City of Elberton

Fiscal Year 2016 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
Rick Prince, 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

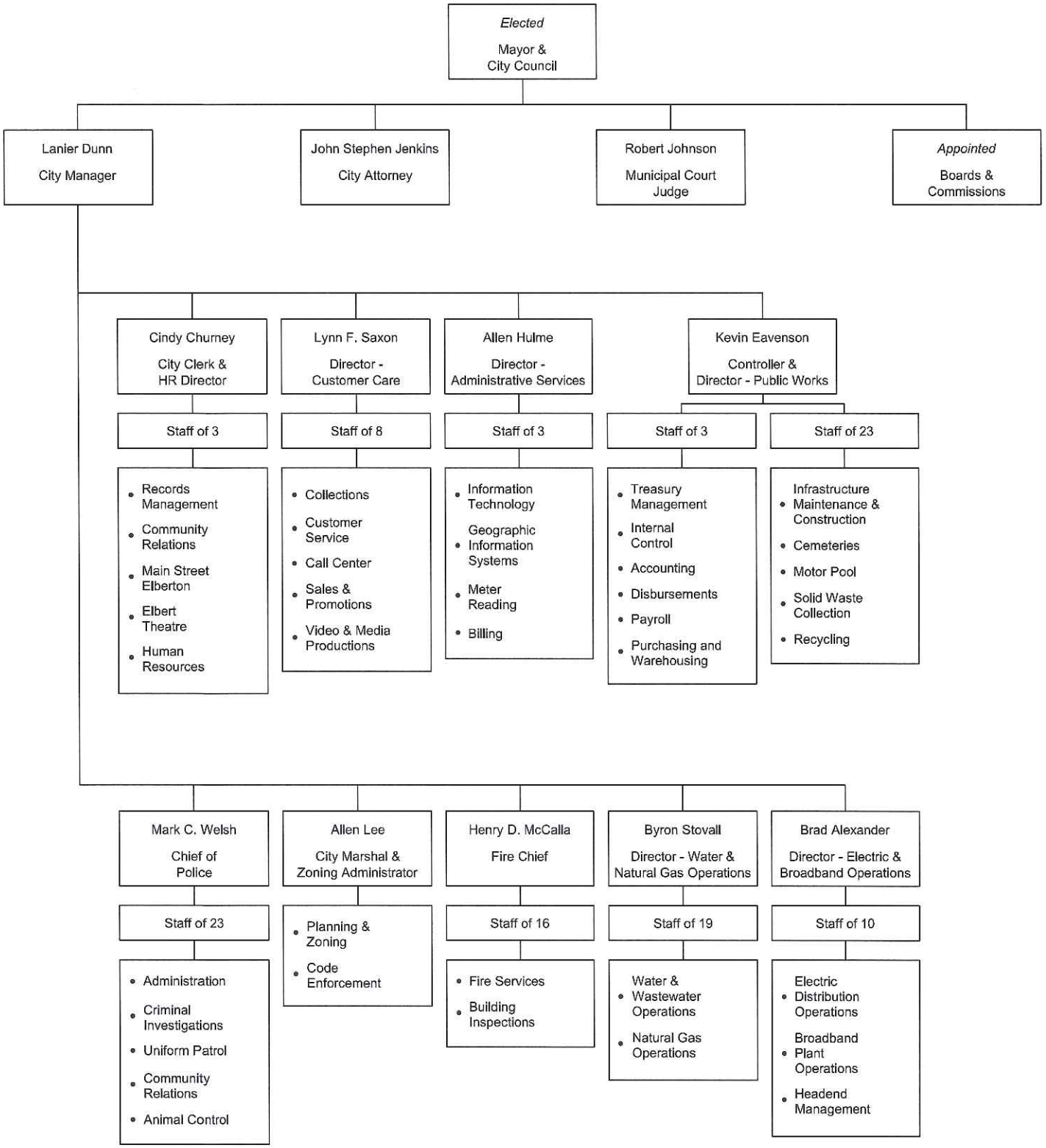
Allen Lee ..... City Marshal and Zoning Administrator
Mark C. Welsh ..... Chief of Police
Henry D. McCalla ..... Fire Chief
Kevin Jordan ..... Fire and Building Inspector

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, 2015



City of Elberton Budget 2016
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CITY OF ELBERTON
P. O. Box 70
Elberton, Georgia 30635-0070
(706) 213-3100
www.cityofelberton.net

June 29, 2015

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 2016, which begins on July 1, 2015, and ends on June 30, 2016. 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 $33.37 million supports essential services, invests in critical capital projects, and maintains Elberton's existing emergency reserves. The total budget for fiscal year 2016 is $33,368,628. This budget results in a 0.3% decrease from FY 2015's budget of $33,458,556.

The adopted budget totals are as follows:

Public Utilities	$	22,829,348	68%
The General Fund		4,629,500	14%
ElbertonNET		4,262,900	13%
Solid Waste		878,346	3%
2011 SPLOST Capital Projects		617,534	2%
Elbert Theatre Enterprise Fund		77,000	0%
Hotel/motel Tax Special Revenue		50,000	0%
Downtown Development RLF		24,000	0%
	$	33,368,628	

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, 2015.

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 2016.

Sincerely,

Lanier Dunn

Lanier Dunn, CPA, CGMA
City Manager

Fiscal Year 2016 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	$ 1,167,100	$ -	$ -	$ -	$ 50,000	$ 1,217,100
Licenses and Permits	153,812	-	-	-	-	153,812
Fines and Forfeitures	137,400	-	-	-	-	137,400
Intergovernmental	2,500	-	-	-	599,884	602,384
Charges for Services	109,534	22,449,848	4,035,598	783,346	77,000	27,455,326
Administrative Charges	613,654	-	-	-	-	613,654
Interfund Transfers	2,427,500	-	-	-	41,500	2,469,000
Other	18,000	379,500	227,302	95,000	150	719,952
Total Revenues	**$ 4,629,500**	**$ 22,829,348**	**$ 4,262,900**	**$ 878,346**	**$ 768,534**	**$ 33,368,628**
Expenditures						
General Government	699,849	-	-	-	-	699,849
Judicial	65,751	-	-	-	-	65,751
Public Safety	2,459,770	-	-	-	145,248	2,605,018
Public Works	888,171	-	-	-	93,406	981,577
Housing & Development	258,396	-	-	-	25,000	283,396
Culture & Recreation	156,283	-	-	-	92,000	248,283
Health & Welfare	63,500	-	-	-	-	63,500
Other Financing	34,780	-	-	-	24,000	58,780
Elberton Utilities	-	20,409,348	-	-	363,880	20,773,228
ElbertonNET	-	-	4,262,900	-	-	4,262,900
Solid Waste	-	-	-	878,346	-	878,346
Interfund Transfers	-	2,420,000	-	-	25,000	2,445,000
Total Expenditures	**$ 4,626,500**	**$ 22,829,348**	**$ 4,262,900**	**$ 878,346**	**$ 768,534**	**$ 33,365,628**
FY 2015 Budget	$ 4,574,974	$ 23,412,409	$ 3,601,605	$ 902,903	$ 966,665	$ 33,458,556
Increase / (Decrease)	51,526	(583,061)	661,295	(24,557)	(198,131)	(92,928)
% Change	1.1%	-2.5%	18.4%	-2.7%	-20.5%	-0.3%

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: Public Works – Motor Pool (520-490)
Project: **Replace Fuel Pump Hardware & Software**
Cost: **$11,013**

The fuel pumps at the Motor Pool on Gordon Street are utilized by all departments to fuel all vehicles and equipment of the city. This is the only fueling station that the city utilizes for gasoline and diesel fuel. The tanks and pumps were installed during the late 1990s. The pumps utilize a key-and-software system for security and internal control, meaning that an individual has to have an authorized key to start the pumps. This system was installed in 1999. Upgrades and software updates are no longer available, and if the software fails the pumps will not be operable. A new system should be installed very soon at a cost of about $11,013. This price includes the hardware to interface with the fuel pumps, 100 keys to be registered to authorized employees, reporting software, and installation.

Public Utility System Fund (520)

Division: Electric Distribution (520-461)
Project: **Zone A Reconductoring from Substation #1**
Cost: **$450,000**

The department completed the system protection and coordination plan in FY2015. 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 three distribution circuits out of Substation #1 in five distinct segments. Most of the work to be done involves very complicated double-circuit poles directly out the substation. The circuits are 1542 (Railroad St. of N. Oliver St.), 1552 (central Elbert Street of N. McIntosh St.) and 1562 (S. Thomas/cental Church St.). Note that circuit 1522 (Campbell St./Mill St.) has been completed in the recent past

and circuit 1512 (Tate St./Athens Hwy.) is halfway complete from the new overhead bridge to Athens Tech Rd. Circuit 1532 (N. Oliver St./Hartwell Hwy.) has new poles installed recently by in-house personnel, but the wire has not yet been upgraded.

2011 SPLOST Capital Projects Fund (322)

Department: Police Department
Project: **Replace cars**
Cost: **$78,000**
The budget includes funding to: (1) replace one patrol car with a fully-equipped sedan, estimated at $37,000; (2) replace the City Marshal sedan which is a former patrol vehicle in very bad condition, estimated at $25,000; and (3) replace the two oldest administrative, non-patrol sedans. The administrative sedans may be replaced with surplus Georgia State vehicles for about $8,000 each if available.

Department: Public Works
Project: **Paving**
Cost: **$78,406**
The city received GDOT LMIG funds in 2015 in the amount of $54,884 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, which includes repairing and resurfacing Athenia Street, resurfacing East Tate Street, resurfacing a portion of N. McIntosh Street, patching Woodland Rd. and McKinley St., and stormwater catch basin improvements at the intersection of Mill and Almond Streets and at one location on Campbell Street across from Lofton Grove Church.

Department: Elberton Utilities Wastewater Division
Project: **Sewer Line Rehabilitation**
Cost: **$363,880**
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. The contract for the Mill Street job has been approved at a cost of $159,746, and that project should begin in summer 2015. The Dogwood Lane project is being investigated due to its proximity to a creek and the environmental issues that presents.

Non-Capital SPLOST Projects

Department: Public Works
Project: **Park Repairs and Improvements**
Cost: **$15,000**
The department will continue to upgrade park facilities as needed including the construction of new picnic pavilions and replacement of aged playground equipment.

Department: Public Works
Project: **Stormwater Improvements**
Cost: **$15,000**
This budget line item is for stormwater repairs, including pipe replacement or repair, as needed during the fiscal year.

General Fund (Fund 100)

Summary of Revenues and Expenditures

	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Revenues							
Taxes	$ 1,167,100	$ 1,169,100	$ (2,000)	-0.2%	$ 1,132,018	$ 1,168,593	$ 1,107,973
Licenses, Permits, & Fees	153,812	149,000	4,812	3.2%	146,652	143,628	148,967
Fines & Forfeitures	137,400	160,400	(23,000)	-14.3%	119,054	171,266	191,821
Intergovernmental	2,500	2,500	-	0.0%	9,999	17,113	35,316
Charges for Services	109,534	85,000	24,534	28.9%	61,634	90,786	66,431
Administrative Charges	613,654	578,474	35,180	6.1%	578,474	619,098	679,809
Other	18,000	18,000	-	0.0%	39,931	21,138	18,359
Interfund Transfers	2,427,500	2,412,500	15,000	0.6%	2,411,324	2,407,670	2,303,819
Total Revenues	4,629,500	4,574,974	54,526	1.2%	4,499,085	4,639,291	4,552,495
Expenditures							
General Government	699,849	692,426	7,423	1.1%	673,804	651,549	633,498
Judicial	65,751	65,174	577	0.9%	65,824	105,294	106,007
Public Safety	2,459,770	2,419,030	40,740	1.7%	2,447,725	2,364,584	2,354,258
Public Works	888,171	883,943	4,228	0.5%	870,118	974,385	999,245
Housing & Development	258,396	251,884	6,512	2.6%	213,443	198,205	190,142
Culture & Recreation	159,283	154,172	5,111	3.3%	151,968	123,277	146,973
Health & Welfare	63,500	63,500	-	0.0%	60,802	58,144	67,100
Other Financing	34,780	44,845	(10,065)	-22.4%	32,775	147,775	34,517
Total Expenditures	4,629,500	4,574,974	54,526	1.2%	4,516,458	4,623,213	4,531,739
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ (17,373)	$ 16,079	$ 20,756

General Fund - Revenue Detail by Source

		2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Taxes								
31.1312	Title ad valorem taxes	$ 105,000	$ 90,000	$ 15,000	16.7%	$ 102,374	$ 105,085	$ 31,875
31.1600	Real estate transfer taxes	1,500	1,500	-	0.0%	845	667	1,417
31.3100	Local option sales taxes	545,000	560,000	(15,000)	-2.7%	527,958	550,972	577,225
31.4201	Beer & wine taxes	125,000	130,000	(5,000)	-3.8%	116,789	125,992	129,775
31.4202	Liquor taxes	20,000	22,000	(2,000)	-9.1%	18,071	16,647	19,394
31.6101	Occupational taxes	115,000	115,000	-	0.0%	115,000	124,167	109,679
31.6200	Insurance premium taxes	250,000	245,000	5,000	2.0%	246,913	240,020	231,813
31.8001	Intangible taxes	4,500	4,500	-	0.0%	2,969	3,429	5,644
32.3100	Occupational tax penalties	1,100	1,100	-	0.0%	1,100	1,614	1,149
	Total Taxes	1,167,100	1,169,100	(2,000)	-0.2%	1,132,018	1,168,593	1,107,973
Licenses, Permits, & Fees								
31.1750	Franchise fees-Comcast	12,000	13,200	(1,200)	-9.1%	12,211	15,970	12,175
31.1752	Franchise fees-ElbertonNET	55,812	48,000	7,812	16.3%	50,022	45,712	44,721
31.1760	Franchise fees-Telephone	27,000	28,800	(1,800)	-6.3%	26,651	27,707	34,347
32.1101	Alcoholic beverage licenses	40,000	40,000	-	0.0%	38,000	41,000	42,500
32.1901	Admin/Regulatory fees	3,500	3,500	-	0.0%	4,300	2,935	3,315
32.2101	Building permits	15,000	15,000	-	0.0%	15,442	10,195	11,343
32.2991	Monument permits	500	500	-	0.0%	27	108	567
	Total Licenses, Permits & Fees	153,812	149,000	4,812	3.2%	146,652	143,628	148,967
Fines & Forfeitures								
35.1004	Parking tickets	200	200	-	0.0%	5	25	20
35.1006	Administrative fines - alcohol	600	600	-	0.0%	900	2,700	-
35.1008	Probation fees	3,000	3,000	-	0.0%	3,000	45,383	32,347
35.1009	Municipal court revenue	120,000	140,000	(20,000)	-14.3%	105,183	109,966	140,957
35.1010	Technology add-on fees	12,000	15,000	(3,000)	-20.0%	9,216	10,942	13,305
35.1320	Confiscated/forfeited assets	-	-	-		-	-	5,193
35.2101	Forfeiture of alcohol bond	1,600	1,600	-	0.0%	750	2,250	-
	Total Fines & Forfeitures	137,400	160,400	(23,000)	-14.3%	119,054	171,266	191,821
Intergovernmental								
33.4327	Energy block grant (GEFA)	-	-	-		-	-	381
33.4113	GOHS grant	-	-	-		9,999	-	7,998
33.4116	COPS hiring grant	-	-	-		-	-	25,993
33.4123	Spay and neuter grant	-	-	-		-	2,500	-
33.4318	Local Maintenance Impr. Grant	-	-	-		-	13,428	-
33.6003	Housing Authority patrols	2,500	2,500	-	0.0%	-	1,185	945
	Total Intergovernmental	2,500	2,500	-	0.0%	9,999	17,113	35,316

General Fund - Revenue Detail by Source

		2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Charges for Services								
34.2120	Incident reports	$ 500	$ 500	$ -	0.0%	$ 209	$ 231	$ 212
34.2150	Police services	15,000	15,000	-	0.0%	14,348	17,875	8,073
34.2902	Zoning application fees	1,000	1,000	-	0.0%	350	300	100
34.6100	Background check fees	1,000	1,000	-	0.0%	1,680	1,320	1,260
34.5711	Animal Control fees	2,500	2,500	-	0.0%	870	1,710	2,472
34.6902	Election qualifying fees	534	-	534		-	1,423	-
34.7201	Elbert Theatre rental fees	5,000	5,000	-	0.0%	4,248	2,865	3,647
34.3101	Public Works services	24,000	-	24,000		-	-	-
34.9101	Elmhurst grave fees	25,000	25,000	-	0.0%	20,280	26,450	24,000
34.9102	Lincoln Heights grave fees	10,000	10,000	-	0.0%	6,818	10,533	9,745
34.9103	Sale of lots - Elmhurst	15,000	15,000	-	0.0%	8,530	17,962	10,421
34.9104	Sale of lots - Lincoln Heights	10,000	10,000	-	0.0%	4,301	10,117	6,502
	Total Charges for Services	109,534	85,000	24,534	28.9%	61,634	90,786	66,431
Administrative Charges								
34.1942	Admin Charge-Electric	189,887	182,526	7,361	4.0%	182,526	177,191	164,028
34.1943	Admin Charge-Water/sewer	72,253	87,379	(15,126)	-17.3%	87,379	83,090	67,950
34.1944	Admin Charge-Natural gas	80,309	71,084	9,225	13.0%	71,084	68,569	66,746
34.1945	Motor Pool Charge	115,510	105,182	10,328	9.8%	105,182	141,520	227,844
34.1946	Admin Charge-Solid waste	48,547	58,408	(9,861)	-16.9%	58,408	76,872	66,249
34.1948	Admin Charge-ElbertonNET	107,148	73,895	33,253	45.0%	73,895	71,856	86,992
	Total Administrative Charges	613,654	578,474	35,180	6.1%	578,474	619,098	679,809
Other								
34.9901	Miscellaneous revenue	5,500	5,500	-	0.0%	3,330	5,887	1,858
36.1001	Interest earned	2,500	2,500	-	0.0%	501	2,117	2,317
37.1002	Donations-Animal shelter	-	-	-		345	352	285
38.3000	Reimbursement for damages	-	-	-		2,223	2,975	687
38.9001	Surplus equipment sales	10,000	10,000	-	0.0%	33,531	9,806	13,212
	Total Other	18,000	18,000	-	0.0%	39,931	21,138	18,359
SUBTOTAL before Transfers		2,202,000	2,162,474	39,526	1.8%	2,087,762	2,231,622	2,248,676
Interfund Transfers								
39.1101	Transfer In - Electric	1,625,000	1,625,000	-	0.0%	1,625,000	1,625,000	1,580,000
39.1102	Transfer In - Natural Gas	760,000	750,000	10,000	1.3%	750,000	750,000	700,000
39.1205	Transfer In - Water (Mfg.)	17,500	12,500	5,000	40.0%	12,500	7,500	2,500
39.1203	Transfer In - Hotel/Motel Tax	25,000	25,000	-	0.0%	23,824	25,170	21,319
	Interfund Transfers Total	2,427,500	2,412,500	15,000	0.6%	2,411,324	2,407,670	2,303,819
Grand Total - General Fund Revenues		$ 4,629,500	$ 4,574,974	54,526	1.2%	$ 4,499,085	$ 4,639,291	$ 4,552,495

