20.6%	282,136	252,164	233,412
Operating Expenditures								
52.2201	O & M Vehicles	1,500	1,500	-	0.0%	1,263	734	1,913
52.2202	O & M Buildings	4,500	4,500	-	0.0%	4,556	2,563	4,523
52.2321	Equipment leasing program	5,604	-	5,604		-	-	-
52.3103	Workers Comp insurance	3,226	4,899	(1,673)	-34.1%	4,087	4,546	2,671
52.3202	Comm service (SLinc)	822	1,289	(467)	-36.2%	1,328	1,298	1,876
53.1101	Asphalt	1,000	1,000	-	0.0%	462	2,619	2,043
53.1102	Brick, block, or stone	1,000	1,000	-	0.0%	1,556	1,345	950
53.1105	Concrete	5,000	5,000	-	0.0%	651	5,696	5,145
53.1110	Gasoline	14,887	13,195	1,692	12.8%	14,832	12,352	12,032
53.1113	Supplies & materials	3,500	3,500	-	0.0%	5,727	4,296	2,901
53.1118	Sand & gravel	1,000	1,000	-	0.0%	651	1,543	1,734
53.1120	Signs & markers	4,000	4,000	-	0.0%	949	485	2,598
53.1122	Paint	500	500	-	0.0%	106	3,947	228
53.1123	Protective clothing	500	500	-	0.0%	604	405	646
53.1124	Uniforms	2,500	2,400	100	4.2%	4,067	2,514	2,770
53.1126	Road maintenance	1,500	1,500	-	0.0%	-	637	-
53.1601	Small tools, equipment	2,000	2,000	-	0.0%	8,498	1,092	1,758
	Total Operating Expenditures	53,039	47,783	5,256	11.0%	49,336	46,071	43,791
Labor Expense on Capital Projects								
54.1303	Building Renovations	-	-	-		-	-	7,120
54.1401	Sidewalks, curb, & gutter	-	-	-		-	-	44,005
54.1409	Stormwater Drain Improv.	-	-	-		-	30,415	8,299
	Total Capital Expenditures	-	-	-		-	30,415	59,425
Total Expenditures		$ 407,971	$ 341,982	$ 65,989	19.3%	$ 331,471	$ 328,650	$ 336,627

Personnel Summary:

Facilities Construction Manager	Grade 27	
Streets/Infrastructure Supervisor	Grade 24	
Streets/Infrastructure Foreman	Grade 18	
Infrastructure Apprentice	Grade 11	2 positions
Equipment Operator no/CDL	Grade 10	
Facilities Maintenance Supervisor	Part-time	

Public Works - Street Cleaning 100 - 425

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ -	$ -	$ -		$ -	$ 27,307	$ 27,511
51.1300	Overtime	-	-	-		-	20	79
51.2101	Insurance	-	-	-		-	137	99
51.2200	FICA	-	-	-		-	2,131	2,102
51.2401	Pension & Retirement	-	-	-		-	2,538	2,454
	Total Salaries & Benefits	-	-	-		-	32,132	32,244
Operating Expenditures								
52.2201	O & M Vehicles	-	-	-		-	-	845
52.3103	Workers Comp insurance	-	-	-		-	-	331
52.3202	Communication Service	-	-	-		-	129	1,177
53.1110	Gasoline	-	-	-		-	3,164	5,652
53.1124	Uniforms	-	-	-		-	-	790
	Total Operating Expenditures	-	-	-		-	3,293	7,618
Total Expenditures		$ -	$ -	$ -		$ -	$ 35,424	$ 39,862

Public Works - Street Lighting 100 - 426

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Operating Expenditures								
53.1230	Electricity	$ 10,000	$ 10,000	-	0.0%	$ 8,859	$ 9,517	$ 9,098
52.3202	Comm service (AT&T)	-	-	-		-	-	495
52.2203	O & M Lights, equipment	4,000	4,000	-	0.0%	-	2,607	698
53.1702	Seasonal decor	4,000	4,000	-	0.0%	5,132	-	2,762
	Total Operating Expenditures	18,000	18,000	-	0.0%	13,991	12,124	13,053
						-	-	-
Total Expenditures		$ 18,000	$ 18,000	$ -	0.0%	$ 13,991	$ 12,124	$ 13,053

Public Works - Motor Pool 100 - 490

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ 66,528	$ 63,385	$ 3,143	5.0%	$ 60,821	$ 111,113	$ 109,744
51.1300	Overtime	1,500	1,500	-	0.0%	656	2,720	2,837
51.2101	Insurance	14,498	14,466	32	0.2%	15,329	27,629	24,393
51.2200	FICA	5,089	4,849	240	4.9%	4,703	6,784	6,705
51.2401	Pension & Retirement	6,469	5,497	972	17.7%	6,387	12,889	11,768
51.2700	Workers Comp claims	500	1,000	(500)	-50.0%	161	124	10,133
	Total Salaries & Benefits	94,584	90,697	3,887	4.3%	88,057	161,259	165,580
Operating Expenditures								
52.2201	O & M Vehicles	25,000	35,000	(10,000)	-28.6%	22,847	35,389	38,873
52.2202	O & M Buildings	1,000	5,000	(4,000)	-80.0%	42	-	200
52.2203	O & M Equipment	2,000	2,000	-	0.0%	150	210	3,589
52.3101	Auto liability insurance	4,055	4,565	(510)	-11.2%	4,564	33,427	41,607
52.3103	Workers Comp insurance	825	1,406	(581)	-41.3%	1,172	1,770	741
52.3202	Comm service (SLinc)	329	161	168	104.3%	143	148	173
53.1110	Gasoline, fuel & oil	5,356	12,000	(6,644)	-55.4%	4,874	11,187	13,346
53.1113	Maintenance supplies	10,000	13,000	(3,000)	-23.1%	5,767	7,719	9,822
53.1121	Tires & tubes	5,000	5,000	-	0.0%	2,927	2,340	4,838
53.1124	Uniforms	1,500	1,500	-	0.0%	1,525	1,002	1,362
53.1601	Small tools, equipment	4,000	4,000	-	0.0%	243	1,813	3,714
53.1708	Fuel tank monitoring	2,569	2,569	-	0.0%	6,575	2,699	2,370
	Total Operating Expenditures	61,634	86,201	(24,567)	-28.5%	50,828	97,703	120,634
				-				
Capital Expenditures								
54.2200	Tilt bed equipment trailer	5,600	-	5,600		-	-	-
	Total Capital Expenditures	5,600	-	5,600		-	-	-
Total Expenditures		$ 161,818	$ 176,898	$ (15,080)	-8.5%	$ 138,885	$ 258,962	$ 286,215

Personnel Summary:

Lead Mechanic	Grade 18
Mechanic I	Grade 12

Public Works - Cemeteries 100 - 495

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ 76,551	$ 92,774	$ (16,223)	-17.5%	$ 93,527	$ 89,367	$ 84,414
51.1300	Overtime	4,000	8,000	(4,000)	-50.0%	2,116	6,837	6,147
51.2101	Insurance	252	18,363	(18,111)	-98.6%	16,856	16,615	10,802
51.2200	FICA	5,856	7,097	(1,241)	-17.5%	7,317	6,505	5,840
51.2401	Pension & Retirement	6,771	8,082	(1,311)	-16.2%	6,844	8,245	9,672
51.2700	Workers Comp claims	500	500	-	0.0%	5,397	446	425
	Total Salaries & Benefits	93,930	134,816	(40,886)	-30.3%	132,057	128,015	117,300
Operating Expenditures								
52.2201	O & M Vehicles	1,000	1,000	-	0.0%	4,501	2,135	5,121
52.2202	O & M Buildings	1,000	1,000	-	0.0%	58	165	1,024
52.2203	O & M Equipment	6,000	6,000	-	0.0%	10,172	9,025	13,780
52.2204	O & M Grounds	8,750	8,750	-	0.0%	8,664	-	-
52.2321	Equipment leasing program	2,802	-	2,802		-	-	-
52.3101	Auto insurance	806	1,074	(268)	-25.0%	1,073	179	-
52.3103	Workers Comp insurance	829	2,059	(1,230)	-59.7%	1,717	1,803	1,131
52.3202	Comm service (SLinc,GPS)	2,386	2,386	-	0.0%	2,387	1,427	344
53.1110	Gasoline	5,405	8,951	(3,546)	-39.6%	5,072	8,540	11,747
53.1115	Supplies	800	800	-	0.0%	1,516	2,825	1,224
53.1124	Uniforms	1,400	1,400	-	0.0%	2,549	3,440	2,443
53.1230	Electricity	2,000	2,000	-	0.0%	1,440	1,424	1,352
53.1705	Plantings	2,000	2,000	-	0.0%	1,125	956	2,538
	Total Operating Expenditures	35,178	37,420	(2,242)	-6.0%	40,275	31,918	40,703
Total Expenditures		$ 129,108	$ 172,236	$ (43,128)	-25.0%	$ 172,332	$ 159,933	$ 158,002

Personnel Summary:

Parks & Grounds Supervisor	Grade 18
Equipment Operator no/CDL	Grade 10
Public Works Laborer	Part-time

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

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Operating Expenditures								
52.2204	O & M Grounds/Bldgs	$ 10,000	$ 3,000	$ 7,000	233.3%	$ 3,915	$ 9,130	$ 1,277
52.2140	Lawn care service	25,400	25,400	-	0.0%	22,200	32,550	33,150
52.3909	Whitworth Detention crews	20,000	20,000	-	0.0%	19,748	26,393	42,426
53.1210	Water & sewer	2,500	2,000	500	25.0%	2,496	3,056	2,000
53.1230	Electricity	-	-	-		-	-	1,282
53.1705	Plantings	3,000	3,000	-	0.0%	1,417	3,583	6,796
	Total Operating Expenditures	60,900	53,400	7,500	14.0%	49,776	74,712	86,930
Capital Expenditures								
54.2524	Machinery & Equipment	-	-	-		-		7,774
	Total Capital Expenditures	-	-	-		-	-	7,774
				-				
Total Expenditures		$ 60,900	$ 53,400	$ 7,500	14.0%	$ 49,776	$ 74,712	$ 94,704

Culture and Recreation 100 - 600

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 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	63,000	60,000	3,000	5.0%	60,000	60,000	60,000
57.3020	Elbert County Historical Soc.	-	-	-		-	-	5,000
	Total Appropriations	70,500	67,500	3,000	4.4%	67,500	67,500	72,500
Total Expenditures		$ 70,500	$ 67,500	$ 3,000	4.4%	$ 67,500	$ 67,500	$ 72,500

Health and Welfare 100 - 500

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Appropriations								
57.1001	Elbert Memorial Hospital	$ 56,000	$ 59,500	$ (3,500)	-5.9%	$ 54,599	$ 58,100	$ -
57.3003	Elbert Co. Aging Program	6,000	6,000	-	0.0%	6,000	6,000	6,000
57.3017	Community Partnership	1,500	1,500	-	0.0%	1,500	3,000	3,000
	Total Appropriations	63,500	67,000	(3,500)	-5.2%	62,099	67,100	9,000
Total Expenditures		$ 63,500	$ 67,000	$ (3,500)	-5.2%	$ 62,099	$ 67,100	$ 9,000

Elbert Theatre

100 - 619

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1102	Salaries	$ 42,969	$ 38,147	$ 4,822	12.6%	$ 38,147	$ 38,819	$ 35,403
51.2101	Insurance	5,731	5,677	54	1.0%	5,132	5,026	4,376
51.2200	FICA	3,287	2,918	369	12.6%	2,918	2,788	2,566
51.2401	Pension & Retirement	4,308	3,506	802	22.9%	3,567	4,085	3,787
	Total Salaries & Benefits	56,295	50,248	6,047	12.0%	49,764	50,718	46,132
Operating Expenditures								
52.2202	O & M Buildings	1,500	1,500	-	0.0%	26	1,478	454
52.2203	O & M Equipment	500	500	-	0.0%	3,051	3,901	2,330
52.3101	Property insurance	5,373	3,390	1,983	58.5%	3,389	3,390	3,928
52.3103	Workers Comp insurance	178	282	(104)	-36.9%	235	248	142
52.3201	Telephone service (Enet)	389	389	-	0.0%	345	421	389
52.3206	Internet & website (Enet)	887	887	-	0.0%	788	961	887
52.3701	Travel and training	250	250	-	0.0%	-	136	129
53.1115	Office supplies	500	500	-	0.0%	465	156	560
53.1210	Water & sewer	800	800	-	0.0%	727	870	782
53.1220	Natural gas	3,000	3,000	-	0.0%	1,921	2,551	1,222
53.1230	Electricity	14,000	14,000	-	0.0%	9,535	14,643	13,598
	Total Operating Expenditures	27,377	25,498	1,879	7.4%	20,482	28,755	24,421
Total Expenditures		$ 83,672	$ 75,746	$ 7,926	10.5%	$ 70,246	$ 79,473	$ 70,553

Personnel Summary:

Theatre Manager Grade 19

Building Inspections and Code Enforcement 100 - 720

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1102	Salaries	$ 36,257	$ 35,040	$ 1,217	3.5%	$ 34,671	$ 33,890	$ 33,252
51.2101	Insurance	9,431	5,677	3,754	66.1%	9,148	3,421	2,455
51.2200	FICA	2,774	2,681	93	3.5%	2,652	2,527	2,487
51.2401	Pension & Retirement	2,933	2,538	395	15.6%	2,537	3,103	3,001
	Total Salaries & Benefits	51,395	45,936	5,459	11.9%	49,009	42,942	41,194
Operating Expenditures								
52.3103	Workers Comp insurance	300	519	(219)	-42.2%	432	460	270
52.2201	O & M Vehicles	500	500	-	0.0%	-	-	-
52.3202	Comm service (SLinc)	161	161	-	0.0%	161	148	172
52.3402	Printing/publications	200	200	-	0.0%	-	-	-
52.3500	Travel and training	750	750	-	0.0%	90	31	-
52.3601	Dues	200	200	-	0.0%	125	125	286
53.1110	Gasoline	683	503	180	35.8%	723	562	662
53.1115	Supplies	750	750	-	0.0%	1,369	685	106
53.1124	Uniforms	500	500	-	0.0%	-	389	423
	Total Operating Expenditures	4,044	4,083	(39)	-1.0%	2,900	2,398	1,918
Total Expenditures		$ 55,439	$ 50,019	$ 5,420	10.8%	$ 51,909	$ 45,340	$ 43,112

Personnel Summary:

