City of Elberton

Fiscal Year 2017 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

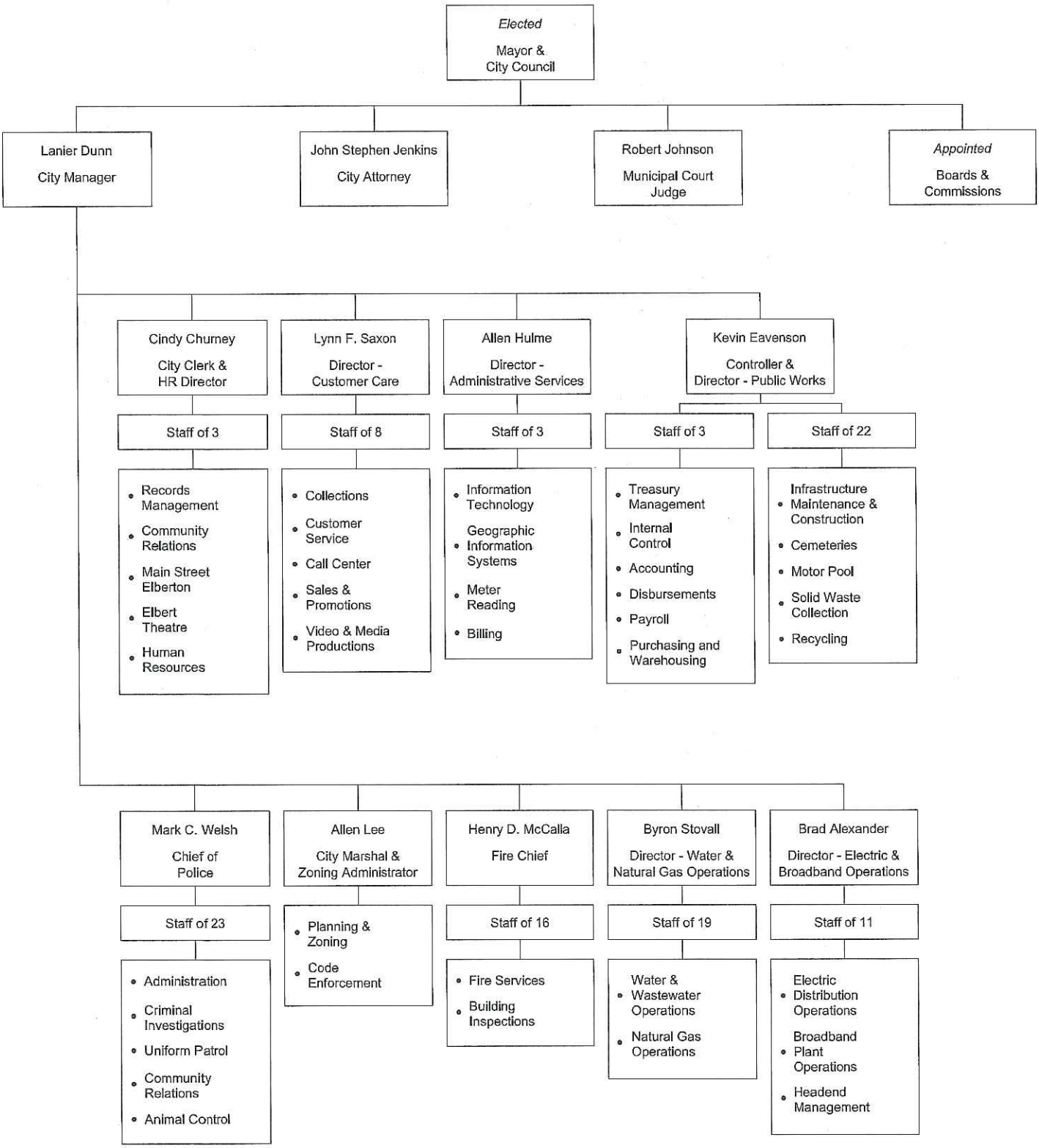
Allen Lee ..... City Marshal and Zoning Administrator
Mark C. Welsh ..... Chief of Police
Henry D. McCalla ..... Fire Chief
Kevin Jordan ..... Fire and Building Inspector

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
Jason Hackett ..... Manager, Water-Wastewater Operations

City of Elberton, Ga.

Organizational Chart

as of June 30, 2016



City of Elberton Budget 2017
TABLE OF CONTENTS

Transmittal Letter	p. 1
Grand Total Fiscal Year 2017 Budget	p. 3
The General Fund	p. 5
Combined Public Utility System Fund	p. 41
ElbertonNET Technology Services Fund	p. 69
Solid Waste Fund	p. 83
Non-major Funds	
Downtown Development Revolving Loan Fund	p. 89
Hotel/Motel Tax Special Revenue Fund	p. 90
2011 SPLOST Capital Projects Fund	p. 91
Elbert Theatre Enterprise Fund	p. 92
Elbert Hotel Enterprise Fund	p. 93
Schedules	
Rates and Fees Schedule	p. 95
Headcount Summary	p. 101
Pay Structure	p. 102
Authorized Positions	p. 103

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

June 23, 2016

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 2017, which begins on July 1, 2016, and ends on June 30, 2017. 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 $34.7 million supports essential services, invests in critical capital projects, and maintains Elberton's existing emergency reserves. The total budget for fiscal year 2017 is $34,717,390. This budget results in a 4.0% increase from FY 2016's budget of $33,368,628.

The adopted budget totals are as follows:

Public Utilities	$	23,340,912	67%
The General Fund		4,750,596	14%
ElbertonNET		4,498,243	13%
Solid Waste		893,309	3%
2011 SPLOST Capital Projects		624,650	2%
Elbert Hotel Enterprise Fund		456,180	1%
Elbert Theatre Enterprise Fund		79,500	0%
Hotel/motel Tax Special Revenue		50,000	0%
Downtown Development RLF		24,000	0%
	$	34,717,390	

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, 2016.

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 2017.

Sincerely,

Lanier Dunn

Lanier Dunn, CPA, CGMA
City Manager

Fiscal Year 2017 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	$ 1,186,000	$ -	$ -	$ -	$ 50,000	$ 1,236,000
Licenses and Permits	161,000	-	-	-	-	161,000
Fines and Forfeitures	126,400	-	-	-	-	126,400
Intergovernmental	-	890,886	-	-	604,500	1,495,386
Charges for Services	104,500	22,065,326	4,289,224	818,309	79,500	27,356,859
Administrative Charges	619,696	-	-	-	-	619,696
Interfund Transfers	2,530,000	-	-	-	500,000	3,030,000
Other	23,000	384,700	209,019	75,000	330	692,049
Total Revenues	**$ 4,750,596**	**$ 23,340,912**	**$ 4,498,243**	**$ 893,309**	**$ 1,234,330**	**$ 34,717,390**
Expenditures						
General Government	725,006	-	-	-	-	725,006
Judicial	76,049	-	-	-	-	76,049
Public Safety	2,537,235	-	-	-	145,248	2,682,483
Public Works	887,575	-	-	-	97,857	985,432
Housing & Development	260,630	-	-	-	481,180	741,810
Culture & Recreation	166,753	-	-	-	89,500	256,253
Health & Welfare	62,500	-	-	-	-	62,500
Other Financing	34,848	-	-	-	24,000	58,848
Elberton Utilities	-	20,359,912	-	-	371,545	20,731,457
ElbertonNET	-	-	3,559,875	-	-	3,559,875
Solid Waste	-	-	-	893,309	-	893,309
Interfund Transfers	-	2,981,000	938,368	-	25,000	3,944,368
Total Expenditures	**$ 4,750,596**	**$ 23,340,912**	**$ 4,498,243**	**$ 893,309**	**$ 1,234,330**	**$ 34,717,390**
FY 2016 Budget	$ 4,629,500	$ 22,829,348	$ 4,262,900	$ 878,346	$ 768,534	$ 33,368,628
Increase / (Decrease)	121,096	511,564	235,343	14,963	465,796	1,348,762
% Change	2.6%	2.2%	5.5%	1.7%	60.6%	4.0%

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General Fund (Fund 100)

Summary of Revenues and Expenditures

	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Revenues							
Taxes	$ 1,186,000	$ 1,167,100	$ 18,900	1.6%	$ 1,190,013	$ 1,151,508	$ 1,168,593
Licenses, Permits, & Fees	161,000	153,812	7,188	4.7%	159,643	148,003	143,628
Fines & Forfeitures	126,400	137,400	(11,000)	-8.0%	96,005	109,340	171,266
Intergovernmental	-	2,500	(2,500)	-100.0%	-	9,999	17,113
Charges for Services	104,500	109,534	(5,034)	-4.6%	100,488	61,699	90,786
Administrative Charges	619,696	613,654	6,042	1.0%	613,654	592,714	619,098
Other	23,000	18,000	5,000	27.8%	29,432	45,547	21,138
Interfund Transfers	2,530,000	2,427,500	102,500	4.2%	2,427,500	2,436,552	2,407,670
Total Revenues	4,750,596	4,629,500	121,096	2.6%	4,616,735	4,555,362	4,639,291
Expenditures							
General Government	725,006	699,849	25,157	3.6%	685,095	672,276	651,549
Judicial	76,049	65,751	10,298	15.7%	70,226	66,598	105,294
Public Safety	2,537,235	2,459,770	77,465	3.1%	2,337,009	2,459,700	2,364,584
Public Works	887,575	888,171	(596)	-0.1%	840,435	915,304	973,620
Housing & Development	260,630	258,396	2,234	0.9%	239,339	218,567	198,205
Culture & Recreation	166,753	159,283	7,470	4.7%	164,734	154,023	123,277
Health & Welfare	62,500	63,500	(1,000)	-1.6%	66,136	60,275	58,144
Other Financing	34,848	34,780	68	0.2%	34,000	48,730	147,775
Total Expenditures	4,750,596	4,629,500	121,096	2.6%	4,436,974	4,595,472	4,622,449
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 179,761	$ (40,110)	$ 16,843

General Fund - Revenue Detail by Source

		2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actua
Taxes								
31.1312	Title ad valorem taxes	$ 100,000	$ 105,000	$ (5,000)	-4.8%	$ 80,635	$ 102,457	$ 105,085
31.1600	Real estate transfer taxes	1,500	1,500	-	0.0%	814	835	667
31.3100	Local option sales taxes	550,000	545,000	5,000	0.9%	588,646	529,378	550,972
31.4201	Beer & wine taxes	125,000	125,000	-	0.0%	113,582	132,047	125,992
31.4202	Liquor taxes	20,000	20,000	-	0.0%	22,939	19,366	16,647
31.6101	Occupational taxes	115,000	115,000	-	0.0%	115,449	117,170	124,167
31.6200	Insurance premium taxes	270,000	250,000	20,000	8.0%	263,786	246,913	240,020
31.8001	Intangible taxes	4,000	4,500	(500)	-11.1%	3,655	2,904	3,429
32.3100	Occupational tax penalties	500	1,100	(600)	-54.5%	507	437	1,614
	Total Taxes	1,186,000	1,167,100	18,900	1.6%	1,190,013	1,151,508	1,168,593
Licenses, Permits, & Fees								
31.1750	Franchise fees-Comcast	14,000	12,000	2,000	16.7%	14,215	12,254	15,970
31.1752	Franchise fees-ElbertonNET	60,000	55,812	4,188	7.5%	56,334	51,742	45,712
31.1760	Franchise fees-Telephone	27,000	27,000	-	0.0%	28,015	26,658	27,707
32.1101	Alcoholic beverage licenses	40,000	40,000	-	0.0%	38,250	37,250	41,000
32.1901	Admin/Regulatory fees	4,500	3,500	1,000	28.6%	4,486	4,525	2,935
32.2101	Building permits	15,000	15,000	-	0.0%	17,533	15,278	10,195
32.2991	Monument permits	500	500	-	0.0%	810	297	108
	Total Licenses, Permits & Fees	161,000	153,812	7,188	4.7%	159,643	148,003	143,628
Fines & Forfeitures								
35.1004	Parking tickets	200	200	-	0.0%	25	15	25
35.1006	Administrative fines - alcohol	600	600	-	0.0%	-	900	2,700
35.1008	Probation fees	3,000	3,000	-	0.0%	3,000	3,000	45,383
35.1009	Municipal court revenue	110,000	120,000	(10,000)	-8.3%	85,473	96,017	109,966
35.1010	Technology add-on fees	11,000	12,000	(1,000)	-8.3%	7,507	8,658	10,942
35.2101	Forfeiture of alcohol bond	1,600	1,600	-	0.0%	-	750	2,250
	Total Fines & Forfeitures	126,400	137,400	(11,000)	-8.0%	96,005	109,340	171,266
Intergovernmental								
33.4113	GOHS grant	-	-	-		-	9,999	-
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)	-100.0%	-	-	1,185
	Total Intergovernmental	-	2,500	(2,500)	-100.0%	-	9,999	17,113