General Fund - Summary of Expenditures

	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
General Government							
Mayor and City Council	$ 138,066	$ 151,418	$ (13,352)	-8.8%	$ 152,077	$ 128,075	$ 124,671
City Manager	144,219	139,922	4,297	3.1%	135,817	131,285	129,401
City Clerk	92,215	88,657	3,558	4.0%	86,076	84,784	81,949
Elections	1,000	175	825	471.4%	55	929	-
Finance	200,027	192,726	7,301	3.8%	188,628	193,285	190,491
City Attorney	20,000	18,905	1,095	5.8%	14,091	14,023	12,002
Human Resources	62,723	58,868	3,855	6.5%	59,015	53,824	55,927
City Hall Maintenance	41,599	41,755	(156)	-0.4%	38,045	45,345	39,056
	699,849	692,426	7,423	1.1%	673,804	651,549	633,498
Judicial							
Municipal Court	65,751	65,174	577	0.9%	65,824	105,294	106,007
Public Safety							
Police - Administration	324,517	352,913	(28,396)	-8.0%	357,972	360,264	342,048
Police - Criminal Investigation	145,032	140,403	4,629	3.3%	124,045	127,145	134,317
Police - Uniform Patrol	958,004	912,529	45,475	5.0%	945,357	893,394	895,223
Police - Community Relations	56,957	58,395	(1,438)	-2.5%	53,640	53,498	60,505
Police - Detention	31,500	31,500	-	0.0%	35,350	23,374	46,404
Fire Department	887,256	867,244	20,012	2.3%	881,865	854,060	824,660
Animal Control	56,504	56,046	458	0.8%	49,495	52,849	51,100
	2,459,770	2,419,030	40,740	1.7%	2,447,725	2,364,584	2,354,258
Public Works							
Public Works Administration	99,209	106,146	(6,937)	-6.5%	106,907	142,264	129,439
Street Cleaning	-	-	-		-	34,168	35,424
Infrastructure Maintenance	397,357	407,971	(10,614)	-2.6%	402,857	387,482	328,650
Street Lighting	29,000	18,000	11,000	61.1%	19,777	14,663	12,124
Motor Pool	177,708	161,818	15,890	9.8%	166,510	153,551	258,962
Cemeteries	127,197	129,108	(1,911)	-1.5%	123,429	184,457	159,933
Parks and Rights-of-way	57,700	60,900	(3,200)	-5.3%	50,638	57,801	74,712
	888,171	883,943	4,228	0.5%	870,118	974,385	999,245
Housing and Development							
City Marshal, Planning, and Zoning	66,114	64,705	1,409	2.2%	58,190	61,946	65,301
Inspections and Code Enforcement	55,904	55,439	465	0.8%	51,080	50,433	45,340
Economic and Community Development	86,645	86,764	(119)	-0.1%	59,244	23,426	17,290
Main Street Elberton	49,733	44,976	4,757	10.6%	44,930	62,400	62,212
	258,396	251,884	6,512	2.6%	213,443	198,205	190,142

General Fund - Summary of Expenditures

	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Culture and Recreation							
Elbert Theatre	$ 85,783	$ 83,672	$ 2,111	2.5%	$ 81,468	$ 55,777	$ 79,473
Agency Allocations	73,500	70,500	3,000	4.3%	70,500	67,500	67,500
	159,283	154,172	5,111	3.3%	151,968	123,277	146,973
Health and Welfare							
Agency Allocations	63,500	63,500	-	0.0%	60,802	58,144	67,100
Other Financing							
Non-departmental	34,000	37,000	(3,000)	-8.1%	32,775	147,775	34,517
General Contingency/Reserve	780	7,845	(7,065)	-90.1%	-	-	-
	34,780	44,845	(10,065)	-22.4%	32,775	147,775	34,517
Grand Total - Expenditures	$ 4,629,500	$ 4,574,974	$ 54,526	1.2%	$ 4,516,458	$ 4,623,213	$ 4,531,739

Mayor and City Council 100 - 110

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1200	Wages-Elected officials	$ 28,200	$ 28,200	$ -	0.0%	$ 28,400	$ 28,127	$ 27,300
51.2101	Insurance	60,661	65,757	(5,096)	-7.7%	68,425	45,189	42,397
51.2200	FICA	2,157	2,157	-	0.0%	2,172	2,177	2,089
51.2401	Pension & Retirement	2,520	2,520	-	0.0%	2,520	2,520	2,520
	Total Salaries & Benefits	93,538	98,634	(5,096)	-5.2%	101,517	78,012	74,306
Operating Expenditures								
52.3102	Liability insurance	13,028	21,284	(8,256)	-38.8%	21,285	19,784	21,284
52.3300	Advertising	500	500	-	0.0%	-	-	-
52.3402	Publications	500	500	-	0.0%	256	185	562
52.3500	Travel and training	18,000	18,000	-	0.0%	17,574	17,483	16,824
52.3601	Dues	7,000	7,000	-	0.0%	6,889	6,896	6,946
53.1115	Office supplies	500	500	-	0.0%	7	280	281
57.3006	Community promotions	5,000	5,000	-	0.0%	4,548	5,434	4,467
	Total Operating Expenditures	44,528	52,784	(8,256)	-15.6%	50,559	50,062	50,365
Total Expenditures		$ 138,066	$ 151,418	$ (13,352)	-8.8%	$ 152,077	$ 128,075	$ 124,671

Personnel Summary:

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

City Manager 100 - 132

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1102	Salaries	$ 109,990	$ 106,678	$ 3,312	3.1%	$ 106,705	$ 103,078	$ 99,676
51.2101	Insurance	6,209	5,731	478	8.3%	5,965	5,641	5,027
51.2200	FICA	8,414	8,161	253	3.1%	7,557	7,309	7,044
51.2401	Pension & Retirement	11,817	11,580	237	2.0%	11,876	10,569	12,154
51.2901	Surety bond	350	350	-	0.0%	350	350	350
	Total Salaries & Benefits	136,780	132,500	4,280	3.2%	132,454	126,948	124,252
Operating Expenditures								
52.3103	Worker's comp insurance	419	402	17	4.2%	428	432	605
52.3402	Publications	350	350	-	0.0%	-	-	-
52.3500	Travel and training	4,000	4,000	-	0.0%	1,833	2,011	1,533
52.3601	Dues	670	670	-	0.0%	335	615	670
53.1115	Office supplies	1,000	1,000	-	0.0%	567	1,079	2,269
57.3006	Community promotions	1,000	1,000	-	0.0%	200	200	72
	Total Operating Expenditures	7,439	7,422	17	0.2%	3,363	4,337	5,149
Total Expenditures		$ 144,219	$ 139,922	$ 4,297	3.1%	$ 135,817	$ 131,285	$ 129,401

Personnel Summary:

City Manager Grade 40

City Clerk

100 - 133

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1102	Salaries	$ 61,263	$ 58,923	$ 2,340	4.0%	$ 58,284	$ 57,724	$ 53,763
51.2101	Insurance	13,818	12,532	1,286	10.3%	12,784	12,426	11,430
51.2200	FICA	4,687	4,508	179	4.0%	3,553	3,475	3,293
51.2401	Pension & Retirement	6,791	7,050	(259)	-3.7%	7,075	6,097	7,019
	Total Salaries & Benefits	86,559	83,013	3,546	4.3%	81,696	79,723	75,503
Operating Expenditures								
52.3103	Worker's comp insurance	256	244	12	4.9%	260	221	362
52.3500	Travel and training	650	650	-	0.0%	23	255	434
52.3601	Dues	150	150	-	0.0%	145	234	277
52.3910	Code supplements	4,000	4,000	-	0.0%	3,708	3,708	4,188
53.1115	Office supplies	600	600	-	0.0%	244	643	1,186
	Total Operating Expenditures	5,656	5,644	12	0.2%	4,380	5,061	6,446
Total Expenditures		$ 92,215	$ 88,657	$ 3,558	4.0%	$ 86,076	$ 84,784	$ 81,949

Personnel Summary:

City Clerk Grade 27

Elections 100 - 140

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1200	Temporary Employees	$ 500	$ -	$ 500		$ -	$ 390	$ -
	Total Salaries & Benefits	500	-	500		-	390	-
Operating Expenditures								
52.3402	Printing/publications	400	175	225	56.3%	55	499	-
53.1115	Office Supplies	50	-	50		-	-	-
53.1702	Miscellaneous	50	-	50		-	40	-
	Total Operating Expenditures	500	175	325	65.0%	55	539	-
Total Expenditures		$ 1,000	$ 175	$ 825	471.4%	$ 55	$ 929	$ -

Finance 100 - 151

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1102	Salaries	$ 116,110	$ 108,971	$ 7,139	6.6%	$ 105,104	$ 107,625	$ 101,149
51.2101	Insurance	9,628	9,557	71	0.7%	11,694	13,532	15,061
51.2200	FICA	8,882	8,336	546	6.5%	7,072	7,430	5,391
51.2401	Pension & Retirement	12,881	13,047	(166)	-1.3%	15,516	14,491	16,728
51.2901	Surety bond	700	700	-	0.0%	630	630	630
	Total Salaries & Benefits	148,201	140,611	7,590	5.4%	140,016	143,708	138,959
Operating Expenditures								
52.1202	Audit	38,000	38,000	-	0.0%	38,317	37,335	37,335
52.1308	Bank fees	9,000	9,000	-	0.0%	6,993	7,553	8,657
52.2203	O & M Equipment	1,500	1,500	-	0.0%	649	1,322	1,089
52.3103	Worker's Comp insurance	486	453	33	7.3%	362	483	683
52.3202	Comm service (SLinc)	-	322	(322)	-100.0%	-	297	295
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%	99	718	-
52.3601	Dues	160	160	-	0.0%	160	160	160
52.3901	Postage	100	100	-	0.0%	45	18	16
52.1208	On-Bill Financing - Liens	-	-	-		-	28	370
53.1115	Office supplies	1,000	1,000	-	0.0%	907	583	1,847
	Total Operating Expenditures	51,826	52,115	(289)	-0.6%	48,612	49,577	51,532
Total Expenditures		$ 200,027	$ 192,726	$ 7,301	3.8%	$ 188,628	$ 193,285	$ 190,491

Personnel Summary:

Controller & Public Works Director	Grade 35
Accounting Technician	Grade 14

City Attorney 100 - 153

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2015-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1200	Retainer	$ -	$ 4,800	$ (4,800)	-100.0%	$ 3,200	$ 4,800	$ 4,800
51.2101	Insurance	-	2,105	(2,105)	-100.0%	1,608	2,198	2,627
	Total Salaries & Benefits	-	6,905	(6,905)	-100.0%	4,808	6,998	7,427
Operating Expenditures								
52.1201	Legal fees	15,000	7,000	8,000	114.3%	5,470	4,776	2,875
52.1203	Professional services	5,000	5,000	-	0.0%	3,813	2,250	1,700
	Total Operating Expenditures	20,000	12,000	8,000	66.7%	9,283	7,025	4,575
Total Expenditures		$ 20,000	$ 18,905	$ 1,095	5.8%	$ 14,091	$ 14,023	$ 12,002

Personnel Summary:

City Attorney	Appointed, part-time

Human Resources 100 - 154

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1102	Salaries	$ 38,941	$ 37,820	$ 1,121	3.0%	$ 37,581	$ 36,828	$ 35,941
51.2101	Insurance	5,981	5,731	250	4.4%	7,174	6,718	6,174
51.2200	FICA	2,979	2,893	86	3.0%	2,875	2,452	2,405
51.2401	Pension & Retirement	4,310	4,518	(208)	-4.6%	3,059	2,666	3,260
	Total Salaries & Benefits	52,211	50,962	1,249	2.5%	50,688	48,664	47,780
Operating Expenditures								
52.1203	Professional Services	2,500	1,000	1,500	150.0%	1,700	300	1,000
52.1204	Employment physical	1,000	500	500	100.0%	775	1,650	720
52.1205	Hepatitis B vaccinations	-	400	(400)	-100.0%	-	-	-
52.1301	Drug screenings	2,350	2,350	-	0.0%	1,520	1,460	2,100
52.2208	Wellness center	2,500	2,500	-	0.0%	2,475	-	3,004
52.3103	Worker's Comp insurance	162	156	6	3.8%	125	170	242
52.3500	Travel and training	500	500	-	0.0%	80	-	-
53.1115	Office supplies	1,500	500	1,000	200.0%	1,652	1,579	1,082
	Total Operating Expenditures	10,512	7,906	2,606	33.0%	8,327	5,160	8,147
Total Expenditures		$ 62,723	$ 58,868	$ 3,855	6.5%	$ 59,015	$ 53,824	$ 55,927

Personnel Summary:

Office Manager Grade 18

City Hall Maintenance 100 - 156

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Operating Expenditures								
52.2111	Solid Waste Disposal	$ 336	$ 336	$ -	0.0%	$ 396	$ 336	$ 165
52.3101	Property Insurance	2,079	2,235	(156)	-7.0%	2,234	2,922	2,387
52.2202	O & M Buildings	7,500	7,500	-	0.0%	3,587	8,584	5,119
52.3201	Telephone service (AT&T)	2,100	2,938	(838)	-28.5%	2,446	2,762	3,806
52.3206	Telecom service (Enet)	3,720	3,542	178	5.0%	4,005	3,555	3,427
52.3902	Elbert County surcharge	204	204	-	0.0%	204	204	171
58.2202	Copier lease/copies	14,000	14,000	-	0.0%	14,989	15,954	13,945
53.1112	Maintenance supplies	1,500	1,500	-	0.0%	573	1,105	1,876
53.1210	Water & sewer	1,500	1,500	-	0.0%	1,640	1,853	1,450
53.1220	Natural gas	2,000	2,000	-	0.0%	1,580	2,013	1,608
53.1230	Electricity	6,660	6,000	660	11.0%	6,390	6,056	5,103
	Total Operating Expenditures	41,599	41,755	(156)	-0.4%	38,045	45,345	39,056
Total Expenditures		$ 41,599	$ 41,755	$ (156)	-0.4%	$ 38,045	$ 45,345	$ 39,056

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Municipal Court 100 - 250

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Salaries	$ 53,159	$ 52,542	$ 617	1.2%	$ 52,398	$ 50,823	$ 48,158
51.2101	Insurance	232	126	106	84.1%	1,613	1,449	4,567
51.2200	FICA	4,067	4,019	48	1.2%	3,876	3,706	3,490
51.2401	Pension & Retirement	2,535	2,758	(223)	-8.1%	2,757	2,385	2,881
	Total Salaries & Benefits	59,993	59,445	548	0.9%	60,644	58,363	59,096
Operating Expenditures								
52.1203	Probation services	-	-	-		-	40,700	40,700
52.1306	Interpreter	500	500	-	0.0%	90	210	335
52.1101	Public defender	3,000	3,000	-	0.0%	3,000	3,000	3,000
52.3103	Worker's Comp insurance	146	141	5	3.5%	113	152	210
52.3206	Internet service	612	588	24	4.1%	600	587	587
52.3701	Training	1,500	1,500	-	0.0%	1,377	2,280	2,079
	Total Operating Expenditures	5,758	5,729	29	0.5%	5,180	46,930	46,911
Total Expenditures		$ 65,751	$ 65,174	$ 577	0.9%	$ 65,824	$ 105,294	$ 106,007

Personnel Summary:

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

Police - Administration 100 - 321

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1102	Salaries & wages	$ 111,688	$ 108,760	$ 2,928	2.7%	$ 107,526	$ 104,892	$ 101,880
51.1101	Part-time office wages	11,050	10,714	336	3.1%	9,058	9,305	9,889
51.2101	Insurance	6,354	5,857	497	8.5%	6,195	5,757	5,162
51.2200	FICA	9,389	9,140	249	2.7%	8,486	8,273	7,998
51.2401	Pension & Retirement	10,980	11,655	(675)	-5.8%	11,634	10,251	14,140
51.2700	Worker's Comp claims	200	200	-	0.0%	-	-	-
	Total Salaries & Benefits	149,661	146,326	3,335	2.3%	142,898	138,477	139,070
Operating Expenditures								
52.1305	Insurance Deductibles	5,000	5,000	-	0.0%	-	14,573	3,013
52.2111	Solid waste disposal	228	228	-	0.0%	228	228	154
52.2201	O & M Vehicles	2,000	2,000	-	0.0%	1,284	4,726	4,143
52.2202	O & M Buildings	6,000	6,000	-	0.0%	8,803	6,746	5,381
52.2203	O & M Equipment	15,000	10,000	5,000	50.0%	37,866	13,376	23,839
52.2205	Towing fees	200	200	-	0.0%	150	-	-
52.3101	Property insurance	7,090	7,203	(113)	-1.6%	7,202	7,380	3,246
52.3102	Liability insurance	11,192	26,978	(15,786)	-58.5%	9,000	23,982	26,978
52.3103	Workers Comp insurance	467	801	(334)	-41.7%	640	871	1,231
52.3201	Telephone service (AT&T)	3,528	3,917	(389)	-9.9%	3,855	3,683	4,212
52.3202	Comm svc (Verizon)	10,800	11,160	(360)	-3.2%	9,071	11,024	10,550
52.3206	Telecom service (Enet)	8,400	8,124	276	3.4%	9,175	8,063	7,881
52.3207	Software support	19,000	19,000	-	0.0%	19,000	19,000	18,000
52.3208	Dispatchers- Elbert Co.	48,000	45,000	3,000	6.7%	48,050	47,276	43,876
52.3402	Printing/publications	1,000	1,000	-	0.0%	380	902	1,422
52.3500	Travel and training	7,500	5,000	2,500	50.0%	7,235	7,902	8,937
52.3601	Dues	500	500	-	0.0%	150	490	100
52.3901	Postage	500	500	-	0.0%	145	244	201
52.3902	Waste surcharge	72	72	-	0.0%	72	72	66
52.3906	Piedmont Northern MANS	-	16,000	(16,000)	-100.0%	16,000	23,000	13,982
58.2202	Copier lease	5,285	5,285	-	0.0%	5,285	5,285	5,412
53.1110	Gasoline	1,294	1,690	(396)	-23.4%	1,439	1,726	1,608
53.1115	Office supplies	7,000	7,000	-	0.0%	4,244	6,111	5,665
53.1117	Ammunition	2,000	2,000	-	0.0%	4,132	2,560	1,755
53.1124	Uniforms	500	500	-	0.0%	528	18	744
53.1210	Water & sewer	900	900	-	0.0%	1,063	1,119	958
53.1220	Natural gas	800	800	-	0.0%	835	785	612
53.1230	Electricity	10,000	10,000	-	0.0%	10,112	10,558	9,013
53.1603	Small equipment	600	600	-	0.0%	-	86	-
	Total Operating Expenditures	174,856	197,458	(22,602)	-11.4%	205,945	221,787	202,979

Police - Administration 100 - 321

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Capital Expenditures								
54.2401	Fingerprinting machine	-	9,129	(9,129)		9,129	-	-
	Total Capital Expenditures	-	9,129	(9,129)		9,129	-	-
Total Expenditures		$ 324,517	$ 352,913	$ (28,396)	-8.0%	$ 357,972	$ 360,264	$ 342,048

Personnel Summary:

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

Police - Criminal Investigation 100 - 322

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ 86,046	$ 82,408	$ 3,638	4.4%	$ 90,248	$ 92,032	$ 86,506
51.1101	On Call Pay	8,320	8,320	-	0.0%	-	-	-
51.1300	Overtime	5,000	5,000	-	0.0%	7,987	5,382	11,104
51.2101	Insurance	19,747	18,263	1,484	8.1%	6,535	6,921	8,343
51.2200	FICA	6,583	6,304	279	4.4%	6,611	6,916	6,690
51.2401	Pension & Retirement	7,850	8,076	(226)	-2.8%	6,515	6,282	7,734
	Total Salaries & Benefits	133,546	128,371	5,175	4.0%	117,896	117,532	120,377
Operating Expenditures								
52.3103	Workers Comp insurance	719	686	33	4.8%	549	803	1,136
52.1203	Nurse Examiner (SxAsslt)	500	500	-	0.0%	1,000	-	1,428
52.3206	Telecom service (GTA)	624	562	62	11.0%	590	562	563
53.1110	Gasoline	2,043	2,684	(641)	-23.9%	2,236	2,213	2,697
53.1115	Supplies	4,700	4,700	-	0.0%	502	5,484	7,025
52.3701	Training	2,000	2,000	-	0.0%	724	75	45
53.1704	Clothing allowance	900	900	-	0.0%	548	476	1,047
	Total Operating Expenditures	11,486	12,032	(546)	-4.5%	6,149	9,612	13,941
Total Expenditures		$ 145,032	$ 140,403	$ 4,629	3.3%	$ 124,045	$ 127,145	$ 134,317

Personnel Summary:

Chief Investigator	Grade 21
Investigator	Grade 18

Police - Uniform Patrol 100 - 323

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Hourly wages	$ 628,034	$ 588,509	$ 39,525	6.7%	$ 567,675	$ 545,556	$ 538,141
51.1101	Holiday wages	22,052	21,312	740	3.5%	17,670	14,005	18,085
51.1200	Housing Authority patrol	2,500	2,500	-	0.0%	-	1,395	1,763
51.1300	Overtime	25,000	25,000	-	0.0%	54,386	47,807	39,294
51.2101	Insurance	99,128	84,734	14,394	17.0%	117,576	98,864	90,613
51.2200	FICA	48,045	45,021	3,024	6.7%	45,425	42,033	40,538
51.2401	Pension & Retirement	50,871	53,447	(2,576)	-4.8%	55,657	49,196	61,933
51.2700	Workers Comp claims	2,500	2,500	-	0.0%	-	1,359	1,422
	Total Salaries & Benefits	878,130	823,023	55,107	6.7%	858,388	800,215	791,789
Operating Expenditures								
52.3103	Worker's Comp insurance	7,474	7,129	345	4.8%	5,702	8,017	11,758
52.2201	O & M Vehicles	15,000	15,000	-	0.0%	15,438	14,385	18,121
52.3701	Training	5,000	5,000	-	0.0%	8,269	5,491	3,077
53.1111	Supplies	7,500	7,500	-	0.0%	6,920	10,867	7,746
53.1123	Protective gear	2,000	2,000	-	0.0%	1,910	2,560	2,478
53.1124	Uniforms	8,000	8,000	-	0.0%	8,724	6,543	7,415
53.1110	Gasoline	34,900	44,877	(9,977)	-22.2%	40,005	45,315	52,840
	Total Operating Expenditures	79,874	89,506	(9,632)	-10.8%	86,969	93,179	103,435
Total Expenditures		$ 958,004	$ 912,529	$ 45,475	5.0%	$ 945,357	$ 893,394	$ 895,223