Fire & Building Inspector Grade 20

City Marshal, Planning, and Zoning 100 - 740

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1102	Salaries	$ 48,899	$ 47,214	$ 1,685	3.6%	$ 45,740	$ 46,062	$ 45,504
51.2101	Insurance	126	5,677	(5,551)	-97.8%	2,608	5,019	4,370
51.2200	FICA	3,741	3,612	129	3.6%	3,499	3,338	3,301
51.2401	Pension & Retirement	5,847	4,342	1,505	34.7%	4,309	5,101	4,897
	Total Salaries & Benefits	58,613	60,845	(2,232)	-3.7%	56,156	59,520	58,073
Operating Expenditures								
52.2201	O & M Vehicles	300	300	-	0.0%	300	237	1,810
52.3103	Worker's Comp insurance	202	1,049	(847)	-80.7%	875	930	547
52.3202	Comm service (Verizon)	360	346	14	4.0%	352	238	174
52.3402	Printing/publications	300	300	-	0.0%	9	75	42
52.3500	Travel and training	1,100	1,100	-	0.0%	831	1,219	1,115
53.1110	Gasoline	1,830	2,276	(446)	-19.6%	1,723	2,156	3,175
53.1115	Office supplies	500	500	-	0.0%	170	512	403
53.1124	Uniforms	500	500	-	0.0%	205	405	491
57.3007	Historic Preservation	500	500	-	0.0%	-	-	7
57.3010	Planning Commission	500	500	-	0.0%	165	10	186
	Total Operating Expenditures	6,092	7,371	(1,279)	-17.4%	4,629	5,781	7,949
Total Expenditures		$ 64,705	$ 68,216	$ (3,511)	-5.1%	$ 60,785	$ 65,301	$ 66,022

Personnel Summary:

City Marshal & Zoning Administrator Grade 23

Economic and Community Development 100 - 751

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Operating Expenditures								
52.1201	Legal fees-Dilap housing	$ 15,000	$ 25,000	(10,000)	-40.0%	$ 5,073	$ 12,246	$ 200
52.1203	Professional services	-	-	-		1,359	1,420	4,020
52.2110	Disposal fees-Dilap housing	70,000	75,000	(5,000)	-6.7%	29,975	450	6,364
52.2202	O & M Buildings (Hotel)	500	500	-		530	420	-
52.3101	Property insurance (Hotel)	1,264	1,400	(136)	-9.7%	1,400	1,400	-
54.1102	Purchase of land	-	-	-		3,290	1,354	-
	Total Operating Expenditures	86,764	101,900	(15,136)	-14.9%	41,627	17,290	10,584
Total Expenditures		$ 86,764	$ 101,900	$ (15,136)	-14.9%	$ 41,627	$ 17,290	$ 10,584

Main Street Elberton 100 - 755

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1102	Salaries	$ 27,080	$ 42,681	$ (15,601)	-36.6%	$ 42,681	$ 38,254	$ 40,843
51.2101	Insurance	5,731	5,677	54	1.0%	3,527	4,454	4,376
51.2200	FICA	2,072	3,265	(1,193)	-36.5%	3,265	2,665	2,847
51.2401	Pension & Retirement	2,190	4,769	(2,579)	-54.1%	3,104	5,317	5,214
	Total Salaries & Benefits	37,073	56,392	(19,319)	-34.3%	52,577	50,691	53,280
Operating Expenditures								
52.2203	O & M Buildings	1,000	-	1,000		152	-	217
52.3101	Property insurance	1,791	1,984	(193)	-9.7%	1,984	2,158	2,299
52.3103	Workers Comp insurance	112	317	(205)	-64.7%	264	281	166
52.3701	Travel and training	1,500	1,500	-	0.0%	1,218	1,182	3,056
53.1115	Office supplies	500	500	-	0.0%	126	433	91
53.1230	Utilities	500	-	500		247	-	82
57.3006	Community promotions	1,000	500	500	100.0%	1,083	1,749	648
57.3007	Façade grant program	1,500	1,500	-	0.0%	-	5,717	597
	Total Operating Expenditures	7,903	6,301	1,602	25.4%	5,074	11,521	7,156
Total Expenditures		$ 44,976	$ 62,693	$ (17,717)	-28.3%	$ 57,651	$ 62,212	$ 60,436

Personnel Summary:

Main Street Manager Grade 15

Other Financing 100 - 900

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Non-departmental expenditures								
57.3016	Landfill Post-Closure	$ 13,000	$ 13,000	$ -	0.0%	$ 16,950	$ 10,517	$ 29,305
61.1815	Transfer to Rev.Loan Fund	24,000	24,000	-	0.0%	24,000	24,000	32,000
	Total Expenditures	37,000	37,000	-	0.0%	40,950	34,517	61,305
General Contingency/Reserve								
57.9001	General Contingency	7,845	5,819	2,026	34.8%	-	-	-
	Total Contingency	7,845	5,819	2,026	34.8%	-	-	-
Total Expenditures		$ 44,845	$ 42,819	$ 2,026	4.7%	$ 40,950	$ 34,517	$ 61,305

Combined Public Utility System Fund (Fund 520)

Summary of Revenues and Expenditures

	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
WATER & SEWER DIVISION:							
Sewer Revenue	$ 1,134,200	$ 1,146,800	$ (12,600)	-1.1%	$ 1,120,221	$ 1,249,858	$ 1,482,626
Water Revenue	1,869,000	1,869,000	-	0.0%	1,751,981	1,768,679	1,744,994
Total Water & Sewer Revenue	3,003,200	3,015,800	(12,600)	-0.4%	2,872,202	3,018,537	3,227,620
Sewer Collection Operations	249,404	239,838	9,566	4.0%	243,906	247,922	260,509
Sewer Plant Operations	665,898	626,553	39,345	6.3%	620,071	625,168	596,419
Water Treatment Plant	500,726	587,478	(86,752)	-14.8%	563,246	583,066	554,334
Water Distribution Operations	335,550	336,351	(801)	-0.2%	332,277	369,172	350,147
Lake Pumping Station	88,640	88,640	-	0.0%	88,342	84,039	81,106
Debt Service	1,115,293	1,025,225	90,068	8.8%	950,289	955,447	1,116,755
Total Water & Sewer Expenses	2,955,511	2,904,085	51,426	1.8%	2,798,131	2,864,814	2,959,270
Net Water & Sewer Income	**47,689**	**111,715**	**(64,026)**	**-57.3%**	**74,071**	**153,723**	**268,350**
ELECTRIC DIVISION:							
Electric Revenue	16,030,307	16,271,569	(241,262)	-1.5%	15,930,489	15,803,143	15,661,366
Plant Operations	12,402,680	12,549,797	(147,117)	-1.2%	11,274,583	11,037,647	10,937,381
Distribution	1,289,593	891,484	398,109	44.7%	749,217	705,340	723,032
Security Lights	25,000	25,000	-	0.0%	2,357	5,347	25,638
Depreciation and Transfers	1,677,500	1,957,500	(280,000)	-14.3%	2,239,561	2,272,271	2,257,470
Total Electric Expenses	15,394,773	15,423,781	(29,008)	-0.2%	14,265,718	14,020,605	13,943,521
Net Electric Income	**635,534**	**847,788**	**(212,254)**	**-25.0%**	**1,664,770**	**1,782,538**	**1,717,845**
NATURAL GAS DIVISION:							
Natural Gas Revenue	4,378,902	3,719,216	659,686	17.7%	4,874,074	4,196,332	3,448,590
Plant Operations	12,800	12,800	-	0.0%	9,864	16,645	10,121
Distribution	3,236,511	2,673,612	562,899	21.1%	3,190,067	2,821,271	2,763,008
Depreciation and Transfers	768,000	759,000	9,000	1.2%	889,833	847,055	785,600
Total Natural Gas Expenses	4,017,311	3,445,412	571,899	16.6%	4,089,765	3,684,971	3,558,729
Net Natural Gas Income	**361,591**	**273,804**	**87,787**	**32.1%**	**784,309**	**511,361**	**(110,139)**
NET OPERATING INCOME	**1,044,814**	**1,233,307**	**(188,493)**	**-15.3%**	**2,523,151**	**2,447,621**	**1,876,056**
ADMINISTRATIVE EXPEND.							
Utilities Administration	283,107	371,862	(88,755)	-23.9%	294,786	416,174	337,274
Meter Reading & Servicing	157,198	209,608	(52,410)	-25.0%	148,154	207,992	197,205
Warehousing & Purchasing	108,983	111,349	(2,366)	-2.1%	99,529	114,691	104,578
Customer Care & Marketing	362,217	366,924	(4,707)	-1.3%	392,514	358,738	339,350
Information Technology Systems	93,309	143,564	(50,255)	-35.0%	148,854	161,463	144,981
Economic Development	40,000	30,000	10,000	33.3%	40,225	45,362	126,814
Total Administrative Expend.	**1,044,814**	**1,233,307**	**(188,493)**	**-15.3%**	**1,124,061**	**1,304,421**	**1,250,201**
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**		**$ 1,399,089**	**$ 1,143,201**	**$ 625,855**
Total Revenues	23,412,409	23,006,585	405,824	1.8%	23,676,765	23,018,011	22,337,577
Total Expenditures	23,412,409	23,006,585	405,824	1.8%	22,277,676	21,874,810	21,711,721
	$ -	$ -	$ -		$ 1,399,089	$ 1,143,201	$ 625,855

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

	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Sewer Revenue	$ 1,134,200	$ 1,146,800	$ (12,600)	-1.1%	$ 1,120,221	$ 1,249,858	$ 1,482,626
Sewer Collection Operations	249,404	239,838	9,566	4.0%	243,906	247,922	260,509
Sewer Plant Operations	665,898	626,553	39,345	6.3%	620,071	625,168	596,419
	915,302	866,391	48,911	10.3%	863,977	873,090	856,928
Net Sewer Income	218,898	280,409	(61,511)	-21.9%	256,244	376,768	625,698
Water Revenue	1,869,000	1,869,000	-	0.0%	1,751,981	1,768,679	1,744,994
Water Treatment Plant	500,726	587,478	(86,752)	-14.8%	563,246	583,066	554,334
Water Distribution Operations	335,550	336,351	(801)	-0.2%	332,277	369,172	350,147
Lake Pumping Station	88,640	88,640	-	0.0%	88,342	84,039	81,106
	924,916	1,012,469	(87,553)	-15.0%	983,865	1,036,277	985,587
Net Water Income	944,084	856,531	87,553	10.2%	768,116	732,402	759,407
Water & Sewer Income Before Debt Service Expense	1,162,982	1,136,940	26,042	2.3%	1,024,360	1,109,169	1,385,105
Debt Service	1,115,293	1,025,225	90,068	8.8%	950,289	955,447	1,116,755
Total Water & Sewer Income Before Administration Expense	$ 47,689	$ 111,715	$ (64,026)	-57.3%	$ 74,071	$ 153,723	$ 268,350

Revenue - Water & Sewer

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Sewer Revenue (520-430)								
34.4232	Sewer service fees	$1,117,200	$1,129,800	$ (12,600)	-1.1%	$1,039,387	$1,063,822	$1,074,137
34.4233	Sewer tap fees	2,000	2,000	-	0.0%	2,658	1,300	1,700
34.4217	Penalties	10,000	10,000	-		9,576	12,238	-
39.1204	SPLOST Transfer	-	-	-		65,500	172,498	402,226
34.4235	Miscellaneous revenue	5,000	5,000	-	0.0%	3,100	-	4,563
	Total Sewer Revenue	1,134,200	1,146,800	(12,600)	-1.1%	1,120,221	1,249,858	1,482,626
Water Revenue (520-440)								
34.4211	Metered water sales	1,806,000	1,806,000	-	0.0%	1,685,032	1,705,164	1,711,843
34.4212	Other water sales	500	500	-	0.0%	1,044	1,910	616
34.4213	Water tap fees	10,000	10,000	-	0.0%	10,160	13,664	14,050
34.4215	Sale of material	2,500	2,500	-	0.0%	225	23	366
34.4216	Service charges	23,000	23,000	-	0.0%	18,667	22,876	20,461
34.4217	Penalties	25,000	25,000	-	0.0%	24,040	22,069	31,408
34.6911	Discount program	-	-	-		-	-	(36,666)
34.4218	Miscellaneous revenue	1,000	1,000	-	0.0%	12,500	60	261
34.4219	Water Tank Rental Fee	-	-	-		-	2,500	1,000
34.6903	Interest income	1,000	1,000	-	0.0%	313	414	1,655
	Total Water Revenue	1,869,000	1,869,000	-	0.0%	1,751,981	1,768,679	1,744,994
Total Water & Sewer Revenue		$3,003,200	$3,015,800	$ (12,600)	-0.4%	$2,872,202	$3,018,537	$3,227,620

Sewer - Collection Operations 520 - 433

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ 121,450	$ 115,939	$ 5,511	4.8%	$ 119,821	$ 121,372	$ 128,715
51.1300	Overtime	10,000	10,000	-	0.0%	6,377	10,078	9,973
51.2101	Insurance	14,989	17,696	(2,707)	-15.3%	18,395	18,980	15,419
51.2200	FICA	9,291	8,870	421	4.7%	9,654	9,324	9,465
51.2401	Pension & Retirement	13,329	12,230	1,099	9.0%	12,399	15,385	14,710
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	-	-	356
	Total Salaries & Benefits	170,059	165,735	4,324	2.6%	166,646	175,140	178,639
Operating Expenditures								
52.1203	Engineernig services	2,500	2,500	-	0.0%	4,630	-	151
52.2208	O & M Sewer mains	10,000	10,000	-	0.0%	11,420	7,940	8,798
52.3103	Workers Comp insurance	1,370	2,368	(998)	-42.1%	1,975	2,387	1,399
52.2320	Equipment lease program	5,604	-	5,604		-	-	-
52.2321	Motor Pool charge	16,182	17,690	(1,508)	-8.5%	17,690	28,481	27,313
55.1103	Admin charge-Gen Fund	43,689	41,545	2,144	5.2%	41,545	33,975	44,208
	Total Operating Expenditures	79,345	74,103	5,242	7.1%	77,260	72,783	81,869
Total Expenditures		$ 249,404	$ 239,838	$ 9,566	4.0%	$ 243,906	$ 247,922	$ 260,509

Personnel Summary:

Director of Operations	Grade 32	
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	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ 197,806	$ 183,134	$ 14,672	8.0%	$ 193,881	$ 179,362	$ 177,346
51.1300	Overtime	14,000	14,000	-	0.0%	12,417	13,143	11,703
51.2101	Insurance	45,957	26,632	19,325	72.6%	38,230	23,190	20,614
51.2200	FICA	15,132	14,010	1,122	8.0%	15,782	13,444	12,951
51.2401	Pension & Retirement	20,925	17,628	3,297	18.7%	19,015	23,017	22,198
51.2700	Workers Comp claims	500	500	-	0.0%	-	579	-
	Total Salaries & Benefits	294,320	255,904	38,416	15.0%	279,324	252,735	244,813
Operating Expenditures								
52.1203	Engineering services	2,500	2,500	-	0.0%	-	-	-
52.2101	Uniforms	2,000	2,000	-	0.0%	2,749	2,214	2,106
52.2202	O & M Buildings	25,000	25,000	-	0.0%	22,271	21,507	38,008
52.2203	O & M Equipment	20,000	20,000	-	0.0%	9,843	14,492	21,775
52.2212	Sludge disposal	25,000	25,000	-	0.0%	19,628	26,394	26,944
52.3101	Property insurance	10,426	15,425	(4,999)	-32.4%	15,424	13,858	15,696
52.3103	Workers Comp insurance	1,635	2,707	(1,072)	-39.6%	2,257	2,394	1,406
52.3201	Telephone service (Enet)	240	240	-	0.0%	232	263	381
52.3202	Comm service (SLinc)	168	168	-	0.0%	161	107	172
52.3206	Data service (Enet)	2,920	2,920	-	0.0%	2,776	2,833	2,273
52.3207	TV service (Enet)	689	689	-	0.0%	688	499	-
52.3500	Travel & training	5,000	3,000	2,000	66.7%	5,379	4,257	1,556
53.1104	Chemical & lab supplies	75,000	80,000	(5,000)	-6.3%	65,915	84,324	71,530
53.1110	Gasoline & fuel	1,000	1,000	-	0.0%	2,556	-	968
53.1210	Water & sewer	35,000	25,000	10,000	40.0%	36,419	29,780	20,133
53.1230	Electricity	165,000	165,000	-	0.0%	154,449	169,511	148,660
	Total Operating Expenditures	371,578	370,649	929	0.3%	340,747	372,433	351,607
Total Expenditures		$ 665,898	$ 626,553	$ 39,345	6.3%	$ 620,071	$ 625,168	$ 596,419

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	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ 103,238	$ 176,909	$ (73,671)	-41.6%	$ 124,047	$ 170,302	$ 170,074
51.1300	Overtime	10,000	10,000	-	0.0%	18,625	16,553	16,955
51.2101	Insurance	23,994	29,716	(5,722)	-19.3%	29,752	26,330	20,271
51.2200	FICA	7,898	13,534	(5,636)	-41.6%	10,914	12,373	12,241
51.2401	Pension & Retirement	12,273	17,717	(5,444)	-30.7%	16,611	19,155	19,100
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	-
	Total Salaries & Benefits	157,903	248,376	(90,473)	-36.4%	199,949	244,713	238,642
Operating Expenditures								
52.1203	Engineering Services	1,000	1,000	-	0.0%	1,981	240	136
52.1302	Lab testing fees	10,000	8,000	2,000	25.0%	9,813	6,867	7,004
52.2101	Uniforms	1,750	1,750	-	0.0%	2,807	2,032	1,804
52.2202	O & M Buildings	5,000	6,150	(1,150)	-18.7%	1,496	5,933	1,106
52.2203	O & M Equipment	25,000	25,000	-	0.0%	27,713	24,731	20,570
52.2210	O & M Structures	64,273	64,273	-	0.0%	73,279	64,400	64,883
52.2212	Sludge disposal	6,000	6,000	-	0.0%	3,121	6,573	5,807
52.3101	Property insurance	10,389	19,657	(9,268)	-47.1%	19,656	18,762	21,534
52.3103	Workers Comp insurance	853	2,614	(1,761)	-67.4%	2,180	2,192	1,363
52.3201	Telephone service (Enet)	305	305	-	0.0%	304	305	547
52.3202	Comm service (SLinc)	168	168	-	0.0%	179	148	172
52.3206	Telecom service (Enet)	14,085	14,085	-	0.0%	14,115	14,116	14,038
52.3500	Travel & training	5,000	6,100	(1,100)	-18.0%	2,471	5,964	5,830
53.1104	Chemical & lab supplies	70,000	65,000	5,000	7.7%	74,463	63,235	59,377
53.1110	Gasoline & fuel	1,000	1,000	-	0.0%	891	-	686
53.1210	Water	2,500	2,500	-	0.0%	2,945	2,725	2,027
53.1220	Natural gas	500	500	-	0.0%	2,044	165	451
53.1230	Electricity	125,000	115,000	10,000	8.7%	123,840	119,966	108,359
	Total Operating Expenditures	342,823	339,102	3,721	1.1%	363,297	338,353	315,692
Total Expenditures		$ 500,726	$ 587,478	$ (86,752)	-14.8%	$ 563,246	$ 583,066	$ 554,334

Personnel Summary:

Chief Plant Operator	Grade 19	
Water Plant Operator II	Grade 11	2 positions

Water - Distribution Operations 520 - 444

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ 121,450	$ 115,939	$ 5,511	4.8%	$ 119,821	$ 121,372	$ 126,265
51.1300	Overtime	10,000	10,000	-	0.0%	6,377	10,078	9,973
51.2101	Insurance	14,989	17,696	(2,707)	-15.3%	18,395	18,980	15,419
51.2200	FICA	9,291	8,870	421	4.7%	9,654	9,324	9,278
51.2401	Pension & Retirement	13,329	12,230	1,099	9.0%	12,399	15,385	14,710
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	-		356
	Total Salaries & Benefits	170,059	165,735	4,324	2.6%	166,645	175,140	176,002
Operating Expenditures								
52.1203	Engineering services	5,000	5,000	-	0.0%	7,294	225	4,439
52.1206	On-call dispatch	5,256	-	5,256		3,064	-	-
52.2101	Uniforms	3,400	3,400	-	0.0%	4,215	3,516	3,269
52.2201	O & M Vehicles	5,000	5,000	-	0.0%	7,600	5,767	6,069
52.2203	O & M Equipment	1,800	1,800	-	0.0%	285	3,985	227
52.2321	Motor Pool charge	16,182	17,690	(1,508)	-8.5%	17,690	28,480	27,313
52.2320	Equipment lease program	5,604	-	5,604		-	-	-
52.3103	Workers Comp insurance	1,369	2,368	(999)	-42.2%	1,975	2,387	1,399
52.3202	Comm service (Slinc,GPS)	2,508	2,676	(168)	-6.3%	2,843	2,232	1,171
52.3401	Printing	1,600	1,600	-	0.0%	811	913	1,965
52.3500	Travel & training	4,100	4,100	-	0.0%	3,036	925	2,548
53.1103	O & M Pipelines	20,000	20,000	-	0.0%	23,527	14,279	16,687
53.1107	O & M Metering	15,000	25,000	(10,000)	-40.0%	21,215	70,593	30,997
53.1110	Gasoline & fuel	23,732	23,687	45	0.2%	17,439	23,144	24,360
53.1601	Small tools	3,750	3,750	-	0.0%	7,334	1,880	2,999
55.1103	Admin Charge-Gen Fund	43,690	41,545	2,145	5.2%	41,545	33,975	44,208
57.4000	Bad debt expense	7,500	13,000	(5,500)	-42.3%	5,760	1,730	6,495
	Total Operating Expenditures	165,491	170,616	(5,125)	-3.0%	165,632	194,032	174,146
Total Expenditures		$ 335,550	$ 336,351	$ (801)	-0.2%	$ 332,277	$ 369,172	$ 350,147

Personnel Summary:

Director of Operations	Grade 32	
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	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 5,000	$ 5,000	$ -	0.0%	$ 800	$ 2,820	$ 5,128
52.2210	O & M Structures	1,000	1,000	-	0.0%	-	308	119
52.3201	Telephone service (AT&T)	-	-	-		-	-	3,749
52.3206	Telecom service (Enet)	13,140	13,140	-	0.0%	13,140	12,045	3,285
52.3904	Water storage contract	4,000	4,000	-	0.0%	2,821	3,249	2,967
53.1110	Gasoline & fuel	500	500	-	0.0%	1,477	1,087	-
53.1230	Electricity	65,000	65,000	-	0.0%	70,104	64,530	65,858
	Total Operating Expenditures	88,640	88,640	-	0.0%	88,342	84,039	81,106
Total Expenditures		$ 88,640	$ 88,640	$ -	0.0%	$ 88,342	$ 84,039	$ 81,106

Water/Sewer - Debt Service 520 - 436

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Depreciation/Amortization								
56.1000	Depreciation (Reserve)	$ 73,500	$ 72,000	$ 1,500	2.1%	$ 735,029	$ 734,812	$ 726,663
56.2000	Amortization	-	-	-		-	-	25,625
	Total Depreciation/Amortization	73,500	72,000	1,500	2.1%	735,029	734,812	752,288
Other Costs & Transfers								
57.3002	Paying fees on bonds	1,450	1,350	100	7.4%	1,550	1,450	1,350
57.9005	General Fund (Excise Tax)	12,500	7,500	5,000	66.7%	7,500	2,500	-
57.9006	SPLOST Fund (Excise Tax)	12,500	-	12,500		7,500	2,500	-
	Total Other Costs	26,450	8,850	17,600	198.9%	16,550	6,450	1,350
Debt Service Expenditures								
58.2103	Debt service - Bonds	938,787	944,375	(5,588)	-0.6%	194,293	214,185	363,117
58.2303	Debt service - GEFA note	55,722	-	55,722		250	-	-
58.4000	GEFA issuance costs	20,834	-	20,834		4,167	-	-
	Total Debt Service Expenditures	1,015,343	944,375	70,968	7.5%	198,710	214,185	363,117
Total Expenditures		$1,115,293	$ 1,025,225	$ 90,068	8.8%	$ 950,289	$ 955,447	$1,116,755

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

	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Sales of Electric Services	$ 15,480,807	$ 15,724,589	$ (243,782)	-1.6%	$15,300,203	$15,339,695	$15,188,325
Other Revenue	549,500	546,980	2,520	0.5%	630,286	463,448	473,041
Total Electric Revenue	16,030,307	16,271,569	(241,262)	-1.5%	15,930,489	15,803,143	15,661,366
Plant Operations	12,402,680	12,549,797	(147,117)	-1.2%	11,274,583	11,037,647	10,937,381
Distribution Operations	1,289,593	891,484	398,109	44.7%	749,217	705,340	723,032
Security Lighting	25,000	25,000	-	0.0%	2,357	5,347	25,638
Depreciation and Transfers	1,677,500	1,957,500	(280,000)	-14.3%	2,239,561	2,272,271	2,257,470
Total Electric Expenditures	15,394,773	15,423,781	(29,008)	-0.2%	14,265,718	14,020,605	13,943,521
Total Electric Income Before Administration Expense	$ 635,534	$ 847,788	$ (212,254)	-25.0%	$ 1,664,770	$ 1,782,538	$ 1,717,845

Revenue - Electric 520 - 460

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Sales of Electric Services								
34.4311	Residential energy sales	$4,706,520	$4,627,084	$ 79,436	1.7%	$4,551,140	$4,552,468	$4,396,634
34.4312	Commercial energy sales	7,163,490	7,157,755	5,735	0.1%	7,020,489	6,850,802	7,036,053
34.4313	Industrial energy sales	3,177,735	3,505,100	(327,365)	-9.3%	3,185,707	3,560,899	3,388,342
34.4316	Installation charges	20,000	15,000	5,000	33.3%	19,365	26,373	27,352
34.4320	Security lighting	260,580	267,402	(6,822)	-2.6%	265,172	228,742	216,591
34.4321	Street lighting	1,482	1,248	234	18.8%	1,482	1,307	1,248
34.4328	Off-system energy sales	150,000	150,000	-	0.0%	254,368	118,045	121,230
34.4331	Security light install fees	1,000	1,000	-	0.0%	2,480	1,060	875
	Total - Electric Services	15,480,807	15,724,589	(243,782)	-1.6%	15,300,203	15,339,695	15,188,325
Other Revenue								
34.4315	Miscellaneous revenue	2,000	2,000	-	0.0%	2,105	944	1,966
34.4317	Pole attachment fees	128,000	128,000	-	0.0%	124,977	126,010	128,251
34.4318	Sale of material/scrap	15,000	15,000	-	0.0%	3,570	59,318	16,732
34.4319	Service charges	75,000	75,000	-	0.0%	99,921	110,991	59,167
34.4323	Account establishment	22,000	22,000	-	0.0%	19,941	20,981	22,375
34.4324	Penalties	160,000	160,000	-	0.0%	146,629	171,138	140,898
34.4327	Credit check fees	1,000	1,000	-	0.0%	1,395	1,234	945
34.6901	Sales tax commission	4,500	5,700	(1,200)	-21.1%	4,228	5,610	5,536
34.6903	Interest income	2,000	3,000	(1,000)	-33.3%	1,668	1,620	3,294
34.6910	Interest on Trust	140,000	125,280	14,720	11.7%	135,030	84,049	29,761
39.2100	Surplus sale	-	-	-		-	-	2,404
34.1703	Customer Service charge	-	10,000	(10,000)	-100.0%	10,000	10,000	10,000
33.1119	ECG Solar Energy Grant	-	-	-		-	-	51,712
34.6912	Unrealized gain(loss) inv.	-	-	-		80,821	(128,447)	-
	Total Other Revenue	549,500	546,980	2,520	0.5%	630,286	463,448	473,041
Total Electric Revenue		$16,030,307	$16,271,569	$ (241,262)	-1.5%	$ 15,930,489	$ 15,803,143	$ 15,661,366