General Fund - Revenue Detail by Source

		2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Charges for Services								
34.2120	Incident reports	$ 500	$ 500	$ -	0.0%	$ 259	$ 268	$ 231
34.2150	Police services	10,000	15,000	(5,000)	-33.3%	6,646	12,946	17,875
34.2902	Zoning application fees	1,000	1,000	-	0.0%	600	150	300
34.6100	Background check fees	1,500	1,000	500	50.0%	1,518	1,920	1,320
34.5711	Animal Control fees	2,500	2,500	-	0.0%	870	1,025	1,710
34.6902	Election qualifying fees	-	534	(534)	-100.0%	533	-	1,423
34.7201	Elbert Theatre rental fees	5,000	5,000	-	0.0%	6,433	3,705	2,865
34.3101	Public Works services	10,000	24,000	(14,000)	-58.3%	4,501	4,406	-
34.9101	Elmhurst grave fees	25,000	25,000	-	0.0%	26,430	18,600	26,450
34.9102	Lincoln Heights grave fees	12,000	10,000	2,000	20.0%	12,900	6,284	10,533
34.9103	Sale of lots - Elmhurst	25,000	15,000	10,000	66.7%	25,848	7,450	17,962
34.9104	Sale of lots - Lincoln Heights	12,000	10,000	2,000	20.0%	13,950	4,945	10,117
	Total Charges for Services	104,500	109,534	(5,034)	-4.6%	100,488	61,699	90,786
Administrative Charges								
34.1942	Admin Charge-Electric	193,526	189,887	3,639	1.9%	189,887	182,526	177,191
34.1943	Admin Charge-Water/sewer	73,659	72,253	1,406	1.9%	72,253	87,379	83,090
34.1944	Admin Charge-Natural gas	73,827	80,309	(6,482)	-8.1%	80,309	71,084	68,569
34.1945	Motor Pool Charge	133,313	115,510	17,803	15.4%	115,510	119,422	141,520
34.1946	Admin Charge-Solid waste	34,459	48,547	(14,088)	-29.0%	48,547	58,408	76,872
34.1948	Admin Charge-ElbertonNET	110,912	107,148	3,764	3.5%	107,148	73,895	71,856
	Total Administrative Charges	619,696	613,654	6,042	1.0%	613,654	592,714	619,098
Other								
34.9901	Miscellaneous revenue	5,500	5,500	-	0.0%	8,084	2,696	5,887
36.1001	Interest earned	2,500	2,500	-	0.0%	1,692	2,095	2,117
37.1002	Donations-Animal shelter	-	-	-		-	420	352
38.3000	Reimbursement for damages	-	-	-		-	2,223	2,975
38.9001	Surplus equipment sales	15,000	10,000	5,000	50.0%	19,656	38,113	9,806
	Total Other	23,000	18,000	5,000	27.8%	29,432	45,547	21,138
SUBTOTAL before Transfers		2,220,596	2,202,000	18,596	0.8%	2,189,235	2,118,810	2,231,622
Interfund Transfers								
39.1101	Transfer In - Electric	1,685,000	1,625,000	60,000	3.7%	1,625,000	1,625,000	1,625,000
39.1102	Transfer In - Natural Gas	800,000	760,000	40,000	5.3%	760,000	776,760	750,000
39.1205	Transfer In - Water (Mfg.)	20,000	17,500	2,500	14.3%	17,500	12,500	7,500
39.1203	Transfer In - Hotel/Motel Tax	25,000	25,000	-	0.0%	25,000	22,292	25,170
	Interfund Transfers Total	2,530,000	2,427,500	102,500	4.2%	2,427,500	2,436,552	2,407,670
Grand Total - General Fund Revenues		$ 4,750,596	$ 4,629,500	121,096	2.6%	$ 4,616,735	$ 4,555,362	$ 4,639,291

General Fund - Summary of Expenditures

	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
General Government							
Mayor and City Council	$ 150,870	$ 138,066	$ 12,804	9.3%	$ 142,153	$ 140,820	$ 128,075
City Manager	149,130	144,219	4,911	3.4%	140,405	135,904	131,285
City Clerk	97,395	92,215	5,180	5.6%	91,424	88,227	84,784
Elections	400	1,000	(600)	-60.0%	146	55	929
Finance	207,105	200,027	7,078	3.5%	199,374	193,589	193,285
City Attorney	20,000	20,000	-	0.0%	15,538	14,936	14,023
Human Resources	58,211	62,723	(4,512)	-7.2%	60,607	58,284	53,824
City Hall Maintenance	41,895	41,599	296	0.7%	35,448	40,461	45,345
	725,006	699,849	25,157	3.6%	685,095	672,276	651,549
Judicial							
Municipal Court	76,049	65,751	10,298	15.7%	70,226	66,598	105,294
Public Safety							
Police - Administration	339,082	324,517	14,565	4.5%	310,577	363,079	360,264
Police - Criminal Investigation	150,118	145,032	5,086	3.5%	142,778	124,618	127,145
Police - Uniform Patrol	970,263	958,004	12,259	1.3%	866,904	929,650	893,394
Police - Community Relations	60,342	56,957	3,385	5.9%	54,581	53,623	53,498
Police - Detention	26,500	31,500	(5,000)	-15.9%	20,397	28,032	23,374
Fire Department	936,902	887,256	49,646	5.6%	896,877	912,341	854,060
Animal Control	54,028	56,504	(2,476)	-4.4%	44,895	48,357	52,849
	2,537,235	2,459,770	77,465	3.1%	2,337,009	2,459,700	2,364,584
Public Works							
Public Works Administration	108,943	99,209	9,734	9.8%	104,356	111,563	141,500
Street Cleaning	-	-	-		-	-	34,168
Infrastructure Maintenance	401,904	397,357	4,547	1.1%	377,412	421,222	387,482
Street Lighting	29,000	29,000	-	0.0%	23,557	21,760	14,663
Motor Pool	177,751	177,708	43	0.0%	164,064	179,540	153,551
Cemeteries	112,277	127,197	(14,920)	-11.7%	116,351	128,011	184,457
Parks and Rights-of-way	57,700	57,700	-	0.0%	54,695	53,207	57,801
	887,575	888,171	(596)	-0.1%	840,435	915,304	973,620
Housing and Development							
City Marshal, Planning, and Zoning	67,549	66,114	1,435	2.2%	63,727	62,464	61,946
Inspections and Code Enforcement	55,591	55,904	(313)	-0.6%	49,025	51,915	50,433
Economic and Community Development	86,280	86,645	(365)	-0.4%	92,547	59,673	23,426
Main Street Elberton	51,210	49,733	1,477	3.0%	34,041	44,515	62,400
	260,630	258,396	2,234	0.9%	239,339	218,567	198,205

General Fund - Summary of Expenditures

	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Culture and Recreation							
Elbert Theatre	$ 93,253	$ 85,783	$ 7,470	8.7%	$ 91,234	$ 83,523	$ 55,777
Agency Allocations	73,500	73,500	-	0.0%	73,500	70,500	67,500
	166,753	159,283	7,470	4.7%	164,734	154,023	123,277
Health and Welfare							
Agency Allocations	62,500	63,500	(1,000)	-1.6%	66,136	60,275	58,144
Other Financing							
Non-departmental	34,000	34,000	-	0.0%	34,000	48,730	147,775
General Contingency/Reserve	848	780	68	8.7%	-	-	-
	34,848	34,780	68	0.2%	34,000	48,730	147,775
Grand Total - Expenditures	$ 4,750,596	$ 4,629,500	$ 121,096	2.6%	$ 4,436,974	$ 4,595,472	$ 4,622,449

Mayor and City Council 100 - 110

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1200	Wages-Elected officials	$ 28,200	$ 28,200	$ -	0.0%	$ 28,800	$ 28,950	$ 28,127
51.2101	Insurance	72,045	60,661	11,384	18.8%	62,704	65,237	45,189
51.2200	FICA	2,157	2,157	-	0.0%	2,203	2,215	2,177
51.2401	Pension & Retirement	3,240	2,520	720	28.6%	2,520	2,520	2,520
	Total Salaries & Benefits	105,642	93,538	12,104	12.9%	96,228	98,922	78,012
Operating Expenditures								
52.3102	Liability insurance	13,028	13,028	-	0.0%	13,028	12,408	19,784
52.3300	Advertising	500	500	-	0.0%	-	311	-
52.3402	Publications	200	500	(300)	-60.0%	141	192	185
52.3500	Travel and training	18,000	18,000	-	0.0%	16,994	15,639	17,483
52.3601	Dues	7,000	7,000	-	0.0%	6,775	6,890	6,896
53.1115	Office supplies	500	500	-	0.0%	17	62	280
57.3006	Community promotions	6,000	5,000	1,000	20.0%	8,970	6,396	5,434
	Total Operating Expenditures	45,228	44,528	700	1.6%	45,925	41,898	50,062
Total Expenditures		$ 150,870	$ 138,066	$ 12,804	9.3%	$ 142,153	$ 140,820	$ 128,075

Personnel Summary:

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

City Manager 100 - 132

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1102	Salaries	$ 113,033	$ 109,990	$ 3,043	2.8%	$ 109,241	$ 106,941	$ 103,078
51.2101	Insurance	7,889	6,209	1,680	27.1%	6,282	5,932	5,641
51.2200	FICA	8,647	8,414	233	2.8%	8,414	7,514	7,309
51.2401	Pension & Retirement	11,985	11,817	168	1.4%	12,025	11,910	10,569
51.2901	Surety bond	350	350	-	0.0%	350	350	350
	Total Salaries & Benefits	141,904	136,780	5,124	3.7%	136,312	132,647	126,948
Operating Expenditures								
52.3103	Worker's comp insurance	441	419	22	5.3%	460	322	432
52.3402	Publications	350	350	-	0.0%	-	-	-
52.3500	Travel and training	4,000	4,000	-	0.0%	1,735	1,376	2,011
52.3601	Dues	935	670	265	39.6%	935	935	615
53.1115	Office supplies	1,000	1,000	-	0.0%	763	426	1,079
57.3006	Community promotions	500	1,000	(500)	-50.0%	200	200	200
	Total Operating Expenditures	7,226	7,439	(213)	-2.9%	4,093	3,258	4,337
Total Expenditures		$ 149,130	$ 144,219	$ 4,911	3.4%	$ 140,405	$ 135,904	$ 131,285

Personnel Summary:

City Manager Grade 40

City Clerk

100 - 133

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1102	Salaries	$ 63,088	$ 61,263	$ 1,825	3.0%	$ 61,422	$ 60,076	$ 57,724
51.2101	Insurance	16,885	13,818	3,067	22.2%	13,680	12,762	12,426
51.2200	FICA	4,826	4,687	139	3.0%	4,699	3,633	3,475
51.2401	Pension & Retirement	7,319	6,791	528	7.8%	6,827	7,137	6,097
	Total Salaries & Benefits	92,118	86,559	5,559	6.4%	86,628	83,608	79,723
Operating Expenditures								
52.3103	Worker's comp insurance	269	256	13	5.1%	281	195	221
52.3500	Travel and training	500	650	(150)	-23.1%	222	330	255
52.3601	Dues	200	150	50	33.3%	205	195	234
52.3910	Code supplements	3,708	4,000	(292)	-7.3%	3,708	3,708	3,708
53.1115	Office supplies	600	600	-	0.0%	380	191	643
	Total Operating Expenditures	5,277	5,656	(379)	-6.7%	4,796	4,619	5,061
Total Expenditures		$ 97,395	$ 92,215	$ 5,180	5.6%	$ 91,424	$ 88,227	$ 84,784

Personnel Summary:

City Clerk Grade 27

Elections 100 - 140

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1200	Temporary Employees	$ -	$ 500	$ (500)	-100.0%	$ -	$ -	$ 390
	Total Salaries & Benefits	-	500	(500)	-100.0%	-	-	390
Operating Expenditures								
52.3402	Printing/publications	400	400	-	0.0%	146	55	499
53.1115	Office Supplies	-	50	(50)	-100.0%	-	-	-
53.1702	Miscellaneous	-	50	(50)	-100.0%	-	-	40
	Total Operating Expenditures	400	500	(100)	-25.0%	146	55	539
Total Expenditures		$ 400	$ 1,000	$ (600)	-60.0%	$ 146	$ 55	$ 929

Finance

100 - 151

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1102	Salaries	$ 121,135	$ 116,110	$ 5,025	4.3%	$ 116,208	$ 111,077	$ 107,625
51.2101	Insurance	8,059	9,628	(1,569)	-16.3%	8,270	10,405	13,532
51.2200	FICA	9,267	8,882	385	4.3%	8,890	7,445	7,430
51.2401	Pension & Retirement	14,086	12,881	1,205	9.4%	12,916	15,479	14,491
51.2901	Surety bond	700	700	-	0.0%	630	630	630
	Total Salaries & Benefits	153,247	148,201	5,046	3.4%	146,914	145,036	143,708
Operating Expenditures								
52.1202	Audit	42,000	38,000	4,000	10.5%	41,845	38,317	37,335
52.1308	Bank fees	7,500	9,000	(1,500)	-16.7%	7,236	6,946	7,553
52.2203	O & M Equipment	1,000	1,500	(500)	-33.3%	100	649	1,322
52.3103	Worker's Comp insurance	518	486	32	6.6%	534	362	483
52.3202	Comm service (SLinc)	-	-	-		-	-	297
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%	6	34	46
53.1115	Office supplies	1,000	1,000	-	0.0%	1,499	905	583
	Total Operating Expenditures	53,858	51,826	2,032	3.9%	52,460	48,553	49,577
Total Expenditures		$ 207,105	$ 200,027	$ 7,078	3.5%	$ 199,374	$ 193,589	$ 193,285

Personnel Summary:

Controller & Public Works Director	Grade 35
Accounting Technician	Grade 14

City Attorney

100 - 153

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1200	Retainer	$ -	$ -	$ -		$ -	$ 3,200	$ 4,800
51.2101	Insurance	-	-	-		-	1,608	2,198
	Total Salaries & Benefits	-	-	-		-	4,808	6,998
Operating Expenditures								
52.1201	Legal fees	15,000	15,000	-	0.0%	13,207	6,315	4,776
52.1203	Professional services	5,000	5,000	-	0.0%	2,331	3,813	2,250
	Total Operating Expenditures	20,000	20,000	-	0.0%	15,538	10,128	7,025
Total Expenditures		$ 20,000	$ 20,000	$ -	0.0%	$ 15,538	$ 14,936	$ 14,023

Personnel Summary:

City Attorney	Appointed, part-time

Human Resources 100 - 154

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1102	Salaries	$ 33,941	$ 38,941	$ (5,000)	-12.8%	$ 38,579	$ 37,441	$ 36,828
51.2101	Insurance	7,634	5,981	1,653	27.6%	6,473	7,086	6,718
51.2200	FICA	2,596	2,979	(383)	-12.9%	2,951	2,519	2,452
51.2401	Pension & Retirement	3,442	4,310	(868)	-20.1%	4,320	3,233	2,666
	Total Salaries & Benefits	47,613	52,211	(4,598)	-8.8%	52,323	50,279	48,664
Operating Expenditures								
52.1203	Professional Services	2,500	2,500	-	0.0%	3,600	1,200	300
52.1204	Employment physical	1,000	1,000	-	0.0%	650	775	1,650
52.1301	Drug screenings	2,350	2,350	-	0.0%	1,638	1,699	1,460
52.2208	Wellness center	2,500	2,500	-	0.0%	-	2,475	-
52.3103	Worker's Comp insurance	148	162	(14)	-8.6%	178	125	170
52.3500	Travel and training	500	500	-	0.0%	524	80	-
53.1115	Office supplies	1,600	1,500	100	6.7%	1,694	1,652	1,579
	Total Operating Expenditures	10,598	10,512	86	0.8%	8,284	8,006	5,160
Total Expenditures		$ 58,211	$ 62,723	$ (4,512)	-7.2%	$ 60,607	$ 58,284	$ 53,824

Personnel Summary:

Office Manager	Grade 18

City Hall Maintenance

100 - 156

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Operating Expenditures								
52.2111	Solid Waste Disposal	$ 396	$ 336	$ 60	17.9%	$ 396	$ 429	$ 336
52.3101	Property Insurance	2,315	2,079	236	11.4%	1,871	2,209	2,922
52.2202	O & M Buildings	7,500	7,500	-	0.0%	3,584	4,276	8,584
52.3201	Telephone service (AT&T)	2,100	2,100	-	0.0%	2,106	2,447	2,762
52.3206	Telecom service (Enet)	3,720	3,720	-	0.0%	3,719	4,625	3,555
52.3902	Elbert County surcharge	204	204	-	0.0%	204	221	204
58.2202	Copier lease/copies	14,000	14,000	-	0.0%	14,276	14,822	15,954
53.1112	Maintenance supplies	1,500	1,500	-	0.0%	636	700	1,105
53.1210	Water & sewer	1,500	1,500	-	0.0%	1,477	1,786	1,853
53.1220	Natural gas	2,000	2,000	-	0.0%	1,290	2,088	2,013
53.1230	Electricity	6,660	6,660	-	0.0%	5,888	6,858	6,056
	Total Operating Expenditures	41,895	41,599	296	0.7%	35,448	40,461	45,345
Total Expenditures		$ 41,895	$ 41,599	$ 296	0.7%	$ 35,448	$ 40,461	$ 45,345

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Municipal Court 100 - 250

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Salaries	$ 54,203	$ 53,159	$ 1,044	2.0%	$ 52,740	$ 51,802	$ 50,823
51.2101	Insurance	7,640	232	7,408	3193.1%	4,051	991	1,449
51.2200	FICA	4,147	4,067	80	2.0%	4,035	3,939	3,706
51.2401	Pension & Retirement	4,185	2,535	1,650	65.1%	3,886	2,862	2,385
	Total Salaries & Benefits	70,175	59,993	10,182	17.0%	64,711	59,594	58,363
Operating Expenditures								
52.1203	Probation services	-	-	-		-	-	40,700
52.1306	Interpreter	500	500	-	0.0%	60	90	210
52.1101	Public defender	2,000	3,000	(1,000)	-33.3%	1,925	3,000	3,000
52.3103	Worker's Comp insurance	154	146	8	5.5%	160	113	152
52.3206	Internet service	720	612	108	17.6%	719	678	587
52.3701	Training	2,500	1,500	1,000	66.7%	2,650	3,124	2,280
	Total Operating Expenditures	5,874	5,758	116	2.0%	5,514	7,004	46,930
Total Expenditures		$ 76,049	$ 65,751	$ 10,298	15.7%	$ 70,226	$ 66,598	$ 105,294

Personnel Summary:

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

Police - Administration 100 - 321

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1102	Salaries & wages	$ 116,648	$ 111,688	$ 4,960	4.4%	$ 110,780	$ 108,360	$ 104,892
51.1101	Part-time office wages	10,454	11,050	(596)	-5.4%	8,471	8,506	9,305
51.2101	Insurance	11,237	6,354	4,883	76.8%	3,834	6,197	5,757
51.2200	FICA	9,723	9,389	334	3.6%	8,475	8,468	8,273
51.2401	Pension & Retirement	12,758	10,980	1,778	16.2%	11,484	11,725	10,251
51.2700	Worker's Comp claims	200	200	-	0.0%	-	-	-
	Total Salaries & Benefits	161,020	149,661	11,359	7.6%	143,044	143,256	138,477
Operating Expenditures								
52.1305	Insurance Deductibles	5,000	5,000	-	0.0%	-	-	14,573
52.2111	Solid waste disposal	228	228	-	0.0%	228	247	228
52.2201	O & M Vehicles	2,000	2,000	-	0.0%	1,145	1,334	4,726
52.2202	O & M Buildings	6,000	6,000	-	0.0%	9,322	8,322	6,746
52.2203	O & M Equipment	15,000	15,000	-	0.0%	9,194	39,236	13,376
52.2205	Towing fees	200	200	-	0.0%	375	150	-
52.3101	Property insurance	7,764	7,090	674	9.5%	7,089	7,184	7,380
52.3102	Liability insurance	11,192	11,192	-	0.0%	11,192	9,365	23,982
52.3103	Workers Comp insurance	544	467	77	16.5%	513	641	871
52.3201	Telephone service (AT&T)	3,600	3,528	72	2.0%	3,619	3,858	3,683
52.3202	Comm svc (Verizon)	10,000	10,800	(800)	-7.4%	9,648	9,957	11,024
52.3206	Telecom service (Enet)	9,200	8,400	800	9.5%	9,127	9,216	8,063
52.3207	Software support	19,000	19,000	-	0.0%	19,000	19,000	19,000
52.3208	Dispatchers- Elbert Co.	50,000	48,000	2,000	4.2%	48,562	48,050	47,276
52.3402	Printing/publications	1,000	1,000	-	0.0%	814	785	902
52.3500	Travel and training	7,500	7,500	-	0.0%	7,654	8,465	7,902
52.3601	Dues	500	500	-	0.0%	375	150	490
52.3901	Postage	500	500	-	0.0%	397	147	244
52.3902	Waste surcharge	72	72	-	0.0%	72	78	72
52.3906	Piedmont Northern MANS	-	-	-		-	16,000	23,000
58.2202	Copier lease	5,285	5,285	-	0.0%	6,251	5,285	5,285
53.1110	Gasoline	677	1,294	(617)	-47.7%	630	1,279	1,726
53.1115	Office supplies	7,000	7,000	-	0.0%	6,278	4,725	6,111
53.1117	Ammunition	2,000	2,000	-	0.0%	2,167	3,099	2,560
53.1124	Uniforms	500	500	-	0.0%	1,484	806	18
53.1210	Water & sewer	1,000	900	100	11.1%	1,054	1,193	1,119
53.1220	Natural gas	700	800	(100)	-12.5%	568	868	785
53.1230	Electricity	11,000	10,000	1,000	10.0%	10,775	11,255	10,558
53.1603	Small equipment	600	600	-	0.0%	-	-	86
	Total Operating Expenditures	178,062	174,856	3,206	1.8%	167,533	210,694	221,787

Police - Administration 100 - 321

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Capital Expenditures								
54.2401	Fingerprinting machine	-	-	-		-	9,129	-
	Total Capital Expenditures	-	-	-		-	9,129	-
Total Expenditures		$ 339,082	$ 324,517	$ 14,565	4.5%	$ 310,577	$ 363,079	$ 360,264

Personnel Summary:

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

Police - Criminal Investigation 100 - 322

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Wages	$ 87,347	$ 86,046	$ 1,301	1.5%	$ 93,584	$ 90,601	$ 92,032
51.1101	On Call Pay	8,320	8,320	-	0.0%	-	-	-
51.1300	Overtime	5,000	5,000	-	0.0%	6,702	7,827	5,382
51.2101	Insurance	24,481	19,747	4,734	24.0%	19,615	6,854	6,921
51.2200	FICA	6,682	6,583	99	1.5%	7,159	6,576	6,916
51.2401	Pension & Retirement	8,440	7,850	590	7.5%	7,870	6,706	6,282
	Total Salaries & Benefits	140,270	133,546	6,724	5.0%	134,930	118,564	117,532
Operating Expenditures								
52.3103	Workers Comp insurance	746	719	27	3.8%	789	549	803
52.1203	Nurse Examiner (SxAsslt)	500	500	-	0.0%	-	1,000	-
52.3206	Telecom service (GTA)	624	624	-	0.0%	592	591	562
53.1110	Gasoline	3,078	2,043	1,035	50.7%	3,048	2,071	2,213
53.1115	Supplies	2,000	4,700	(2,700)	-57.4%	1,896	502	5,484
52.3701	Training	2,000	2,000	-	0.0%	1,112	750	75
53.1704	Clothing allowance	900	900	-	0.0%	411	592	476
	Total Operating Expenditures	9,848	11,486	(1,638)	-14.3%	7,848	6,054	9,612
Total Expenditures		$ 150,118	$ 145,032	$ 5,086	3.5%	$ 142,778	$ 124,618	$ 127,145

Personnel Summary:

Chief Investigator	Grade 21
Investigator	Grade 18

Police - Uniform Patrol 100 - 323

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Hourly wages	$ 612,467	$ 628,034	$ (15,567)	-2.5%	$ 539,364	$ 573,921	$ 545,556
51.1101	Holiday wages	21,755	22,052	(297)	-1.3%	16,453	11,548	14,005
51.1200	Housing Authority patrol	-	2,500	(2,500)	-100.0%	-	-	1,395
51.1300	Overtime	35,000	25,000	10,000	40.0%	59,093	57,526	47,807
51.2101	Insurance	132,275	99,128	33,147	33.4%	87,318	103,893	98,864
51.2200	FICA	46,854	48,045	(1,191)	-2.5%	41,261	44,678	42,033
51.2401	Pension & Retirement	51,285	50,871	414	0.8%	50,728	55,714	49,196
51.2700	Workers Comp claims	2,500	2,500	-	0.0%	-	-	1,359
	Total Salaries & Benefits	902,136	878,130	24,006	2.7%	794,217	847,280	800,215
Operating Expenditures								
52.3103	Worker's Comp insurance	7,438	7,474	(36)	-0.5%	8,206	5,702	8,017
52.2201	O & M Vehicles	15,000	15,000	-	0.0%	15,064	15,563	14,385
52.3701	Training	5,000	5,000	-	0.0%	2,900	9,012	5,491
53.1111	Supplies	7,500	7,500	-	0.0%	6,510	5,815	10,867
53.1123	Protective gear	2,000	2,000	-	0.0%	3,202	2,495	2,560
53.1124	Uniforms	8,000	8,000	-	0.0%	11,352	7,541	6,543
53.1110	Gasoline	23,189	34,900	(11,711)	-33.6%	25,453	36,243	45,315
	Total Operating Expenditures	68,127	79,874	(11,747)	-14.7%	72,687	82,370	93,179
Total Expenditures		$ 970,263	$ 958,004	$ 12,259	1.3%	$ 866,904	$ 929,650	$ 893,394

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	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Wages	$ 45,779	$ 42,348	$ 3,431	8.1%	$ 43,196	$ 41,984	$ 37,984
51.1300	Overtime	2,000	3,000	(1,000)	-33.3%	444	1,615	1,760
51.2101	Insurance	272	259	13	5.0%	259	64	2,227
51.2200	FICA	3,502	3,240	262	8.1%	3,304	3,121	2,895
51.2401	Pension & Retirement	5,258	4,579	679	14.8%	4,710	5,248	5,130
	Total Salaries & Benefits	56,811	53,426	3,385	6.3%	51,914	52,032	49,997
Operating Expenditures								
52.3103	Worker's Comp insurance	586	531	55	10.4%	583	274	429
52.3701	Training	250	250	-	0.0%	-	-	390
53.1115	Supplies	250	250	-	0.0%	288	49	-
53.1124	Uniforms	445	500	(55)	-11.0%	-	32	249
57.3006	Community promotions	2,000	1,000	1,000	100.0%	1,796	1,236	2,174
57.3013	Explorer Scout program	-	1,000	(1,000)	-100.0%	-	-	259
	Total Operating Expenditures	3,531	3,531	-	0.0%	2,667	1,590	3,501
Total Expenditures		$ 60,342	$ 56,957	$ 3,385	5.9%	$ 54,581	$ 53,623	$ 53,498

Personnel Summary:

Special Operations Officer	Grade 18

Police - Detention 100 - 326

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Operating Expenditures								
52.3903	Care of prisoners	$ 1,500	$ 1,500	$ -	0.0%	$ 51	$ 1,803	$ 383
52.3911	Per diem - Elbert County	25,000	30,000	(5,000)	-16.7%	20,346	26,229	22,991
	Total Operating Expenditures	26,500	31,500	(5,000)	-15.9%	20,397	28,032	23,374
Total Expenditures		$ 26,500	$ 31,500	$ (5,000)	-15.9%	$ 20,397	$ 28,032	$ 23,374

Fire Department 100 - 350

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1102	Salaries	$ 617,557	$ 605,700	$ 11,857	2.0%	$ 602,938	$ 599,689	$ 563,416
51.1102	Holidays	21,243	20,666	577	2.8%	17,266	16,615	14,673
51.1200	Temps/Volunteers	2,160	2,160	-	0.0%	2,160	2,280	4,280
51.1300	Overtime (Garcia Wages)	-	-	-		29,242	26,878	28,296
51.2101	Insurance	131,460	97,200	34,260	35.2%	97,231	95,885	86,342
51.2200	FICA	47,243	46,336	907	2.0%	44,363	42,757	42,067
51.2401	Pension & Retirement	58,207	54,033	4,174	7.7%	53,923	57,443	51,573
	Total Salaries & Benefits	877,870	826,095	51,775	6.3%	847,123	841,546	790,648
Operating Expenditures								
52.3207	Software support	800	1,000	(200)	-20.0%	795	765	720
52.2111	Solid waste disposal	396	396	-	0.0%	396	429	336
52.2201	O & M Vehicles	5,500	5,500	-	0.0%	5,122	8,396	4,221
52.2202	O & M Buildings	2,500	2,500	-	0.0%	733	14,862	5,120
52.2203	Testing Equipment	4,500	4,500	-	0.0%	2,864	3,984	1,417
52.3101	Property insurance	11,323	10,454	869	8.3%	10,453	9,443	12,416
52.3103	Workers Comp insurance	7,412	7,092	320	4.5%	7,787	5,465	7,824
52.3201	Telephone service (AT&T)	708	708	-	0.0%	702	757	927
52.3206	Telecom service (Enet)	2,724	2,724	-	0.0%	2,576	2,769	2,555
52.3500	Travel and training	500	1,000	(500)	-50.0%	219	148	211
52.3902	Elbert County surcharge	204	204	-	0.0%	204	221	204
53.1110	Gasoline	2,715	3,833	(1,118)	-29.2%	2,909	4,330	5,435
53.1112	Maintenance supplies	500	1,000	(500)	-50.0%	-	-	20
53.1115	Office supplies	1,800	1,800	-	0.0%	630	1,580	1,260
53.1124	Uniforms	4,000	4,000	-	0.0%	3,285	4,274	2,638
53.1220	Natural Gas	2,500	4,000	(1,500)	-37.5%	1,998	2,864	4,336
53.1230	Electricity	8,500	8,000	500	6.3%	8,153	9,073	8,311
53.1603	Small equipment	1,500	1,500	-	0.0%	927	1,436	4,995
57.3006	Community promotions	450	450	-	0.0%	-	-	189
57.3013	Jr. Firefighter program	500	500	-	0.0%	-	-	276
	Total Operating Expenditures	59,032	61,161	(2,129)	-3.5%	49,754	70,795	63,412
Total Expenditures		$ 936,902	$ 887,256	$ 49,646	5.6%	$ 896,877	$ 912,341	$ 854,060