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 - Special Operations 100 - 324

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ 42,348	$ 41,323	$ 1,025	2.5%	$ 42,195	$ 37,984	$ 44,536
51.1300	Overtime	3,000	3,000	-	0.0%	1,615	1,760	3,272
51.2101	Insurance	259	126	133	105.6%	52	2,227	137
51.2200	FICA	3,240	3,161	79	2.5%	3,143	2,895	3,460
51.2401	Pension & Retirement	4,579	4,943	(364)	-7.4%	5,225	5,130	5,878
	Total Salaries & Benefits	53,426	52,553	873	1.7%	52,229	49,997	57,281
Operating Expenditures								
52.3103	Worker's Comp insurance	531	342	189	55.3%	274	429	609
52.3701	Training	250	250	-	0.0%	-	390	128
53.1115	Supplies	250	250	-	0.0%	49	-	96
53.1124	Uniforms	500	500	-	0.0%	43	249	468
53.1603	Small Equipment	-	2,500	(2,500)	-100.0%	-	-	-
57.3006	Community promotions	1,000	1,000	-	0.0%	1,045	2,174	1,801
57.3013	Explorer Scout program	1,000	1,000	-	0.0%	-	259	123
	Total Operating Expenditures	3,531	5,842	(2,311)	-39.6%	1,411	3,501	3,224
Total Expenditures		$ 56,957	$ 58,395	$ (1,438)	-2.5%	$ 53,640	$ 53,498	$ 60,505

Personnel Summary:

Special Operations Officer Grade 18

Police - Detention 100 - 326

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Operating Expenditures								
52.3903	Care of prisoners	$ 1,500	$ 1,500	$ -	0.0%	$ 1,903	$ 383	$ 3,704
52.3911	Per diem - Elbert County	30,000	30,000	-	0.0%	33,447	22,991	42,700
	Total Operating Expenditures	31,500	31,500	-	0.0%	35,350	23,374	46,404
Total Expenditures		$ 31,500	$ 31,500	$ -	0.0%	$ 35,350	$ 23,374	$ 46,404

Fire Department 100 - 350

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1102	Salaries	$ 605,700	$ 588,253	$ 17,447	3.0%	$ 565,482	$ 563,416	$ 551,589
51.1102	Holidays	20,666	20,075	591	2.9%	16,654	14,673	16,032
51.1200	Temps/Volunteers	2,160	2,160	-	0.0%	2,160	4,280	3,150
51.1300	Overtime (Garcia Wages)	-	-	-		28,032	28,296	25,992
51.2101	Insurance	97,200	90,278	6,922	7.7%	106,912	86,342	69,340
51.2200	FICA	46,336	45,001	1,335	3.0%	42,572	42,067	41,025
51.2401	Pension & Retirement	54,033	57,397	(3,364)	-5.9%	57,061	51,573	61,098
	Total Salaries & Benefits	826,095	803,164	22,931	2.9%	818,872	790,648	768,226
Operating Expenditures								
52.3207	Software support	1,000	1,550	(550)	-35.5%	765	720	1,275
52.2111	Solid waste disposal	396	336	60	17.9%	396	336	165
52.2201	O & M Vehicles	5,500	5,500	-	0.0%	8,335	4,221	5,152
52.2202	O & M Buildings	2,500	1,500	1,000	66.7%	10,248	5,120	1,075
52.2203	Testing Equipment	4,500	4,500	-	0.0%	3,464	1,417	3,758
52.3101	Property insurance	10,454	9,241	1,213	13.1%	9,240	12,416	4,548
52.3103	Workers Comp insurance	7,092	6,833	259	3.8%	5,465	7,824	11,002
52.3201	Telephone service (AT&T)	708	979	(271)	-27.7%	756	927	1,051
52.3206	Telecom service (Enet)	2,724	2,592	132	5.1%	2,623	2,555	2,421
52.3500	Travel and training	1,000	3,000	(2,000)	-66.7%	83	211	674
52.3601	Dues	-	250	(250)	-100.0%	-	-	50
52.3902	Elbert County surcharge	204	204	-	0.0%	204	204	171
53.1110	Gasoline	3,833	5,345	(1,512)	-28.3%	4,525	5,435	5,275
53.1112	Maintenance supplies	1,000	1,000	-	0.0%	-	20	128
53.1115	Office supplies	1,800	1,800	-	0.0%	900	1,260	3,290
53.1124	Uniforms	4,000	5,000	(1,000)	-20.0%	3,854	2,638	4,269
53.1220	Natural Gas	4,000	4,500	(500)	-11.1%	2,862	4,336	3,738
53.1230	Electricity	8,000	7,500	500	6.7%	7,886	8,311	7,332
53.1603	Small equipment	1,500	1,500	-	0.0%	1,387	4,995	905
57.3006	Community promotions	450	450	-	0.0%	-	189	-
57.3013	Jr. Firefighter program	500	500	-	0.0%	-	276	156
	Total Operating Expenditures	61,161	64,080	(2,919)	-4.6%	62,993	63,412	56,433
Total Expenditures		$ 887,256	$ 867,244	$ 20,012	2.3%	$ 881,865	$ 854,060	$ 824,660

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	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ 35,354	$ 34,330	$ 1,024	3.0%	$ 33,145	$ 33,770	$ 32,648
51.2101	Insurance	5,968	5,731	237	4.1%	6,442	5,641	5,026
51.2200	FICA	2,705	2,626	79	3.0%	2,536	2,456	2,386
51.2401	Pension & Retirement	2,549	2,777	(228)	-8.2%	2,777	2,398	2,932
	Total Salaries & Benefits	46,576	45,464	1,112	2.4%	44,898	44,265	42,993
Operating Expenditures								
52.2201	O & M Vehicles	500	750	(250)	-33.3%	-	16	959
52.2202	O & M Buildings	500	500	-	0.0%	250	1,649	383
52.3103	Workers Comp insurance	442	426	16	3.8%	340	460	652
52.3201	Telephone service (Enet)	-	420	(420)	-100.0%	-	-	-
52.3202	Comm service (GPS)	516	516	-	0.0%	516	516	258
52.3206	Telecom service (Enet)	820	820	-	0.0%	642	611	788
52.3500	Travel and training	300	300	-	0.0%	-	-	-
52.3851	Vet services	2,500	2,500	-	0.0%	100	2,727	1,580
53.1112	Maintenance supplies	300	300	-	0.0%	468	155	441
53.1124	Uniforms	400	400	-	0.0%	-	-	754
53.1210	Water & sewer	350	350	-	0.0%	361	339	316
53.1220	Natural gas	1,000	1,000	-	0.0%	908	991	962
53.1230	Electricity	1,300	1,300	-	0.0%	1,011	1,121	983
53.1303	Feeding animals	500	500	-	0.0%	-	-	13
53.1603	Small equipment	500	500	-	0.0%	-	-	18
	Total Operating Expenditures	9,928	10,582	(654)	-6.2%	4,596	8,584	8,089
Total Expenditures		$ 56,504	$ 56,046	$ 458	0.8%	$ 49,495	$ 52,849	$ 51,100

Personnel Summary:

Animal Control Officer III Grade 14

Public Works - Administration 100 - 410

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1102	Salaries	$ 38,340	$ 37,177	$ 1,163	3.1%	$ 37,320	$ 62,552	$ 66,086
51.2101	Insurance	9,236	17,204	(7,968)	-46.3%	14,861	11,921	8,091
51.2200	FICA	2,933	2,844	89	3.1%	2,855	4,193	4,553
51.2401	Pension & Retirement	3,689	3,905	(216)	-5.5%	3,007	4,967	6,074
	Total Salaries & Benefits	54,198	61,130	(6,932)	-11.3%	58,043	83,633	84,804
Operating Expenditures								
52.2111	Solid waste disposal	612	612	-	0.0%	612	612	540
52.2201	O & M Vehicles	150	150	-	0.0%	25	273	53
52.3101	Property insurance	3,573	4,046	(473)	-11.7%	4,045	4,443	2,039
52.3102	Liability insurance	1,250	-	1,250		1,231	764	-
52.3103	Workers Comp insurance	160	154	6	3.9%	123	635	898
52.3201	Telephone service (AT&T)	1,440	2,346	(906)	-38.6%	1,780	2,230	2,621
52.3902	Waste surcharge	612	612	-	0.0%	612	612	558
52.2202	O & M Buildings	8,500	8,500	-	0.0%	13,552	18,815	11,827
52.3202	Comm service (Slinc,Vzn)	1,100	1,100	-	0.0%	1,059	1,065	593
52.3206	Telecom service (Enet)	3,420	3,276	144	4.4%	3,314	3,226	3,207
52.3500	Travel and training	1,000	1,000	-	0.0%	2,024	538	1,034
53.1110	Gasoline	419	845	(426)	-50.4%	448	983	985
53.1112	Maintenance supplies	500	500	-	0.0%	238	146	353
53.1115	Office supplies	1,000	1,000	-	0.0%	1,220	3,111	1,198
53.1124	Uniforms	700	700	-	0.0%	212	520	532
53.1210	Water & sewer	2,400	2,000	400	20.0%	2,533	2,034	1,863
53.1220	Natural gas	4,100	4,100	-	0.0%	3,476	4,528	3,364
53.1230	Electricity	12,000	12,000	-	0.0%	10,287	12,019	10,895
58.2202	Copier lease	2,075	2,075	-	0.0%	2,073	2,075	2,075
	Total Operating Expenditures	45,011	45,016	(5)	0.0%	48,864	58,630	44,635
Total Expenditures		$ 99,209	$ 106,146	$ (6,937)	-6.5%	$ 106,907	$ 142,264	$ 129,439

Personnel Summary:

Office Manager Grade 18

Public Works - Infrastructure Maintenance 100 - 421

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ 250,176	$ 262,469	$ (12,293)	-4.7%	$ 252,584	$ 141,575	$ 174,120
51.1300	Overtime	5,000	5,000	-	0.0%	4,966	5,788	3,545
51.2101	Insurance	39,994	39,881	113	0.3%	45,475	40,079	28,026
51.2200	FICA	19,138	20,079	(941)	-4.7%	8,009	13,871	13,488
51.2401	Pension & Retirement	25,589	26,503	(914)	-3.4%	25,680	21,094	25,568
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	15,616	33,971	7,417
	Total Salaries & Benefits	340,897	354,932	(14,035)	-4.0%	352,331	256,377	252,164
Operating Expenditures								
52.2201	O & M Vehicles	1,500	1,500	-	0.0%	1,257	4,531	734
52.2202	O & M Buildings	4,500	4,500	-	0.0%	5,589	5,192	2,563
52.2321	Equipment leasing program	5,520	5,604	(84)	-1.5%	3,218	-	-
52.3103	Workers Comp insurance	3,152	3,226	(74)	-2.3%	2,580	3,065	4,546
52.3202	Comm service (SLinc)	822	822	-	0.0%	809	1,462	1,298
53.1101	Asphalt	7,500	1,000	6,500	650.0%	276	1,638	2,619
53.1102	Brick, block, or stone	1,000	1,000	-	0.0%	1,055	2,484	1,345
53.1105	Concrete	5,000	5,000	-	0.0%	1,500	1,728	5,696
53.1110	Gasoline	11,966	14,887	(2,921)	-19.6%	13,621	15,094	12,352
53.1113	Supplies & materials	3,500	3,500	-	0.0%	9,261	8,018	4,296
53.1118	Sand & gravel	1,000	1,000	-	0.0%	855	2,075	1,543
53.1120	Signs & markers	4,000	4,000	-	0.0%	4,063	1,466	485
53.1122	Paint	500	500	-	0.0%	109	405	3,947
53.1123	Protective clothing	500	500	-	0.0%	365	721	405
53.1124	Uniforms	2,500	2,500	-	0.0%	3,956	4,873	2,514
53.1126	Road maintenance	1,500	1,500	-	0.0%	-	1,345	637
53.1601	Small tools, equipment	2,000	2,000	-	0.0%	2,012	10,759	1,092
	Total Operating Expenditures	56,460	53,039	3,421	6.4%	50,527	64,856	46,071
Labor Expense on Capital Projects								
54.1303	Building Renovations	-	-	-		-	40,320	-
54.1409	Stormwater Drain Improv.	-	-	-		-	25,929	30,415
	Total Capital Expenditures	-	-	-		-	66,249	30,415
Total Expenditures		$ 397,357	$ 407,971	$ (10,614)	-2.6%	$ 402,857	$ 387,482	$ 328,650

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	

Public Works - Street Cleaning 100 - 425

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ -	$ -	$ -		$ -	$ 5,304	$ 27,307
51.1300	Overtime	-	-	-		-	98	20
51.2101	Insurance	-	-	-		-	-	137
51.2200	FICA	-	-	-		-	390	2,131
51.2401	Pension & Retirement	-	-	-		-	-	2,538
	Total Salaries & Benefits	-	-	-		-	5,792	32,132
Operating Expenditures								
52.2201	O & M Vehicles	-	-	-		-	-	-
52.3103	Workers Comp insurance	-	-	-		-	-	-
52.3202	Communication Service	-	-	-		-	-	129
53.1110	Gasoline	-	-	-		-	-	3,164
53.1124	Uniforms	-	-	-		-	9	-
	Total Operating Expenditures	-	-	-		-	9	3,293
Capital Expenditures								
54.2102	Street Sweeper Refurbish		-	-		-	28,367	-
	Total Capital Expenditures	-	-	-		-	28,367	-
Total Expenditures		$ -	$ -	$ -		$ -	$ 34,168	$ 35,424

Public Works - Street Lighting 100 - 426

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Operating Expenditures								
53.1230	Electricity	$ 10,000	$ 10,000	-	0.0%	$ 9,032	$ 9,002	$ 9,517
52.2203	O & M Lights, equipment	15,000	4,000	11,000	275.0%	7,150	-	2,607
53.1702	Seasonal decor	4,000	4,000	-	0.0%	3,595	5,661	-
	Total Operating Expenditures	29,000	18,000	11,000	61.1%	19,777	14,663	12,124
						-	-	-
Total Expenditures		$ 29,000	$ 18,000	$ 11,000	61.1%	$ 19,777	$ 14,663	$ 12,124

Public Works - Motor Pool 100 - 490

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ 70,622	$ 66,528	$ 4,094	6.2%	$ 66,286	$ 66,121	$ 111,113
51.1300	Overtime	1,500	1,500	-	0.0%	152	656	2,720
51.2101	Insurance	14,821	14,498	323	2.2%	16,430	13,720	27,629
51.2200	FICA	5,403	5,089	314	6.2%	4,461	4,442	6,784
51.2401	Pension & Retirement	6,221	6,469	(248)	-3.8%	7,186	6,294	12,889
51.2700	Workers Comp claims	500	500	-	0.0%	226	161	124
	Total Salaries & Benefits	99,067	94,584	4,483	4.7%	94,741	91,394	161,259
Operating Expenditures								
52.2201	O & M Vehicles	27,500	25,000	2,500	10.0%	31,595	27,705	35,389
52.2202	O & M Buildings	1,000	1,000	-	0.0%	754	3,125	-
52.2203	O & M Equipment	2,000	2,000	-	0.0%	80	180	210
52.3101	Auto liability insurance	4,714	4,055	659	16.3%	4,054	5,091	33,427
52.3103	Workers Comp insurance	883	825	58	7.0%	660	880	1,770
52.3202	Comm service (SLinc)	168	329	(161)	-48.9%	276	299	148
53.1110	Gasoline, fuel & oil	13,294	5,356	7,938	148.2%	13,461	13,049	11,187
53.1113	Maintenance supplies	10,000	10,000	-	0.0%	9,508	4,972	7,719
53.1121	Tires & tubes	2,500	5,000	(2,500)	-50.0%	613	2,192	2,340
53.1124	Uniforms	1,000	1,500	(500)	-33.3%	840	1,528	1,002
53.1601	Small tools, equipment	2,000	4,000	(2,000)	-50.0%	1,119	365	1,813
53.1708	Fuel tank monitoring	2,569	2,569	-	0.0%	2,919	2,771	2,699
	Total Operating Expenditures	67,628	61,634	5,994	9.7%	65,879	62,157	97,703
				-				
Capital Expenditures								
54.2200	Tilt bed equipment trailer	-	5,600	(5,600)	-100.0%	5,890	-	-
54.2500	Replace fueling software	11,013	-	11,013		-	-	-
	Total Capital Expenditures	11,013	5,600	5,413	96.7%	5,890	-	-
Total Expenditures		$ 177,708	$ 161,818	$ 15,890	9.8%	$ 166,510	$ 153,551	$ 258,962

Personnel Summary:

Lead Mechanic	Grade 18
Mechanic I	Grade 12

Public Works - Cemeteries 100 - 495

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ 59,330	$ 76,551	$ (17,221)	-22.5%	$ 63,368	$ 101,748	$ 89,367
51.1300	Overtime	1,000	4,000	(3,000)	-75.0%	1,793	2,139	6,837
51.2101	Insurance	6,160	252	5,908	2344.4%	4,618	11,526	16,615
51.2200	FICA	4,539	5,856	(1,317)	-22.5%	4,858	7,079	6,505
51.2401	Pension & Retirement	4,277	6,771	(2,494)	-36.8%	5,878	6,838	8,245
51.2700	Workers Comp claims	500	500	-	0.0%	-	5,773	446
	Total Salaries & Benefits	75,806	93,930	(18,124)	-19.3%	80,515	135,103	128,015
Operating Expenditures								
52.1203	Professional Services	12,500	-	12,500		3,511	3,053	-
52.2201	O & M Vehicles	1,000	1,000	-	0.0%	2,077	4,186	2,135
52.2202	O & M Buildings	500	1,000	(500)	-50.0%	325	125	165
52.2203	O & M Equipment	6,000	6,000	-	0.0%	7,952	11,040	9,025
52.2204	O & M Grounds	15,000	8,750	6,250	71.4%	11,830	13,693	-
52.2321	Equipment leasing program	2,760	2,802	(42)	-1.5%	1,609	-	-
52.3101	Auto insurance	712	806	(94)	-11.7%	806	1,029	179
52.3103	Workers Comp insurance	743	829	(86)	-10.4%	663	1,289	1,803
52.3202	Comm service (SLinc,GPS)	2,386	2,386	-	0.0%	2,283	2,443	1,427
53.1110	Gasoline	5,090	5,405	(315)	-5.8%	5,897	6,152	8,540
53.1115	Supplies	800	800	-	0.0%	650	1,655	2,825
53.1124	Uniforms	1,400	1,400	-	0.0%	2,118	3,071	3,440
53.1230	Electricity	2,000	2,000	-	0.0%	1,596	1,363	1,424
53.1705	Plantings	500	2,000	(1,500)	-75.0%	1,596	252	956
	Total Operating Expenditures	51,391	35,178	16,213	46.1%	42,914	49,353	31,918
Total Expenditures		$ 127,197	$ 129,108	$ (1,911)	-1.5%	$ 123,429	$ 184,457	$ 159,933

Personnel Summary:

Equipment Operator no/CDL Grade 10 2 positions

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

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Operating Expenditures								
52.2204	O & M Grounds/Bldgs	$ 10,000	$ 10,000	$ -	0.0%	$ 6,034	$ 8,083	$ 9,130
52.2140	Lawn care service	22,200	25,400	(3,200)	-12.6%	22,200	23,800	32,550
52.3909	Whitworth Detention crews	20,000	20,000	-	0.0%	19,746	22,472	26,393
53.1210	Water & sewer	2,500	2,500	-	0.0%	1,901	2,298	3,056
53.1705	Plantings	3,000	3,000	-	0.0%	758	1,148	3,583
	Total Operating Expenditures	57,700	60,900	(3,200)	-5.3%	50,638	57,801	74,712
Total Expenditures		$ 57,700	$ 60,900	$ (3,200)	-5.3%	$ 50,638	$ 57,801	$ 74,712