Electric - Distribution Operations 520 - 461

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ 321,955	$ 254,866	$ 67,089	26.3%	$ 266,993	$ 252,372	$ 247,141
51.1300	Overtime	15,000	25,000	(10,000)	-40.0%	12,245	26,210	26,919
51.2101	Insurance	45,612	43,703	1,909	4.4%	36,896	28,185	24,882
51.2200	FICA	24,630	19,497	5,133	26.3%	21,362	20,260	20,499
51.2401	Pension & Retirement	36,387	25,160	11,227	44.6%	25,019	32,324	33,104
51.2700	Workers Comp claims	2,500	2,500	-	0.0%	443	721	3,490
	Total Salaries & Benefits	446,084	370,726	75,358	20.3%	362,957	360,072	356,034
Operating Expenditures								
52.1206	On-call disptach	6,720	-	6,720		3,920	-	-
52.1304	Hotline testing	3,000	3,000	-	0.0%	2,960	2,089	2,509
52.1305	T-former testing/disposal	3,000	3,000	-	0.0%	60	-	3,621
52.1308	Pole Inspection Program	20,000	20,000	-	0.0%	481	-	-
52.2101	Uniforms	7,500	7,500	-	0.0%	9,273	7,677	7,485
52.2201	O & M Vehicles	15,000	15,000	-	0.0%	12,481	23,957	8,525
52.2203	O & M Equipment	5,000	5,000	-	0.0%	1,267	757	1,334
52.2206	ROW maintenance	100,000	100,000	-	0.0%	99,014	72,369	100,520
52.2207	O & M Transformers	-	-	-		-	4,645	30,179
52.2320	Equipment lease program	2,802	-	2,802		-	-	-
52.2321	Motor Pool charge	24,273	26,535	(2,262)	-8.5%	26,535	42,721	54,626
52.3101	Property insurance	3,713	5,404	(1,691)	-31.3%	5,404	1,572	662
52.3103	Workers Comp insurance	3,779	5,667	(1,888)	-33.3%	4,727	5,277	3,388
52.3202	Comm service (Vzn,GPS)	5,247	5,247	-	0.0%	5,257	4,737	3,123
52.3500	Travel & training	6,500	6,500	-	0.0%	6,638	4,022	2,526
53.1101	O & M Conductors	20,000	20,000	-	0.0%	27,351	38,452	84,048
53.1102	Truck stock & supplies	30,000	30,000	-	0.0%	72,004	38,409	-
53.1106	O & M Poles/fixtures	75,000	75,000	-	0.0%	12,989	33,161	40,411
53.1107	O & M Meter service	10,000	10,000	-	0.0%	28,617	9,168	-
53.1109	Customer premises - New	20,000	20,000	-	0.0%	32,444	20,503	-
53.1110	Gasoline & fuel	16,975	22,905	(5,930)	-25.9%	18,875	22,080	21,769
53.1111	O & M Customer premises	5,000	5,000	-	0.0%	688	9,035	-
53.1114	Storm restoration	5,000	5,000	-	0.0%	2,224	2,808	-
53.1116	O & M Substations	-	-	-		-	1,827	-
53.1126	Tools & equipment	5,000	5,000	-	0.0%	13,050	-	2,272
	Total Operating Expenditures	393,509	395,758	(2,249)	-0.6%	386,259	345,268	366,998
Capital Expenditures								
54.1409	Zone A reconductoring	450,000	125,000	325,000	260.0%	-	-	-
	Total Debt Service Expenditures	450,000	125,000	325,000	260.0%	-	-	-
Total Expenditures		$1,289,593	$ 891,484	$ 398,109	44.7%	$ 749,217	$ 705,340	$ 723,032

Personnel Summary:

Director of Operations	Grade 32		Lineman, Second Class	Grade 18
Foreman	Grade 24		Apprentice Lineman	Grade 12
Journeyman Lineman	Grade 22	3 positions		

Electric - Plant Operations 520 - 462

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Operating Expenditures								
52.1203	Professional services	$ 40,000	$ -	40,000		$ 65,216	$ -	$ -
52.1313	MEAG Telecom services	98,124	98,124	-	0.0%	99,133	97,893	96,357
52.1317	Electric Cities of Ga services	14,400	135,917	(121,517)	-89.4%	(13,411)	136,185	166,315
52.3905	Comp. Trust, Short-term	420,000	240,000	180,000	75.0%	-	-	-
52.3912	Generation Trust Account	180,000	360,000	(180,000)	-50.0%	-	-	-
53.1270	Energy for resale	11,407,630	11,508,565	(100,935)	-0.9%	10,901,390	10,608,743	10,473,926
55.1101	Admin Charge-Gen Fund	182,526	177,191	5,335	3.0%	177,191	164,028	176,389
57.4002	Credit card fees	60,000	30,000	30,000	100.0%	45,064	30,798	24,395
	Total Operating Expenditures	12,362,680	12,549,797	(187,117)	-1.5%	11,209,367	11,037,647	10,937,381
Total Expenditures		$12,402,680	$12,549,797	$ (147,117)	-1.2%	$ 11,274,583	$ 11,037,647	$ 10,937,381

Electric - Security Lights 520 - 463

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 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%	2,357	5,342	25,075
	Total Operating Expenditures	25,000	25,000	-	0.0%	2,357	5,347	25,638
Total Expenditures		$ 25,000	$ 25,000	$ -	0.0%	$ 2,357	$ 5,347	$ 25,638

Electric - Depreciation, Transfers & Contingency 520 - 464

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Depreciation								
56.1000	Depreciation	$ -	$ -	$ -		$ 281,371	$ 301,821	$ 330,348
	Total Depreciation/Amortization	-	-	-		281,371	301,821	330,348
Other Costs								
57.4000	Bad debt expense	40,000	30,000	10,000	33.3%	33,190	45,450	42,122
57.9002	General contingency	12,500	2,500	10,000	400.0%	-	-	-
	Total Other Costs	52,500	32,500	20,000	61.5%	33,190	45,450	42,122
Transfers								
57.9001	General Fund	1,625,000	1,625,000	-	0.0%	1,625,000	1,580,000	1,500,000
57.9004	ElbertonNET debt service	-	300,000	(300,000)	-100.0%	300,000	345,000	385,000
	Total Transfers	1,625,000	1,925,000	(300,000)	-15.6%	1,925,000	1,925,000	1,885,000
Total Expenditures		$ 1,677,500	$ 1,957,500	$ (280,000)	-14.3%	$2,239,561	$2,272,271	$2,257,470

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

	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Sales of Natural Gas Services	$ 4,296,402	$ 3,636,716	$ 659,686	-1.6%	$4,787,725	$4,103,787	$3,371,612
Other Revenue	82,500	82,500	-	0.5%	86,349	92,545	76,978
Total Natural Gas Revenue	4,378,902	3,719,216	659,686	17.7%	4,874,074	4,196,332	3,448,590
Plant Operations	12,800	12,800	-	0.0%	9,864	16,645	10,121
Distribution Operations	3,236,511	2,673,612	562,899	21.1%	3,190,067	2,821,271	2,763,008
Depreciation and Transfers	768,000	759,000	9,000	1.2%	889,833	847,055	785,600
Total Natural Gas Expenditures	4,017,311	3,445,412	571,899	16.6%	4,089,765	3,684,971	3,558,729
Total Natural Gas Income Before Administration Expense	$ 361,591	$ 273,804	$ 87,787	32.1%	$ 784,309	$ 511,361	$ (110,139)

Revenue - Natural Gas

520 - 470

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Sales of Natural Gas Services								
34.4411	Residential & small comm	$1,995,073	$1,965,673	$ 29,400	1.5%	$2,484,742	$2,188,051	$1,826,240
34.4412	Medium commercial	535,866	438,284	97,582	22.3%	689,699	615,130	522,378
34.4413	Large commercial	123,579	134,498	(10,919)	-8.1%	160,486	161,859	197,173
34.4414	Temperature sensitive	906,956	715,201	191,755	26.8%	896,025	730,610	609,727
34.4415	Agricultural	382,248	331,525	50,723	15.3%	469,306	331,361	234,457
34.4416	Granite industrials	67,273	51,535	15,738	30.5%	87,467	76,775	62,875
34.4418	Rider for Bare Steel Repl.	285,407	-	285,407		-	-	-
34.6911	Discount program	-	-	-		-	-	(81,238)
	Total - Natural Gas Services	4,296,402	3,636,716	659,686	18.1%	4,787,725	4,103,787	3,371,612
Other Revenue								
34.4417	Tap fees	5,000	5,000	-	0.0%	3,115	5,468	4,347
34.4419	Sale of material	2,000	2,000	-	0.0%	1,923	6,491	2,825
34.4421	Service charges	25,000	25,000	-	0.0%	22,911	27,072	24,948
34.4422	Penalties	47,000	45,000	2,000	4.4%	55,436	48,503	38,879
34.4424	Miscellaneous revenue	500	500	-	0.0%	35	764	296
34.6901	Sales tax commission	1,500	2,000	(500)	-25.0%	1,572	2,145	1,981
34.6903	Interest income	1,500	3,000	(1,500)	-50.0%	1,357	2,102	3,701
	Total Other Revenue	82,500	82,500	-	0.0%	86,349	92,545	76,978
Total Natural Gas Revenue		$4,378,902	$3,719,216	$ 659,686	17.7%	$4,874,074	$4,196,332	$3,448,590

Natural Gas - Plant Operations 520 - 471

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Operating Expenditures								
52.1306	Telemetering (Hart,Vzn)	$ 300	$ 300	$ -	0.0%	$ 272	$ 379	$ 815
52.2202	O & M Buildings	500	500	-	0.0%	31	-	23
52.2203	O & M Equipment	2,000	2,000	-	0.0%	-	6,671	-
53.1230	Electricity	10,000	10,000	-	0.0%	9,561	9,594	9,283
	Total Operating Expenditures	12,800	12,800	-	0.0%	9,864	16,645	10,121
Total Expenditures		$ 12,800	$ 12,800	$ -	0.0%	$ 9,864	$ 16,645	$ 10,121

Natural Gas - Distribution Operations 520 - 473

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ 196,641	$ 217,618	$ (20,977)	-9.6%	$ 205,307	$ 198,277	$ 203,730
51.1300	Overtime	7,500	12,000	(4,500)	-37.5%	6,321	8,529	10,656
51.2101	Insurance	29,851	35,393	(5,542)	-15.7%	26,981	30,099	26,369
51.2200	FICA	15,043	16,648	(1,605)	-9.6%	16,190	15,849	15,925
51.2401	Pension & Retirement	21,754	19,921	1,833	9.2%	19,889	22,278	20,635
51.2700	Workers Comp claims	1,500	1,500	-	0.0%	265	1,643	1,292
	Total Salaries & Benefits	272,289	303,080	(30,791)	-10.2%	274,953	276,676	278,607
Operating Expenditures								
52.1203	Professional services	30,000	30,000	-	0.0%	39,827	28,730	28,575
52.1206	On-call dispatch	6,024	-	6,024		3,514	-	-
52.1307	Meter testing	3,500	3,500	-	0.0%	4,203	3,146	3,265
52.1318	Sofware License/Support	14,000	14,000	-	0.0%	12,500	12,500	13,706
52.2201	O & M Vehicles	4,000	4,000	-	0.0%	2,527	1,533	4,385
52.2203	O & M Equipment	7,500	7,500	-	0.0%	1,624	7,217	4,821
52.2205	O & M System	25,000	35,000	(10,000)	-28.6%	19,485	17,205	22,840
52.2219	O & M Meters	25,000	30,000	(5,000)	-16.7%	9,421	44,184	16,327
52.2320	Equipment lease program	5,604	-	5,604		-	-	-
52.2321	Motor Pool charge	32,364	35,380	(3,016)	-8.5%	35,380	56,961	54,626
52.3101	Property insurance	1,154	1,287	(133)	-10.3%	1,287	392	246
52.3103	Workers Comp insurance	2,201	4,828	(2,627)	-54.4%	4,027	4,235	2,478
52.3202	Comm service (Slinc,GPS)	1,968	3,048	(1,080)	-35.4%	2,612	2,028	1,417
52.3206	Data Service for GIS (Enet)	6,600	6,600	-	0.0%	6,599	6,599	6,599
52.3301	Advertising	750	750	-	0.0%	-	737	595
52.3500	Travel & training	5,750	5,750	-	0.0%	4,956	3,137	4,526
53.1110	Gasoline & fuel	8,798	12,755	(3,957)	-31.0%	10,837	11,909	12,951
53.1124	Uniforms	5,500	5,100	400	7.8%	6,347	5,252	5,134
53.1125	Welding supplies	2,250	2,250	-	0.0%	715	1,075	1,139
53.1270	Energy for resale	2,408,768	1,926,215	482,553	25.1%	2,672,820	2,260,508	2,175,902
53.1601	Small tools & equipment	1,500	1,500	-	0.0%	1,479	537	52
55.1102	Admin Charge-Gen Fund	71,084	68,569	2,515	3.7%	68,569	66,746	119,868
	Total Operating Expenditures	2,669,315	2,198,032	471,283	21.4%	2,908,727	2,534,630	2,479,452
Debt Service Costs								
58.2201	Replacing bare steel	285,407	160,000	125,407	78.4%	-	-	-
	Total Capital Expenditures	285,407	160,000	125,407	78.4%	-	-	-
Other Costs								
57.3003	Gas rebate program	5,000	5,000	-	0.0%	2,000	5,250	4,950
57.3004	City of Bowman - Margins	4,500	7,500	(3,000)	-40.0%	4,387	4,715	-
	Total Other Costs	9,500	12,500	(3,000)	-24.0%	6,387	9,965	4,950
Total Expenditures		$ 3,236,511	$ 2,673,612	$ 562,899	21.1%	$3,190,067	$2,821,271	$2,763,008

Personnel Summary:

Operations Manager	Grade 25	Journeyman Welder	Grade 18	
Foreman	Grade 24	Serviceman II	Grade 15	2 positions

Natural Gas - Depreciation, Transfers & Contingency 520 - 474

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Depreciation								
56.1000	Depreciation	$ -	$ -	$ -		$ 135,943	$ 135,995	$ 126,708
	Total Depreciation/Amortization	-	-	-		135,943	135,995	126,708
Other Costs								
57.4000	Bad debt expense	8,000	8,000	-	0.0%	3,890	11,060	8,892
57.9002	General contingency	10,000	1,000	9,000	900.0%	-	-	-
	Total Other Costs	18,000	9,000	9,000	100.0%	3,890	11,060	8,892
Transfers								
57.9001	General Fund	750,000	750,000	-	0.0%	750,000	700,000	650,000
	Total Transfers	750,000	750,000	-	0.0%	750,000	700,000	650,000
Total Expenditures		$ 768,000	$ 759,000	$ 9,000	1.2%	$ 889,833	$ 847,055	$ 785,600

Combined Public Utility System Fund (Fund 520)

Summary of Administrative Expenditures

	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Utilities Administration	$ 283,107	$ 371,862	$ (88,755)	-23.9%	$ 294,786	$ 416,174	$ 337,274
Meter Reading and Servicing	157,198	209,608	(52,410)	-25.0%	148,154	207,992	197,205
Warehousing and Purchasing	108,983	111,349	(2,366)	-2.1%	99,529	114,691	104,578
Customer Service	362,217	366,924	(4,707)	-1.3%	392,514	358,738	339,350
Information Technology Systems	93,309	143,564	(50,255)	-35.0%	148,854	161,463	144,981
Economic Development	40,000	30,000	10,000	33.3%	40,225	45,362	126,814
Total Adminstrative Expenditures	$ 1,044,814	$ 1,233,307	$ (188,493)	-15.3%	$ 1,124,061	$ 1,304,421	$ 1,250,201