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	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Wages	$ 31,131	$ 35,354	$ (4,223)	-11.9%	$ 29,685	$ 31,250	$ 33,770
51.2101	Insurance	7,622	5,968	1,654	27.7%	4,631	5,838	5,641
51.2200	FICA	2,381	2,705	(324)	-12.0%	2,271	2,272	2,456
51.2401	Pension & Retirement	3,159	2,549	610	23.9%	2,720	2,777	2,398
	Total Salaries & Benefits	44,293	46,576	(2,283)	-4.9%	39,307	42,137	44,265
Operating Expenditures								
52.2201	O & M Vehicles	500	500	-	0.0%	15	485	16
52.2202	O & M Buildings	500	500	-	0.0%	283	511	1,649
52.3103	Workers Comp insurance	399	442	(43)	-9.7%	485	341	460
52.3202	Comm service (GPS)	516	516	-	0.0%	516	516	516
52.3206	Telecom service (Enet)	820	820	-	0.0%	793	709	611
52.3500	Travel and training	300	300	-	0.0%	-	-	-
52.3851	Vet services	2,500	2,500	-	0.0%	352	194	2,727
53.1112	Maintenance supplies	300	300	-	0.0%	64	468	155
53.1124	Uniforms	400	400	-	0.0%	515	-	-
53.1210	Water & sewer	450	350	100	28.6%	430	448	339
53.1220	Natural gas	750	1,000	(250)	-25.0%	683	918	991
53.1230	Electricity	1,300	1,300	-	0.0%	1,322	1,236	1,121
53.1303	Feeding animals	500	500	-	0.0%	4	-	-
53.1603	Small equipment	500	500	-	0.0%	126	394	-
	Total Operating Expenditures	9,735	9,928	(193)	-1.9%	5,462	5,826	8,584
Total Expenditures		$ 54,028	$ 56,504	$ (2,476)	-4.4%	$ 44,895	$ 48,357	$ 52,849

Personnel Summary:

Animal Control Officer Grade 12

Public Works - Administration 100 - 410

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1102	Salaries	$ 39,470	$ 38,340	$ 1,130	2.9%	$ 42,790	$ 42,068	$ 62,552
51.2101	Insurance	11,496	9,236	2,260	24.5%	9,157	12,959	11,921
51.2200	FICA	3,019	2,933	86	2.9%	3,273	2,624	4,193
51.2401	Pension & Retirement	3,989	3,689	300	8.1%	3,691	3,114	4,967
	Total Salaries & Benefits	57,974	54,198	3,776	7.0%	58,912	60,766	83,633
Operating Expenditures								
52.2111	Solid waste disposal	612	612	-	0.0%	612	663	612
52.2201	O & M Vehicles	150	150	-	0.0%	733	25	273
52.3101	Property insurance	3,947	3,573	374	10.5%	3,573	3,967	3,679
52.3102	Liability insurance	1,250	1,250	-	0.0%	864	1,231	764
52.3103	Workers Comp insurance	168	160	8	5.0%	176	123	635
52.3201	Telephone service (AT&T)	1,440	1,440	-	0.0%	1,404	1,781	2,230
52.3902	Waste surcharge	612	612	-	0.0%	612	663	612
52.2202	O & M Buildings	15,000	8,500	6,500	76.5%	13,658	14,640	18,815
52.3202	Comm service (Vzn)	540	1,100	(560)	-50.9%	1,012	1,070	1,065
52.3206	Telecom service (Enet)	3,420	3,420	-	0.0%	3,305	3,426	3,226
52.3500	Travel and training	1,000	1,000	-	0.0%	626	2,024	538
53.1110	Gasoline	555	419	136	32.5%	600	421	983
53.1112	Maintenance supplies	500	500	-	0.0%	658	198	146
53.1115	Office supplies	1,000	1,000	-	0.0%	1,306	1,248	3,111
53.1124	Uniforms	500	700	(200)	-28.6%	-	212	520
53.1210	Water & sewer	2,700	2,400	300	12.5%	2,746	2,758	2,034
53.1220	Natural gas	3,500	4,100	(600)	-14.6%	2,705	3,454	4,528
53.1230	Electricity	12,000	12,000	-	0.0%	8,770	10,817	12,019
58.2202	Copier lease	2,075	2,075	-	0.0%	2,086	2,075	2,075
	Total Operating Expenditures	50,969	45,011	5,958	13.2%	45,444	50,797	57,866
Total Expenditures		$ 108,943	$ 99,209	$ 9,734	9.8%	$ 104,356	$ 111,563	$ 141,500

Personnel Summary:

Office Manager	Grade 18

Public Works - Infrastructure Maintenance 100 - 421

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Wages	$ 248,865	$ 250,176	$ (1,311)	-0.5%	$ 248,081	$ 156,107	$ 141,575
51.1300	Overtime	5,000	5,000	-	0.0%	2,291	5,254	5,788
51.2101	Insurance	46,246	39,994	6,252	15.6%	38,898	39,937	40,079
51.2200	FICA	19,038	19,138	(100)	-0.5%	18,978	18,163	13,871
51.2401	Pension & Retirement	27,119	25,589	1,530	6.0%	25,564	26,011	21,094
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	3	15,619	33,971
	Total Salaries & Benefits	347,268	340,897	6,371	1.9%	333,815	261,091	256,377
Operating Expenditures								
52.2201	O & M Vehicles	1,500	1,500	-	0.0%	2,033	1,264	4,531
52.2202	O & M Buildings	4,500	4,500	-	0.0%	1,855	6,807	5,192
52.2321	Equipment leasing program	7,390	5,520	1,870	33.9%	5,520	3,218	-
52.3103	Workers Comp insurance	3,195	3,152	43	1.4%	3,460	2,580	3,065
52.3202	Comm service (Vzn,GPS)	2,388	822	1,566	190.5%	1,690	594	1,462
53.1101	Asphalt	2,500	7,500	(5,000)	-66.7%	1,736	812	1,638
53.1102	Brick, block, or stone	1,000	1,000	-	0.0%	526	791	2,484
53.1105	Concrete	5,000	5,000	-	0.0%	676	264	1,728
53.1110	Gasoline	8,663	11,966	(3,303)	-27.6%	9,417	12,903	15,094
53.1113	Supplies & materials	7,500	3,500	4,000	114.3%	7,162	9,437	8,018
53.1118	Sand & gravel	1,000	1,000	-	0.0%	408	641	2,075
53.1120	Signs & markers	1,500	4,000	(2,500)	-62.5%	1,446	4,306	1,466
53.1122	Paint	500	500	-	0.0%	793	196	405
53.1123	Protective clothing	500	500	-	0.0%	416	650	721
53.1124	Uniforms	4,000	2,500	1,500	60.0%	3,978	4,151	4,873
53.1126	Road maintenance	1,500	1,500	-	0.0%	300	-	1,345
53.1601	Small tools, equipment	2,000	2,000	-	0.0%	2,181	2,170	10,759
	Total Operating Expenditures	54,636	56,460	(1,824)	-3.2%	43,597	50,784	64,856
Labor Expense on Capital Projects								
54.1303	Building Renovations	-	-	-		-	62,340	40,320
54.1409	Stormwater Drain Improv.	-	-	-		-	47,006	25,929
	Total Capital Expenditures	-	-	-		-	109,346	66,249
Total Expenditures		$ 401,904	$ 397,357	$ 4,547	1.1%	$ 377,412	$ 421,222	$ 387,482

Personnel Summary:

Facilities Construction Manager	Grade 27	
Streets/Infrastructure Supervisor	Grade 24	
Streets/Infrastructure Foreman	Grade 18	
Infrastructure Technician	Grade 14	2 positions
Equipment Operator no/CDL	Grade 10	

Public Works - Street Cleaning 100 - 425

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Wages	$ -	$ -	$ -		$ -	$ -	$ 5,304
51.1300	Overtime	-	-	-		-	-	98
51.2101	Insurance	-	-	-		-	-	-
51.2200	FICA	-	-	-		-	-	390
51.2401	Pension & Retirement	-	-	-		-	-	-
	Total Salaries & Benefits	-	-	-		-	-	5,792
Operating Expenditures								
52.2201	O & M Vehicles	-	-	-		-	-	-
52.3103	Workers Comp insurance	-	-	-		-	-	-
52.3202	Communication Service	-	-	-		-	-	-
53.1110	Gasoline	-	-	-		-	-	-
53.1124	Uniforms	-	-	-		-	-	9
	Total Operating Expenditures	-	-	-		-	-	9
Capital Expenditures								
54.2102	Street Sweeper Refurbish		-	-		-	-	28,367
	Total Capital Expenditures	-	-	-		-	-	28,367
Total Expenditures		$ -	$ -	$ -		$ -	$ -	$ 34,168

Public Works - Street Lighting 100 - 426

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Operating Expenditures								
53.1230	Electricity	$ 10,000	$ 10,000	-	0.0%	$ 8,678	$ 9,671	$ 9,002
52.2203	O & M Lights, equipment	15,000	15,000	-	0.0%	14,189	8,494	-
53.1702	Seasonal decor	4,000	4,000	-	0.0%	690	3,596	5,661
	Total Operating Expenditures	29,000	29,000	-	0.0%	23,557	21,760	14,663
						-	-	-
Total Expenditures		$ 29,000	$ 29,000	$ -	0.0%	$ 23,557	$ 21,760	$ 14,663

Public Works - Motor Pool 100 - 490

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Wages	$ 73,953	$ 70,622	$ 3,331	4.7%	$ 65,917	$ 69,852	$ 66,121
51.1300	Overtime	1,500	1,500	-	0.0%	1,259	114	656
51.2101	Insurance	18,481	14,821	3,660	24.7%	13,448	14,710	13,720
51.2200	FICA	5,657	5,403	254	4.7%	5,043	4,676	4,442
51.2401	Pension & Retirement	7,601	6,221	1,380	22.2%	6,420	7,163	6,294
51.2700	Workers Comp claims	500	500	-	0.0%	-	226	161
	Total Salaries & Benefits	107,692	99,067	8,625	8.7%	92,087	96,741	91,394
Operating Expenditures								
52.2201	O & M Vehicles	27,500	27,500	-	0.0%	28,549	40,830	27,705
52.2202	O & M Buildings	1,000	1,000	-	0.0%	186	1,709	3,125
52.2203	O & M Equipment	2,000	2,000	-	0.0%	731	80	180
52.2321	Equipment Leasing	7,390	-	7,390		-	-	-
52.3101	Auto liability insurance	5,088	4,714	374	7.9%	4,714	4,164	5,091
52.3103	Workers Comp insurance	945	883	62	7.0%	970	660	880
52.3202	Comm service (Vzn,GPS)	1,020	168	852	507.1%	398	222	299
53.1110	Gasoline, fuel & oil	7,372	13,294	(5,922)	-44.5%	6,824	11,423	13,049
53.1113	Maintenance supplies	10,000	10,000	-	0.0%	8,056	10,273	4,972
53.1121	Tires & tubes	2,500	2,500	-	0.0%	3,623	2,544	2,192
53.1124	Uniforms	1,000	1,000	-	0.0%	1,440	894	1,528
53.1601	Small tools, equipment	2,000	2,000	-	0.0%	3,440	1,191	365
53.1708	Fuel tank monitoring	2,244	2,569	(325)	-12.7%	2,244	2,919	2,771
	Total Operating Expenditures	70,059	67,628	2,431	3.6%	61,175	76,909	62,157
				-				
Capital Expenditures								
54.2200	Tilt bed equipment trailer	-	-	-		-	5,890	-
54.2500	Replace fueling software	-	11,013	(11,013)	-100.0%	10,802	-	-
	Total Capital Expenditures	-	11,013	(11,013)	-100.0%	10,802	5,890	-
Total Expenditures		$ 177,751	$ 177,708	$ 43	0.0%	$ 164,064	$ 179,540	$ 153,551

Personnel Summary:

Lead Mechanic	Grade 18
Mechanic I	Grade 12

Public Works - Cemeteries 100 - 495

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Wages	$ 25,268	$ 59,330	$ (34,062)	-57.4%	$ 40,836	$ 64,014	$ 101,748
51.1300	Overtime	1,000	1,000	-	0.0%	276	1,864	2,139
51.2101	Insurance	7,600	6,160	1,440	23.4%	8,203	4,260	11,526
51.2200	FICA	1,933	4,539	(2,606)	-57.4%	3,124	4,938	7,079
51.2401	Pension & Retirement	2,926	4,277	(1,351)	-31.6%	4,918	5,869	6,838
51.2700	Workers Comp claims	500	500	-	0.0%	-	150	5,773
	Total Salaries & Benefits	39,227	75,806	(36,579)	-48.3%	57,357	81,095	135,103
Operating Expenditures								
52.1203	Professional Services	20,000	12,500	7,500	60.0%	22,624	13,335	3,053
52.2201	O & M Vehicles	1,000	1,000	-	0.0%	472	2,364	4,186
52.2202	O & M Buildings	500	500	-	0.0%	739	617	125
52.2203	O & M Equipment	7,500	6,000	1,500	25.0%	8,674	7,676	11,040
52.2204	O & M Grounds	15,000	15,000	-	0.0%	14,418	6,940	13,693
52.2321	Equipment leasing program	-	2,760	(2,760)	-100.0%	2,760	1,609	-
52.3101	Auto insurance	767	712	55	7.7%	712	790	1,029
52.3103	Workers Comp insurance	323	743	(420)	-56.5%	816	663	1,289
52.3202	Comm service (Vzn,GPS)	1,800	2,386	(586)	-24.6%	2,394	2,229	2,443
52.3909	Whitworth Detention crew	20,000	-	20,000		-	-	-
53.1110	Gasoline	1,460	5,090	(3,630)	-71.3%	1,569	5,926	6,152
53.1115	Supplies	500	800	(300)	-37.5%	265	783	1,655
53.1124	Uniforms	2,200	1,400	800	57.1%	2,268	2,214	3,071
53.1230	Electricity	1,500	2,000	(500)	-25.0%	1,284	1,770	1,363
53.1705	Plantings	500	500	-	0.0%	-	-	252
	Total Operating Expenditures	73,050	51,391	21,659	42.1%	58,994	46,916	49,353
Total Expenditures		$ 112,277	$ 127,197	$ (14,920)	-11.7%	$ 116,351	$ 128,011	$ 184,457