Culture and Recreation 100 - 600

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 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	66,000	63,000	3,000	4.8%	63,000	60,000	60,000
	Total Appropriations	73,500	70,500	3,000	4.3%	70,500	67,500	67,500
Total Expenditures		$ 73,500	$ 70,500	$ 3,000	4.3%	$ 70,500	$ 67,500	$ 67,500

Health and Welfare 100 - 500

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Appropriations								
57.1001	Elbert Memorial Hospital	$ 56,000	$ 56,000	$ -	0.0%	$ 53,302	$ 50,644	$ 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	1,500	3,000
	Total Appropriations	63,500	63,500	-	0.0%	60,802	58,144	67,100
Total Expenditures		$ 63,500	$ 63,500	$ -	0.0%	$ 60,802	$ 58,144	$ 67,100

Elbert Theatre 100 - 619

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1102	Salaries	$ 43,502	$ 42,969	$ 533	1.2%	$ 38,959	$ 24,137	$ 38,819
51.2101	Insurance	5,999	5,731	268	4.7%	6,490	4,758	5,026
51.2200	FICA	3,328	3,287	41	1.2%	2,820	1,775	2,788
51.2401	Pension & Retirement	3,979	4,308	(329)	-7.6%	3,001	3,527	4,085
	Total Salaries & Benefits	56,808	56,295	513	0.9%	51,269	34,197	50,718
Operating Expenditures								
52.2202	O & M Buildings	2,500	1,500	1,000	66.7%	4,145	547	1,478
52.2203	O & M Equipment	2,500	500	2,000	400.0%	3,951	3,381	3,901
52.3101	Property insurance	4,867	5,373	(506)	-9.4%	5,372	3,721	3,390
52.3103	Workers Comp insurance	182	178	4	2.2%	89	177	248
52.3201	Telephone service (Enet)	389	389	-	0.0%	779	356	421
52.3206	Internet & website (Enet)	887	887	-	0.0%	962	813	961
52.3701	Travel and training	250	250	-	0.0%	285	33	136
53.1115	Office supplies	500	500	-	0.0%	519	469	156
53.1210	Water & sewer	900	800	100	12.5%	905	755	870
53.1220	Natural gas	2,000	3,000	(1,000)	-33.3%	1,604	1,543	2,551
53.1230	Electricity	14,000	14,000	-	0.0%	11,588	9,786	14,643
	Total Operating Expenditures	28,975	27,377	1,598	5.8%	30,199	21,581	28,755
Total Expenditures		$ 85,783	$ 83,672	$ 2,111	2.5%	$ 81,468	$ 55,777	$ 79,473

Personnel Summary:

Theatre Manager	Grade 19

Building Inspections and Code Enforcement 100 - 720

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1102	Salaries	$ 37,334	$ 36,257	$ 1,077	3.0%	$ 33,893	$ 34,808	$ 33,890
51.2101	Insurance	9,233	9,431	(198)	-2.1%	9,810	8,146	3,421
51.2200	FICA	2,856	2,774	82	3.0%	2,124	2,260	2,527
51.2401	Pension & Retirement	2,692	2,933	(241)	-8.2%	2,933	2,538	3,103
	Total Salaries & Benefits	52,115	51,395	720	1.4%	48,760	47,752	42,942
Operating Expenditures								
52.3103	Workers Comp insurance	312	300	12	4.0%	240	324	460
52.2201	O & M Vehicles	500	500	-	0.0%	-	-	-
52.3202	Comm service (SLinc)	161	161	-	0.0%	14	176	148
52.3402	Printing/publications	200	200	-	0.0%	110	-	-
52.3500	Travel and training	750	750	-	0.0%	685	90	31
52.3601	Dues	200	200	-	0.0%	200	125	125
53.1110	Gasoline	416	683	(267)	-39.1%	471	596	562
53.1115	Supplies	750	750	-	0.0%	600	1,369	685
53.1124	Uniforms	500	500	-	0.0%	-	-	389
	Total Operating Expenditures	3,789	4,044	(255)	-6.3%	2,320	2,681	2,398
Total Expenditures		$ 55,904	$ 55,439	$ 465	0.8%	$ 51,080	$ 50,433	$ 45,340

Personnel Summary:

Fire & Building Inspector	Grade 20

City Marshal, Planning, and Zoning 100 - 740

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1102	Salaries	$ 50,353	$ 48,899	$ 1,454	3.0%	$ 46,871	$ 45,922	$ 46,062
51.2101	Insurance	289	126	163	129.4%	296	1,978	5,019
51.2200	FICA	3,852	3,741	111	3.0%	1,557	3,292	3,338
51.2401	Pension & Retirement	5,578	5,847	(269)	-4.6%	4,884	4,270	5,101
	Total Salaries & Benefits	60,072	58,613	1,459	2.5%	53,608	55,463	59,520
Operating Expenditures								
52.2201	O & M Vehicles	300	300	-	0.0%	360	690	237
52.3103	Worker's Comp insurance	210	202	8	4.0%	162	657	930
52.3202	Comm service (Verizon)	360	360	-	0.0%	379	358	238
52.3402	Printing/publications	300	300	-	0.0%	-	9	75
52.3500	Travel and training	1,100	1,100	-	0.0%	1,136	832	1,219
53.1110	Gasoline	1,772	1,830	(58)	-3.2%	2,075	1,839	2,156
53.1115	Office supplies	500	500	-	0.0%	93	1,475	512
53.1124	Uniforms	500	500	-	0.0%	304	459	405
57.3007	Historic Preservation	500	500	-	0.0%	-	-	-
57.3010	Planning Commission	500	500	-	0.0%	73	165	10
	Total Operating Expenditures	6,042	6,092	(50)	-0.8%	4,582	6,483	5,781
Total Expenditures		$ 66,114	$ 64,705	$ 1,409	2.2%	$ 58,190	$ 61,946	$ 65,301

Personnel Summary:

City Marshal & Zoning Administrator Grade 23

Economic and Community Development 100 - 751

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Operating Expenditures								
52.1201	Legal fees-Dilap housing	$ 15,000	$ 15,000	-	0.0%	$ 5,639	$ 8,574	$ 12,246
52.1203	Professional services	-	-	-		-	1,359	1,420
52.2110	Disposal fees-Dilap housing	70,000	70,000	-	0.0%	50,270	8,190	450
52.2202	O & M Buildings (Hotel)	500	500	-		420	635	420
52.3101	Property insurance (Hotel)	1,145	1,264	(119)	-9.4%	1,264	1,377	1,400
54.1102	Purchase of land	-	-	-		1,651	3,290	1,354
	Total Operating Expenditures	86,645	86,764	(119)	-0.1%	59,244	23,426	17,290
Total Expenditures		$ 86,645	$ 86,764	$ (119)	-0.1%	$ 59,244	$ 23,426	$ 17,290

Main Street Elberton 100 - 755

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1102	Salaries	$ 28,423	$ 27,080	$ 1,343	5.0%	$ 26,671	$ 41,775	$ 38,254
51.2101	Insurance	5,943	5,731	212	3.7%	6,436	3,849	4,454
51.2200	FICA	2,174	2,072	102	4.9%	1,939	3,015	2,665
51.2401	Pension & Retirement	1,952	2,190	(238)	-10.9%	3,475	3,104	5,317
	Total Salaries & Benefits	38,492	37,073	1,419	3.8%	38,521	51,744	50,691
Operating Expenditures								
52.2203	O & M Buildings	1,000	1,000	-	0.0%	612	-	-
52.3101	Property insurance	1,622	1,791	(169)	-9.4%	1,790	1,952	2,158
52.3103	Workers Comp insurance	119	112	7	6.3%	142	198	281
52.3701	Travel and training	1,500	1,500	-	0.0%	881	1,261	1,182
53.1115	Office supplies	500	500	-	0.0%	192	319	433
53.1230	Utilities	500	500	-	0.0%	-	298	-
57.3006	Community promotions	1,000	1,000	-	0.0%	2,291	1,129	1,749
57.3007	Façade grant program	5,000	1,500	3,500	233.3%	500	5,500	5,717
	Total Operating Expenditures	11,241	7,903	3,338	42.2%	6,408	10,656	11,521
Total Expenditures		$ 49,733	$ 44,976	$ 4,757	10.6%	$ 44,930	$ 62,400	$ 62,212

Personnel Summary:

Main Street Manager Grade 15

Other Financing 100 - 900

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Non-departmental expenditures								
57.3016	Landfill Post-Closure	$ 10,000	$ 13,000	$ (3,000)	-23.1%	$ 8,775	$ 8,775	$ 10,517
61.1002	Transfer to Solid Waste	-	-	-		-	115,000	10,517
61.1815	Transfer to Rev.Loan Fund	24,000	24,000	-	0.0%	24,000	24,000	24,000
	Total Expenditures	34,000	37,000	(3,000)	-8.1%	32,775	147,775	34,517
General Contingency/Reserve								
57.9001	General Contingency	780	7,845	(7,065)	-90.1%	-	-	-
	Total Contingency	780	7,845	(7,065)	-90.1%	-	-	-
Total Expenditures		$ 34,780	$ 44,845	$ (10,065)	-22.4%	$ 32,775	$ 147,775	$ 34,517

Combined Public Utility System Fund (Fund 520)

Summary of Revenues and Expenditures

	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-16	2015 Projected	2014 Actual	2013 Actual
WATER & SEWER DIVISION:							
Sewer Revenue	$ 1,157,000	$ 1,134,200	$ 22,800	2.0%	$ 1,136,041	$ 1,152,791	$ 1,249,858
Water Revenue	1,907,500	1,869,000	38,500	2.1%	2,298,441	1,943,418	1,768,679
Total Water & Sewer Revenue	3,064,500	3,003,200	61,300	2.0%	3,434,481	3,096,209	3,018,537
Sewer Collection Operations	252,151	249,404	2,747	1.1%	250,745	243,753	247,922
Sewer Plant Operations	673,673	665,898	7,775	1.2%	683,123	659,216	625,168
Water Treatment Plant	501,795	500,726	1,069	0.2%	481,961	563,951	583,066
Water Distribution Operations	341,027	335,550	5,477	1.6%	328,045	336,192	369,172
Lake Pumping Station	95,140	88,640	6,500	7.3%	89,712	90,440	84,039
Debt Service	1,169,866	1,115,293	54,573	4.9%	1,008,622	980,097	955,447
Total Water & Sewer Expenses	3,033,652	2,955,511	78,141	2.6%	2,842,207	2,873,649	2,864,814
Net Water & Sewer Income	**30,848**	**47,689**	**(16,841)**	**-35.3%**	**592,274**	**222,560**	**153,723**
ELECTRIC DIVISION:							
Electric Revenue	15,611,151	16,030,307	(419,156)	-2.6%	15,737,865	16,220,691	15,803,143
Plant Operations	12,117,666	12,402,680	(285,014)	-2.3%	11,830,197	11,028,357	11,037,647
Distribution	1,285,404	1,289,593	(4,189)	-0.3%	802,362	747,593	705,340
Security Lights	15,000	25,000	(10,000)	-40.0%	7,855	2,907	5,347
Depreciation and Transfers	1,665,000	1,677,500	(12,500)	-0.7%	2,221,190	2,241,305	2,272,271
Total Electric Expenses	15,083,070	15,394,773	(311,703)	-2.0%	14,861,604	14,020,162	14,020,605
Net Electric Income	**528,081**	**635,534**	**(107,453)**	**-16.9%**	**876,261**	**2,200,529**	**1,782,538**
NATURAL GAS DIVISION:							
Natural Gas Revenue	4,153,697	4,378,902	(225,205)	-5.1%	4,179,793	4,904,860	4,196,332
Plant Operations	12,800	12,800	-	0.0%	10,058	10,138	16,645
Distribution	2,856,716	3,236,511	(379,795)	-11.7%	2,588,771	3,143,753	2,821,271
Depreciation and Transfers	778,000	768,000	10,000	1.3%	893,483	893,333	847,055
Total Natural Gas Expenses	3,647,516	4,017,311	(369,795)	-9.2%	3,492,312	4,047,224	3,684,971
Net Natural Gas Income	**506,181**	**361,591**	**144,590**	**40.0%**	**687,481**	**857,636**	**511,361**
NET OPERATING INCOME	**1,065,110**	**1,044,814**	**20,296**	**1.9%**	**2,156,016**	**3,280,725**	**2,447,621**
ADMINISTRATIVE EXPEND.							
Utilities Administration	336,205	283,107	53,098	18.8%	278,608	309,805	416,174
Meter Reading & Servicing	113,871	157,198	(43,327)	-27.6%	115,060	141,333	207,992
Warehousing & Purchasing	115,202	108,983	6,219	5.7%	99,784	99,512	114,691
Customer Care & Marketing	369,791	362,217	7,574	2.1%	357,810	376,282	358,738
Information Technology Systems	84,541	93,309	(8,768)	-9.4%	83,268	142,109	161,463
Economic Development	45,500	40,000	5,500	13.8%	30,490	40,225	45,362
Total Administrative Expend.	**1,065,110**	**1,044,814**	**20,296**	**1.9%**	**965,021**	**1,109,266**	**1,304,421**
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 1,190,995	$ 2,171,459	$ 1,143,201
Total Revenues	22,829,348	23,412,409	(583,061)	-2.5%	23,352,139	24,221,760	23,018,011
Total Expenditures	22,829,348	23,412,409	(583,061)	-2.5%	22,161,144	22,050,301	21,874,811
	$ -	$ -	$ -		$ 1,190,995	$ 2,171,459	$ 1,143,201

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

	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Sewer Revenue	$ 1,157,000	$ 1,134,200	$ 22,800	2.0%	$ 1,136,041	$ 1,152,791	$ 1,249,858
Sewer Collection Operations	252,151	249,404	2,747	1.1%	250,745	243,753	247,922
Sewer Plant Operations	673,673	665,898	7,775	1.2%	683,123	659,216	625,168
	925,824	915,302	10,522	2.3%	933,868	902,969	873,090
Net Sewer Income	231,176	218,898	12,278	5.6%	202,173	249,822	376,768
Water Revenue	1,907,500	1,869,000	38,500	2.1%	2,298,441	1,943,418	1,768,679
Water Treatment Plant	501,795	500,726	1,069	0.2%	481,961	563,951	583,066
Water Distribution Operations	341,027	335,550	5,477	1.6%	328,045	336,192	369,172
Lake Pumping Station	95,140	88,640	6,500	7.3%	89,712	90,440	84,039
	937,962	924,916	13,046	9.2%	899,718	990,583	1,036,277
Net Water Income	969,538	944,084	25,454	2.7%	1,398,723	952,835	732,402
Water & Sewer Income Before Debt Service Expense	1,200,714	1,162,982	37,732	3.2%	1,600,896	1,202,657	1,109,169
Debt Service	1,169,866	1,115,293	54,573	4.9%	1,008,622	980,097	955,447
Total Water & Sewer Income Before Administration Expense	$ 30,848	$ 47,689	$ (16,841)	-35.3%	$ 592,274	$ 222,560	$ 153,723

Revenue - Water & Sewer

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Sewer Revenue (520-430)								
34.4232	Sewer service fees	$1,140,000	$1,117,200	$ 22,800	2.0%	$1,124,374	$1,070,462	$1,063,822
34.4233	Sewer tap fees	2,000	2,000	-	0.0%	-	2,660	1,300
34.4217	Penalties	10,000	10,000	-		11,617	7,059	12,238
39.1204	SPLOST transfer	-	-	-		-	69,510	172,498
34.4235	Miscellaneous revenue	5,000	5,000	-	0.0%	50	3,100	-
	Total Sewer Revenue	1,157,000	1,134,200	22,800	2.0%	1,136,041	1,152,791	1,249,858
Water Revenue (520-440)								
34.4211	Metered water sales	1,856,000	1,806,000	50,000	2.8%	1,872,912	1,738,483	1,705,164
34.4212	Other water sales	500	500	-	0.0%	539	1,296	1,910
34.4213	Water tap fees	10,000	10,000	-	0.0%	8,521	8,781	13,664
34.4215	Sale of material	2,500	2,500	-	0.0%	20,534	1,355	23
34.4216	Service charges	15,000	23,000	(8,000)	-34.8%	13,596	19,218	22,876
34.4217	Penalties	22,000	25,000	(3,000)	-12.0%	19,650	22,680	22,069
34.4218	Miscellaneous revenue	1,000	1,000	-	0.0%	385	13,230	60
34.4219	Water tank rental fee	-	-	-		-	-	2,500
33.1120	GEFA grant for water	-	-	-		361,933	138,067	-
34.6903	Interest income	500	1,000	(500)	-50.0%	371	308	414
	Total Water Revenue	1,907,500	1,869,000	38,500	2.1%	2,298,441	1,943,418	1,768,679
				-				
Total Water & Sewer Revenue		$3,064,500	$3,003,200	$ 61,300	2.0%	$3,434,481	$3,096,209	$3,018,537

Sewer - Collection Operations 520 - 433

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ 126,407	$ 121,450	$ 4,957	4.1%	$ 118,374	$ 117,765	$ 121,372
51.1300	Overtime	10,000	10,000	-	0.0%	9,180	5,593	10,078
51.2101	Insurance	18,990	14,989	4,001	26.7%	20,349	17,578	18,980
51.2200	FICA	9,670	9,291	379	4.1%	8,844	8,553	9,324
51.2401	Pension & Retirement	12,721	13,329	(608)	-4.6%	13,775	12,226	15,385
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	-	264	-
	Total Salaries & Benefits	178,788	170,059	8,729	5.1%	170,522	161,979	175,140
Operating Expenditures								
52.1203	Engineernig services	2,500	2,500	-	0.0%	-	7,917	-
52.2208	O & M Sewer mains	10,000	10,000	-	0.0%	16,039	13,140	7,940
52.3103	Workers Comp insurance	1,446	1,370	76	5.5%	1,095	1,482	2,387
52.2320	Equipment lease program	5,520	5,604	(84)	-1.5%	3,218	-	-
52.2321	Motor Pool charge	17,771	16,182	1,589	9.8%	16,182	17,690	28,481
55.1103	Admin charge-Gen Fund	36,126	43,689	(7,563)	-17.3%	43,689	41,545	33,975
	Total Operating Expenditures	73,363	79,345	(5,982)	-7.5%	80,223	81,774	72,783
Total Expenditures		$ 252,151	$ 249,404	$ 2,747	1.1%	$ 250,745	$ 243,753	$ 247,922

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	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2015 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ 203,179	$ 197,806	$ 5,373	2.7%	$ 190,165	$ 198,519	$ 179,362
51.1300	Overtime	14,000	14,000	-	0.0%	19,401	12,435	13,143
51.2101	Insurance	48,702	45,957	2,745	6.0%	52,165	39,901	23,190
51.2200	FICA	15,543	15,132	411	2.7%	13,568	13,656	13,444
51.2401	Pension & Retirement	19,585	20,925	(1,340)	-6.4%	21,936	18,705	23,017
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	579
	Total Salaries & Benefits	301,509	294,320	7,189	2.4%	297,236	283,216	252,735
Operating Expenditures								
52.1203	Engineering services	2,500	2,500	-	0.0%	-	-	-
52.2101	Uniforms	2,500	2,000	500	25.0%	2,467	3,240	2,214
52.2202	O & M Buildings	25,000	25,000	-	0.0%	27,649	29,365	21,507
52.2203	O & M Equipment	20,000	20,000	-	0.0%	23,686	20,066	14,492
52.2212	Sludge disposal	25,000	25,000	-	0.0%	30,942	22,871	26,394
52.3101	Property insurance	9,827	10,426	(599)	-5.7%	10,426	14,592	13,858
52.3103	Workers Comp insurance	1,693	1,635	58	3.5%	1,307	1,693	2,394
52.3201	Telephone service (Enet)	204	240	(36)	-15.0%	164	215	263
52.3202	Comm service (SLinc)	168	168	-	0.0%	248	294	107
52.3206	Data service (Enet)	3,576	2,920	656	22.5%	3,194	2,851	2,833
52.3207	TV service (Enet)	696	689	7	1.0%	633	671	499
52.3500	Travel & training	5,000	5,000	-	0.0%	2,865	4,959	4,257
53.1104	Chemical & lab supplies	75,000	75,000	-	0.0%	81,202	79,021	84,324
53.1110	Gasoline & fuel	1,000	1,000	-	0.0%	1,137	1,778	-
53.1210	Water & sewer	40,000	35,000	5,000	14.3%	40,382	37,889	29,780
53.1230	Electricity	160,000	165,000	(5,000)	-3.0%	159,586	156,495	169,511
	Total Operating Expenditures	372,164	371,578	586	0.2%	385,888	376,000	372,433
Total Expenditures		$ 673,673	$ 665,898	$ 7,775	1.2%	$ 683,123	$ 659,216	$ 625,168