Utilities Administration 520 - 490

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1102	Salaries	$ 58,082	$ 122,688	$ (64,606)	-52.7%	$ 77,546	$ 124,930	$ 116,914
51.2101	Insurance	12,532	18,237	(5,705)	-31.3%	14,824	16,098	16,027
51.2200	FICA	4,443	9,386	(4,943)	-52.7%	5,932	8,168	7,419
51.2401	Pension & Retirement	6,949	13,689	(6,740)	-49.2%	10,565	14,247	13,189
	Total Salaries & Benefits	82,006	164,000	(81,994)	-50.0%	108,868	163,442	153,549
Operating Expenditures								
52.1205	Credit check fees	1,500	1,500	-	0.0%	1,421	1,227	1,165
52.1315	O & M AS/400	25,000	25,000	-	0.0%	26,196	46,754	5,456
52.1319	Fire alarm monitoring	420	420	-	0.0%	892	420	140
52.2101	Uniforms; mats; towels	5,500	4,000	1,500	37.5%	5,095	5,195	5,545
52.2111	Solid waste disposal	768	720	48	6.7%	768	780	180
52.2201	O & M Vehicles	375	375	-	0.0%	2,462	195	500
52.2202	O & M Buildings	12,000	11,000	1,000	9.1%	14,382	8,823	12,160
52.2203	O & M Equipment	4,000	4,000	-	0.0%	3,664	10,640	11,176
52.3101	Property insurance	6,118	5,627	491	8.7%	5,627	4,509	4,960
52.3103	Workers Comp insurance	241	910	(669)	-73.5%	759	799	470
52.3201	Telephone service (AT&T)	7,834	8,083	(249)	-3.1%	7,247	8,219	8,262
52.3202	Comm service (SLinc)	-	168	(168)	-100.0%	23	148	172
52.3206	Data service (Enet)	6,240	6,240	-	0.0%	6,543	6,761	7,340
52.3207	Cable TV (Enet)	1,373	1,373	-	0.0%	920	1,145	1,356
52.3301	Advertising	2,500	2,500	-	0.0%	1,732	1,716	1,378
52.3500	Travel & training	8,000	8,000	-	0.0%	5,675	13,240	6,832
52.3601	Dues	2,500	2,500	-	0.0%	2,000	2,076	1,870
52.3901	Postage	45,000	45,000	-	0.0%	43,136	41,996	38,029
52.3909	EC waste surcharge	816	816	-	0.0%	816	684	180
58.2203	Copier leases	13,596	13,596	-	0.0%	13,320	13,439	13,965
53.1110	Gasoline & fuel	245	959	(714)	-74.5%	1,882	900	932
53.1112	Janitorial supplies	10,000	13,000	(3,000)	-23.1%	2,321	8,014	11,632
53.1115	Office supplies	22,500	22,500	-	0.0%	16,505	17,789	22,399
53.1210	Water & sewer	1,200	1,200	-	0.0%	1,189	1,123	1,173
53.1220	Natural gas	3,000	5,000	(2,000)	-40.0%	3,112	2,596	2,535
53.1230	Electricity	20,000	23,000	(3,000)	-13.0%	18,052	26,631	23,404
53.1702	Miscellaneous	375	375	-	0.0%	180	26,916	515
	Total Operating Expenditures	201,101	207,862	(6,761)	-3.3%	185,918	252,732	183,724
Total Expenditures		$ 283,107	$ 371,862	$ (88,755)	-23.9%	$ 294,786	$ 416,174	$ 337,274

Personnel Summary:

Director of Administrative Services Grade 32

Meter Reading & Servicing 520 - 491

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ 91,652	$ 128,685	$ (37,033)	-28.8%	$ 84,342	$ 85,939	$ 87,479
51.1102	Salaries	-	-	-		-	37,978	36,194
51.1300	Overtime	1,000	1,000	-	0.0%	451	1,252	2,069
51.2101	Insurance	11,588	24,039	(12,451)	-51.8%	13,764	21,460	17,118
51.2200	FICA	7,011	9,844	(2,833)	-28.8%	6,452	8,574	8,772
51.2401	Pension & Retirement	9,290	12,291	(3,001)	-24.4%	13,003	15,136	14,124
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	-
	Total Salaries & Benefits	121,041	176,359	(55,318)	-31.4%	118,012	170,339	165,756
Operating Expenditures								
52.1303	Itron software support	7,000	7,000	-	0.0%	5,660	6,739	6,880
52.1309	Itron repairs & equipment	5,000	1,000	4,000	400.0%	133	5,275	262
52.2321	Motor Pool charge	14,240	14,240	-	0.0%	14,240	14,240	13,656
52.3103	Workers Comp insurance	1,133	2,120	(987)	-46.6%	1,768	1,884	845
52.3202	Comm service (Slinc,GPS)	1,716	2,251	(535)	-23.8%	2,343	1,481	698
52.3206	Data Service (Enet)	2,938	2,938	-	0.0%	2,936	2,937	2,532
53.1110	Gasoline	3,130	2,700	430	15.9%	2,225	4,082	5,505
53.1124	Uniforms	1,000	1,000	-	0.0%	837	1,015	1,070
	Total Operating Expenditures	36,157	33,249	2,908	8.7%	30,142	37,653	31,449
Total Expenditures		$ 157,198	$ 209,608	$ (52,410)	-25.0%	$ 148,154	$ 207,992	$ 197,205

Personnel Summary:

Serviceman II	Grade 15	2 positions
Meter Reader III	Grade 9	

Warehousing & Purchasing 520 - 492

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ 69,503	$ 72,422	$ (2,919)	-4.0%	$ 62,257	$ 70,159	$ 72,957
51.1300	Overtime	-	-	-		30	-	-
51.2101	Insurance	11,462	11,354	108	1.0%	12,570	10,246	8,772
51.2200	FICA	5,317	5,540	(223)	-4.0%	4,763	4,939	4,919
51.2401	Pension & Retirement	7,370	7,124	246	3.5%	7,251	9,258	8,868
51.2700	Workers Comp claims	500	500	-	0.0%	167	490	-
	Total Salaries & Benefits	94,152	96,940	(2,788)	-2.9%	87,037	95,092	95,516
Operating Expenditures								
52.2202	O & M Buildings	3,000	1,100	1,900	172.7%	3,880	5,800	526
52.3103	Workers Comp insurance	388	710	(322)	-45.4%	592	629	371
52.3202	Comm service (SLinc)	168	324	(156)	-48.1%	787	295	399
58.2203	Copier lease	2,075	2,075	-	0.0%	2,075	2,075	519
53.1112	Janitorial supplies	4,000	5,000	(1,000)	-20.0%	2,849	4,602	4,055
53.1115	Office supplies	2,000	2,000	-	0.0%	329	4,301	647
53.1124	Uniforms	500	500	-	0.0%	349	680	604
53.1210	Water & sewer	200	200	-	0.0%	261	201	192
53.1230	Electricity	2,500	2,500	-	0.0%	1,369	1,016	1,747
	Total Operating Expenditures	14,831	14,409	422	2.9%	12,492	19,600	9,061
Total Expenditures		$ 108,983	$ 111,349	$ (2,366)	-2.1%	$ 99,529	$ 114,691	$ 104,578

Personnel Summary:

Purchasing Agent	Grade 22
Custodian	Grade 6

Customer Care & Marketing 520 - 493

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1102	Salaries	$ 262,717	$ 276,473	$ (13,756)	-5.0%	$ 300,777	$ 273,620	$ 255,292
51.2101	Insurance	39,534	33,892	5,642	16.6%	40,297	28,170	35,702
51.2200	FICA	20,098	21,150	(1,052)	-5.0%	23,009	18,717	16,777
51.2401	Pension & Retirement	28,662	26,196	2,466	9.4%	22,263	25,577	26,335
	Total Salaries & Benefits	351,011	357,711	(6,700)	-1.9%	386,346	346,083	334,105
Operating Expenditures								
52.3103	Workers Comp insurance	1,038	2,045	(1,007)	-49.2%	1,705	1,717	1,081
52.3202	Comm service (SLinc)	168	168	-	0.0%	-	161	532
52.3304	Promotional items	4,000	2,000	2,000	100.0%	593	1,556	613
52.3401	Printing	500	500	-	0.0%	-	-	7
52.3500	Travel & training	1,500	1,500	-	0.0%	-	20	15
53.1115	Office supplies	4,000	3,000	1,000	33.3%	3,869	9,201	2,997
	Total Operating Expenditures	11,206	9,213	1,993	21.6%	6,168	12,655	5,245
Total Expenditures		$ 362,217	$ 366,924	$ (4,707)	-1.3%	$ 392,514	$ 358,738	$ 339,350

Personnel Summary:

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

Information Technology Systems 520 - 495

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ -	$ -	$ -		$ -	$ 2,770	$ 6,978
51.1102	Salaries	39,953	90,922	(50,969)	-56.1%	69,670	94,739	90,376
51.2101	Insurance	13,381	15,152	(1,771)	-11.7%	23,588	13,369	11,871
51.2200	FICA	3,056	6,956	(3,900)	-56.1%	5,330	6,443	6,353
51.2401	Pension & Retirement	3,232	8,343	(5,111)	-61.3%	7,425	10,040	9,444
51.2700	Workers Comp claims	100	100	-	0.0%	-	-	-
	Total Salaries & Benefits	59,722	121,473	(61,751)	-50.8%	106,013	127,361	125,022
Operating Expenditures								
52.2203	O & M Equipment	30,000	20,000	10,000	50.0%	41,772	33,143	18,360
52.3103	Workers Comp insurance	169	673	(504)	-74.9%	560	607	349
52.3202	Comm service (SLinc)	168	168	-	0.0%	103	239	179
52.3500	Travel & training	2,500	500	2,000	400.0%	-	-	-
53.1115	Office supplies	750	750	-	0.0%	405	113	1,071
	Total Operating Expenditures	33,587	22,091	11,496	52.0%	42,841	34,102	19,959
Total Expenditures		$ 93,309	$ 143,564	$ (50,255)	-35.0%	$ 148,854	$ 161,463	$ 144,981

Personnel Summary:

Information Technology Manager Grade 20

Economic Development 520 - 496

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Contracted Services								
51.1203	Economic developer	$ 30,000	$ 30,000	$ -	0.0%	$ 30,000	$ 45,000	$ 45,000
52.1203	Professional services	10,000	-	10,000		10,000	-	5,098
52.3500	Travel	-	-	-		225	362	1,716
57.2000	Grant-Workforce Develop.	-	-	-		-	-	75,000
	Total Contracted Services	40,000	30,000	10,000	33.3%	40,225	45,362	126,814
Total Expenditures		$ 40,000	$ 30,000	$ 10,000	33.3%	$ 40,225	$ 45,362	$ 126,814

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ElbertonNET Technology Services Fund (Fund 525)

Summary of Revenues and Expenditures

	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
BROADBAND TV DIVISION:							
Programming Sales	$ 2,029,870	$ 1,760,781	$ 269,089	15.3%	$ 1,752,723	$ 1,697,240	$ 1,480,906
Adminstrative Revenue	69,500	100,500	(31,000)	-30.8%	77,867	398,015	344,940
Total TV Operations Revenue	2,099,370	1,861,281	238,089	12.8%	1,830,590	2,095,255	1,825,846
Programming Operations	1,573,515	1,371,875	201,640	14.7%	1,403,140	1,304,095	1,166,795
Video Production	74,615	62,378	12,237	19.6%	55,900	58,522	55,933
Total TV Operations Expenses	1,648,130	1,434,253	213,877	14.9%	1,459,040	1,362,617	1,222,728
Net TV Operations Income	**451,240**	**427,028**	**24,212**	**5.7%**	**371,550**	**732,638**	**603,118**
INTERNET & FIBER DIVISION:							
Fiber Leases & Dial-up	170,880	166,092	4,788	2.9%	167,099	233,791	177,183
High Speed Internet	1,057,292	1,293,532	(236,240)	-18.3%	1,314,386	1,187,992	1,110,505
Total Internet & Fiber Revenue	1,228,172	1,459,624	(231,452)	-15.9%	1,481,485	1,421,783	1,287,688
Fiber & Dial-up Operations	4,460	4,460	-	0.0%	1,913	2,565	4,500
High Speed Internet Operations	336,343	333,403	2,940	0.9%	342,953	294,917	216,745
Total Fiber & Internet Expenses	340,803	337,863	2,940	0.9%	344,866	297,481	221,245
Net Internet & Fiber Income	**887,369**	**1,121,761**	**(234,392)**	**-20.9%**	**1,136,619**	**1,124,302**	**1,066,444**
DIGITAL PHONE OPERATIONS:							
Digital Phone Revenue	274,063	265,488	8,575	3.2%	282,394	246,430	250,246
Digital Phone Expenditures	220,384	208,618	11,766	5.6%	211,992	204,861	180,362
Net Digital Phone Income	**53,679**	**56,870**	**(3,191)**	**-5.6%**	**70,402**	**41,569**	**69,884**
NET OPERATING INCOME	**1,392,288**	**1,605,659**	**(213,371)**	**-13.3%**	**1,578,572**	**1,898,509**	**1,739,446**
ADMINISTRATIVE EXPEND.							
Administration	138,353	136,377	1,976	1.4%	119,413	147,072	93,136
Distribution Operations	575,355	568,345	7,010	1.2%	589,620	575,805	547,934
Debt Service & Depreciation	678,580	900,937	(222,357)	-24.7%	339,876	397,797	409,113
Total Administrative Expend.	**1,392,288**	**1,605,659**	**(213,371)**	**-13.3%**	**1,048,908**	**1,120,674**	**1,050,182**
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**		**$ 529,663**	**$ 777,835**	**$ 689,264**
Total Revenues	3,601,605	3,586,393	15,212	0.4%	3,594,470	3,763,468	3,363,781
Total Expenditures	3,601,605	3,586,393	15,212	0.4%	3,064,806	2,985,633	2,674,517
	$ -	$ -	$ -		$ 529,663	$ 777,835	$ 689,264

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

	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Programming sales	$ 2,029,870	$ 1,760,781	$ 269,089	15.3%	$ 1,752,723	$ 1,697,240	$ 1,480,906
Service charges & other revenue	69,500	100,500	(31,000)	-30.8%	77,867	398,015	344,940
Total Revenue	2,099,370	1,861,281	238,089	12.8%	1,830,590	2,095,255	1,825,846
Programming expenses	1,573,515	1,371,875	201,640	14.7%	1,403,140	1,304,095	1,166,795
Video production operations	74,615	62,378	12,237	19.6%	55,900	58,522	55,933
Total Expenditures	1,648,130	1,434,253	213,877	14.9%	1,459,040	1,362,617	1,222,728
Net TV Operations Income	$ 451,240	$ 427,028	$ 24,212	5.7%	$ 371,550	$ 732,638	$ 603,118