Personnel Summary:

Equipment Operator no/CDL Grade 10

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

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Operating Expenditures								
52.2204	O & M Grounds/Bldgs	$ 10,000	$ 10,000	$ -	0.0%	$ 6,878	$ 5,139	$ 8,083
52.2140	Lawn care service	22,200	22,200	-	0.0%	22,200	22,200	23,800
52.3909	Whitworth Detention crews	20,000	20,000	-	0.0%	19,750	22,852	22,472
53.1210	Water & sewer	2,500	2,500	-	0.0%	2,926	2,060	2,298
53.1705	Plantings	3,000	3,000	-	0.0%	2,941	957	1,148
	Total Operating Expenditures	57,700	57,700	-	0.0%	54,695	53,207	57,801
Total Expenditures		$ 57,700	$ 57,700	$ -	0.0%	$ 54,695	$ 53,207	$ 57,801

Culture and Recreation 100 - 600

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 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	66,000	-	0.0%	66,000	63,000	60,000
	Total Appropriations	73,500	73,500	-	0.0%	73,500	70,500	67,500
Total Expenditures		$ 73,500	$ 73,500	$ -	0.0%	$ 73,500	$ 70,500	$ 67,500

Health and Welfare 100 - 500

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Appropriations								
57.1001	Elbert Memorial Hospital	$ 55,000	$ 56,000	$ (1,000)	-1.8%	$ 58,636	$ 52,775	$ 50,644
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	1,500
	Total Appropriations	62,500	63,500	(1,000)	-1.6%	66,136	60,275	58,144
Total Expenditures		$ 62,500	$ 63,500	$ (1,000)	-1.6%	$ 66,136	$ 60,275	$ 58,144

Elbert Theatre

100 - 619

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1102	Salaries	$ 44,366	$ 43,502	$ 864	2.0%	$ 42,967	$ 41,288	$ 24,137
51.2101	Insurance	7,670	5,999	1,671	27.9%	5,977	5,877	4,758
51.2200	FICA	3,394	3,328	66	2.0%	3,287	2,972	1,775
51.2401	Pension & Retirement	4,285	3,979	306	7.7%	3,985	3,029	3,527
	Total Salaries & Benefits	59,715	56,808	2,907	5.1%	56,216	53,166	34,197
Operating Expenditures								
52.2202	O & M Buildings	5,000	2,500	2,500	100.0%	9,396	5,450	547
52.2111	Solid Waste Disposal	960	-	960		960	400	-
52.2203	O & M Equipment	2,500	2,500	-	0.0%	2,846	94	3,381
52.3101	Property insurance	5,443	4,867	576	11.8%	4,867	5,289	3,721
52.3103	Workers Comp insurance	189	182	7	3.8%	131	90	177
52.3201	Telephone service (Enet)	1,017	389	628	161.4%	1,017	869	356
52.3206	Internet & website (Enet)	779	887	(108)	-12.2%	779	1,267	813
52.3701	Travel and training	250	250	-	0.0%	105	285	33
53.1115	Office supplies	500	500	-	0.0%	12	584	469
53.1210	Water & sewer	900	900	-	0.0%	942	1,000	755
53.1220	Natural gas	2,000	2,000	-	0.0%	1,097	1,637	1,543
53.1230	Electricity	14,000	14,000	-	0.0%	12,866	13,393	9,786
	Total Operating Expenditures	33,538	28,975	4,563	15.7%	35,017	30,358	21,581
Total Expenditures		$ 93,253	$ 85,783	$ 7,470	8.7%	$ 91,234	$ 83,523	$ 55,777

Personnel Summary:

Theatre Manager Grade 19

Building Inspections and Code Enforcement 100 - 720

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1102	Salaries	$ 39,185	$ 37,334	$ 1,851	5.0%	$ 36,847	$ 35,766	$ 34,808
51.2101	Insurance	7,651	9,233	(1,582)	-17.1%	5,497	8,677	8,146
51.2200	FICA	2,998	2,856	142	5.0%	2,819	2,234	2,260
51.2401	Pension & Retirement	3,023	2,692	331	12.3%	2,692	2,933	2,538
	Total Salaries & Benefits	52,857	52,115	742	1.4%	47,855	49,610	47,752
Operating Expenditures								
52.3103	Workers Comp insurance	334	312	22	7.1%	343	240	324
52.2201	O & M Vehicles	250	500	(250)	-50.0%	-	-	-
52.3202	Comm service (SLinc)	-	161	(161)	-100.0%	-	-	176
52.3402	Printing/publications	100	200	(100)	-50.0%	-	109	-
52.3500	Travel and training	500	750	(250)	-33.3%	-	685	90
52.3601	Dues	200	200	-	0.0%	135	200	125
53.1110	Gasoline	100	416	(316)	-76.0%	92	451	596
53.1115	Supplies	750	750	-	0.0%	600	620	1,369
53.1124	Uniforms	500	500	-	0.0%	-	-	-
	Total Operating Expenditures	2,734	3,789	(1,055)	-27.8%	1,170	2,305	2,681
Total Expenditures		$ 55,591	$ 55,904	$ (313)	-0.6%	$ 49,025	$ 51,915	$ 50,433

Personnel Summary:

Fire & Building Inspector Grade 20

City Marshal, Planning, and Zoning 100 - 740

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1102	Salaries	$ 51,850	$ 50,353	$ 1,497	3.0%	$ 50,257	$ 49,219	$ 45,922
51.2101	Insurance	294	289	5	1.7%	289	271	1,978
51.2200	FICA	3,967	3,852	115	3.0%	3,845	3,527	3,292
51.2401	Pension & Retirement	6,006	5,578	428	7.7%	5,606	5,028	4,270
	Total Salaries & Benefits	62,117	60,072	2,045	3.4%	59,997	58,045	55,463
Operating Expenditures								
52.2201	O & M Vehicles	300	300	-	0.0%	21	360	690
52.3103	Worker's Comp insurance	221	210	11	5.2%	199	162	657
52.3202	Comm service (Verizon)	360	360	-	0.0%	350	378	358
52.3402	Printing/publications	300	300	-	0.0%	-	-	9
52.3500	Travel and training	1,100	1,100	-	0.0%	1,357	1,136	832
53.1110	Gasoline	1,151	1,772	(621)	-35.0%	1,205	1,855	1,839
53.1115	Office supplies	500	500	-	0.0%	86	83	1,475
53.1124	Uniforms	500	500	-	0.0%	409	372	459
57.3007	Historic Preservation	500	500	-	0.0%	-	-	-
57.3010	Planning Commission	500	500	-	0.0%	102	73	165
	Total Operating Expenditures	5,432	6,042	(610)	-10.1%	3,730	4,419	6,483
Total Expenditures		$ 67,549	$ 66,114	$ 1,435	2.2%	$ 63,727	$ 62,464	$ 61,946

Personnel Summary:

City Marshal & Zoning Administrator Grade 23

Economic and Community Development 100 - 751

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Operating Expenditures								
52.1201	Legal fees-Dilap housing	$ 15,000	$ 15,000	-	0.0%	$ 20,764	$ 5,982	$ 8,574
52.1203	Professional services	-	-	-		-	-	1,359
52.2110	Disposal fees-Dilap housing	70,000	70,000	-	0.0%	39,070	50,270	8,190
52.2202	O & M Buildings (Hotel)	-	500	(500)	-100.0%	-	525	635
52.3101	Property insurance (Hotel)	1,280	1,145	135	11.8%	1,145	1,244	1,377
54.1102	Purchase of land	-	-	-		31,568	1,651	3,290
	Total Operating Expenditures	86,280	86,645	(365)	-0.4%	92,547	59,673	23,426
Total Expenditures		$ 86,280	$ 86,645	$ (365)	-0.4%	$ 92,547	$ 59,673	$ 23,426

Main Street Elberton 100 - 755

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1102	Salaries	$ 27,878	$ 28,423	$ (545)	-1.9%	$ 17,984	$ 27,869	$ 41,775
51.2101	Insurance	7,610	5,943	1,667	28.0%	5,789	5,828	3,849
51.2200	FICA	2,133	2,174	(41)	-1.9%	1,376	2,023	3,015
51.2401	Pension & Retirement	2,156	1,952	204	10.5%	1,951	3,476	3,104
	Total Salaries & Benefits	39,777	38,492	1,285	3.3%	27,100	39,196	51,744
Operating Expenditures								
52.2203	O & M Buildings	1,000	1,000	-	0.0%	457	405	-
52.3101	Property insurance	1,814	1,622	192	11.8%	1,620	1,763	1,952
52.3103	Workers Comp insurance	119	119	-	0.0%	230	142	198
52.3701	Travel and training	1,500	1,500	-	0.0%	1,047	881	1,261
53.1115	Office supplies	500	500	-	0.0%	355	203	319
53.1230	Utilities	-	500	(500)	-100.0%	-	-	298
57.3006	Community promotions	1,500	1,000	500	50.0%	2,767	1,425	1,129
57.3007	Façade grant program	5,000	5,000	-	0.0%	465	500	5,500
	Total Operating Expenditures	11,433	11,241	192	1.7%	6,941	5,319	10,656
Total Expenditures		$ 51,210	$ 49,733	$ 1,477	3.0%	$ 34,041	$ 44,515	$ 62,400

Personnel Summary:

Main Street Manager Grade 15

Other Financing

100 - 900

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Non-departmental expenditures								
57.3016	Landfill Post-Closure	$ 10,000	$ 10,000	$ -	0.0%	$ 10,000	$ 8,730	$ 8,775
61.1002	Transfer to Solid Waste	-	-	-		-	16,000	115,000
61.1815	Transfer to Rev.Loan Fund	24,000	24,000	-	0.0%	24,000	24,000	24,000
	Total Expenditures	34,000	34,000	-	0.0%	34,000	48,730	147,775
General Contingency/Reserve								
57.9001	General Contingency	848	780	68	8.7%	-	-	-
	Total Contingency	848	780	68	8.7%	-	-	-
Total Expenditures		$ 34,848	$ 34,780	$ 68	0.2%	$ 34,000	$ 48,730	$ 147,775

Combined Public Utility System Fund (Fund 520)

Summary of Revenues and Expenditures

	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
WATER & SEWER DIVISION:							
Sewer Revenue	$ 1,243,500	$ 1,157,000	$ 86,500	7.5%	$ 1,148,554	$ 1,146,619	$ 1,152,791
Water Revenue	1,996,000	1,907,500	88,500	4.6%	2,057,742	2,247,382	1,943,418
Total Water & Sewer Revenue	3,239,500	3,064,500	175,000	5.7%	3,206,295	3,394,001	3,096,209
Sewer Collection Operations	269,929	252,151	17,778	7.1%	267,540	254,199	243,753
Sewer Plant Operations	682,754	673,673	9,081	1.3%	682,180	688,032	659,216
Water Treatment Plant	563,837	501,795	62,042	12.4%	547,414	489,847	563,951
Water Distribution Operations	350,654	341,027	9,627	2.8%	340,907	313,733	336,192
Lake Pumping Station	95,140	95,140	-	0.0%	91,224	96,749	90,440
Debt Service	1,246,670	1,169,866	76,804	6.6%	1,002,253	1,011,653	980,097
Total Water & Sewer Expenses	3,208,984	3,033,652	175,332	5.8%	2,931,518	2,854,213	2,873,649
Net Water & Sewer Income	**30,516**	**30,848**	**(332)**	**-1.1%**	**274,778**	**539,788**	**222,560**
ELECTRIC DIVISION:							
Electric Revenue	16,155,735	15,611,151	544,584	3.5%	16,279,871	16,620,215	16,220,691
Plant Operations	12,139,291	12,117,666	21,625	0.2%	11,760,048	12,499,307	11,028,357
Distribution	1,302,533	1,285,404	17,129	1.3%	947,065	772,950	747,593
Security Lights	15,000	15,000	-	0.0%	22,799	9,907	2,907
Depreciation and Transfers	2,191,000	1,665,000	526,000	31.6%	1,938,303	1,935,063	2,241,305
Total Electric Expenses	15,647,824	15,083,070	564,754	3.7%	14,668,214	15,217,228	14,020,162
Net Electric Income	**507,911**	**528,081**	**(20,170)**	**-3.8%**	**1,611,657**	**1,402,988**	**2,200,529**
NATURAL GAS DIVISION:							
Natural Gas Revenue	3,945,677	4,153,697	(208,020)	-5.0%	3,286,771	4,068,943	4,904,860
Plant Operations	12,800	12,800	-	0.0%	8,772	11,480	10,138
Distribution	2,533,039	2,856,716	(323,677)	-11.3%	1,871,460	2,372,680	3,143,753
Depreciation and Transfers	818,000	778,000	40,000	5.1%	899,231	920,751	893,333
Total Natural Gas Expenses	3,363,839	3,647,516	(283,677)	-7.8%	2,779,463	3,304,911	4,047,224
Net Natural Gas Income	**581,838**	**506,181**	**75,657**	**14.9%**	**507,308**	**764,032**	**857,636**
NET OPERATING INCOME	**1,120,265**	**1,065,110**	**55,155**	**5.2%**	**2,393,742**	**2,706,808**	**3,280,725**
ADMINISTRATIVE EXPEND.							
Utilities Administration	349,411	336,205	13,206	3.9%	319,253	271,480	309,805
Meter Reading & Servicing	103,211	113,871	(10,660)	-9.4%	103,886	99,568	141,333
Warehousing & Purchasing	123,878	115,202	8,676	7.5%	113,129	95,304	99,512
Customer Care & Marketing	389,710	369,791	19,919	5.4%	387,450	330,425	376,282
Information Technology Systems	88,555	84,541	4,014	4.7%	86,692	82,838	142,109
Economic Development	65,500	45,500	20,000	44.0%	17,500	30,490	40,225
Total Administrative Expend.	**1,120,265**	**1,065,110**	**55,155**	**5.2%**	**1,027,909**	**910,105**	**1,109,266**
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**		**$1,365,834**	**$1,796,703**	**$2,171,459**
Total Revenues	23,340,912	22,829,348	511,564	2.2%	22,772,938	24,083,159	24,221,760
Total Expenditures	23,340,912	22,829,348	511,564	2.2%	21,407,104	22,286,456	22,050,301
	$ -	$ -	$ -		$ 1,365,834	$ 1,796,703	$ 2,171,459