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	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ 108,445	$ 103,238	$ 5,207	5.0%	$ 102,539	$ 124,972	$ 170,302
51.1300	Overtime	10,000	10,000	-	0.0%	13,169	20,005	16,553
51.2101	Insurance	20,798	23,994	(3,196)	-13.3%	23,792	26,709	26,330
51.2200	FICA	8,296	7,898	398	5.0%	7,650	10,058	12,373
51.2401	Pension & Retirement	11,405	12,273	(868)	-7.1%	11,092	16,215	19,155
51.2700	Workers Comp claims	500	500	-	0.0%	-	1,980	-
	Total Salaries & Benefits	159,444	157,903	1,541	1.0%	158,242	199,939	244,713
Operating Expenditures								
52.1203	Engineering Services	1,000	1,000	-	0.0%	-	2,792	240
52.1302	Lab testing fees	7,000	10,000	(3,000)	-30.0%	6,900	7,446	6,867
52.2101	Uniforms	1,750	1,750	-	0.0%	1,528	2,841	2,032
52.2202	O & M Buildings	5,000	5,000	-	0.0%	8,437	1,302	5,933
52.2203	O & M Equipment	25,000	25,000	-	0.0%	15,574	31,388	24,731
52.2210	O & M Structures	64,273	64,273	-	0.0%	64,272	73,279	64,400
52.2212	Sludge disposal	4,500	6,000	(1,500)	-25.0%	4,135	3,184	6,573
52.3101	Property insurance	9,629	10,389	(760)	-7.3%	10,388	18,112	18,762
52.3103	Workers Comp insurance	903	853	50	5.9%	682	1,636	2,192
52.3201	Telephone service (Enet)	288	305	(17)	-5.6%	252	299	305
52.3202	Comm service (SLinc)	168	168	-	0.0%	211	203	148
52.3206	Telecom service (Enet)	14,340	14,085	255	1.8%	13,898	14,123	14,116
52.3500	Travel & training	3,000	5,000	(2,000)	-40.0%	2,556	2,554	5,964
53.1104	Chemical & lab supplies	75,000	70,000	5,000	7.1%	77,512	73,583	63,235
53.1110	Gasoline & fuel	1,000	1,000	-	0.0%	444	892	-
53.1210	Water	2,500	2,500	-	0.0%	2,138	2,817	2,725
53.1220	Natural gas	2,000	500	1,500	300.0%	1,993	2,102	165
53.1230	Electricity	125,000	125,000	-	0.0%	112,799	125,459	119,966
	Total Operating Expenditures	342,351	342,823	(472)	-0.1%	323,719	364,012	338,353
Total Expenditures		$ 501,795	$ 500,726	$ 1,069	0.2%	$ 481,961	$ 563,951	$ 583,066

Personnel Summary:

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

Water - Distribution Operations 520 - 444

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ 126,407	$ 121,450	$ 4,957	4.1%	$ 118,374	$ 117,765	$ 121,372
51.1300	Overtime	10,000	10,000	-	0.0%	9,180	5,593	10,078
51.2101	Insurance	18,990	14,989	4,001	26.7%	20,349	17,578	18,980
51.2200	FICA	9,670	9,291	379	4.1%	8,844	8,553	9,324
51.2401	Pension & Retirement	12,721	13,329	(608)	-4.6%	13,775	12,226	15,385
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	166	-	
	Total Salaries & Benefits	178,788	170,059	8,729	5.1%	170,688	161,715	175,140
Operating Expenditures								
52.1203	Engineering services	5,000	5,000	-	0.0%	-	7,294	225
52.1206	On-call dispatch	5,256	5,256	-	0.0%	5,256	1,751	-
52.2101	Uniforms	4,300	3,400	900	26.5%	4,780	4,366	3,516
52.2201	O & M Vehicles	5,000	5,000	-	0.0%	6,084	7,884	5,767
52.2203	O & M Equipment	1,800	1,800	-	0.0%	1,462	226	3,985
52.2321	Motor Pool charge	17,771	16,182	1,589	9.8%	16,182	17,690	28,480
52.2320	Equipment lease program	5,520	5,604	(84)	-1.5%	3,218	-	-
52.3103	Workers Comp insurance	1,446	1,369	77	5.6%	1,095	1,482	2,387
52.3202	Comm service (Slinc,GPS)	2,532	2,508	24	1.0%	3,160	3,074	2,232
52.3401	Printing	1,000	1,600	(600)	-37.5%	887	2,464	913
52.3500	Travel & training	2,500	4,100	(1,600)	-39.0%	1,417	2,277	925
53.1103	O & M Pipelines	20,000	20,000	-	0.0%	15,600	23,979	14,279
53.1107	O & M Metering	25,000	15,000	10,000	66.7%	25,669	25,264	70,593
53.1110	Gasoline & fuel	17,537	23,732	(6,195)	-26.1%	17,920	22,291	23,144
531120	Freight expense-Inventory	200	-	200		29	143	-
53.1601	Small tools	3,750	3,750	-	0.0%	3,038	8,407	1,880
55.1103	Admin Charge-Gen Fund	36,127	43,690	(7,563)	-17.3%	43,690	41,545	33,975
57.4000	Bad debt expense	7,500	7,500	-	0.0%	7,870	4,340	1,730
	Total Operating Expenditures	162,239	165,491	(3,252)	-2.0%	157,357	174,477	194,032
Total Expenditures		$ 341,027	$ 335,550	$ 5,477	1.6%	$ 328,045	$ 336,192	$ 369,172

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	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 5,000	$ 5,000	$ -	0.0%	$ 1,426	$ 800	$ 2,820
52.2210	O & M Structures	1,000	1,000	-	0.0%	-	4	308
52.3206	Telecom service (Enet)	13,140	13,140	-	0.0%	13,140	13,140	12,045
52.3904	Water storage contract	3,500	4,000	(500)	-12.5%	2,526	2,821	3,249
53.1110	Gasoline & fuel	500	500	-	0.0%	541	1,477	1,087
53.1230	Electricity	72,000	65,000	7,000	10.8%	72,079	72,198	64,530
	Total Operating Expenditures	95,140	88,640	6,500	7.3%	89,712	90,440	84,039
Total Expenditures		$ 95,140	$ 88,640	$ 6,500	7.3%	$ 89,712	$ 90,440	$ 84,039

Water/Sewer - Debt Service 520 - 436

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Depreciation								
56.1000	Depreciation (Reserve)	$ 73,500	$ 73,500	$ -	0.0%	$ 776,015	$ 763,332	$ 734,812
	Total Depreciation	73,500	73,500	-	0.0%	776,015	763,332	734,812
Other Costs & Transfers								
57.3002	Paying fees on bonds	1,450	1,450	-	0.0%	1,450	2,900	1,450
57.9005	General Fund (Excise Tax)	17,500	12,500	5,000	40.0%	12,500	7,500	2,500
57.9006	SPLOST Fund (Excise Tax)	17,500	12,500	5,000	40.0%	12,500	7,500	2,500
	Total Other Costs	36,450	26,450	10,000	37.8%	26,450	17,900	6,450
Debt Service Expenditures								
58.2103	Debt service - Bonds	948,364	938,787	9,577	1.0%	173,784	194,293	214,185
58.2303	Debt service - GEFA note	111,552	55,722	55,830	100.2%	11,539	405	-
58.4000	GEFA issuance costs	-	20,834	(20,834)	-100.0%	20,834	4,167	-
	Total Debt Service Expenditures	1,059,916	1,015,343	44,573	4.4%	206,157	198,865	214,185
Total Expenditures		$1,169,866	$ 1,115,293	$ 54,573	4.9%	$1,008,622	$ 980,097	$ 955,447

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

	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2015 Actual	2013 Actual
Sales of Electric Services	$ 15,049,651	$ 15,480,807	$ (431,156)	-2.8%	$15,131,909	$15,599,817	$15,339,695
Other Revenue	561,500	549,500	12,000	2.2%	605,956	620,874	463,448
Total Electric Revenue	15,611,151	16,030,307	(419,156)	-2.6%	15,737,865	16,220,691	15,803,143
Plant Operations	12,117,666	12,402,680	(285,014)	-2.3%	11,830,197	11,028,357	11,037,647
Distribution Operations	1,285,404	1,289,593	(4,189)	-0.3%	802,362	747,593	705,340
Security Lighting	15,000	25,000	(10,000)	-40.0%	7,855	2,907	5,347
Depreciation and Transfers	1,665,000	1,677,500	(12,500)	-0.7%	2,221,190	2,241,305	2,272,271
Total Electric Expenditures	15,083,070	15,394,773	(311,703)	-2.0%	14,861,604	14,020,162	14,020,605
Total Electric Income Before Administration Expense	$ 528,081	$ 635,534	$ (107,453)	-16.9%	$ 876,261	$ 2,200,529	$ 1,782,538

Revenue - Electric

520 - 460

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Sales of Electric Services								
34.4311	Residential energy sales	$4,614,955	$4,706,520	$ (91,565)	-1.9%	$4,652,599	$4,692,216	$4,552,468
34.4312	Commercial energy sales	7,034,716	7,163,490	(128,774)	-1.8%	7,009,192	7,093,816	6,850,802
34.4313	Industrial energy sales	2,973,770	3,177,735	(203,965)	-6.4%	3,062,737	3,260,778	3,560,899
34.4316	Installation charges	20,000	20,000	-	0.0%	2,230	19,365	26,373
34.4320	Security lighting	253,728	260,580	(6,852)	-2.6%	254,278	263,808	228,742
34.4321	Street lighting	1,482	1,482	-	0.0%	1,482	1,482	1,307
34.4328	Off-system energy sales	150,000	150,000	-	0.0%	148,401	266,492	118,045
34.4331	Security light install fees	1,000	1,000	-	0.0%	990	1,860	1,060
	Total Electric Services	15,049,651	15,480,807	(431,156)	-2.8%	15,131,909	15,599,817	15,339,695
Other Revenue								
34.4315	Miscellaneous revenue	2,000	2,000	-	0.0%	-	2,138	944
34.4317	Pole attachment fees	140,000	128,000	12,000	9.4%	138,121	125,094	126,010
34.4318	Sale of material/scrap	5,000	15,000	(10,000)	-66.7%	3,821	3,571	59,318
34.4319	Service charges	100,000	75,000	25,000	33.3%	107,454	101,370	110,991
34.4323	Account establishment	22,000	22,000	-	0.0%	20,202	20,556	20,981
34.4324	Penalties	160,000	160,000	-	0.0%	155,072	143,307	171,138
34.4327	Credit check fees	1,000	1,000	-	0.0%	961	1,292	1,234
34.6901	Sales tax commission	4,500	4,500	-	0.0%	3,961	4,580	5,610
34.6903	Interest income	2,000	2,000	-	0.0%	1,697	1,903	1,620
34.6910	Dividends on trust	125,000	140,000	(15,000)	-10.7%	116,146	133,167	84,049
34.1703	Customer service charge	-	-	-		-	10,000	10,000
34.6912	Unrealized gain(loss) inv.	-	-	-		58,522	73,896	(128,447)
	Total Other Revenue	561,500	549,500	12,000	2.2%	605,956	620,874	463,448
Total Electric Revenue		$15,611,151	$16,030,307	$ (419,156)	-2.6%	$15,737,865	$16,220,691	$15,803,143

Electric - Distribution Operations 520 - 461

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ 336,442	$ 321,955	$ 14,487	4.5%	$ 329,749	$ 262,839	$ 252,372
51.1300	Overtime	15,000	15,000	-	0.0%	16,875	11,194	26,210
51.2101	Insurance	46,145	45,612	533	1.2%	52,072	37,912	28,185
51.2200	FICA	25,738	24,630	1,108	4.5%	23,243	19,769	20,260
51.2401	Pension & Retirement	35,293	36,387	(1,094)	-3.0%	36,428	24,894	32,324
51.2700	Workers Comp claims	500	2,500	(2,000)	-80.0%	413	444	721
	Total Salaries & Benefits	459,118	446,084	13,034	2.9%	458,780	357,052	360,072
Operating Expenditures								
52.1206	On-call disptach	6,720	6,720	-	0.0%	6,720	2,240	-
52.1304	Hotline testing	3,000	3,000	-	0.0%	2,521	2,221	2,089
52.1305	T-former testing/disposal	-	3,000	(3,000)	-100.0%	-	60	-
52.1308	Pole Inspection Program	-	20,000	(20,000)	-100.0%	-	481	-
52.2101	Uniforms	10,000	7,500	2,500	33.3%	10,087	10,044	7,677
52.2201	O & M Vehicles	15,000	15,000	-	0.0%	50,942	12,052	23,957
52.2203	O & M Equipment	5,000	5,000	-	0.0%	3,724	1,005	5,402
52.2206	ROW maintenance	100,000	100,000	-	0.0%	40,383	109,938	72,369
52.2320	Equipment lease program	2,760	2,802	(42)	-1.5%	1,609	-	-
52.2321	Motor Pool charge	26,656	24,273	2,383	9.8%	24,273	26,535	42,721
52.3101	Property insurance	4,113	3,713	400	10.8%	3,713	5,122	1,572
52.3103	Workers Comp insurance	3,922	3,779	143	3.8%	1,178	3,546	5,277
52.3202	Comm service (Vzn,GPS)	5,247	5,247	-	0.0%	5,127	5,263	4,737
52.3500	Travel & training	7,500	6,500	1,000	15.4%	10,484	7,311	4,022
53.1101	O & M Conductors	20,000	20,000	-	0.0%	20,692	35,234	38,452
53.1102	Truck stock & supplies	40,000	30,000	10,000	33.3%	38,883	75,300	38,409
53.1106	O & M Poles, fixtures	50,000	75,000	(25,000)	-33.3%	32,959	8,161	34,988
53.1107	O & M Meter service	10,000	10,000	-	0.0%	1,484	22,016	9,168
53.1109	Customer premises - New	20,000	20,000	-	0.0%	22,004	23,570	20,503
53.1110	Gasoline & fuel	18,868	16,975	1,893	11.2%	19,664	18,282	22,080
53.1111	O & M Customer premises	10,000	5,000	5,000	100.0%	20,555	4,542	9,035
53.1114	Storm restoration	5,000	5,000	-	0.0%	12,974	1,818	2,808
53.1120	Freight expense-Inventory	2,500	-	2,500		3,443	903	-
53.1126	Tools & equipment	10,000	5,000	5,000	100.0%	10,165	14,897	-
	Total Operating Expenditures	376,286	393,509	(17,223)	-4.4%	343,582	390,541	345,268
Capital Expenditures								
54.1409	Zone A reconductoring	450,000	450,000	-	0.0%	-	-	-
	Total Capital Expenditures	450,000	450,000	-	0.0%	-	-	-
Total Expenditures		$1,285,404	$ 1,289,593	$ (4,189)	-0.3%	$ 802,362	$ 747,593	$ 705,340

Personnel Summary:

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

Electric - Plant Operations 520 - 462

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Operating Expenditures								
52.1203	Professional services	$ 10,000	$ 40,000	(30,000)	-75.0%	$ 3,625	$ 80,153	$ -
52.1313	MEAG Telecom services	56,166	98,124	(41,958)	-42.8%	105,840	96,599	97,893
52.1317	Electric Cities of Ga services	15,419	14,400	1,019	7.1%	11,776	(13,410)	136,185
52.3905	Comp. Trust, Short-term	420,000	420,000	-	0.0%	-	-	-
52.3912	Generation Trust Account	180,000	180,000	-	0.0%	-	-	-
53.1270	Energy for resale	11,185,194	11,407,630	(222,436)	-1.9%	11,464,406	10,640,326	10,608,743
55.1101	Admin Charge-Gen Fund	189,887	182,526	7,361	4.0%	182,526	177,191	164,028
57.4002	Credit card fees	60,000	60,000	-	0.0%	60,695	46,967	30,798
57.4004	Collection service fees	1,000	-	1,000		1,329	531	
	Total Operating Expenditures	12,106,666	12,362,680	(256,014)	-2.1%	11,825,243	11,028,357	11,037,647
Total Expenditures		$12,117,666	$12,402,680	$ (285,014)	-2.3%	$ 11,830,197	$ 11,028,357	$ 11,037,647

Electric - Security Lights 520 - 463

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 5,000	$ 5,000	$ -	0.0%	$ -	$ -	$ 5
53.1102	Supplies	10,000	20,000	(10,000)	-50.0%	7,855	2,907	5,342
	Total Operating Expenditures	15,000	25,000	(10,000)	-40.0%	7,855	2,907	5,347
Total Expenditures		$ 15,000	$ 25,000	$ (10,000)	-40.0%	$ 7,855	$ 2,907	$ 5,347

Electric - Depreciation, Transfers & Contingency 520 - 464

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Depreciation								
56.1000	Depreciation	$ -	$ -	$ -		$ 262,040	$ 282,275	$ 301,821
	Total Depreciation/Amortization	-	-	-		262,040	282,275	301,821
Other Costs								
57.4000	Bad debt expense	40,000	40,000	-	0.0%	34,150	34,030	45,450
57.9002	General contingency	-	12,500	(12,500)	-100.0%	-	-	-
	Total Other Costs	40,000	52,500	(12,500)	-23.8%	34,150	34,030	45,450
Transfers								
57.9001	General Fund	1,625,000	1,625,000	-	0.0%	1,625,000	1,625,000	1,580,000
57.9004	ElbertonNET debt service	-	-	-		300,000	300,000	345,000
	Total Transfers	1,625,000	1,625,000	-	0.0%	1,925,000	1,925,000	1,925,000
Total Expenditures		$ 1,665,000	$ 1,677,500	$ (12,500)	-0.7%	$2,221,190	$2,241,305	$2,272,271

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

	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Sales of Natural Gas Services	$ 4,075,697	$ 4,296,402	$ (220,705)	-2.8%	$4,103,680	$4,818,078	$4,103,787
Other Revenue	78,000	82,500	(4,500)	2.2%	76,113	86,782	92,545
Total Natural Gas Revenue	4,153,697	4,378,902	(225,205)	-5.1%	4,179,793	4,904,860	4,196,332
Plant Operations	12,800	12,800	-	0.0%	10,058	10,138	16,645
Distribution Operations	2,856,716	3,236,511	(379,795)	-11.7%	2,588,771	3,143,753	2,821,271
Depreciation and Transfers	778,000	768,000	10,000	1.3%	893,483	893,333	847,055
Total Natural Gas Expenditures	3,647,516	4,017,311	(369,795)	-9.2%	3,492,312	4,047,224	3,684,971
Total Natural Gas Income Before Administration Expense	$ 506,181	$ 361,591	$ 144,590	40.0%	$ 687,481	$ 857,636	$ 511,361

Revenue - Natural Gas 520 - 470

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Sales of Natural Gas Services								
34.4411	Residential & small comm	$2,052,464	$2,280,480	$ (228,016)	-10.0%	$2,120,329	$2,463,670	$2,188,051
34.4412	Medium commercial	572,803	535,866	36,937	6.9%	603,605	690,957	615,130
34.4413	Large commercial	128,780	123,579	5,201	4.2%	140,305	160,102	161,859
34.4414	Industrial	686,723	906,956	(220,233)	-24.3%	645,281	941,163	730,610
34.4415	Agricultural	562,413	382,248	180,165	47.1%	526,417	474,946	331,361
34.4416	Granite industrials	72,514	67,273	5,241	7.8%	67,743	87,240	76,775
	Total - Natural Gas Services	4,075,697	4,296,402	(220,705)	-5.1%	4,103,680	4,818,078	4,103,787
Other Revenue								
34.4417	Tap fees	2,500	5,000	(2,500)	-50.0%	1,250	1,000	5,468
34.4419	Sale of material	2,000	2,000	-	0.0%	437	2,069	6,491
34.4421	Service charges	20,000	25,000	(5,000)	-20.0%	17,878	23,078	27,072
34.4422	Penalties	50,000	47,000	3,000	6.4%	50,670	54,217	48,503
34.4424	Miscellaneous revenue	500	500	-	0.0%	3,460	3,698	764
34.6901	Sales tax commission	1,500	1,500	-	0.0%	1,657	1,993	2,145
34.6903	Interest income	1,500	1,500	-	0.0%	761	727	2,102
	Total Other Revenue	78,000	82,500	(4,500)	-5.5%	76,113	86,782	92,545
Total Natural Gas Revenue		$4,153,697	$4,378,902	$ (225,205)	-5.1%	$4,179,793	$4,904,860	$4,196,332