Revenue - Broadband TV Operations 525 - 480

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Programming Sales								
34.4601	Basic - City	$ 241,315	$ 187,408	$ 53,907	28.8%	$ 191,481	$ 191,437	$ 176,661
34.4602	Basic - County	182,044	147,249	34,795	23.6%	143,516	143,176	124,408
34.4603	Expanded - City	315,810	319,957	(4,147)	-1.3%	306,283	303,305	302,162
34.4604	Expanded - County	258,390	244,530	13,860	5.7%	243,190	244,720	220,016
34.4605	Analog Premiums - City	9,446	10,215	(769)	-7.5%	9,385	9,939	11,215
34.4606	Analog Premiums - County	5,603	5,669	(66)	-1.2%	5,762	5,981	6,069
34.4607	Pay-per-view sales	10,000	10,000	-	0.0%	8,059	8,752	10,523
34.4640	Digital - City	337,316	272,159	65,157	23.9%	269,344	257,466	227,265
34.4641	Digital - County	380,377	278,054	102,323	36.8%	288,247	253,539	217,355
34.4644	Digital Premiums - City	54,225	47,796	6,429	13.5%	49,737	50,505	52,464
34.4645	Digital Premiums - County	49,435	49,348	87	0.2%	49,109	52,427	59,122
34.4646	HD Box - City	12,856	22,565	(9,709)	-43.0%	23,883	21,668	15,844
34.4647	HD Box - County	16,362	24,156	(7,794)	-32.3%	28,801	21,197	15,698
34.6911	Discount program	-	-	-		-	-	(82,193)
	Total Programming Sales	1,873,179	1,619,106	254,073	15.7%	1,616,797	1,564,111	1,356,608
Other Revenue								
34.4618	Programming rebates	3,500	3,500	-	0.0%	2,872	3,739	3,499
34.4619	Commissions	1,200	1,200	-	0.0%	1,761	1,138	1,344
34.4625	Franchise fees - City	49,056	44,000	5,056	11.5%	43,935	43,595	40,530
34.4626	Franchise fees - County	44,282	38,500	5,782	15.0%	39,175	37,167	32,974
34.4659	HD equipment charges	1,000	1,000	-	0.0%	1,320	1,089	2,777
34.4660	Equipment charges	5,000	10,000	(5,000)	-50.0%	3,216	5,873	11,841
34.4661	Sales of videos	500	1,500	(1,000)	-66.7%	140	1,195	1,580
34.4665	Monthly box fee - City	15,234	9,075	6,159	67.9%	10,790	8,580	7,380
34.4666	Monthly box fee - County	19,397	13,900	5,497	39.5%	14,095	13,613	10,994
34.4670	DVR - City	7,605	9,500	(1,895)	-19.9%	8,430	9,053	6,248
34.4671	DVR - County	9,917	9,500	417	4.4%	10,192	8,087	5,130
	Total Other Revenue	156,691	141,675	15,016	10.6%	135,926	133,129	124,297
Total Broadband TV Revenue		$2,029,870	$1,760,781	$ 269,089	15.3%	$1,752,723	$1,697,240	$1,480,906

Revenue - Administrative 525 - 482

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Revenue								
33.1310	USDA RBE Grant	$ -	$ -	$ -		$ -	$ -	$ 144,687
33.4310	One Ga Bridge Grant	-	-	-		-	-	62,009
34.4611	Connection fees	2,000	5,000	(3,000)	-60.0%	1,887	4,835	5,260
34.4612	Late penalties	50,000	50,000	-	0.0%	47,719	48,416	46,700
34.4614	Advertising sales	500	1,000	(500)	-50.0%	43	574	384
34.4616	Service charges	1,500	3,500	(2,000)	-57.1%	1,227	3,020	6,048
34.4617	Washington consulting fees	-	25,000	(25,000)	-100.0%	13,690	34,254	45,149
34.4621	Russell State Park services	15,000	15,000	-	0.0%	12,646	10,043	3,420
38.9001	Sale of surplus material	500	1,000	(500)	-50.0%	656	3,300	-
39.1202	2011 SPLOST Transfer	-	-	-		-	293,572	31,284
Total Administrative Revenue		$ 69,500	$ 100,500	$ (31,000)	-30.8%	$ 77,867	$ 398,015	$ 344,940

Programming Operations 525 - 480

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Operating Expenditures								
53.1103	Digital boxes and remotes	$ 40,000	$ 40,000	$ -	0.0%	$ 40,035	$ 35,878	$ 45,205
53.1541	Basic programming	209,779	186,004	23,775	12.8%	182,708	173,028	122,175
53.1543	Expanded programming	1,015,798	847,021	168,777	19.9%	895,862	797,301	742,777
53.1545	Premium programming	72,000	72,000	-	0.0%	69,443	72,617	77,799
53.1546	Pay-per-view expense	5,000	5,000	-	0.0%	4,484	4,773	5,746
53.1548	Digital programming	117,600	109,350	8,250	7.5%	113,006	105,490	91,727
52.3915	Franchise fees - City	49,056	44,000	5,056	11.5%	44,494	44,721	37,317
52.3916	Franchise fees - County	44,282	38,500	5,782	15.0%	38,568	37,828	33,646
57.4000	Bad debt expense	20,000	30,000	(10,000)	-33.3%	14,540	32,460	10,402
Total Operating Expenditures		$1,573,515	$1,371,875	$ 201,640	14.7%	$1,403,140	$1,304,095	$1,166,795

Video Production 525 - 483

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ 50,208	$ 44,307	$ 5,901	13.3%	$ 42,565	$ 43,617	$ 42,034
51.2101	Insurance	5,983	5,677	306	5.4%	5,678	5,026	4,376
51.2200	FICA	3,841	3,389	452	13.3%	3,256	3,082	3,050
51.2401	Pension & Retirement	4,140	3,755	385	10.3%	3,741	4,288	3,699
	Total Salaries & Benefits	64,172	57,128	7,044	12.3%	55,241	56,012	53,158
Operating Expenditures								
52.2203	O & M Equipment	7,800	2,500	5,300	212.0%	175	1,676	65
52.3103	Workers Comp insurance	143	250	(107)	-42.8%	208	222	130
52.3500	Travel	-	-	-		-	-	116
53.1115	Supplies & materials	2,500	2,500	-	0.0%	276	612	2,463
	Total Operating Expenditures	10,443	5,250	5,193	98.9%	659	2,510	2,774
Total Expenditures		$ 74,615	$ 62,378	$ 12,237	19.6%	$ 55,900	$ 58,522	$ 55,933

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

	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Fiber Leases & Dial-up Internet	$ 170,880	$ 166,092	$ 4,788	2.9%	$ 167,099	$ 233,791	$ 177,183
High Speed Internet	1,057,292	1,293,532	(236,240)	-18.3%	1,314,386	1,187,992	1,110,505
Total Internet Revenue	1,228,172	1,459,624	(231,452)	-15.9%	1,481,485	1,421,783	1,287,688
Fiber & Dial-up Operations	4,460	4,460	-	0.0%	1,913	2,565	4,500
High Speed Internet Operations	336,343	333,403	2,940	0.9%	342,953	294,917	216,745
Total Internet Expenditures	340,803	337,863	2,940	0.9%	344,866	297,481	221,245
Net Internet and Fiber Income	$ 887,369	$ 1,121,761	$ (234,392)	-20.9%	$ 1,136,619	$ 1,124,302	$ 1,066,444

Revenue - Internet and Fiber Operations

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Lit & Dark Fiber Services (525-473)								
34.4326	Fiber leases	$ 114,730	$ 114,720	$ 10	0.0%	$ 114,205	$ 113,330	$ 88,782
34.4327	10 Mbps Fiber Service	17,328	14,580	2,748	18.8%	16,101	12,842	6,489
34.4328	100 Mbps Fiber Service	38,822	36,792	2,030	5.5%	36,793	36,794	23,405
39.1100	Operating Transfer In	-	-	-		-	70,825	58,507
	Total Dial-up & Fiber Leases	170,880	166,092	4,788	2.9%	167,099	233,791	177,183
High Speed Internet (525-474)								
34.5614	Web hosting	3,374	3,374	-	0.0%	3,344	3,375	3,345
34.5615	Web design	-	-	-		-	1,000	1,200
34.5619	Broadband 3.0 revenue	606,151	670,712	(64,561)	-9.6%	620,485	703,799	719,577
34.5626	Broadband 6.0 revenue	379,458	248,033	131,425	53.0%	294,834	144,510	64,863
34.5629	Broadband MAX revenue	104,318	67,915	36,403	53.6%	91,871	52,746	39,882
34.5624	Additional e-mail	3,500	3,500	-	0.0%	3,424	3,413	3,659
34.5638	Wideband 40/80 revenue	10,437	11,516	(1,079)	-9.4%	10,496	4,736	-
34.6911	Bundle discounts	(82,446)	(44,018)	(38,428)	87.3%	(45,976)	(40,273)	(57,285)
34.4330	GPW Distribution	25,000	25,000	-	0.0%	25,002	24,973	24,381
34.4611	Connection fees	1,500	1,500	-	0.0%	1,787	2,069	1,779
34.4620	GPW collocation service	3,000	3,000	-	0.0%	3,000	3,000	3,000
34.4660	Equipment charges/sales	3,000	3,000	-	0.0%	6,079	10,451	3,288
39.1100	Operating Transfer In	-	300,000	(300,000)	-100.0%	300,000	274,175	302,815
36.1000	Interest Income	-	-	-		41	19	-
	Total High Speed Internet	1,057,292	1,293,532	(236,240)	-18.3%	1,314,386	1,187,992	1,110,505
Total Internet & Fiber Revenue		$1,228,172	$1,459,624	$ (231,452)	-15.9%	$1,481,485	$1,421,783	$1,287,688

Dark & Lit Fiber Operations 525 - 473

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Operating Expenditures								
53.1101	Supplies & materials	$ 4,460	$ 4,460	$ -	0.0%	$ 1,913	$ 2,565	$ 4,500
	Total Operating Expenditures	4,460	4,460	-	0.0%	1,913	2,565	4,500
Total Expenditures		$ 4,460	$ 4,460	$ -	0.0%	$ 1,913	$ 2,565	$ 4,500

High Speed Internet Operations 525 - 474

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 5,000	$ 5,000	$ -	0.0%	$ 6,148	$ -	$ 6,727
52.3904	Accounts and Provisioning	128,393	118,473	9,920	8.4%	122,084	110,022	99,539
52.3907	Internet connectivity	151,440	162,400	(10,960)	-6.7%	176,809	137,197	82,190
52.3908	CALEA Compliance	1,750	1,750	-	0.0%	1,750	1,750	1,750
52.3909	IP Address	3,400	3,000	400	13.3%	3,400	3,350	1,600
53.1250	ESPN 3 Subscription Fees	4,020	3,480	540	15.5%	3,249	3,207	2,729
53.1101	Supplies & materials	5,000	5,000	-	0.0%	1,669	410	1,474
53.1104	Cable modems, equipment	20,000	20,000	-	0.0%	15,133	23,301	16,948
52.1202	Shop Elberton-WebQA	2,300	2,300	-	0.0%	1,620	3,180	2,300
52.1204	Bandwidth analytics	5,040	-	5,040		2,940	-	-
57.4000	Bad debt expense	10,000	12,000	(2,000)	-16.7%	8,150	12,500	1,489
Total Expenditures		$ 336,343	$ 333,403	$ 2,940	0.9%	$ 342,953	$ 294,917	$ 216,745

Revenue - Digital Phone 525 - 475

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Digital Phone Revenue								
34.5617	Set-up fees	$ 2,000	$ 2,000	$ -	0.0%	$ 2,280	$ 2,900	$ 2,795
34.5630	Residential service fees	189,256	182,812	6,444	3.5%	195,278	168,938	190,764
34.5631	Business service fees	41,932	43,006	(1,074)	-2.5%	45,667	39,437	18,370
34.5632	Toll free services	286	286	-	0.0%	287	269	169
34.5633	Hosted PBX Services	2,677	1,250	1,427	114.2%	2,677	1,734	3,306
34.4660	Equipment sales	-	-	-		384	384	2,018
34.5634	Usage fees	500	150	350	233.3%	563	698	226
34.5635	Directory Assistance	6,000	6,000	-	0.0%	5,184	5,431	4,262
34.5636	International Calls	500	1,000	(500)	-50.0%	200	634	1,044
34.5637	Fax-to-PDF Services	1,313	1,552	(239)	-15.4%	1,313	1,311	543
34.5640	Universal Service Fees	29,599	27,432	2,167	7.9%	28,561	24,695	19,259
34.6911	Discount program	-	-	-		-	-	(16,186)
39.1100	Operating Transfer In	-	-	-		-	-	23,678
Total Digital Phone Revenue		$ 274,063	$ 265,488	$ 8,575	3.2%	$ 282,394	$ 246,430	$ 250,246

Expenditures - Digital Phone Operations 525 - 475

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Operating Expenditures								
52.1200	Professional services	$ 2,000	$ 2,000	$ -	0.0%	$ 2,913	$ 1,936	$ 1,073
52.3905	Residential access fees	162,185	144,176	18,009	12.5%	151,219	133,159	126,781
52.3906	Business access fees	12,600	17,010	(4,410)	-25.9%	22,436	20,660	11,319
52.3912	Usage fees	5,000	7,000	(2,000)	-28.6%	5,278	6,588	5,953
52.3914	Setup fees	4,000	4,000	-	0.0%	3,360	3,961	9,266
52.3917	Universal Service Fund	29,599	27,432	2,167	7.9%	24,416	30,246	20,128
53.1101	Supplies & materials	2,000	2,000	-	0.0%	220	-	5,402
57.4000	Bad debt expense	3,000	5,000	(2,000)	-40.0%	2,150	8,310	440
Total Expenditures		$ 220,384	$ 208,618	$ 11,766	5.6%	$ 211,992	$ 204,861	$ 180,362
Net Income - Digital Phone		$ 53,679	$ 56,870	$ (3,191)	-5.6%	$ 70,402	$ 41,569	$ 69,884

ElbertonNET Technology Services Fund (Fund 525)

Summary of Administrative Expenses

	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Administration	$ 138,353	$ 136,377	$ 1,976	1.4%	$ 119,413	$ 147,072	$ 93,136
Distribution Operations	575,355	568,345	7,010	1.2%	589,620	575,805	547,934
Debt Service & Depreciation	678,580	900,937	(222,357)	-24.7%	339,876	397,797	409,113
Total Adminstrative Expenditures	$ 1,392,288	$ 1,605,659	$ (213,371)	-13.3%	$ 1,048,908	$ 1,120,674	$ 1,050,182