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

	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Sewer Revenue	$ 1,243,500	$ 1,157,000	$ 86,500	7.5%	$ 1,148,554	$ 1,146,619	$ 1,152,791
Sewer Collection Operations	269,929	252,151	17,778	7.1%	267,540	254,199	243,753
Sewer Plant Operations	682,754	673,673	9,081	1.3%	682,180	688,032	659,216
	952,683	925,824	26,859	8.4%	949,719	942,230	902,969
Net Sewer Income	290,817	231,176	59,641	25.8%	198,835	204,389	249,822
Water Revenue	1,996,000	1,907,500	88,500	4.6%	2,057,742	2,247,382	1,943,418
Water Treatment Plant	563,837	501,795	62,042	12.4%	547,414	489,847	563,951
Water Distribution Operations	350,654	341,027	9,627	2.8%	340,907	313,733	336,192
Lake Pumping Station	95,140	95,140	-	0.0%	91,224	96,749	90,440
	1,009,631	937,962	71,669	15.2%	979,545	900,330	990,583
Net Water Income	986,369	969,538	16,831	1.7%	1,078,196	1,347,052	952,835
Water & Sewer Income Before Debt Service Expense	1,277,186	1,200,714	76,472	6.4%	1,277,031	1,551,441	1,202,657
Debt Service	1,246,670	1,169,866	76,804	6.6%	1,002,253	1,011,653	980,097
Total Water & Sewer Income Before Administration Expense	$ 30,516	$ 30,848	$ (332)	-1.1%	$ 274,778	$ 539,788	$ 222,560

Revenue - Water & Sewer

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Sewer Revenue (520-430)								
34.4232	Sewer service fees	$1,164,000	$1,140,000	$ 24,000	2.1%	$1,141,017	$1,133,827	$1,070,462
34.4233	Sewer tap fees	2,000	2,000	-	0.0%	650	50	2,660
34.4217	Penalties	7,500	10,000	(2,500)	-25.0%	6,862	8,557	7,059
39.1202	SPLOST transfer	-	-	-		-	4,135	69,510
33.1120	GEFA grant for sewer	65,000	-	65,000		-	-	-
34.4235	Miscellaneous revenue	5,000	5,000	-	0.0%	25	50	3,100
	Total Sewer Revenue	1,243,500	1,157,000	86,500	7.5%	1,148,554	1,146,619	1,152,791
Water Revenue (520-440)								
34.4211	Metered water sales	1,944,000	1,856,000	88,000	4.7%	1,905,628	1,878,717	1,738,483
34.4212	Other water sales	1,000	500	500	100.0%	1,291	804	1,296
34.4213	Water tap fees	10,000	10,000	-	0.0%	6,033	12,239	8,781
34.4215	Sale of material	2,500	2,500	-	0.0%	960	20,609	1,355
34.4216	Service charges	15,000	15,000	-	0.0%	13,716	13,102	19,218
34.4217	Penalties	22,000	22,000	-	0.0%	21,689	14,621	22,680
34.4218	Miscellaneous revenue	1,000	1,000	-	0.0%	154	410	13,230
33.1120	GEFA grant for water	-	-	-		107,752	254,181	138,067
34.6903	Interest income	500	500	-	0.0%	519	287	308
39.1202	SPLOST transfer	-	-	-		-	52,412	-
	Total Water Revenue	1,996,000	1,907,500	88,500	4.6%	2,057,742	2,247,382	1,943,418
				-				
Total Water & Sewer Revenue		$3,239,500	$3,064,500	$ 175,000	5.7%	$3,206,295	$3,394,001	$3,096,209

Sewer - Collection Operations 520 - 433

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Wages	$ 134,634	$ 126,407	$ 8,227	6.5%	$ 140,708	$ 126,372	$ 117,765
51.1300	Overtime	10,000	10,000	-	0.0%	7,751	8,467	5,593
51.2101	Insurance	21,438	18,990	2,448	12.9%	20,612	18,379	17,578
51.2200	FICA	10,300	9,670	630	6.5%	10,764	9,198	8,553
51.2401	Pension & Retirement	13,097	12,721	376	3.0%	12,849	12,531	12,226
51.2700	Workers Comp claims	500	1,000	(500)	-50.0%	-	83	264
	Total Salaries & Benefits	189,969	178,788	11,181	6.3%	192,684	175,028	161,979
Operating Expenditures								
52.1203	Engineernig services	2,500	2,500	-	0.0%	-	-	7,917
52.2208	O & M Sewer mains	14,000	10,000	4,000	40.0%	13,855	14,986	13,140
52.3103	Workers Comp insurance	1,465	1,446	19	1.3%	1,588	1,095	1,482
52.2320	Equipment lease program	7,390	5,520	1,870	33.9%	5,516	3,218	-
52.2321	Motor Pool charge	17,775	17,771	4	0.0%	17,771	16,182	17,690
55.1103	Admin charge-Gen Fund	36,830	36,126	704	1.9%	36,126	43,689	41,545
	Total Operating Expenditures	79,960	73,363	6,597	9.0%	74,855	79,170	81,774
Total Expenditures		$ 269,929	$ 252,151	$ 17,778	7.1%	$ 267,540	$ 254,199	$ 243,753

Personnel Summary:

Operations Manager	Grade 27	
Foreman	Grade 24	
Assistant Foreman	Grade 18	
Serviceman II	Grade 15	
Serviceman I	Grade 7	2 positions

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

Sewer - Plant Operations & Pumping 520 - 435

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Wages	$ 203,859	$ 203,179	$ 680	0.3%	$ 203,541	$ 202,964	$ 198,519
51.1300	Overtime	14,000	14,000	-	0.0%	29,081	18,795	12,435
51.2101	Insurance	51,274	48,702	2,572	5.3%	40,482	46,224	39,901
51.2200	FICA	15,595	15,543	52	0.3%	15,571	14,077	13,656
51.2401	Pension & Retirement	19,392	19,585	(193)	-1.0%	19,625	3,063	18,705
51.2700	Workers Comp claims	500	500	-	0.0%	-	120	-
	Total Salaries & Benefits	304,620	301,509	3,111	1.0%	308,300	285,243	283,216
Operating Expenditures								
52.1203	Engineering services	2,000	2,500	(500)	-20.0%	-	-	-
52.2101	Uniforms	3,000	2,500	500	20.0%	3,108	2,705	3,240
52.2202	O & M Buildings	25,000	25,000	-	0.0%	12,721	27,923	29,365
52.2203	O & M Equipment	20,000	20,000	-	0.0%	18,300	20,707	20,066
52.2212	Sludge disposal	25,000	25,000	-	0.0%	24,672	31,757	22,871
52.3101	Property insurance	10,922	9,827	1,095	11.1%	9,827	10,326	14,592
52.3103	Workers Comp insurance	1,736	1,693	43	2.5%	1,859	1,308	1,693
52.3201	Telephone service (Enet)	204	204	-	0.0%	202	188	215
52.3202	Comm service (SLinc)	-	168	(168)	-100.0%	154	201	294
52.3206	Data service (Enet)	3,576	3,576	-	0.0%	3,540	3,487	2,851
52.3207	TV service (Enet)	696	696	-	0.0%	681	689	671
52.3500	Travel & training	5,000	5,000	-	0.0%	3,577	2,865	4,959
53.1104	Chemical & lab supplies	80,000	75,000	5,000	6.7%	83,158	84,508	79,021
53.1110	Gasoline & fuel	1,000	1,000	-	0.0%	107	1,237	1,778
53.1210	Water & sewer	40,000	40,000	-	0.0%	44,946	43,699	37,889
53.1230	Electricity	160,000	160,000	-	0.0%	167,028	171,190	156,495
	Total Operating Expenditures	378,134	372,164	5,970	1.6%	373,880	402,788	376,000
Total Expenditures		$ 682,754	$ 673,673	$ 9,081	1.3%	$ 682,180	$ 688,032	$ 659,216

Personnel Summary:

Chief Plant Operator	Grade 19	
Wastewater Operator I	Grade 18	2 positions
Wastewater Operator III	Grade 11	2 positions

Water - Filter Plant & Treatment 520 - 443

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Wages	$ 149,920	$ 108,445	$ 41,475	38.2%	$ 125,483	$ 108,644	$ 124,972
51.1300	Overtime	10,000	10,000	-	0.0%	9,030	13,265	20,005
51.2101	Insurance	26,371	20,798	5,573	26.8%	15,581	21,306	26,709
51.2200	FICA	11,469	8,296	3,173	38.2%	9,599	7,972	10,058
51.2401	Pension & Retirement	14,632	11,405	3,227	28.3%	11,089	728	16,215
51.2700	Workers Comp claims	500	500	-	0.0%	10	-	1,980
	Total Salaries & Benefits	212,892	159,444	53,448	33.5%	170,792	151,914	199,939
Operating Expenditures								
52.1203	Engineering Services	1,000	1,000	-	0.0%	-	-	2,792
52.1302	Lab testing fees	7,000	7,000	-	0.0%	7,180	6,906	7,446
52.2101	Uniforms	1,750	1,750	-	0.0%	2,173	1,695	2,841
52.2202	O & M Buildings	5,000	5,000	-	0.0%	2,320	8,611	1,302
52.2203	O & M Equipment	25,000	25,000	-	0.0%	46,539	16,113	31,388
52.2210	O & M Structures	68,560	64,273	4,287	6.7%	68,558	64,272	73,279
52.2212	Sludge disposal	4,500	4,500	-	0.0%	6,014	4,148	3,184
52.3101	Property insurance	10,729	9,629	1,100	11.4%	9,629	10,262	18,112
52.3103	Workers Comp insurance	1,278	903	375	41.5%	991	682	1,636
52.3201	Telephone service (Enet)	288	288	-	0.0%	285	282	299
52.3202	Comm service (SLinc)	-	168	(168)	-100.0%	142	191	203
52.3206	Telecom service (Enet)	14,340	14,340	-	0.0%	14,328	15,091	14,123
52.3500	Travel & training	3,500	3,000	500	16.7%	5,552	3,224	2,554
53.1104	Chemical & lab supplies	78,000	75,000	3,000	4.0%	83,902	78,366	73,583
53.1110	Gasoline & fuel	500	1,000	(500)	-50.0%	-	370	892
53.1210	Water	2,500	2,500	-	0.0%	2,454	2,515	2,817
53.1220	Natural gas	2,000	2,000	-	0.0%	224	1,716	2,102
53.1230	Electricity	125,000	125,000	-	0.0%	126,330	123,486	125,459
	Total Operating Expenditures	350,945	342,351	8,594	2.5%	376,622	337,933	364,012
Total Expenditures		$ 563,837	$ 501,795	$ 62,042	12.4%	$ 547,414	$ 489,847	$ 563,951

Personnel Summary:

Chief Plant Operator	Grade 19	
Water Plant Operator II	Grade 14	
Water Plant Operator III	Grade 11	2 positions

Water - Distribution Operations 520 - 444

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Wages	$ 134,634	$ 126,407	$ 8,227	6.5%	$ 140,708	$ 126,372	$ 117,765
51.1300	Overtime	10,000	10,000	-	0.0%	7,751	8,467	5,593
51.2101	Insurance	21,438	18,990	2,448	12.9%	20,612	18,379	17,578
51.2200	FICA	10,300	9,670	630	6.5%	10,764	9,198	8,553
51.2401	Pension & Retirement	13,097	12,721	376	3.0%	12,849	(11,019)	12,226
51.2700	Workers Comp claims	500	1,000	(500)	-50.0%	-	83	-
	Total Salaries & Benefits	189,969	178,788	11,181	6.3%	192,684	151,479	161,715
Operating Expenditures								
52.1203	Engineering services	5,000	5,000	-	0.0%	4,113	-	7,294
52.1206	On-call dispatch	5,256	5,256	-	0.0%	5,877	6,567	1,751
52.2101	Uniforms	4,800	4,300	500	11.6%	5,519	4,821	4,366
52.2201	O & M Vehicles	6,500	5,000	1,500	30.0%	8,647	6,339	7,884
52.2203	O & M Equipment	2,500	1,800	700	38.9%	2,975	2,169	226
52.2321	Motor Pool charge	17,775	17,771	4	0.0%	1,771	16,182	17,690
52.2320	Equipment lease program	7,390	5,520	1,870	33.9%	5,516	3,218	-
52.3103	Workers Comp insurance	1,465	1,446	19	1.3%	1,586	1,095	1,482
52.3202	Comm service (Vzn,GPS)	3,864	2,532	1,332	52.6%	2,953	3,028	3,074
52.3401	Printing	1,000	1,000	-	0.0%	968	1,965	2,464
52.3500	Travel & training	2,500	2,500	-	0.0%	2,565	1,417	2,277
53.1103	O & M Pipelines	20,000	20,000	-	0.0%	22,401	20,028	23,979
53.1107	O & M Metering	25,000	25,000	-	0.0%	26,455	25,890	25,264
53.1110	Gasoline & fuel	11,855	17,537	(5,682)	-32.4%	12,521	16,531	22,291
53.1120	Freight expense-Inventory	200	200	-	0.0%	102	29	143
53.1601	Small tools	3,750	3,750	-	0.0%	3,407	2,807	8,407
55.1103	Admin Charge-Gen Fund	36,830	36,127	703	1.9%	36,127	43,690	41,545
57.4000	Bad debt expense	5,000	7,500	(2,500)	-33.3%	4,720	6,480	4,340
	Total Operating Expenditures	160,685	162,239	(1,554)	-1.0%	148,223	162,255	174,477
Total Expenditures		$ 350,654	$ 341,027	$ 9,627	2.8%	$ 340,907	$ 313,733	$ 336,192

Personnel Summary:

Operations Manager	Grade 27	
Foreman	Grade 24	
Assistant Foreman	Grade 18	
Serviceman II	Grade 15	
Serviceman I	Grade 7	2 positions

(Shares personnel expenditures 50%/50% with Sewer Collection Operations department)

Water - Lake Pumping Station 520 - 447

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 5,000	$ 5,000	$ -	0.0%	$ 3,226	$ 1,389	$ 800
52.2210	O & M Structures	1,000	1,000	-	0.0%	-	-	4
52.3206	Telecom service (Enet)	13,140	13,140	-	0.0%	13,140	14,235	13,140
52.3904	Water storage contract	3,500	3,500	-	0.0%	3,011	2,526	2,821
53.1110	Gasoline & fuel	500	500	-	0.0%	323	541	1,477
53.1230	Electricity	72,000	72,000	-	0.0%	71,525	78,058	72,198
	Total Operating Expenditures	95,140	95,140	-	0.0%	91,224	96,749	90,440
Total Expenditures		$ 95,140	$ 95,140	$ -	0.0%	$ 91,224	$ 96,749	$ 90,440