Natural Gas - Plant Operations 520 - 471

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Operating Expenditures								
52.1306	Telemetering (Vzn)	$ 300	$ 300	$ -	0.0%	$ 256	$ 282	$ 379
52.2202	O & M Buildings	500	500	-	0.0%	16	31	-
52.2203	O & M Equipment	2,000	2,000	-	0.0%	450	-	6,671
53.1230	Electricity	10,000	10,000	-	0.0%	9,336	9,825	9,594
	Total Operating Expenditures	12,800	12,800	-	0.0%	10,058	10,138	16,645
Total Expenditures		$ 12,800	$ 12,800	$ -	0.0%	$ 10,058	$ 10,138	$ 16,645

Natural Gas - Distribution Operations 520 - 473

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ 227,191	$ 196,641	$ 30,550	15.5%	$ 224,937	$ 204,219	$ 198,277
51.1300	Overtime	5,000	7,500	(2,500)	-33.3%	3,899	4,991	8,529
51.2101	Insurance	37,883	29,851	8,032	26.9%	38,718	27,110	30,099
51.2200	FICA	17,380	15,043	2,337	15.5%	15,734	14,523	15,849
51.2401	Pension & Retirement	21,684	21,754	(70)	-0.3%	19,261	19,687	22,278
51.2700	Workers Comp claims	1,500	1,500	-	0.0%	176	461	1,643
	Total Salaries & Benefits	310,638	272,289	38,349	14.1%	302,725	270,991	276,676
Operating Expenditures								
52.1203	Professional services	30,000	30,000	-	0.0%	51,132	34,467	28,730
52.1206	On-call dispatch	6,024	6,024	-	0.0%	6,024	2,008	-
52.1307	Meter testing	4,500	3,500	1,000	28.6%	4,827	4,203	3,146
52.1318	Sofware License/Support	12,500	14,000	(1,500)	-10.7%	12,500	12,500	12,500
52.2201	O & M Vehicles	4,000	4,000	-	0.0%	7,382	2,253	1,533
52.2203	O & M Equipment	7,500	7,500	-	0.0%	11,293	1,763	7,217
52.2205	O & M System	25,000	25,000	-	0.0%	30,876	22,332	17,205
52.2219	O & M Meters	25,000	25,000	-	0.0%	11,703	13,092	44,184
52.2320	Equipment lease program	5,520	5,604	(84)	-1.5%	3,217	-	-
52.2321	Motor Pool charge	35,542	32,364	3,178	9.8%	32,364	35,380	56,961
52.3101	Property insurance	1,265	1,154	111	9.6%	1,153	1,265	392
52.3103	Workers Comp insurance	2,605	2,201	404	18.4%	1,760	3,021	4,235
52.3202	Comm service (Slinc,GPS)	2,556	1,968	588	29.9%	3,027	2,716	2,028
52.3206	Data Service for GIS (Enet)	6,600	6,600	-	0.0%	6,600	6,599	6,599
52.3301	Advertising	500	750	(250)	-33.3%	355	255	737
52.3500	Travel & training	5,000	5,750	(750)	-13.0%	2,232	2,237	3,137
53.1110	Gasoline & fuel	6,567	8,798	(2,231)	-25.4%	7,814	8,711	11,909
53.1120	Freight expense-Inventory	2,500	-	2,500		5,577	350	-
53.1124	Uniforms	6,000	5,500	500	9.1%	5,927	6,545	5,252
53.1125	Welding supplies	1,000	2,250	(1,250)	-55.6%	538	649	1,075
53.1270	Energy for resale	1,998,282	2,408,768	(410,486)	-17.0%	1,954,343	2,632,343	2,260,508
53.1601	Small tools & equipment	1,500	1,500	-	0.0%	-	1,148	537
55.1102	Admin Charge-Gen Fund	80,309	71,084	9,225	13.0%	71,084	68,569	66,746
	Total Operating Expenditures	2,270,270	2,669,315	(399,045)	-14.9%	2,231,726	2,862,406	2,534,630
Other Costs								
57.3003	Gas rebate program	5,000	5,000	-	0.0%	1,850	2,000	5,250
57.3004	City of Bowman - Margins	13,000	4,500	8,500	188.9%	9,502	8,356	4,715
58.2201	Debt service - bare steel	257,808	285,407	(27,599)	-9.7%	42,968	-	-
	Total Other Costs	18,000	9,500	8,500	89.5%	11,352	10,356	9,965
Total Expenditures		$ 2,856,716	$ 3,236,511	$ (379,795)	-11.7%	$2,588,771	$3,143,753	$2,821,271

Personnel Summary:

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

Natural Gas - Depreciation, Transfers & Contingency 520 - 474

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Depreciation								
56.1000	Depreciation	$ -	$ -	$ -		$ 135,943	$ 135,943	$ 135,995
	Total Depreciation/Amortization	-	-	-		135,943	135,943	135,995
Other Costs								
57.4000	Bad debt expense	8,000	8,000	-	0.0%	7,540	7,390	11,060
57.9002	General contingency	10,000	10,000	-	0.0%	-	-	-
	Total Other Costs	18,000	18,000	-	0.0%	7,540	7,390	11,060
Transfers								
57.9001	General Fund	760,000	750,000	10,000	1.3%	750,000	750,000	700,000
	Total Transfers	760,000	750,000	10,000	1.3%	750,000	750,000	700,000
Total Expenditures		$ 778,000	$ 768,000	$ 10,000	1.3%	$ 893,483	$ 893,333	$ 847,055

Combined Public Utility System Fund (Fund 520)

Summary of Administrative Expenditures

	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Utilities Administration	$ 336,205	$ 283,107	$ 53,098	18.8%	$ 278,608	$ 309,805	$ 416,174
Meter Reading and Servicing	113,871	157,198	(43,327)	-27.6%	115,060	141,333	207,992
Warehousing and Purchasing	115,202	108,983	6,219	5.7%	99,784	99,512	114,691
Customer Service	369,791	362,217	7,574	2.1%	357,810	376,282	358,738
Information Technology Systems	84,541	93,309	(8,768)	-9.4%	83,268	142,109	161,463
Economic Development	45,500	40,000	5,500	13.8%	30,490	40,225	45,362
Total Adminstrative Expenditures	$ 1,065,110	$ 1,044,814	$ 20,296	1.9%	$ 965,021	$ 1,109,266	$ 1,304,421

Utilities Administration 520 - 490

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1102	Salaries	$ 96,134	$ 58,082	$ 38,052	65.5%	$ 59,323	$ 78,073	$ 124,930
51.2101	Insurance	19,788	12,532	7,256	57.9%	14,299	14,503	16,098
51.2200	FICA	7,354	4,443	2,911	65.5%	3,619	5,575	8,168
51.2401	Pension & Retirement	9,293	6,949	2,344	33.7%	5,694	10,488	14,247
	Total Salaries & Benefits	132,569	82,006	50,563	61.7%	82,935	108,639	163,442
Operating Expenditures								
52.1205	Credit check fees	1,500	1,500	-	0.0%	888	1,421	1,227
52.1315	O & M AS/400	30,000	25,000	5,000	20.0%	43,440	31,486	46,754
52.1319	Fire alarm monitoring	420	420	-	0.0%	420	858	420
52.2101	Uniforms; mats; towels	5,500	5,500	-	0.0%	5,642	6,270	5,195
52.2111	Solid waste disposal	768	768	-	0.0%	768	768	780
52.2201	O & M Vehicles	375	375	-	0.0%	764	2,464	195
52.2202	O & M Buildings	12,000	12,000	-	0.0%	12,919	15,643	8,823
52.2203	O & M Equipment	10,000	4,000	6,000	150.0%	9,129	8,019	10,640
52.3101	Property insurance	5,341	6,118	(777)	-12.7%	6,118	5,709	4,509
52.3103	Workers Comp insurance	406	241	165	68.5%	193	570	799
52.3201	Telephone service (AT&T)	7,834	7,834	-	0.0%	7,490	7,366	8,219
52.3202	Comm service (SLinc)	-	-	-		-	23	148
52.3206	Data service (Enet)	6,720	6,240	480	7.7%	6,696	6,582	6,761
52.3207	Cable TV (Enet)	1,560	1,373	187	13.6%	1,854	1,341	1,145
52.3301	Advertising	2,500	2,500	-	0.0%	530	1,836	1,716
52.3500	Travel & training	7,500	8,000	(500)	-6.3%	4,052	5,385	13,240
52.3601	Dues	2,500	2,500	-	0.0%	1,846	3,563	2,076
52.3901	Postage	45,000	45,000	-	0.0%	40,158	44,576	41,996
52.3909	EC waste surcharge	816	816	-	0.0%	816	816	684
58.2203	Copier leases	13,321	13,596	(275)	-2.0%	13,321	13,321	13,439
53.1110	Gasoline & fuel	-	245	(245)	-100.0%	-	246	900
53.1112	Janitorial supplies	5,000	10,000	(5,000)	-50.0%	2,209	2,832	8,014
53.1115	Office supplies	20,000	22,500	(2,500)	-11.1%	13,780	16,802	17,789
53.1210	Water & sewer	1,200	1,200	-	0.0%	1,267	1,179	1,123
53.1220	Natural gas	3,000	3,000	-	0.0%	3,083	3,522	2,596
53.1230	Electricity	20,000	20,000	-	0.0%	18,288	18,388	26,631
53.1702	Miscellaneous	375	375	-	0.0%	-	180	26,916
	Total Operating Expenditures	203,636	201,101	2,535	1.3%	195,673	201,166	252,732
Total Expenditures		$ 336,205	$ 283,107	$ 53,098	18.8%	$ 278,608	$ 309,805	$ 416,174

Personnel Summary:

Director of Administrative Services	Grade 32
Sales Analyst	Grade 14

Meter Reading & Servicing 520 - 491

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ 62,950	$ 91,652	$ (28,702)	-31.3%	$ 61,199	$ 82,675	$ 85,939
51.1102	Salaries	-	-	-		-	-	37,978
51.1300	Overtime	-	1,000	(1,000)	-100.0%	90	472	1,252
51.2101	Insurance	6,172	11,588	(5,416)	-46.7%	6,652	13,359	21,460
51.2200	FICA	4,816	7,011	(2,195)	-31.3%	4,430	6,396	8,574
51.2401	Pension & Retirement	4,538	9,290	(4,752)	-51.2%	11,704	12,871	15,136
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	-
	Total Salaries & Benefits	78,976	121,041	(42,065)	-34.8%	84,074	115,773	170,339
Operating Expenditures								
52.1303	Itron software support	7,000	7,000	-	0.0%	6,132	5,660	6,739
52.1309	Itron repairs & equipment	5,000	5,000	-	0.0%	36	132	5,275
52.2321	Motor Pool charge	14,240	14,240	-	0.0%	14,240	8,845	14,240
52.3103	Workers Comp insurance	784	1,133	(349)	-30.8%	2,751	1,326	1,884
52.3202	Comm service (Slinc,GPS)	2,220	1,716	504	29.4%	2,331	2,407	1,481
52.3206	Data Service (Enet)	3,420	2,938	482	16.4%	3,017	2,937	2,937
53.1110	Gasoline	1,731	3,130	(1,399)	-44.7%	1,993	3,263	4,082
53.1124	Uniforms	500	1,000	(500)	-50.0%	486	990	1,015
	Total Operating Expenditures	34,895	36,157	(1,262)	-3.5%	30,986	25,560	37,653
Total Expenditures		$ 113,871	$ 157,198	$ (43,327)	-27.6%	$ 115,060	$ 141,333	$ 207,992

Personnel Summary:

Serviceman II	Grade 15
Meter Reader III	Grade 9

Warehousing & Purchasing 520 - 492

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ 74,312	$ 69,503	$ 4,809	6.9%	$ 70,285	$ 63,574	$ 70,159
51.1300	Overtime	1,000	-	1,000		1,722	502	-
51.2101	Insurance	11,950	11,462	488	4.3%	6,858	11,404	10,246
51.2200	FICA	5,685	5,317	368	6.9%	5,089	4,523	4,939
51.2401	Pension & Retirement	7,271	7,370	(99)	-1.3%	7,633	7,147	9,258
51.2700	Workers Comp claims	500	500	-	0.0%	-	167	490
	Total Salaries & Benefits	100,718	94,152	6,566	7.0%	91,587	87,317	95,092
Operating Expenditures								
52.2202	O & M Buildings	3,000	3,000	-	0.0%	1,225	3,955	5,800
52.3103	Workers Comp insurance	413	388	25	6.4%	24	444	629
52.3202	Comm service (Slinc,Vzn)	696	168	528	314.3%	678	786	295
58.2203	Copier lease	2,075	2,075	-	0.0%	2,075	2,075	2,075
53.1112	Janitorial supplies	3,000	4,000	(1,000)	-25.0%	1,402	2,334	4,602
53.1115	Office supplies	2,000	2,000	-	0.0%	-	574	4,301
53.1124	Uniforms	500	500	-	0.0%	424	393	680
53.1210	Water & sewer	300	200	100	50.0%	552	313	201
53.1230	Electricity	2,500	2,500	-	0.0%	1,818	1,321	1,016
	Total Operating Expenditures	14,484	14,831	(347)	-2.3%	8,197	12,195	19,600
Total Expenditures		$ 115,202	$ 108,983	$ 6,219	5.7%	$ 99,784	$ 99,512	$ 114,691

Personnel Summary:

Purchasing Agent	Grade 22
Custodian	Grade 6

Customer Care & Marketing 520 - 493

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1102	Salaries	$ 267,908	$ 262,717	$ 5,191	2.0%	$ 255,556	$ 288,303	$ 273,620
51.2101	Insurance	47,081	39,534	7,547	19.1%	51,509	39,691	28,170
51.2200	FICA	20,495	20,098	397	2.0%	17,078	18,773	18,717
51.2401	Pension & Retirement	26,189	28,662	(2,473)	-8.6%	25,835	22,500	25,577
	Total Salaries & Benefits	361,673	351,011	10,662	3.0%	349,978	369,267	346,083
Operating Expenditures								
52.3103	Workers Comp insurance	1,118	1,038	80	7.7%	830	1,280	1,717
52.3202	Comm service (SLinc)	-	168	(168)	-100.0%	-	-	161
52.3304	Promotional items	4,000	4,000	-	0.0%	2,244	1,855	1,556
52.3401	Printing	500	500	-	0.0%	90	-	-
52.3500	Travel & training	1,500	1,500	-	0.0%	-	-	20
53.1115	Office supplies	1,000	4,000	(3,000)	-75.0%	4,668	3,880	9,201
	Total Operating Expenditures	8,118	11,206	(3,088)	-27.6%	7,832	7,015	12,655
Total Expenditures		$ 369,791	$ 362,217	$ 7,574	2.1%	$ 357,810	$ 376,282	$ 358,738

Personnel Summary:

Director of Customer Care	Grade 32	
Customer Service Representative	Grade 12	4 positions
Cashier/Clerk	Grade 9	2 positions
Cashier/Clerk	Part-time	

Information Technology Systems 520 - 495

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ -	$ -	$ -		$ -	$ -	$ 2,770
51.1102	Salaries	39,001	39,953	(952)	-2.4%	36,629	70,387	94,739
51.2101	Insurance	5,982	13,381	(7,399)	-55.3%	16,732	23,390	13,369
51.2200	FICA	2,984	3,056	(72)	-2.4%	2,702	5,571	6,443
51.2401	Pension & Retirement	2,812	3,232	(420)	-13.0%	3,232	7,215	10,040
51.2700	Workers Comp claims	100	100	-	0.0%	-	-	-
	Total Salaries & Benefits	50,879	59,722	(8,843)	-14.8%	59,294	106,563	127,361
Operating Expenditures								
52.2203	O & M Equipment	30,000	30,000	-	0.0%	22,844	34,719	33,143
52.3103	Workers Comp insurance	162	169	(7)	-4.1%	135	421	607
52.3202	Comm service (SLinc)	-	168	(168)	-100.0%	-	103	239
52.3500	Travel & training	2,500	2,500	-	0.0%	-	-	-
53.1115	Office supplies	1,000	750	250	33.3%	995	303	113
	Total Operating Expenditures	33,662	33,587	75	0.2%	23,974	35,546	34,102
Total Expenditures		$ 84,541	$ 93,309	$ (8,768)	-9.4%	$ 83,268	$ 142,109	$ 161,463

Personnel Summary:

Information Technology Manager Grade 20

Economic Development 520 - 496

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Contracted Services								
51.1203	Economic developer	$ 35,000	$ 30,000	$ 5,000	16.7%	$ 30,000	$ 30,000	$ 45,000
52.1203	Professional services	10,000	10,000	-	0.0%	-	10,000	-
52.3500	Travel	500	-	500		490	225	362
	Total Contracted Services	45,500	40,000	5,500	13.8%	30,490	40,225	45,362
Total Expenditures		$ 45,500	$ 40,000	$ 5,500	13.8%	$ 30,490	$ 40,225	$ 45,362

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ElbertonNET Technology Services Fund (Fund 525)

Summary of Revenues and Expenditures

	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
BROADBAND TV DIVISION:							
Programming Sales	$ 2,382,964	$ 2,029,870	$ 353,094	17.4%	$ 2,068,691	$ 1,800,128	$ 1,697,240
Adminstrative Revenue	73,500	69,500	4,000	5.8%	77,041	80,355	398,015
Total TV Operations Revenue	2,456,464	2,099,370	357,094	17.0%	2,145,732	1,880,483	2,095,255
Programming Operations	1,877,748	1,573,515	304,233	19.3%	1,676,760	1,413,437	1,304,095
Video Production	72,629	74,615	(1,986)	-2.7%	66,914	57,351	58,522
Total TV Operations Expenses	1,950,377	1,648,130	302,247	18.3%	1,743,674	1,470,788	1,362,617
Net TV Operations Income	**506,087**	**451,240**	**54,847**	**12.2%**	**402,058**	**409,695**	**732,638**
INTERNET & FIBER DIVISION:							
Fiber Leases & Dial-up	171,238	170,880	358	0.2%	173,386	167,099	233,791
High Speed Internet	1,344,669	1,057,292	287,377	27.2%	1,099,274	1,304,881	1,187,992
Total Internet & Fiber Revenue	1,515,907	1,228,172	287,735	23.4%	1,272,661	1,471,980	1,421,783
Lit & Dark Fiber Operations	2,500	4,460	(1,960)	-43.9%	-	1,914	2,565
High Speed Internet Operations	349,084	336,343	12,741	3.8%	352,028	342,553	294,917
Total Fiber & Internet Expenses	351,584	340,803	10,781	3.2%	352,028	344,467	297,482
Net Internet & Fiber Income	**1,164,323**	**887,369**	**276,954**	**31.2%**	**920,633**	**1,127,513**	**1,124,301**
DIGITAL PHONE OPERATIONS:							
Digital Phone Revenue	290,529	274,063	16,466	6.0%	288,496	278,687	246,430
Digital Phone Expenditures	238,663	220,384	18,279	8.3%	232,918	213,595	204,861
Net Digital Phone Income	**51,866**	**53,679**	**(1,813)**	**-3.4%**	**55,578**	**65,092**	**41,569**
NET OPERATING INCOME	**1,722,276**	**1,392,288**	**329,988**	**23.7%**	**1,378,268**	**1,602,300**	**1,898,508**
ADMINISTRATIVE EXPEND.							
Administration	171,148	138,353	32,795	23.7%	118,400	119,633	147,072
Distribution Operations	634,837	575,355	59,482	10.3%	658,498	628,425	575,805
Debt Service & Depreciation	916,291	678,580	237,711	35.0%	317,969	344,395	397,797
Total Administrative Expend.	**1,722,276**	**1,392,288**	**329,988**	**23.7%**	**1,094,867**	**1,092,452**	**1,120,674**
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**		**$ 283,401**	**$ 509,848**	**$ 777,834**
Total Revenues	4,262,900	3,601,605	661,295	18.4%	3,706,889	3,631,150	3,763,468
Total Expenditures	4,262,900	3,601,605	661,295	18.4%	3,423,487	3,121,302	2,985,634
	$ -	$ -	$ -		$ 283,401	$ 509,848	$ 777,834

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

	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Programming sales	$ 2,382,964	$ 2,029,870	$ 353,094	17.4%	$ 2,068,691	$ 1,800,128	$ 1,697,240
Service charges & other revenue	73,500	69,500	4,000	5.8%	77,041	80,355	398,015
Total Revenue	2,456,464	2,099,370	357,094	17.0%	2,145,732	1,880,483	2,095,255
Programming expenses	1,877,748	1,573,515	304,233	19.3%	1,676,760	1,413,437	1,304,095
Video production operations	72,629	74,615	(1,986)	-2.7%	66,914	57,351	58,522
Total Expenditures	1,950,377	1,648,130	302,247	18.3%	1,743,674	1,470,788	1,362,617
Net TV Operations Income	$ 506,087	$ 451,240	$ 54,847	12.2%	$ 402,058	$ 409,695	$ 732,638