Administration

525 - 482

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 26,000	$ 26,000	$ -	0.0%	$ 22,406	$ 26,718	$ 25,668
52.3101	Property insurance	1,500	1,500	-	0.0%	1,500	1,500	1,500
52.3201	Telephone service (AT&T)	1,958	2,021	(63)	-3.1%	1,811	2,264	1,948
52.3301	Advertising	20,000	20,000	-	0.0%	19,867	23,111	17,771
52.3500	Travel & training	2,500	2,500	-	0.0%	36	-	1,255
53.1102	Promotional items	10,000	10,000	-	0.0%	1,937	5,134	5,703
52.1103	Admin Charge - Gen Fund	73,895	71,856	2,039	2.8%	71,856	86,992	37,100
52.1201	Legal fees	2,000	2,000	-	0.0%	-	1,217	1,725
53.1115	Office & billing supplies	500	500	-	0.0%	-	136	466
	Total Operating Expenditures	138,353	136,377	1,976	1.4%	119,413	147,072	93,136
Total Expenditures		$ 138,353	$ 136,377	$ 1,976	1.4%	$ 119,413	$ 147,072	$ 93,136

Distribution Operations 525 - 481

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ 185,812	$ 196,408	$ (10,596)	-5.4%	$ 205,746	$ 178,717	$ 173,238
51.1300	Overtime	20,000	20,000	-	0.0%	12,627	17,527	22,677
51.2101	Insurance	27,156	43,356	(16,200)	-37.4%	37,416	37,251	32,985
51.2200	FICA	14,215	15,025	(810)	-5.4%	16,706	12,971	13,053
51.2401	Pension & Retirement	19,129	17,677	1,452	8.2%	17,724	20,816	19,073
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	2,583
	Total Salaries & Benefits	266,812	292,966	(26,154)	-8.9%	290,218	267,281	263,610
Operating Expenditures								
52.1101	Customer service charge	-	10,000	(10,000)	-100.0%	10,000	10,000	10,000
52.1200	Professional services	5,000	5,000	-	0.0%	409	3,762	-
52.1205	On-call dispatch	10,740	-	10,740		6,265	-	-
52.2101	Uniforms	4,000	4,000	-	0.0%	5,537	3,042	3,852
52.2201	O & M Vehicles	7,500	7,500	-	0.0%	3,040	8,913	7,822
52.2203	O & M Equipment	5,000	5,000	-	0.0%	959	7,502	3,196
52.2321	Motor Pool charge	8,091	8,845	(754)	-8.5%	8,845	42,721	13,656
52.3101	Property insurance	27,698	20,065	7,633	38.0%	20,064	20,970	21,093
52.3103	Workers Comp insurance	2,066	4,369	(2,303)	-52.7%	3,644	3,867	2,276
52.3202	Comm service (Vrzn,GPS)	5,280	3,732	1,548	41.5%	5,372	3,305	2,078
52.3207	Data service (Enet)	828	828	-	0.0%	831	768	868
52.3500	Travel & training	2,500	2,500	-	0.0%	343	-	50
53.1101	Supplies & materials	2,000	2,000	-	0.0%	4,559	1,227	541
53.1107	Headend O & M	10,000	8,000	2,000	25.0%	9,549	2,451	20,763
53.1108	Pole attachment fees	67,000	65,000	2,000	3.1%	87,633	66,115	59,283
53.1110	System O & M	36,000	36,000	-	0.0%	29,429	38,915	43,397
53.1111	Fuel	11,340	14,040	(2,700)	-19.2%	9,204	12,543	14,167
53.1120	Freight Expense-Inventory	7,500	500	7,000	1400.0%	6,960	-	2,528
53.1230	Utilities - System	96,000	78,000	18,000	23.1%	86,759	82,426	78,756
	Total Operating Expenditures	308,543	275,379	33,164	12.0%	299,402	308,524	284,324
Total Expenditures		$ 575,355	$ 568,345	$ 7,010	1.2%	$ 589,620	$ 575,805	$ 547,934

Personnel Summary:

Operations Manager	Grade 27	
Telecommunications Technician	Grade 22	3 positions

Debt Service & Depreciation 525 - 485

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Operating Expenditures								
56.1000	Depreciation	$ -	$ -	$ -		$ 275,811	$ 308,327	$ 271,276
56.2000	Amortization	-	-	-		-	-	5,829
	Total Operating Expenditures	-	-	-		275,811	308,327	277,104
Debt Service								
58.2201	Loan payments - GMA	224,103	384,176	(160,073)	-41.7%	21,101	37,556	54,494
58.2202	Loan payments - MEAG	199,506	342,010	(142,504)	-41.7%	17,201	32,978	47,736
58.2203	Loan Pmt-GMA #2	-	-	-		-	-	1,580
58.2204	Loan Pmt-GMA #3	-	-	-		-	-	20,443
58.2205	Loan Pmt-GMA #4	152,496	152,496	-	0.0%	15,893	17,806	7,756
58.2206	Loan Pmt-GMA CMTS	22,255	22,255	-	0.0%	1,291	1,132	-
58.2207	Loan Pmt-GMA #5	80,220	-	80,220		8,579	-	-
	Total Debt Service	678,580	900,937	(222,357)	-24.7%	64,065	89,470	132,008
Total Expenditures		$ 678,580	$ 900,937	$ (222,357)	-24.7%	$ 339,876	$ 397,797	$ 409,113

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Solid Waste Fund (Fund 540)

Summary of Revenues and Expenditures

	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Revenues							
Residential Collection	$ 454,443	$ 415,680	$ 38,763	9.3%	$ 396,117	$ 361,999	$ 340,527
Commercial Collection	348,460	330,376	18,084	5.5%	339,425	282,064	269,590
Sale of Recyclables	100,000	135,000	(35,000)	-25.9%	73,984	83,525	159,672
Other Revenue	-	-	-		-	13,913	-
Total Revenues	902,903	881,056	21,847	2.5%	809,526	741,502	769,788
Expenditures							
Residential Collection	287,160	288,948	(1,788)	-0.6%	305,509	271,716	258,702
Commercial Collection	272,192	264,205	7,987	3.0%	256,291	290,191	273,357
Recycling Operations	142,468	142,317	151	0.1%	152,427	144,264	140,630
Leaf & Limb Collection	201,083	185,586	15,497	8.4%	202,910	152,610	152,140
Total Expenditures	902,903	881,056	21,847	2.5%	917,136	858,781	824,828
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ (107,610)	$ (117,279)	$ (55,040)

Solid Waste Fund - Revenue Detail by Source

		2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Revenues								
34.4111	Collection - Residential	$ 355,074	$ 316,224	$ 38,850	12.3%	$ 310,810	$ 263,613	$ 246,823
34.4112	Collection - Commercial	197,316	176,916	20,400	11.5%	174,099	137,887	135,791
34.4114	County residential service	13,464	11,616	1,848	15.9%	13,860	11,975	10,267
34.4131	Sale of recyclables	100,000	135,000	(35,000)	-25.9%	73,984	83,525	159,672
34.4191	EC Surcharge - Residential	85,905	87,840	(1,935)	-2.2%	85,307	86,411	83,437
34.4192	EC Surcharge - Commercial	141,144	143,460	(2,316)	-1.6%	142,579	133,395	127,614
34.4193	Dumpster sales	10,000	10,000	-	0.0%	8,887	10,783	6,185
38.9000	Other revenue	-	-	-		-	13,913	-
Grand Total - Solid Waste Revenues		$ 902,903	$ 881,056	$ 21,847	2.5%	$ 809,526	$ 741,502	$ 769,788

Residential Waste Collection 540 - 451

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ 103,793	$ 109,916	$ (6,123)	-5.6%	$ 110,845	$ 97,649	$ 100,296
51.1300	Overtime	4,000	4,000	-	0.0%	4,523	3,938	5,812
51.2100	Insurance	22,924	26,506	(3,582)	-13.5%	25,708	15,214	14,624
51.2200	FICA	7,940	8,409	(469)	-5.6%	8,826	7,243	7,530
51.2401	Pension & Retirement	10,551	10,066	485	4.8%	10,508	11,501	11,202
51.2700	Workers Comp claims	200	200	-	0.0%	-		421
	Total Salaries & Benefits	149,408	159,097	(9,689)	-6.1%	160,409	135,544	139,884
Operating Expenditures								
52.1101	Admin Charge-General Fund	19,469	25,624	(6,155)	-24.0%	25,624	22,083	14,096
52.2111	Disposal fees	70,000	68,724	1,276	1.9%	70,704	68,438	70,900
52.2201	O & M Vehicles	2,500	2,500	-	0.0%	14,963	16,242	2,651
52.2321	Motor Pool charge	2,697	8,845	(6,148)	-69.5%	8,845	4,746	4,552
52.3101	Property/Liab. Insurance	1,210	1,611	(401)	-24.9%	1,611	269	-
52.3103	Workers Comp insurance	1,286	1,896	(610)	-32.2%	1,581	1,973	1,189
52.3202	Comm service (Slinc,GPS)	845	516	329	63.8%	516	247	-
53.1110	Fuel	11,247	14,335	(3,088)	-21.5%	12,089	15,125	16,963
53.1115	Supplies	500	500	-	0.0%	895	437	787
53.1123	Protective supplies	500	-	500		645	-	-
53.1124	Uniforms	1,300	1,300	-	0.0%	1,661	1,933	1,351
53.1550	Poly-karts	2,000	2,000	-	0.0%	2,885	2,550	3,641
57.4000	Bad debt expense	2,000	2,000	-	0.0%	3,080	2,130	2,687
58.2200	Truck payments - GMA	22,198	-	22,198		-	-	-
	Total Operating Expenditures	137,752	129,851	7,901	6.1%	145,100	136,172	118,818
Total Expenditures		$ 287,160	$ 288,948	$ (1,788)	-0.6%	$ 305,509	$ 271,716	$ 258,702

Personnel Summary:

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

Commercial Waste Collection 540 - 452

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ 51,583	$ 50,507	$ 1,076	2.1%	$ 48,946	$ 52,432	$ 55,443
51.1300	Overtime	1,500	1,500	-	0.0%	304	1,210	1,196
51.2100	Insurance	5,857	5,803	54	0.9%	8,034	5,402	4,518
51.2200	FICA	3,946	3,864	82	2.1%	3,768	4,018	3,999
51.2401	Pension & Retirement	4,959	4,162	797	19.1%	3,717	4,897	4,244
51.2700	Workers Comp claims	200	200	-	0.0%	-	-	101
	Total Salaries & Benefits	68,045	66,036	2,009	3.0%	64,769	67,959	69,500
Operating Expenditures								
52.1101	Admin Charge-General Fund	19,469	25,624	(6,155)	-24.0%	25,624	22,082	14,096
52.2111	Disposal fees	135,000	130,000	5,000	3.8%	135,261	130,692	121,995
52.2201	O & M Vehicles	6,000	12,000	(6,000)	-50.0%	7,424	22,464	19,891
52.2321	Motor Pool charge	2,697	8,845	(6,148)	-69.5%	8,845	4,747	4,552
52.3101	Property/Liab. Insurance	806	1,074	(268)	-25.0%	1,073	179	-
52.3103	Workers Comp insurance	638	1,117	(479)	-42.9%	931	1,087	572
52.3202	Comm. Service (GPS)	676	516	160	31.0%	516	247	-
53.1110	Fuel	9,363	12,193	(2,830)	-23.2%	5,843	11,261	12,118
53.1115	Supplies	400	400	-	0.0%	476	69	476
53.1123	Protective supplies	500	-	500		451	-	-
53.1124	Uniforms	1,400	1,400	-	0.0%	889	918	1,648
53.1550	Garbage containers	5,000	5,000	-	0.0%	4,189	12,087	4,065
56.1000	Depreciation	-	-	-		-	16,399	24,206
58.2200	Truck payments - GMA	22,198	-	22,198		-	-	238
	Total Operating Expenditures	204,147	198,169	5,978	3.0%	191,522	222,232	203,857
Total Expenditures		$ 272,192	$ 264,205	$ 7,987	3.0%	$ 256,291	$ 290,191	$ 273,357

Personnel Summary:

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

Recycling Operations 540 - 455

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ 74,333	$ 72,532	$ 1,801	2.5%	$ 70,039	$ 64,037	$ 64,985
51.2100	Insurance	5,857	5,803	54	0.9%	252	5,958	4,496
51.2200	FICA	5,686	5,549	137	2.5%	5,358	4,639	4,690
51.2401	Pension & Retirement	8,884	8,061	823	10.2%	6,596	7,463	7,264
51.2700	Workers Comp claims	300	300	-	0.0%	9,748	651	614
	Total Salaries & Benefits	95,060	92,245	2,815	3.1%	91,993	82,749	82,050
Operating Expenditures								
52.1101	Admin Charge-General Fund	9,735	12,812	(3,077)	-24.0%	12,812	11,042	7,048
52.2111	Disposal fees	612	540	72	13.3%	612	540	360
52.2201	O & M Vehicles	2,000	2,000	-	0.0%	4,479	3,632	6,253
52.2202	O & M Buildings	1,000	1,000	-	0.0%	859	979	3,019
52.2203	O & M Equipment	500	500	-	0.0%	2,540	1,434	4,433
52.3101	Property insurance	1,250	1,334	(84)	-6.3%	1,333	741	613
52.3103	Workers Comp insurance	922	1,608	(686)	-42.7%	1,341	1,325	781
52.3202	Comm service (Slinc,GPS)	1,876	1,870	6	0.3%	1,871	1,008	460
52.3901	Shipping	900	900	-	0.0%	800	900	900
52.3902	EC Surcharge	612	612	-	0.0%	612	558	360
53.1110	Fuel	8,105	7,000	1,105	15.8%	8,691	11,650	10,577
53.1115	Supplies	613	613	-	0.0%	1,199	5,237	881
53.1124	Uniforms	1,000	1,000	-	0.0%	1,248	1,142	1,247
53.1210	Water & sewer	300	300	-	0.0%	253	260	304
53.1230	Electricity	6,000	6,000	-	0.0%	5,724	5,403	6,675
56.1000	Depreciation	-	-	-		15,373	15,048	14,670
58.2200	Baler payments - GMA	11,983	11,983	-	0.0%	688	614	-
	Total Operating Expenditures	47,408	50,072	(2,664)	-5.3%	60,434	61,515	58,580
Total Expenditures		$ 142,468	$ 142,317	$ 151	0.1%	$ 152,427	$ 144,264	$ 140,630

Personnel Summary:

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

Leaf & Limb Collection & Street Cleaning 540 - 458

Budget:

Account	Description	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
Salaries & Benefits								
51.1101	Wages	$ 107,698	$ 104,548	$ 3,150	3.0%	$ 98,449	$ 74,097	$ 73,646
51.1300	Overtime	2,000	500	1,500	300.0%	2,693	1,838	573
51.2100	Insurance	22,924	11,606	11,318	97.5%	18,616	13,894	11,161
51.2200	FICA	8,239	7,998	241	3.0%	7,737	5,392	5,013
51.2401	Pension & Retirement	10,796	7,544	3,252	43.1%	8,879	8,368	8,059
51.2700	Workers Comp claims	500	500	-	0.0%	1,394	240	737
	Total Salaries & Benefits	152,157	132,696	19,461	14.7%	137,767	103,828	99,189
Operating Expenditures								
52.1101	Admin Charge-General Fund	9,734	12,812	(3,078)	-24.0%	12,812	11,042	7,047
52.1203	Professional services	-	-	-		3,108	-	-
52.2201	O & M Vehicles	10,000	10,000	-	0.0%	12,781	9,472	13,649
52.2321	Motor Pool charge	2,697	8,845	(6,148)	-69.5%	8,845	4,747	4,552
52.3101	Property/Liab. Insurance	806	1,073	(267)	-24.9%	1,072	179	-
52.3103	Workers Comp insurance	1,332	2,312	(980)	-42.4%	1,935	1,467	872
52.3202	Comm. Service (GPS)	1,876	1,548	328	21.2%	1,548	622	-
53.1110	Fuel	16,424	15,000	1,424	9.5%	16,424	15,062	16,195
53.1123	Protective clothing	300	300	-	0.0%	388	200	540
53.1124	Uniforms	650	650	-	0.0%	1,672	1,051	733
53.1601	Small tools & equipment	350	350	-	0.0%	90	120	35
56.1000	Depreciation	-	-	-		4,468	4,820	9,326
58.2200	Chipper payments - GMA	4,757	-	4,757		-	-	-
	Total Operating Expenditures	48,926	52,890	(3,964)	-7.5%	65,143	48,782	52,951
Total Expenditures		$ 201,083	$ 185,586	$ 15,497	8.4%	$ 202,910	$ 152,610	$ 152,140

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

	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
REVENUES:							
31.4100 Hotel/Motel Tax	$ 50,000	$ 50,000	$ -	0.0%	$ 44,707	$ 51,865	$ 45,345
Total Revenues	50,000	50,000	-	0.0%	44,707	51,865	45,345
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%	2,000	9,200	2,673
61.1001 Transfer to General Fund	25,000	25,000	-	0.0%	22,707	22,665	22,672
Total Expenditures	50,000	50,000	-	0.0%	44,707	51,865	45,345
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	0.0%	-	$ -	$ -

2006 SPLOST Capital Projects Fund (Fund 321)

Summary of Revenues and Expenditures

		Budget 2015	Budget 2014	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
REVENUES:								
33.7100	Special Purpose Local Option Sales Tax - Elbert Co.	$ -	$ -	$ -		$ -	$ -	$ -
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	-	-	-		9	54	289
	Total Revenues	-	212,395	(212,395)	-100.0%	9	54	173,406
EXPENDITURES:								
53.1127	Sidewalks	-	-	-		-		3,874
54.1304	Sidewalks - Jones St.	-	-	-		-		32,247
54.1406	Stormwater Improv - Forest Ave.	-	-	-		-		265,820
54.1406	Stormwater Improv - Mill, Campbell, Prince	-	-	-		-	11,446	2,000
53.1601	Fire Dept. Equipment	-	-	-		-		5,676
54.1415	Water or Sewer Projects	-	212,395	(212,395)	-100.0%	-		-
54.1401	Elbert Theatre	-	-	-		-	2,434	11,875
54.1411	Sewer Line Rehab - Campbell to MLK	-	-	-		-	-	106,464
54.1415	Water Line Extension - Whites Chapel Rd.	-	-	-		-	47,893	-
54.1417	Sodium Hypochlorite feed system	-	-	-		-	-	53,425
54.1412	Sewer System SCADA	-	-	-		63,329	-	-
54.1418	Lake pump valve replacment	-	-	-		-	24,365	58,768
54.1419	Water - Billing System	-	-	-		-	34,740	183,570
	Total Expenditures	-	212,395	(212,395)	-100.0%	63,329	120,878	723,718
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ (63,320)	$ (120,824)	$ (550,312)

2011 SPLOST Capital Projects Fund (Fund 322)

Summary of Revenues and Expenditures

		Budget 2015	Budget 2014	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
REVENUES:								
33.7100	Special Purpose Local Option Sales Tax - Elbert Co.	$ 560,000	$ 600,000	$ (40,000)	-6.7%	$ 551,180	$ 579,455	$ 590,512
33.4318	GDOT Local Maint. Grant	55,100	-			51,056	-	-
13.4200	Prior Year Fund Balance	264,865	300,000	35,135	11.7%	-	-	-
36.1000	Interest Revenue	200	-	200		210	288	61
39.1205	Transfer In - Water	12,500	-	12,500		7,500	2,500	-
39.3500	Loan proceeds-GMA	-	-	-		-	569,774	-
	Total Revenues	892,665	900,000	(7,335)	-0.8%	609,946	1,152,017	590,573
EXPENDITURES:								
350-58.1202	Fire Ladder Truck Payments	67,248	67,248	-	0%	67,248	583,052	-
350-53.1601	Fire - Equipment	-	43,000	(43,000)		18,954	-	-
321-53.1603	Police - Equipment	-	9,500	(9,500)		6,462	-	-
321-54.1405	Police Vehicles	73,352	66,000	7,352	11%	-	73,370	51,431
410-54.1405	Public Works Vehicles	80,000	35,000	45,000	129%	19,788	41,211	-
422-53.1127	Sidewalks	-	-	-		1,625	3,617	-
422-53.1130	Stormwater Improvements	15,000	66,373	(51,373)		40,680	2,855	-
422-54.1404	Paving	71,630	-	71,630		-	-	-
620-53.1127	Park Repairs or Improvements	15,000	50,000	(35,000)	-70%	58,347	11,224	-
433-54.1407	Sewer SCADA Project	-	135,000	(135,000)		2,171	65,500	-
433-54.1407	Sewer Line Rehab	225,000	-	-		-	-	-
444-54.1415	Lake Pump Station - VFDs	49,000	-	49,000		-	-	-
481-54.1420	High Speed Internet extensions	-	-	-		-	293,572	31,284
755-54.1100	Downtown Revitalization Projects	95,000	100,000	(5,000)		5,000	-	199,548
619-54.1302	Arts Center Renovations	201,435	327,879	(126,444)	-39%	127,079	14,900	31,586
	Total Expenditures	892,665	900,000	(7,335)	-0.8%	347,354	1,089,301	313,849
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 262,592	$ 62,716	$ 276,724

Downtown Development Revolving Loan
Special Revenue Fund (Fund 225)

Summary of Revenues and Expenditures

	2015 Budget	2014 Budget	Variance 2015-14	% Change 2015-14	2014 Projected	2013 Actual	2012 Actual
REVENUES:							
31.4100 Transfer In - DDA	$ 24,000	$ 24,000	$ -	0.0%	$ 24,000	$ 24,000	$ 32,000
Total Revenues	24,000	24,000	-	0.0%	24,000	24,000	32,000
EXPENDITURES:							
61.1001 RLF Cash for Loans	24,000	24,000	-	0.0%	24,000	24,000	32,000
Total Expenditures	24,000	24,000	-	0.0%	24,000	24,000	32,000
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	0.0%	-	$ -	$ -

Rates and Fees Schedule
Fiscal Year 2015

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	$15.50
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, per weekly pickup	$33.00
4 cubic yard, per weekly pickup	$46.00
6 cubic yard, per weekly pickup	$51.00
8 cubic yard, per weekly pickup	$64.00
Commercial dumpster landfill fee, monthly:	
2 cubic yard, per weekly pickup	$17.00
4 cubic yard, per weekly pickup	$34.00
6 cubic yard, per weekly pickup	$51.00
8 cubic yard, per weekly pickup	$68.00
Yard debris pickup, for limbs over 6" in diameter, or shrubbery, vines, or other items that cannot be chipped, per truck load, one load minimum. (Non-commercial use only.)	$45.00

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"	$7.72
Inside City, 1"	$18.74
Inside City, 1 1/2"	$29.77
Inside City, 2"	$41.90
Inside City, Over 2"	$83.79
Outside City, 3/4"	$11.03
Outside City, 1"	$25.36
Outside City, 1 1/2"	$40.79
Outside City, 2"	$57.33
Outside City, Over 2"	$115.76
Water usage charges, per hundred cubic feet	
Inside City, First 20,000 cubic feet	$2.05
Inside City, Over 20,000 cubic feet	$1.63
Outside City, First 20,000 cubic feet	$3.03
Outside City, Over 20,000 cubic feet	$2.42
Sewer usage calculation	85% of water usage
Sewer usage calc., Granite mfg.	21% of water usage
Sewer base charge, per month	
Inside City	$7.39
Outside City	$10.70
Sewer usage charges, per hundred cubic feet	
Inside City, First 20,000 cubic feet	$2.81
Inside City, Over 20,000 cubic feet	$2.43
Outside City, First 20,000 cubic feet	$3.52
Outside City, Over 20,000 cubic feet	$2.84
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	$19.95
Expanded cable	$52.95
Digital cable	$62.95
Total package digital cable	$105.00
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	$7.00
Monthly HDTV box access, each additional	$8.95
Additional digital box, per month	$5.95
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 / $315 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 2015 Budget

Departments	FY 2015 Full Time Positions	FY 2014 Total	FY 2013 Total	FY 2012 Total	FY 2011 Total	FY 2015 Elected, Appointed, or Part Time
General Fund						
Mayor & Council						6
City Manager	1	1	1	2	2	
City Clerk / Human Resources	2	2	2	2	1	
Finance	2	2	2	2	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	2	3	1
Police-Investigation	2	2	2	2	2	
Police-Uniform Patrol	17	17	17	17	17	
Police-Community Relations	1	1	1	1	1	
Animal Control	1	1	1	1	1	
Fire	16	16	16	16	19	
Public Works-Administration	1	1	1	1	1	
PW-Street Cleaning			1	1	1	
PW-Infrastructure Maintenance	6	6	6	6	6	1
PW-Motor Pool	2	2	3	3	3	
PW-Cemetery	2	3	3	3	3	1
	60	61	63	64	69	11
Utility Fund						
Sewer Plants	5	5	5	5	5	
Water Plant	3	5	5	5	5	
Water/Sewer Distribution	6	6	7	7	7	
Electric Distribution	7	6	6	7	7	
Gas Distribution	5	6	6	6	6	
Administration	1	2	2	2	2	
Meter Reading and Servicing	3	4	4	4	5	
Warehouse	2	2	2	2	2	
Customer Service	7	8	8	8	7	1
Information Technology	1	2	2	2	2	
	40	46	47	48	48	1
ElbertonNET Technology						
Video Production	1	1	1	1	1	2
Distribution	4	4	4	4	4	
	5	5	5	5	5	2
Solid Waste Fund						
Leaf & Limb & Street Cleaning	4	4	3	3	3	
Residential	4	4	4	4	4	
Commercial	2	2	2	2	2	
Recycling	2	2	2	2	2	
	12	12	11	11	11	-
TOTAL	**117**	124	126	128	133	**14**

City of Elberton Pay Structure
Fiscal Year 2015

Grade	Minimum	Mid-Point	Maximum
6	$ 21,390	$ 25,114	$ 28,838
7	22,132	26,559	30,985
9	23,303	27,964	32,625
10	24,474	29,369	34,264
11	25,643	30,771	35,899
12	26,922	32,306	37,690
13	27,791	33,176	38,560
14	28,452	34,247	40,044
15	29,468	35,785	42,102
18	32,702	38,620	44,537
19	33,346	39,556	45,766
20	33,962	41,422	48,881
21	35,001	42,001	49,000
22	37,340	44,808	52,276
23	38,511	46,213	53,914
24	39,682	47,617	55,553
27	45,529	57,553	69,576
30	49,038	60,734	72,430
32	51,377	63,297	75,215
35	54,887	72,364	89,841
40	58,396	81,431	104,466

City of Elberton
Authorized Positions - Fiscal Year 2015

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 & Public Works Director	35
	Accounting Technician	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)	Operations Commander	23
	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
	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)	Special Operations Officer	18
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 I	12
	Firefighter I	12
	Firefighter I	12
	Firefighter I	12
Animal Control (391)	Animal Control Officer III	14
PUBLIC WORKS:		
Public Works - Administration (410)	Office Manager	18
Infrastructure Maintenance and Construction (421)	Facilities Construction Manager	27
	Public Works/Streets Supervisor	24
	Public Works/Streets Foreman	18
	Infrastructure Apprentice	11
	Infrastructure Apprentice	11
	Equipment Operator no/CDL	10
	Facilities Maintenance Supervisor	Part-time
Motor Pool (490)	Lead Mechanic	18
	Mechanic I	12
Cemetery (495)	Parks & Grounds Supervisor	18
	Equipment Operator no/CDL	10
	Public Works Laborer	Part-time

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	15
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 II	11
	Filter Plant Operator II	11
Water & Sewer Distribution (444)	Director of Operations	32
	Foreman	24
	Assistant Foreman	18
	Serviceman II	15
	Serviceman I	7
	Serviceman I	7
ELBERTON UTILITIES ELECTRIC DIVISION:		
Electric Distribution (461)	Director of Operations	32
	Foreman	24
	Journeyman Lineman	22
	Journeyman Lineman	22
	Journeyman Lineman	22
	Lineman, Second Class	18
	Apprentice Lineman	12
ELBERTON UTILITIES NATURAL GAS DIVISION:		
Gas Distribution (473)	Operations Manager	27
	Foreman	24
	Journeyman Welder	18
	Serviceman II	15
	Serviceman II	15

Department	Position / Job Title	Pay Grade
ELBERTON UTILITIES ADMINISTRATION:		
Utilities Administration (490)	Director of Administrative Services	32
Meter Reading (491)	Serviceman II	15
	Serviceman II	15
	Meter Reader III	9
Combined Warehouse (492)	Purchasing Agent	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	Part-time
Information Technology Systems (495)	Information Technology Manager	20
ELBERTON.NET TECHNOLOGY SERVICES:		
Video Production (483)	Media Specialist	11
	Video Intern	Part-time
	Video Intern	Part-time
Distribution Operations (481)	Operations Manager	27
	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)	Equipment Operator w/CDL	11
	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