Water/Sewer - Debt Service

520 - 436

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Depreciation								
56.1000	Depreciation (Reserve)	$ 77,700	$ 73,500	$ 4,200	5.7%	$ 777,590	$ 777,590	$ 763,332
	Total Depreciation	77,700	73,500	4,200	5.7%	777,590	777,590	763,332
Other Costs & Transfers								
57.3002	Paying fees on bonds	1,550	1,450	100	6.9%	1,550	1,450	2,900
57.9005	General Fund (Excise Tax)	20,000	17,500	2,500	14.3%	17,500	12,500	7,500
57.9006	SPLOST Fund (Excise Tax)	20,000	17,500	2,500	14.3%	17,500	12,500	7,500
	Total Other Costs	41,550	36,450	5,100	14.0%	36,550	26,450	17,900
Debt Service Expenditures								
58.2103	Debt service - Bonds	945,868	948,364	(2,496)	-0.3%	152,664	173,787	194,293
58.2303	Debt service - GEFA notes	178,052	111,552	66,500	59.6%	24,949	12,993	405
58.4000	GEFA issuance costs	3,500	-	3,500		10,500	20,833	4,167
	Total Debt Service Expenditures	1,127,420	1,059,916	67,504	6.4%	188,113	207,613	198,865
Total Expenditures		$1,246,670	$ 1,169,866	$ 76,804	6.6%	$1,002,253	$1,011,653	$ 980,097

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

	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2016 Actual	2014 Actual
Sales of Electric Services	$14,738,349	$15,049,651	$ (311,302)	-2.1%	$14,593,072	$14,887,922	$15,599,817
Other Revenue	1,417,386	561,500	855,886	152.4%	1,686,799	1,732,294	620,874
Total Electric Revenue	16,155,735	15,611,151	544,584	3.5%	16,279,871	16,620,215	16,220,691
Plant Operations	12,139,291	12,117,666	21,625	0.2%	11,760,048	12,499,307	11,028,357
Distribution Operations	1,302,533	1,285,404	17,129	1.3%	947,065	772,950	747,593
Security Lighting	15,000	15,000	-	0.0%	22,799	9,907	2,907
Depreciation and Transfers	2,191,000	1,665,000	526,000	31.6%	1,938,303	1,935,063	2,241,305
Total Electric Expenditures	15,647,824	15,083,070	564,754	3.7%	14,668,214	15,217,228	14,020,162
Total Electric Income Before Administration Expense	$ 507,911	$ 528,081	$ (20,170)	-3.8%	$ 1,611,657	$ 1,402,988	$ 2,200,529

Revenue - Electric

520 - 460

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Sales of Electric Services								
34.4311	Residential energy sales	$4,551,978	$4,614,955	$ (62,977)	-1.4%	$4,529,331	$4,585,753	$4,692,216
34.4312	Commercial energy sales	6,937,416	7,034,716	(97,300)	-1.4%	6,902,901	6,901,352	7,093,816
34.4313	Industrial energy sales	2,787,145	2,973,770	(186,625)	-6.3%	2,732,495	2,995,297	3,260,778
34.4316	Installation charges	20,000	20,000	-	0.0%	720	2,230	19,365
34.4320	Security lighting	242,100	253,728	(11,628)	-4.6%	246,742	254,861	263,808
34.4321	Street lighting	1,710	1,482	228	15.4%	1,453	1,482	1,482
34.4328	Off-system energy sales	197,000	150,000	47,000	31.3%	178,985	145,872	266,492
34.4331	Security light install fees	1,000	1,000	-	0.0%	445	1,075	1,860
	Total Electric Services	14,738,349	15,049,651	(311,302)	-2.1%	14,593,072	14,887,922	15,599,817
Other Revenue								
34.4315	Miscellaneous revenue	2,000	2,000	-	0.0%	1,965	57	2,138
34.4317	Pole attachment fees	140,000	140,000	-	0.0%	129,438	138,121	125,094
34.4318	Sale of material/scrap	30,000	5,000	25,000	500.0%	30,812	3,821	3,571
34.4319	Service charges	100,000	100,000	-	0.0%	116,395	108,283	101,370
34.4323	Account establishment	22,000	22,000	-	0.0%	20,677	20,285	20,556
34.4324	Penalties	160,000	160,000	-	0.0%	166,668	160,894	143,307
34.4327	Credit check fees	1,000	1,000	-	0.0%	929	948	1,292
34.6901	Sales tax commission	4,500	4,500	-	0.0%	4,058	3,842	4,580
34.6903	Interest income	2,000	2,000	-	0.0%	2,028	2,112	1,903
34.6910	Dividends on trust	130,000	125,000	5,000	4.0%	133,584	116,989	133,167
34.1703	Customer service charge	-	-	-		-	-	10,000
34.6912	Unrealized gain(loss) inv.	-	-	-		146,483	6,185	73,896
34.6920	MEAG Contribution Credits	825,886	-	825,886		933,762	1,170,756	-
	Total Other Revenue	1,417,386	561,500	855,886	152.4%	1,686,799	1,732,294	620,874
Total Electric Revenue		$16,155,735	$15,611,151	$ 544,584	3.5%	$16,279,871	$16,620,215	$16,220,691

Electric - Distribution Operations 520 - 461

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Wages	$ 333,654	$ 336,442	$ (2,788)	-0.8%	$ 347,445	$ 317,005	$ 262,839
51.1300	Overtime	20,000	15,000	5,000	33.3%	21,834	16,822	11,194
51.2101	Insurance	53,779	46,145	7,634	16.5%	47,057	46,547	37,912
51.2200	FICA	25,525	25,738	(213)	-0.8%	26,580	23,224	19,769
51.2401	Pension & Retirement	37,076	35,293	1,783	5.1%	36,414	3,896	24,894
51.2700	Workers Comp claims	500	500	-	0.0%	346	413	444
	Total Salaries & Benefits	470,534	459,118	11,416	2.5%	479,675	407,907	357,052
Operating Expenditures								
52.1206	On-call disptach	6,720	6,720	-	0.0%	7,346	8,402	2,240
52.1304	Hotline testing	3,000	3,000	-	0.0%	3,047	2,792	2,221
52.1305	T-former testing/disposal	-	-	-		4,096	-	60
52.1308	Pole Inspection Program	-	-	-		-	-	481
52.2101	Uniforms	10,000	10,000	-	0.0%	9,878	10,600	10,044
52.2201	O & M Vehicles	25,000	15,000	10,000	66.7%	34,756	51,974	12,052
52.2203	O & M Equipment	5,000	5,000	-	0.0%	2,524	3,116	1,005
52.2206	ROW maintenance	100,000	100,000	-	0.0%	102,431	51,307	109,938
52.2320	Equipment lease program	7,390	2,760	4,630	167.8%	2,758	1,609	-
52.2321	Motor Pool charge	26,663	26,656	7	0.0%	26,656	24,273	26,535
52.3101	Property insurance	4,437	4,113	324	7.9%	4,113	3,780	5,122
52.3103	Workers Comp insurance	3,956	3,922	34	0.9%	4,306	1,178	3,546
52.3202	Comm service (Vzn,GPS)	3,828	5,247	(1,419)	-27.0%	4,367	5,031	5,263
52.3500	Travel & training	7,500	7,500	-	0.0%	3,566	11,603	7,311
53.1101	O & M Conductors	20,000	20,000	-	0.0%	40,737	22,867	35,234
53.1102	Truck stock & supplies	40,000	40,000	-	0.0%	48,808	43,679	75,300
53.1106	O & M Poles, fixtures	50,000	50,000	-	0.0%	41,975	17,353	8,161
53.1107	O & M Meter service	10,000	10,000	-	0.0%	355	1,114	22,016
53.1109	Customer premises - New	20,000	20,000	-	0.0%	17,171	30,554	23,570
53.1110	Gasoline & fuel	11,005	18,868	(7,863)	-41.7%	11,760	17,850	18,282
53.1111	O & M Customer premises	10,000	10,000	-	0.0%	11,565	28,586	4,542
53.1114	Storm restoration	5,000	5,000	-	0.0%	2,107	12,974	1,818
53.1120	Freight expense-Inventory	2,500	2,500	-	0.0%	980	4,863	903
53.1126	Tools & equipment	10,000	10,000	-	0.0%	27,676	9,541	14,897
	Total Operating Expenditures	381,999	376,286	5,713	1.5%	412,977	365,044	390,541
Capital Expenditures								
54.1409	Zone A reconductoring	450,000	450,000	-	0.0%	54,412	-	-
	Total Capital Expenditures	450,000	450,000	-	0.0%	54,412	-	-
Total Expenditures		$1,302,533	$ 1,285,404	$ 17,129	1.3%	$ 947,065	$ 772,950	$ 747,593

Personnel Summary:

Director of Operations	Grade 32		Foreman		Grade 24
Journeyman Lineman	Grade 22	4 positions	Serviceman I		Grade 7

Electric - Plant Operations 520 - 462

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Operating Expenditures								
52.1203	Professional services	$ 35,000	$ 10,000	25,000	250.0%	$ -	$ 3,625	$ 80,153
52.1313	MEAG Telecom services	4,044	56,166	(52,122)	-92.8%	38,249	104,512	96,599
52.1317	Electric Cities of Ga services	17,396	15,419	1,977	12.8%	14,833	12,371	(13,410)
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	11,218,325	11,185,194	33,131	0.3%	11,447,270	12,135,224	10,640,326
55.1101	Admin Charge-Gen Fund	193,526	189,887	3,639	1.9%	189,887	182,526	177,191
57.4002	Credit card fees	70,000	60,000	10,000	16.7%	67,439	59,720	46,967
57.4004	Collection service fees	1,000	1,000	-	0.0%	2,370	1,329	531
	Total Operating Expenditures	12,139,291	12,117,666	21,625	0.2%	11,760,048	12,499,307	11,028,357
Total Expenditures		$12,139,291	$12,117,666	$ 21,625	0.2%	$11,760,048	$12,499,307	$11,028,357

Electric - Security Lights 520 - 463

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 5,000	$ 5,000	$ -	0.0%	$ 19,264	$ -	$ -
53.1102	Supplies	10,000	10,000	-	0.0%	3,535	9,907	2,907
	Total Operating Expenditures	15,000	15,000	-	0.0%	22,799	9,907	2,907
Total Expenditures		$ 15,000	$ 15,000	$ -	0.0%	$ 22,799	$ 9,907	$ 2,907

Electric - Depreciation, Transfers & Contingency 520 - 464

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Depreciation								
56.1000	Depreciation	$ -	$ -	$ -		$ 270,873	$ 270,873	$ 282,275
	Total Depreciation/Amortization	-	-	-		270,873	270,873	282,275
Other Costs								
57.4000	Bad debt expense	40,000	40,000	-	0.0%	42,430	39,190	34,030
57.9002	General contingency	10,000	-	10,000		-	-	-
	Total Other Costs	50,000	40,000	10,000	25.0%	42,430	39,190	34,030
Transfers								
57.9001	General Fund	1,685,000	1,625,000	60,000	3.7%	1,625,000	1,625,000	1,625,000
57.9004	ElbertonNET Fund	-	-	-		-	-	300,000
57.9004	Elbert Hotel Fund	456,000	-	456,000		-	-	-
	Total Transfers	2,141,000	1,625,000	516,000	31.8%	1,625,000	1,625,000	1,925,000
Total Expenditures		$ 2,191,000	$ 1,665,000	$ 526,000	31.6%	$1,938,303	$1,935,063	$2,241,305

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

	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Sales of Natural Gas Services	$ 3,876,977	$ 4,075,697	$ (198,720)	-2.1%	$3,219,634	$3,998,654	$4,818,078
Other Revenue	68,700	78,000	(9,300)	152.4%	67,137	70,289	86,782
Total Natural Gas Revenue	3,945,677	4,153,697	(208,020)	-5.0%	3,286,771	4,068,943	4,904,860
Plant Operations	12,800	12,800	-	0.0%	8,772	11,480	10,138
Distribution Operations	2,533,039	2,856,716	(323,677)	-11.3%	1,871,460	2,372,680	3,143,753
Depreciation and Transfers	818,000	778,000	40,000	5.1%	899,231	920,751	893,333
Total Natural Gas Expenditures	3,363,839	3,647,516	(283,677)	-7.8%	2,779,463	3,304,911	4,047,224
Total Natural Gas Income Before Administration Expense	$ 581,838	$ 506,181	$ 75,657	14.9%	$ 507,308	$ 764,032	$ 857,636

Revenue - Natural Gas

520 - 470

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Sales of Natural Gas Services								
34.4411	Residential & small comm	$2,070,906	$2,052,464	$ 18,442	0.9%	$1,602,521	$2,060,445	$2,463,670
34.4412	Medium commercial	590,261	572,803	17,458	3.0%	477,861	588,276	690,957
34.4413	Large commercial	135,134	128,780	6,354	4.9%	105,894	139,411	160,102
34.4414	Industrial	554,821	686,723	(131,902)	-19.2%	541,560	625,563	941,163
34.4415	Agricultural	455,576	562,413	(106,837)	-19.0%	437,668	518,400	474,946
34.4416	Granite industrials	70,279	72,514	(2,235)	-3.1%	54,130	66,559	87,240
	Total - Natural Gas Services	3,876,977	4,075,697	(198,720)	-4.9%	3,219,634	3,998,654	4,818,078
Other Revenue								
34.4417	Tap fees	2,500	2,500	-	0.0%	3,900	2,000	1,000
34.4419	Sale of material	2,000	2,000	-	0.0%	2,636	437	2,069
34.4421	Service charges	17,000	20,000	(3,000)	-15.0%	16,900	16,933	23,078
34.4422	Penalties	40,000	50,000	(10,000)	-20.0%	36,164	44,755	54,217
34.4424	Miscellaneous revenue	4,000	500	3,500	700.0%	4,242	3,705	3,698
34.6901	Sales tax commission	1,600	1,500	100	6.7%	1,635	1,694	1,993
34.6903	Interest income	1,600	1,500	100	6.7%	1,660	765	727
	Total Other Revenue	68,700	78,000	(9,300)	-11.9%	67,137	70,289	86,782
Total Natural Gas Revenue		$3,945,677	$4,153,697	$ (208,020)	-5.0%	$3,286,771	$4,068,943	$4,904,860