Revenue - Broadband TV Operations 525 - 480

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-14	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Programming Sales								
34.4601	Basic - City	$ 259,165	$ 241,315	$ 17,850	7.4%	$ 240,238	$ 201,919	$ 191,437
34.4602	Basic - County	212,044	182,044	30,000	16.5%	195,153	151,583	143,176
34.4603	Expanded - City	357,559	315,810	41,749	13.2%	327,492	308,855	303,305
34.4604	Expanded - County	317,081	258,390	58,691	22.7%	280,155	245,153	244,720
34.4605	Analog Premiums - City	8,004	9,446	(1,442)	-15.3%	8,330	9,165	9,939
34.4606	Analog Premiums - County	5,088	5,603	(515)	-9.2%	5,563	5,608	5,981
34.4607	Pay-per-view sales	8,700	10,000	(1,300)	-13.0%	7,164	8,757	8,752
34.4640	Digital - City	425,308	337,316	87,992	26.1%	321,922	276,300	257,466
34.4641	Digital - County	499,275	380,377	118,898	31.3%	387,880	299,207	253,539
34.4644	Digital Premiums - City	57,000	54,225	2,775	5.1%	51,813	50,721	50,505
34.4645	Digital Premiums - County	53,040	49,435	3,605	7.3%	52,333	49,589	52,427
34.4646	HD Box - City	10,717	12,856	(2,139)	-16.6%	16,123	21,870	21,668
34.4647	HD Box - County	16,763	16,362	401	2.5%	24,532	26,269	21,197
	Total Programming Sales	2,229,744	1,873,179	356,565	19.0%	1,918,698	1,654,995	1,564,111
Other Revenue								
34.4618	Programming rebates	3,000	3,500	(500)	-14.3%	2,268	2,776	3,739
34.4619	Commissions	2,000	1,200	800	66.7%	2,264	1,617	1,138
34.4625	Franchise fees - City	55,812	49,056	6,756	13.8%	49,673	44,892	43,595
34.4626	Franchise fees - County	54,960	44,282	10,678	24.1%	48,343	40,111	37,167
34.4659	HD equipment charges	1,000	1,000	-	0.0%	1,728	990	1,089
34.4660	Equipment charges	5,000	5,000	-	0.0%	4,786	11,007	5,873
34.4661	Sales of videos	500	500	-	0.0%	696	400	1,195
34.4665	Monthly box fee - City	12,924	15,234	(2,310)	-15.2%	12,266	10,886	8,580
34.4666	Monthly box fee - County	18,024	19,397	(1,373)	-7.1%	14,847	13,999	13,613
34.4670	DVR - City	-	7,605	(7,605)	-100.0%	5,721	8,269	9,053
34.4671	DVR - County	-	9,917	(9,917)	-100.0%	7,402	10,188	8,087
	Total Other Revenue	153,220	156,691	(3,471)	-2.2%	149,994	145,133	133,129
Total Broadband TV Revenue		$2,382,964	$2,029,870	$ 353,094	17.4%	$2,068,691	$1,800,128	$1,697,240

Revenue - Administrative

525 - 482

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Revenue								
34.4611	Connection fees	2,000	2,000	-	0.0%	4,416	2,153	4,835
34.4612	Late penalties	55,000	50,000	5,000	10.0%	54,863	47,840	48,416
34.4614	Advertising sales	500	500	-	0.0%	2,975	263	574
34.4616	Service charges	1,500	1,500	-	0.0%	1,278	1,100	3,020
34.4617	Washington consulting fees	-	-	-		-	14,877	34,254
34.4621	Russell State Park services	14,000	15,000	(1,000)	-6.7%	13,472	13,466	10,043
38.9001	Sale of surplus material	500	500	-	0.0%	37	656	3,300
39.1202	2011 SPLOST Transfer	-	-	-		-	-	293,572
Total Administrative Revenue		$ 73,500	$ 69,500	$ 4,000	5.8%	$ 77,041	$ 80,355	$ 398,015

Programming Operations 525 - 480

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Operating Expenditures								
53.1103	Digital boxes and remotes	$ 40,000	$ 40,000	$ -	0.0%	$ 34,572	$ 39,361	$ 35,878
53.1541	Basic programming	307,865	209,779	98,086	46.8%	224,255	166,778	173,028
53.1543	Expanded programming	1,166,626	1,015,798	150,828	14.8%	1,082,185	912,517	797,301
53.1545	Premium programming	72,000	72,000	-	0.0%	68,607	68,903	72,617
53.1546	Pay-per-view expense	4,350	5,000	(650)	-13.0%	4,063	4,602	4,773
53.1548	Digital programming	159,035	117,600	41,435	35.2%	149,573	120,579	105,490
52.3915	Franchise fees - City	55,812	49,056	6,756	13.8%	50,022	45,712	44,721
52.3916	Franchise fees - County	54,960	44,282	10,678	24.1%	49,233	40,325	37,828
57.4000	Bad debt expense	17,100	20,000	(2,900)	-14.5%	14,250	14,660	32,460
Total Operating Expenditures		$1,877,748	$1,573,515	$ 304,233	19.3%	$1,676,760	$1,413,437	$1,304,095

Video Production 525 - 483

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2015-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ 50,913	$ 50,208	$ 705	1.4%	$ 46,167	$ 43,909	$ 43,617
51.2101	Insurance	5,969	5,983	(14)	-0.2%	6,464	5,641	5,026
51.2200	FICA	3,895	3,841	54	1.4%	3,255	3,064	3,082
51.2401	Pension & Retirement	3,953	4,140	(187)	-4.5%	4,132	3,675	4,288
	Total Salaries & Benefits	64,730	64,172	558	0.9%	60,018	56,289	56,012
Operating Expenditures								
52.2203	O & M Equipment	5,000	7,800	(2,800)	-35.9%	4,094	176	1,676
52.3103	Workers Comp insurance	149	143	6	4.2%	114	156	222
52.3500	Travel	250	-	250		170	-	-
53.1115	Supplies & materials	2,500	2,500	-	0.0%	2,518	731	612
	Total Operating Expenditures	7,899	10,443	(2,544)	-24.4%	6,896	1,063	2,510
Total Expenditures		$ 72,629	$ 74,615	$ (1,986)	-2.7%	$ 66,914	$ 57,351	$ 58,522

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

	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Lit & Dark Fiber Services	$ 171,238	$ 170,880	$ 358	0.2%	$ 173,386	$ 167,099	$ 233,791
High Speed Internet	1,344,669	1,057,292	287,377	27.2%	1,099,274	1,304,881	1,187,992
Total Internet Revenue	1,515,907	1,228,172	287,735	23.4%	1,272,661	1,471,980	1,421,783
Fiber & Dial-up Operations	2,500	4,460	(1,960)	-43.9%	-	1,914	2,565
High Speed Internet Operations	349,084	336,343	12,741	3.8%	352,028	342,553	294,917
Total Internet Expenditures	351,584	340,803	10,781	3.2%	352,028	344,467	297,482
Net Internet and Fiber Income	$ 1,164,323	$ 887,369	$ 276,954	31.2%	$ 920,633	$ 1,127,513	$ 1,124,301

Revenue - Internet and Fiber Operations

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Lit & Dark Fiber Services (525-473)								
34.4326	Fiber leases	$ 114,730	$ 114,730	$ -	0.0%	$ 117,972	$ 114,205	$ 113,330
34.4327	10 Mbps Fiber Service	17,328	17,328	-	0.0%	17,328	16,101	12,842
34.4328	100 Mbps Fiber Service	39,180	38,822	358	0.9%	38,086	36,794	36,794
39.1100	Operating Transfer In	-	-	-		-	-	70,825
	Total Dial-up & Fiber Leases	171,238	170,880	358	0.2%	173,386	167,099	233,791
High Speed Internet (525-474)								
34.5614	Web hosting	2,940	3,374	(434)	-12.9%	3,095	3,345	4,375
34.5619	Broadband 3.0 revenue	-	606,151	(606,151)	-100.0%	411,252	614,444	703,799
34.5626	Broadband 6.0 revenue	1,113,295	379,458	733,837	193.4%	544,291	299,365	144,510
34.5629	Broadband MAX revenue	213,439	104,318	109,121	104.6%	154,447	93,361	52,746
34.5624	Additional e-mail	3,400	3,500	(100)	-2.9%	3,373	3,408	3,413
34.5638	Wideband 40/80 revenue	47,739	10,437	37,302	357.4%	26,160	10,055	4,736
34.6911	Bundle discounts	(71,644)	(82,446)	10,802	-13.1%	(78,462)	(55,550)	(40,273)
34.4330	GPW Distribution	25,000	25,000	-	0.0%	25,002	25,002	24,973
34.4611	Connection fees	1,500	1,500	-	0.0%	670	1,537	2,069
34.4620	GPW collocation service	3,000	3,000	-	0.0%	3,000	3,000	3,000
34.4660	Equipment charges/sales	6,000	3,000	3,000	100.0%	6,446	6,869	10,451
39.1100	Operating Transfer In	-	-	-		-	300,000	274,175
36.1000	Interest Income	-	-	-		-	43	19
	Total High Speed Internet	1,344,669	1,057,292	287,377	27.2%	1,099,274	1,304,881	1,187,992
Total Internet & Fiber Revenue		$1,515,907	$1,228,172	$ 287,735	23.4%	$1,272,661	$1,471,980	$1,421,783

Dark & Lit Fiber Operations 525 - 473

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Operating Expenditures								
53.1101	Supplies & materials	$ 2,500	$ 4,460	$ (1,960)	-43.9%	$ -	$ 1,914	$ 2,565
	Total Operating Expenditures	2,500	4,460	(1,960)	-43.9%	-	1,914	2,565
Total Expenditures		$ 2,500	$ 4,460	$ (1,960)	-43.9%	$ -	$ 1,914	$ 2,565

High Speed Internet Operations 525 - 474

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 6,150	$ 5,000	$ 1,150	23.0%	$ 6,148	$ 6,148	$ -
52.3904	Accounts and Provisioning	143,184	128,393	14,791	11.5%	146,643	122,389	110,022
52.3907	Internet connectivity	151,700	151,440	260	0.2%	151,697	176,870	137,197
52.3908	CALEA Compliance	1,750	1,750	-	0.0%	1,750	1,750	1,750
52.3909	IP Address	4,000	3,400	600	17.6%	3,850	3,400	3,350
53.1250	ESPN 3 Subscription Fees	3,800	4,020	(220)	-5.5%	3,361	3,771	3,207
53.1101	Supplies & materials	2,500	5,000	(2,500)	-50.0%	-	1,252	410
53.1104	Cable modems, equipment	20,000	20,000	-	0.0%	25,238	15,533	23,301
52.1202	Shop Elberton-WebQA	-	2,300	(2,300)	-100.0%	-	-	3,180
52.1204	Bandwidth analytics	6,000	5,040	960	19.0%	5,630	2,940	-
57.4000	Bad debt expense	10,000	10,000	-	0.0%	7,710	8,500	12,500
Total Expenditures		$ 349,084	$ 336,343	$ 12,741	3.8%	$ 352,028	$ 342,553	$ 294,917

Revenue - Digital Phone 525 - 475

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Digital Phone Revenue								
34.5617	Set-up fees	$ 2,500	$ 2,000	$ 500	25.0%	$ 2,550	$ 2,081	$ 2,900
34.5630	Residential service fees	193,810	189,256	4,554	2.4%	195,660	192,224	168,938
34.5631	Business service fees	48,520	41,932	6,588	15.7%	49,362	45,338	39,437
34.5632	Toll free services	384	286	98	34.3%	315	286	269
34.5633	Hosted PBX Services	2,677	2,677	-	0.0%	2,677	2,677	1,734
34.4660	Equipment sales	-	-	-		256	384	384
34.5634	Usage fees	500	500	-	0.0%	574	550	698
34.5635	Directory Assistance	4,000	6,000	(2,000)	-33.3%	3,468	5,062	5,431
34.5636	International Calls	200	500	(300)	-60.0%	181	164	634
34.5637	Fax-to-PDF Services	1,908	1,313	595	45.3%	1,560	1,316	1,311
34.5640	Universal Service Fees	36,030	29,599	6,431	21.7%	31,893	28,606	24,695
Total Digital Phone Revenue		$ 290,529	$ 274,063	$ 16,466	6.0%	$ 288,496	$ 278,687	$ 246,430

Expenditures - Digital Phone Operations 525 - 475

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Operating Expenditures								
52.1200	Professional services	$ 3,200	$ 2,000	$ 1,200	60.0%	$ 3,197	$ 2,755	$ 1,936
52.3905	Residential access fees	173,673	162,185	11,488	7.1%	166,252	152,645	133,159
52.3906	Business access fees	14,760	12,600	2,160	17.1%	23,820	22,519	20,660
52.3912	Usage fees	4,000	5,000	(1,000)	-20.0%	3,983	5,233	6,588
52.3914	Setup fees	4,000	4,000	-	0.0%	4,107	3,280	3,961
52.3917	Universal Service Fund	36,030	29,599	6,431	21.7%	29,369	24,783	30,246
53.1101	Supplies & materials	500	2,000	(1,500)	-75.0%	-	220	-
57.4000	Bad debt expense	2,500	3,000	(500)	-16.7%	2,190	2,160	8,310
Total Expenditures		$ 238,663	$ 220,384	$ 18,279	8.3%	$ 232,918	$ 213,595	$ 204,861
Net Income - Digital Phone		$ 51,866	$ 53,679	$ (1,813)	-3.4%	$ 55,578	$ 65,092	$ 41,569

ElbertonNET Technology Services Fund (Fund 525)

Summary of Administrative Expenses

	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Administration	$ 171,148	$ 138,353	$ 32,795	23.7%	$ 118,400	$ 119,633	$ 147,072
Distribution Operations	634,837	575,355	59,482	10.3%	658,498	628,425	575,805
Debt Service & Depreciation	916,291	678,580	237,711	35.0%	317,969	344,395	397,797
Total Adminstrative Expenditures	$ 1,722,276	$ 1,392,288	$ 329,988	23.7%	$ 1,094,867	$ 1,092,452	$ 1,120,674

Administration

525 - 482

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 26,000	$ 26,000	$ -	0.0%	$ 22,394	$ 22,654	$ 26,718
52.3101	Property insurance	1,500	1,500	-	0.0%	1,500	1,500	1,500
52.3201	Telephone service (AT&T)	2,000	1,958	42	2.1%	2,294	1,841	2,264
52.3301	Advertising	20,000	20,000	-	0.0%	16,379	19,125	23,111
52.3500	Travel & training	2,500	2,500	-	0.0%	-	36	-
53.1102	Promotional items	10,000	10,000	-	0.0%	1,318	1,822	5,134
52.1103	Admin Charge - Gen Fund	107,148	73,895	33,253	45.0%	73,895	71,856	86,992
52.1201	Legal fees	1,500	2,000	(500)	-25.0%	496	285	1,217
53.1115	Office & billing supplies	500	500	-	0.0%	124	512	136
	Total Operating Expenditures	171,148	138,353	32,795	23.7%	118,400	119,633	147,072
Total Expenditures		$ 171,148	$ 138,353	$ 32,795	23.7%	$ 118,400	$ 119,633	$ 147,072

Distribution Operations 525 - 481

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ 193,612	$ 185,812	$ 7,800	4.2%	$ 194,567	$ 192,425	$ 178,717
51.1300	Overtime	20,000	20,000	-	0.0%	19,287	14,166	17,527
51.2101	Insurance	34,706	27,156	7,550	27.8%	43,640	36,414	37,251
51.2200	FICA	14,811	14,215	596	4.2%	14,605	14,589	12,971
51.2401	Pension & Retirement	18,237	19,129	(892)	-4.7%	20,688	17,418	20,816
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	-
	Total Salaries & Benefits	281,866	266,812	15,054	5.6%	292,787	275,011	267,281
Operating Expenditures								
52.1101	Customer service charge	-	-	-		-	10,000	10,000
52.1200	Professional services	5,000	5,000	-	0.0%	669	405	3,762
52.1205	On-call dispatch	10,740	10,740	-		10,740	6,265	-
52.2101	Uniforms	4,000	4,000	-	0.0%	3,070	6,280	3,042
52.2201	O & M Vehicles	7,500	7,500	-	0.0%	6,580	6,956	8,913
52.2203	O & M Equipment	7,500	5,000	2,500	50.0%	17,143	7,924	7,502
52.2321	Motor Pool charge	8,885	8,091	794	9.8%	8,091	8,845	42,721
52.3101	Property insurance	27,542	27,698	(156)	-0.6%	27,097	21,237	20,970
52.3103	Workers Comp insurance	2,184	2,066	118	5.7%	1,652	2,734	3,867
52.3202	Comm service (Vrzn,GPS)	3,720	5,280	(1,560)	-29.5%	4,257	5,024	3,305
52.3207	Data service (Enet)	1,560	828	732	88.4%	1,506	988	768
52.3500	Travel & training	2,500	2,500	-	0.0%	89	5,729	-
53.1101	Supplies & materials	2,000	2,000	-	0.0%	901	3,447	1,227
53.1107	Headend O & M	15,000	10,000	5,000	50.0%	15,794	13,042	2,451
53.1108	Pole attachment fees	90,000	67,000	23,000	34.3%	88,863	87,634	66,115
53.1110	System O & M	50,000	36,000	14,000	38.9%	71,823	58,167	38,915
53.1111	Fuel	11,340	11,340	-	0.0%	12,473	10,999	12,543
53.1120	Freight Expense-Inventory	7,500	7,500	-	0.0%	5,653	7,014	-
53.1230	Utilities - System	96,000	96,000	-	0.0%	89,310	90,723	82,426
	Total Operating Expenditures	352,971	308,543	44,428	14.4%	365,712	353,414	308,524
Total Expenditures		$ 634,837	$ 575,355	$ 59,482	10.3%	$ 658,498	$ 628,425	$ 575,805

Personnel Summary:

Operations Manager	Grade 27	
Telecommunications Technician	Grade 22	3 positions

Debt Service & Depreciation 525 - 485

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Operating Expenditures								
56.1000	Depreciation	$ -	$ -	$ -		$ 287,046	$ 282,404	$ 308,327
56.2000	Amortization	-	-	-			-	-
	Total Operating Expenditures	-	-	-		287,046	282,404	308,327
Debt Service								
58.2201	Loan payments - GMA	-	224,103	(224,103)	-100.0%	4,002	19,944	37,556
58.2202	Loan payments - MEAG	-	199,506	(199,506)	-100.0%	3,519	17,495	32,978
58.2205	Loan Pmt-GMA #4	152,496	152,496	-	0.0%	12,088	14,509	17,806
58.2206	Loan Pmt-GMA CMTS	22,255	22,255	-	0.0%	955	1,282	1,132
58.2207	Loan Pmt-GMA #5	80,220	80,220	-	0.0%	10,359	8,761	-
57.9000	Repayment-Electric Div.	661,320	-	661,320		-	-	-
	Total Debt Service	916,291	678,580	237,711	35.0%	30,923	61,991	89,470
Total Expenditures		$ 916,291	$ 678,580	$ 237,711	35.0%	$ 317,969	$ 344,395	$ 397,797

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Solid Waste Fund (Fund 540)

Summary of Revenues and Expenditures

	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Revenues							
Residential Collection	$ 457,578	$ 454,443	$ 3,135	0.7%	$ 437,533	$ 413,978	$ 361,999
Commercial Collection	325,768	348,460	(22,692)	-6.5%	346,917	325,332	282,064
Sale of Recyclables	95,000	100,000	(5,000)	-5.0%	66,721	82,871	83,525
Other Revenue	-	-	-		-	115,000	13,913
Total Revenues	878,346	902,903	(24,557)	-2.7%	851,172	937,180	741,502
Expenditures							
Residential Collection	288,641	287,160	1,481	0.5%	287,851	305,499	271,716
Commercial Collection	260,960	272,192	(11,232)	-4.1%	263,581	264,483	290,191
Recycling Operations	132,530	142,468	(9,938)	-7.0%	136,429	157,998	144,264
Leaf & Limb Collection	196,215	201,083	(4,868)	-2.4%	213,823	212,713	152,610
Total Expenditures	878,346	902,903	(24,557)	-2.7%	901,683	940,693	858,781
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ (50,512)	$ (3,513)	$ (117,279)

Solid Waste Fund - Revenue Detail by Source

		2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Revenues								
34.4111	Collection - Residential	$ 355,260	$ 355,074	$ 186	0.1%	$ 353,085	$ 314,505	$ 263,613
34.4112	Collection - Commercial	185,568	197,316	(11,748)	-6.0%	187,068	173,968	137,887
34.4114	County residential service	16,368	13,464	2,904	21.6%	15,268	13,684	11,975
34.4131	Sale of recyclables	95,000	100,000	(5,000)	-5.0%	66,721	82,871	83,525
34.4191	EC Surcharge - Residential	85,950	85,905	45	0.1%	84,448	85,789	86,411
34.4192	EC Surcharge - Commercial	130,200	141,144	(10,944)	-7.8%	134,808	142,471	133,395
34.4193	Dumpster sales	10,000	10,000	-	0.0%	9,773	8,893	10,783
39.1201	Transfer from General Fund	-	-	-		-	115,000	13,913
Grand Total - Solid Waste Revenues		$ 878,346	$ 902,903	$ (24,557)	-2.7%	$ 851,172	$ 937,180	$ 741,502

Residential Waste Collection 540 - 451

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ 107,514	$ 103,793	$ 3,721	3.6%	$ 104,157	$ 111,566	$ 97,649
51.1300	Overtime	4,000	4,000	-	0.0%	2,776	4,541	3,938
51.2100	Insurance	23,747	22,924	823	3.6%	25,757	25,565	15,214
51.2200	FICA	8,225	7,940	285	3.6%	7,525	7,815	7,243
51.2401	Pension & Retirement	10,125	10,551	(426)	-4.0%	10,984	10,504	11,501
51.2700	Workers Comp claims	200	200	-	0.0%	5,826	-	
	Total Salaries & Benefits	153,811	149,408	4,403	2.9%	157,025	159,991	135,544
Operating Expenditures								
52.1101	Admin Charge-General Fund	14,529	19,469	(4,940)	-25.4%	19,469	25,624	22,083
52.2111	Disposal fees	72,000	70,000	2,000	2.9%	75,203	71,899	68,438
52.2201	O & M Vehicles	2,500	2,500	-	0.0%	5,623	15,408	16,242
52.2321	Motor Pool charge	2,962	2,697	265	9.8%	2,697	8,845	4,746
52.3101	Property/Liab. Insurance	1,425	1,210	215	17.8%	1,210	1,544	269
52.3103	Workers Comp insurance	1,342	1,286	56	4.4%	1,029	1,187	1,973
52.3202	Comm service (Slinc,GPS)	1,020	845	175	20.7%	845	598	247
53.1110	Fuel	7,690	11,247	(3,557)	-31.6%	8,948	10,947	15,125
53.1115	Supplies	500	500	-	0.0%	180	722	437
53.1123	Protective supplies	500	500	-	0.0%	794	522	-
53.1124	Uniforms	1,500	1,300	200	15.4%	1,463	2,158	1,933
53.1550	Poly-karts	5,000	2,000	3,000	150.0%	6,016	2,845	2,550
56.1000	Depreciation	-	-	-		3,393	-	-
57.4000	Bad debt expense	2,000	2,000	-	0.0%	3,000	3,210	2,130
58.2200	Truck payments - GMA	21,862	22,198	(336)	-1.5%	956	-	-
	Total Operating Expenditures	134,830	137,752	(2,922)	-2.1%	130,826	145,508	136,172
Total Expenditures		$ 288,641	$ 287,160	$ 1,481	0.5%	$ 287,851	$ 305,499	$ 271,716

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	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ 53,161	$ 51,583	$ 1,578	3.1%	$ 51,523	$ 48,699	$ 52,432
51.1300	Overtime	1,000	1,500	(500)	-33.3%	405	398	1,210
51.2100	Insurance	6,136	5,857	279	4.8%	12,809	8,513	5,402
51.2200	FICA	4,067	3,946	121	3.1%	3,787	3,654	4,018
51.2401	Pension & Retirement	4,644	4,959	(315)	-6.4%	4,900	3,821	4,897
51.2700	Workers Comp claims	200	200	-	0.0%	-	-	-
	Total Salaries & Benefits	69,208	68,045	1,163	1.7%	73,424	65,085	67,959
Operating Expenditures								
52.1101	Admin Charge-General Fund	14,529	19,469	(4,940)	-25.4%	19,469	25,624	22,082
52.2111	Disposal fees	128,400	135,000	(6,600)	-4.9%	126,941	134,135	130,692
52.2201	O & M Vehicles	5,000	6,000	(1,000)	-16.7%	11,320	9,816	22,464
52.2321	Motor Pool charge	2,962	2,697	265	9.8%	2,697	8,845	4,747
52.3101	Property/Liab. Insurance	950	806	144	17.9%	805	1,029	179
52.3103	Workers Comp insurance	663	638	25	3.9%	510	699	1,087
52.3202	Comm. Service (GPS)	684	676	8	1.2%	680	557	247
53.1110	Fuel	9,402	9,363	39	0.4%	10,899	10,926	11,261
53.1115	Supplies	400	400	-	0.0%	57	431	69
53.1123	Protective supplies	500	500	-	0.0%	587	339	-
53.1124	Uniforms	1,400	1,400	-	0.0%	1,278	1,349	918
53.1550	Garbage containers	5,000	5,000	-	0.0%	10,565	5,647	12,087
56.1000	Depreciation	-	-	-		3,393	-	16,399
58.2200	Truck payments - GMA	21,862	22,198	(336)	-1.5%	956	-	-
	Total Operating Expenditures	191,752	204,147	(12,395)	-6.1%	190,157	199,398	222,232
Total Expenditures		$ 260,960	$ 272,192	$ (11,232)	-4.1%	$ 263,581	$ 264,483	$ 290,191

Personnel Summary:

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

Recycling Operations 540 - 455

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ 63,366	$ 74,333	$ (10,967)	-14.8%	$ 66,545	$ 71,260	$ 64,037
51.2100	Insurance	11,910	5,857	6,053	103.3%	486	232	5,958
51.2200	FICA	4,848	5,686	(838)	-14.7%	4,679	4,957	4,639
51.2401	Pension & Retirement	5,826	8,884	(3,058)	-34.4%	7,080	6,569	7,463
51.2700	Workers Comp claims	300	300	-	0.0%	4,580	10,412	651
	Total Salaries & Benefits	86,250	95,060	(8,810)	-9.3%	83,370	93,431	82,749
Operating Expenditures								
52.1101	Admin Charge-General Fund	7,264	9,735	(2,471)	-25.4%	9,735	12,812	11,042
52.2111	Disposal fees	612	612	-	0.0%	612	612	540
52.2201	O & M Vehicles	2,000	2,000	-	0.0%	1,403	6,120	3,632
52.2202	O & M Buildings	1,000	1,000	-	0.0%	923	2,365	979
52.2203	O & M Equipment	500	500	-	0.0%	816	3,905	1,434
52.3101	Property insurance	1,059	1,250	(191)	-15.3%	1,249	1,320	741
52.3103	Workers Comp insurance	794	922	(128)	-13.9%	737	1,006	1,325
52.3202	Comm service (Slinc,GPS)	1,884	1,876	8	0.4%	1,877	2,003	1,008
52.3901	Shipping	900	900	-	0.0%	300	995	900
52.3902	EC Surcharge	612	612	-	0.0%	612	612	558
53.1110	Fuel	9,872	8,105	1,767	21.8%	11,705	8,201	11,650
53.1115	Supplies	750	613	137	22.3%	727	1,037	5,237
53.1124	Uniforms	750	1,000	(250)	-25.0%	722	1,521	1,142
53.1210	Water & sewer	300	300	-	0.0%	288	253	260
53.1230	Electricity	6,000	6,000	-	0.0%	5,461	5,735	5,403
56.1000	Depreciation	-	-	-		15,373	15,373	15,048
58.2200	Baler payments - GMA	11,983	11,983	-	0.0%	518	696	614
	Total Operating Expenditures	46,280	47,408	(1,128)	-2.4%	53,059	64,567	61,515
Total Expenditures		$ 132,530	$ 142,468	$ (9,938)	-7.0%	$ 136,429	$ 157,998	$ 144,264

Personnel Summary:

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

Leaf & Limb Collection & Street Cleaning 540 - 458

Budget:

Account	Description	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
Salaries & Benefits								
51.1101	Wages	$ 108,465	$ 107,698	$ 767	0.7%	$ 107,693	$ 102,126	$ 74,097
51.1300	Overtime	2,500	2,000	500	25.0%	2,731	3,160	1,838
51.2100	Insurance	23,750	22,924	826	3.6%	24,372	19,170	13,894
51.2200	FICA	8,298	8,239	59	0.7%	7,805	7,400	5,392
51.2401	Pension & Retirement	9,509	10,796	(1,287)	-11.9%	10,952	8,955	8,368
51.2700	Workers Comp claims	500	500	-	0.0%	432	1,858	240
	Total Salaries & Benefits	153,022	152,157	865	0.6%	153,986	142,669	103,828
Operating Expenditures								
52.1101	Admin Charge-General Fund	7,265	9,734	(2,469)	-25.4%	9,734	12,812	11,042
52.2201	O & M Vehicles	12,000	10,000	2,000	20.0%	17,927	19,564	9,472
52.2321	Motor Pool charge	2,962	2,697	265	9.8%	2,697	8,845	4,747
52.3101	Property/Liab. Insurance	950	806	144	17.9%	805	1,029	179
52.3103	Workers Comp insurance	1,352	1,332	20	1.5%	1,065	1,452	1,467
52.3202	Comm. Service (GPS)	2,308	1,876	432	23.0%	1,989	1,630	622
53.1110	Fuel	14,106	16,424	(2,318)	-14.1%	16,607	17,663	15,062
53.1123	Protective clothing	400	300	100	33.3%	409	291	200
53.1124	Uniforms	1,500	650	850	130.8%	1,834	2,144	1,051
53.1601	Small tools & equipment	350	350	-	0.0%	310	146	120
56.1000	Depreciation	-	-	-		6,460	4,467	4,820
58.2200	Chipper payments - GMA	-	4,757	(4,757)	-100.0%	-	-	-
	Total Operating Expenditures	43,193	48,926	(5,733)	-11.7%	59,837	70,044	48,782
Total Expenditures		$ 196,215	$ 201,083	$ (4,868)	-2.4%	$ 213,823	$ 212,713	$ 152,610

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

	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
REVENUES:							
31.4100 Hotel/Motel Tax	$ 50,000	$ 50,000	$ -	0.0%	$ 47,644	$ 46,282	$ 51,865
Total Revenues	50,000	50,000	-	0.0%	47,644	46,282	51,865
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%	3,822	2,650	9,200
61.1001 Transfer to General Fund	25,000	25,000	-	0.0%	23,822	25,170	22,665
Total Expenditures	50,000	50,000	-	0.0%	47,644	47,820	51,865
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	0.0%	-	$ (1,537)	$ -

Elbert Theatre Enterprise Fund (Fund 555)

Summary of Revenues and Expenditures

		Budget 2016	Budget 2015	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
REVENUES:								
34.7201	Concession sales	$ 27,000	$ -	$ 27,000		$ 16,884	$ -	$ -
34.7301	Ticket sales	50,000	-	50,000		31,358	-	-
	Total Revenues	77,000	-	77,000		48,241	-	-
EXPENDITURES:								
51.1101	Wages	22,260	-	22,260		9,016	-	-
51.2200	FICA	1,703	-	1,703		690	-	-
52.1200	Professional services	1,600	-	1,600		1,200	-	-
52.2101	Cleaning expense	500	-	500		250	-	-
52.3301	Advertising	10,630	-	10,630		3,900	-	-
52.3601	Movie rights	20,000	-	20,000		14,151	-	-
53.1101	Supplies & materials	1,000	-	1,000		521	-	-
53.1590	Concession expense	6,750	-	6,750		4,669	-	-
53.1230	Utilities for Theatre	11,557	-	11,557		-	-	-
53.1750	Miscellaneous	1,000	-	1,000		1,109	-	-
	Total Expenditures	77,000	-	77,000		35,506	-	-
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 12,735	$ -	$ -

2011 SPLOST Capital Projects Fund (Fund 322)

Summary of Revenues and Expenditures

		Budget 2016	Budget 2015	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
REVENUES:								
33.7100	Special Purpose Local Option Sales Tax - Elbert Co.	$ 545,000	$ 560,000	$ (15,000)	-2.7%	$ 479,117	$ 550,972	$ 579,455
33.4318	GDOT Local Maint. Grant	54,884	55,100	216	0.4%	55,100	37,628	-
13.4200	Prior Year Fund Balance	-	264,865	264,865	100.0%	-	-	-
36.1000	Interest Revenue	150	200	(50)	-25.0%	163	218	288
39.1205	Transfer In - Water	17,500	12,500	5,000	40.0%	12,500	7,500	2,500
39.3500	Loan proceeds-GMA	-	-	-		-	2	569,774
	Total Revenues	617,534	892,665	(275,131)	-30.8%	546,880	596,320	1,152,017
EXPENDITURES:								
350-58.1202	Fire Ladder Truck Payments	67,248	67,248	-	0%	67,247	67,248	583,052
350-53.1601	Fire - Equipment	-	-	-		-	18,954	-
321-53.1603	Police - Equipment	-	-	-		-	6,462	-
321-54.1405	Police Vehicles	78,000	73,352	4,648	6%	73,932	-	73,370
410-54.1405	Public Works Vehicles	-	80,000	(80,000)	-100%	77,239	19,788	41,211
422-53.1127	Sidewalks	-	-	-		1,100	1,625	3,617
422-53.1130	Stormwater Improvements	15,000	15,000	-	0%	30,030	45,514	2,855
422-54.1404	Paving	78,406	71,630	6,776	9%	71,630	-	-
620-53.1127	Park Repairs or Improvements	15,000	15,000	-	0%	10,140	13,517	11,224
620-54.1100	Purchase of land	-	-	-		45,000	-	-
433-54.1407	Sewer SCADA Project	-	-	-		-	-	65,500
433-54.1407	Sewer Line Rehab	363,880	225,000	-	0%	3,310	6,181	-
444-54.1415	Lake Pump Station - VFDs	-	49,000	(49,000)	-100%	52,411	-	-
481-54.1420	High Speed Internet extensions	-	-	-		-	-	293,572
755-54.1100	Downtown Revitalization Projects	-	95,000	(95,000)	-100%	80,068	5,000	-
619-54.1401	Movie equipment	-	-	-		41,810	-	-
619-54.1302	Arts Center Renovations	-	201,435	(201,435)	-100%	250,445	154,488	14,900
	Total Expenditures	617,534	892,665	(275,131)	-30.8%	804,361	338,776	1,089,301
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ (257,482)	$ 257,544	$ 62,716

Downtown Development Revolving Loan
Special Revenue Fund (Fund 225)

Summary of Revenues and Expenditures

	2016 Budget	2015 Budget	Variance 2016-15	% Change 2016-15	2015 Projected	2014 Actual	2013 Actual
REVENUES:							
31.4100 Transfer In - DDA	$ 24,000	$ 24,000	$ -	0.0%	$ 24,000	$ 24,000	$ 24,000
Total Revenues	24,000	24,000	-	0.0%	24,000	24,000	24,000
EXPENDITURES:							
61.1001 RLF Cash for Loans	24,000	24,000	-	0.0%	24,000	24,000	24,000
Total Expenditures	24,000	24,000	-	0.0%	24,000	24,000	24,000
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	0.0%	-	$ -	$ -

Rates and Fees Schedule
Fiscal Year 2016

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
Non-profit/Charitable Temporary	$100
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	$30
Interment - adults and minors	$800
Interment - cremains	$175
Grave spaces, single lot	$800
Grave spaces, double lot	$1,500
Grave spaces, 4 or more, 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
Service charge for non-payment of account or reconnection:	
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
On-call or after hours visit to customer premise, problem not with city facilities	$45.00

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	$3.00
Primary wire per foot, single phase	$6.00
Primary wire per foot, three phase	$10.00
Minimum installation charge	$200.00
Removing rock and obstructions	Cost + 3%
Overhead electrical service installation	
Each foot over 300 feet	$1.50
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	$150/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

To convert rate per 100 cu. ft. to rate per 1,000 gallons, divide rate per 100 cu. ft. by 748 & multiply by 1,000.

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	$22.95
Expanded cable	$62.95
Digital cable	$74.95
Total package digital cable	$119.00
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	$5.00
Monthly HDTV box access, each additional	$4.95
Additional digital box, per month	$4.95
HD box, after 1st box (one time fee)	$70.00
Digital box, after 1st box (one time fee)	$20.00
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	$45 Digital / $250 Hi Def
Change of service, each call	$5.00

Part 12: ElbertonNET Internet Services	
Broadband 6.0, with TV or phone	$39.95
Broadband 6.0, without TV or phone	$59.95
Broadband MAX, with TV or phone	$59.95
Broadband MAX, without TV or phone	$79.95
Wideband 40, without TV or phone	$99.95
Wideband 40, with TV or phone	$119.95
Wideband 80, without TV or phone	$139.95
Wideband 80, with TV or phone	$159.95
Wireless modem gateway	$6.00

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	$79.95
Residential phone w/ Internet & Expanded cable	$114.95
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	$45.00 / $125.00

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 2016 Budget

Departments	FY 2016 Full Time Positions	FY 2015 Total	FY 2014 Total	FY 2013 Total	FY 2012 Total	FY 2016 Elected, Appointed, or Part Time
General Fund						
Mayor & Council						6
City Manager	1	1	1	1	2	
City Clerk / Human Resources	2	2	2	2	2	
Finance	2	2	2	2	2	
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	2	1
Police-Investigation	2	2	2	2	2	
Police-Uniform Patrol	17	17	17	17	17	
Police-Special Operations	1	1	1	1	1	
Animal Control	1	1	1	1	1	
Fire	16	16	16	16	16	
Public Works-Administration	1	1	1	1	1	
PW-Street Cleaning				1	1	
PW-Infrastructure Maintenance	6	6	6	6	6	
PW-Motor Pool	2	2	2	3	3	
PW-Cemetery	2	2	3	3	3	
	60	60	61	63	64	9
Utility Fund						
Sewer Plants	5	5	5	5	5	
Water Plant	3	3	5	5	5	
Water/Sewer Distribution	6	6	6	7	7	
Electric Distribution	7	7	6	6	7	
Gas Distribution	6	5	6	6	6	
Administration	2	1	2	2	2	
Meter Reading and Servicing	2	3	4	4	4	
Warehouse	2	2	2	2	2	
Customer Service	7	7	8	8	8	1
Information Technology	1	1	2	2	2	
	41	40	46	47	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	4	3	3	
Residential	4	4	4	4	4	
Commercial	2	2	2	2	2	
Recycling	2	2	2	2	2	
	12	12	12	11	11	-
Elbert Theatre Enterprise Fund						11
TOTAL	**118**	117	124	126	128	**23**

City of Elberton Pay Structure
Fiscal Year 2016

Grade	Minimum	Mid-Point	Maximum
6	$ 22,032	$ 25,867	$ 29,703
7	22,796	27,356	31,915
9	24,002	28,803	33,604
10	25,208	30,250	35,292
11	26,412	31,694	36,976
12	27,729	33,275	38,821
13	28,625	34,171	39,717
14	29,306	35,275	41,245
15	30,353	36,859	43,365
18	33,683	39,778	45,873
19	34,347	40,743	47,139
20	34,981	42,664	50,348
21	36,051	43,261	50,471
22	38,460	46,152	53,844
23	39,666	47,600	55,532
24	40,872	49,046	57,219
27	46,895	59,279	71,663
30	50,509	62,556	74,603
32	52,918	65,196	77,472
35	56,533	74,535	92,536
40	60,148	83,874	107,600

City of Elberton
Authorized Positions - Fiscal Year 2016

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
Motor Pool (490)	Lead Mechanic	18
	Mechanic I	12
Cemetery (495)	Equipment Operator no/CDL	10
	Equipment Operator no/CDL	10

Department	Position / Job Title	Pay Grade
HOUSING AND DEVELOPMENT:		
City Marshal and Zoning (740)	City Marshal/Zoning Administrator	23
Building Inspections (720)	Fire & Building Inspector	20
Main Street Elberton (755)	Main Street Manager	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 I	7
	Serviceman I	7

Department	Position / Job Title	Pay Grade
ELBERTON UTILITIES ADMINISTRATION:		
Utilities Administration (490)	Director of Administrative Services	32
	Sales Analyst	14
Meter Reading (491)	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
ELBERT THEATRE ENTERPRISE FUND:		
Movies	Shift Leader	Part-time
	Clerk	Part-time