Natural Gas - Plant Operations 520 - 471

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Operating Expenditures								
52.1306	Telemetering (Vzn)	$ 300	$ 300	$ -	0.0%	$ 536	$ 269	$ 282
52.2202	O & M Buildings	500	500	-	0.0%	-	16	31
52.2203	O & M Equipment	2,000	2,000	-	0.0%	88	1,007	-
53.1230	Electricity	10,000	10,000	-	0.0%	8,148	10,188	9,825
	Total Operating Expenditures	12,800	12,800	-	0.0%	8,772	11,480	10,138
Total Expenditures		$ 12,800	$ 12,800	$ -	0.0%	$ 8,772	$ 11,480	$ 10,138

Natural Gas - Distribution Operations 520 - 473

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Wages	$ 190,508	$ 227,191	$ (36,683)	-16.1%	$ 213,438	$ 226,136	$ 204,219
51.1300	Overtime	5,000	5,000	-	0.0%	6,172	3,607	4,991
51.2101	Insurance	42,079	37,883	4,196	11.1%	41,572	35,046	27,110
51.2200	FICA	14,574	17,380	(2,806)	-16.1%	16,328	15,707	14,523
51.2401	Pension & Retirement	18,879	21,684	(2,805)	-12.9%	20,875	(551)	19,687
51.2700	Workers Comp claims	1,500	1,500	-	0.0%	1,020	176	461
	Total Salaries & Benefits	272,540	310,638	(38,098)	-12.3%	299,404	280,121	270,991
Operating Expenditures								
52.1203	Professional services	50,000	30,000	20,000	66.7%	98,032	86,244	34,467
52.1206	On-call dispatch	6,024	6,024	-	0.0%	6,650	7,532	2,008
52.1307	Meter testing	5,000	4,500	500	11.1%	5,573	4,827	4,203
52.1318	Sofware License/Support	12,500	12,500	-	0.0%	12,500	12,500	12,500
52.2201	O & M Vehicles	4,000	4,000	-	0.0%	2,692	7,635	2,253
52.2203	O & M Equipment	7,500	7,500	-	0.0%	857	16,845	1,763
52.2205	O & M System	30,000	25,000	5,000	20.0%	74,096	36,039	22,332
52.2219	O & M Meters	15,000	25,000	(10,000)	-40.0%	12,440	12,929	13,092
52.2320	Equipment lease program	7,390	5,520	1,870	33.9%	5,516	3,218	-
52.2321	Motor Pool charge	35,550	35,542	8	0.0%	35,542	32,364	35,380
52.3101	Property insurance	1,376	1,265	111	8.8%	1,265	6,248	1,265
52.3103	Workers Comp insurance	2,184	2,605	(421)	-16.2%	2,860	1,760	3,021
52.3202	Comm service (Vzn,GPS)	3,084	2,556	528	20.7%	2,228	2,796	2,716
52.3206	Data Service for GIS (Enet)	6,600	6,600	-	0.0%	6,599	7,149	6,599
52.3301	Advertising	500	500	-	0.0%	419	355	255
52.3500	Travel & training	2,500	5,000	(2,500)	-50.0%	1,297	1,999	2,237
53.1110	Gasoline & fuel	5,052	6,567	(1,515)	-23.1%	5,349	7,307	8,711
53.1120	Freight expense-Inventory	2,500	2,500	-		808	399	350
53.1124	Uniforms	6,500	6,000	500	8.3%	7,097	6,197	6,545
53.1125	Welding supplies	600	1,000	(400)	-40.0%	295	545	649
53.1270	Energy for resale	1,711,504	1,998,282	(286,778)	-14.4%	1,161,748	1,748,448	2,632,343
53.1601	Small tools & equipment	1,500	1,500	-	0.0%	1,377	-	1,148
55.1102	Admin Charge-Gen Fund	73,827	80,309	(6,482)	-8.1%	80,309	71,084	68,569
	Total Operating Expenditures	1,990,691	2,270,270	(279,579)	-12.3%	1,525,550	2,074,420	2,862,406
Other Costs								
57.3003	Gas rebate program	2,000	5,000	(3,000)	-60.0%	1,850	1,850	2,000
57.3004	City of Bowman - Margins	10,000	13,000	(3,000)	-23.1%	7,971	9,482	8,356
58.2201	Debt service - Bare steel	257,808	257,808	-	0.0%	36,685	6,808	-
	Total Other Costs	269,808	275,808	(6,000)	-2.2%	9,821	11,332	10,356
Total Expenditures		$ 2,533,039	$ 2,856,716	$ (323,677)	-11.3%	$1,871,460	$2,372,680	$3,143,753

Personnel Summary:

Operations Manager	Grade 27	Foreman	Grade 24	
Serviceman II	Grade 15	Serviceman I	Grade 7	2 positions

Natural Gas - Depreciation, Transfers & Contingency 520 - 474

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Depreciation								
56.1000	Depreciation	$ -	$ -	$ -		$ 135,291	$ 135,291	$ 135,943
	Total Depreciation/Amortization	-	-	-		135,291	135,291	135,943
Other Costs								
57.4000	Bad debt expense	8,000	8,000	-	0.0%	3,940	8,700	7,390
57.9002	General contingency	10,000	10,000	-	0.0%	-	-	-
	Total Other Costs	18,000	18,000	-	0.0%	3,940	8,700	7,390
Transfers								
57.9001	General Fund	800,000	760,000	40,000	5.3%	760,000	776,760	750,000
	Total Transfers	800,000	760,000	40,000	5.3%	760,000	776,760	750,000
Total Expenditures		$ 818,000	$ 778,000	$ 40,000	5.1%	$ 899,231	$ 920,751	$ 893,333

Combined Public Utility System Fund (Fund 520)

Summary of Administrative Expenditures

	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Utilities Administration	$ 349,411	$ 336,205	$ 13,206	3.9%	$ 319,253	$ 271,480	$ 309,805
Meter Reading and Servicing	103,211	113,871	(10,660)	-9.4%	103,886	99,568	141,333
Warehousing and Purchasing	123,878	115,202	8,676	7.5%	113,129	95,304	99,512
Customer Service	389,710	369,791	19,919	5.4%	387,450	330,425	376,282
Information Technology Systems	88,555	84,541	4,014	4.7%	86,692	82,838	142,109
Economic Development	65,500	45,500	20,000	44.0%	17,500	30,490	40,225
Total Adminstrative Expenditures	$ 1,120,265	$ 1,065,110	$ 55,155	5.2%	$ 1,027,909	$ 910,105	$ 1,109,266

Utilities Administration 520 - 490

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1102	Salaries	$ 99,598	$ 96,134	$ 3,464	3.6%	$ 85,640	$ 60,957	$ 78,073
51.2101	Insurance	24,527	19,788	4,739	23.9%	13,524	12,861	14,503
51.2200	FICA	7,619	7,354	265	3.6%	6,551	3,611	5,575
51.2401	Pension & Retirement	10,130	9,293	837	9.0%	9,487	329	10,488
	Total Salaries & Benefits	141,874	132,569	9,305	7.0%	115,203	77,757	108,639
Operating Expenditures								
52.1205	Credit check fees	1,000	1,500	(500)	-33.3%	972	895	1,421
52.1315	O & M AS/400	30,000	30,000	-	0.0%	32,352	43,475	31,486
52.1319	Fire alarm monitoring	420	420	-	0.0%	420	420	858
52.2101	Uniforms; mats; towels	5,500	5,500	-	0.0%	6,848	5,610	6,270
52.2111	Solid waste disposal	768	768	-	0.0%	768	832	768
52.2201	O & M Vehicles	375	375	-	0.0%	176	791	2,464
52.2202	O & M Buildings	15,000	12,000	3,000	25.0%	18,866	12,441	15,643
52.2203	O & M Equipment	7,500	10,000	(2,500)	-25.0%	2,354	4,923	8,019
52.3101	Property insurance	5,943	5,341	602	11.3%	5,340	5,989	5,709
52.3103	Workers Comp insurance	425	406	19	4.7%	446	193	570
52.3201	Telephone service (AT&T)	11,834	7,834	4,000	51.1%	14,559	7,313	7,366
52.3202	Comm service (Vzn)	1,080	-	1,080		359	-	23
52.3206	Data service (Enet)	6,720	6,720	-	0.0%	6,719	6,741	6,582
52.3207	Cable TV (Enet)	1,560	1,560	-	0.0%	1,562	1,985	1,341
52.3301	Advertising	2,500	2,500	-	0.0%	1,007	612	1,836
52.3500	Travel & training	7,500	7,500	-	0.0%	3,601	4,018	5,385
52.3601	Dues	2,500	2,500	-	0.0%	1,284	1,846	3,563
52.3901	Postage	45,000	45,000	-	0.0%	47,398	39,603	44,576
52.3909	EC waste surcharge	816	816	-	0.0%	816	884	816
58.2203	Copier leases	13,321	13,321	-	0.0%	13,799	13,321	13,321
53.1110	Gasoline & fuel	-	-	-		-	27	246
53.1112	Janitorial supplies	3,000	5,000	(2,000)	-40.0%	2,880	2,329	2,832
53.1115	Office supplies	20,000	20,000	-	0.0%	19,342	14,804	16,802
53.1210	Water & sewer	1,400	1,200	200	16.7%	1,396	1,453	1,179
53.1220	Natural gas	3,000	3,000	-	0.0%	2,254	2,699	3,522
53.1230	Electricity	20,000	20,000	-	0.0%	18,532	20,520	18,388
53.1702	Miscellaneous	375	375	-	0.0%	-	-	180
	Total Operating Expenditures	207,537	203,636	3,901	1.9%	204,050	193,722	201,166
Total Expenditures		$ 349,411	$ 336,205	$ 13,206	3.9%	$ 319,253	$ 271,480	$ 309,805

Personnel Summary:

Director of Administrative Services	Grade 32
Communications Manager	Grade 15

Meter Reading & Servicing

520 - 491

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Wages	$ 58,068	$ 62,950	$ (4,882)	-7.8%	$ 51,310	$ 56,624	$ 82,675
51.1300	Overtime	-	-	-		44	76	472
51.2101	Insurance	15,229	6,172	9,057	146.7%	14,293	6,024	13,359
51.2200	FICA	4,442	4,816	(374)	-7.8%	3,925	4,093	6,396
51.2401	Pension & Retirement	4,524	4,538	(14)	-0.3%	5,404	1,473	12,871
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	-
	Total Salaries & Benefits	82,763	78,976	3,787	4.8%	74,976	68,290	115,773
Operating Expenditures								
52.1303	Itron software support	7,000	7,000	-	0.0%	5,522	6,132	5,660
52.1309	Itron repairs & equipment	5,000	5,000	-	0.0%	234	36	132
52.2321	Motor Pool charge	-	14,240	(14,240)	-100.0%	14,240	14,240	8,845
52.3103	Workers Comp insurance	750	784	(34)	-4.3%	861	2,751	1,326
52.3202	Comm service (Vzn,GPS)	1,644	2,220	(576)	-25.9%	1,810	2,275	2,407
52.3206	Data Service (Enet)	3,597	3,420	177	5.2%	3,597	3,332	2,937
53.1110	Gasoline	1,957	1,731	226	13.1%	2,113	2,053	3,263
53.1124	Uniforms	500	500	-	0.0%	533	460	990
	Total Operating Expenditures	20,448	34,895	(14,447)	-41.4%	28,910	31,278	25,560
Total Expenditures		$ 103,211	$ 113,871	$ (10,660)	-9.4%	$ 103,886	$ 99,568	$ 141,333

Personnel Summary:

Meter Service Technician	Grade 12	2 positions

Warehousing & Purchasing 520 - 492

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Wages	$ 79,109	$ 74,312	$ 4,797	6.5%	$ 77,302	$ 72,241	$ 63,574
51.1300	Overtime	1,000	1,000	-	0.0%	581	1,912	502
51.2101	Insurance	15,305	11,950	3,355	28.1%	12,118	6,627	11,404
51.2200	FICA	6,052	5,685	367	6.5%	5,914	5,089	4,523
51.2401	Pension & Retirement	8,070	7,271	799	11.0%	7,296	567	7,147
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	167
	Total Salaries & Benefits	110,036	100,718	9,318	9.3%	103,210	86,437	87,317
Operating Expenditures								
52.2202	O & M Buildings	3,000	3,000	-	0.0%	959	1,346	3,955
52.3103	Workers Comp insurance	456	413	43	10.4%	453	310	444
52.3202	Comm service (Vzn)	792	696	96	13.8%	822	668	786
52.3207	Internet (Enet)	719	-	719		719	126	-
58.2203	Copier lease	2,075	2,075	-	0.0%	2,075	2,075	2,075
53.1112	Janitorial supplies	3,000	3,000	-	0.0%	2,121	1,287	2,334
53.1115	Office supplies	500	2,000	(1,500)	-75.0%	80	100	574
53.1124	Uniforms	500	500	-	0.0%	452	402	393
53.1210	Water & sewer	300	300	-	0.0%	317	752	313
53.1230	Electricity	2,500	2,500	-	0.0%	1,920	1,802	1,321
	Total Operating Expenditures	13,842	14,484	(642)	-4.4%	9,919	8,868	12,195
Total Expenditures		$ 123,878	$ 115,202	$ 8,676	7.5%	$ 113,129	$ 95,304	$ 99,512

Personnel Summary:

Purchasing Agent & PW Supervisor	Grade 24
Custodian	Grade 7

Customer Care & Marketing

520 - 493

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1102	Salaries	$ 262,806	$ 267,908	$ (5,102)	-1.9%	$ 277,521	$ 259,112	$ 288,303
51.2101	Insurance	71,395	47,081	24,314	51.6%	57,149	46,341	39,691
51.2200	FICA	20,105	20,495	(390)	-1.9%	21,230	17,120	18,773
51.2401	Pension & Retirement	27,284	26,189	1,095	4.2%	26,602	(552)	22,500
	Total Salaries & Benefits	381,590	361,673	19,917	5.5%	382,502	322,021	369,267
Operating Expenditures								
52.3103	Workers Comp insurance	1,120	1,118	2	0.2%	1,228	830	1,280
52.3304	Promotional items	4,000	4,000	-	0.0%	939	3,146	1,855
52.3401	Printing	500	500	-	0.0%	-	90	-
52.3500	Travel & training	500	1,500	(1,000)	-66.7%	-	-	-
53.1115	Office supplies	2,000	1,000	1,000	100.0%	2,781	4,338	3,880
	Total Operating Expenditures	8,120	8,118	2	0.0%	4,948	8,404	7,015
Total Expenditures		$ 389,710	$ 369,791	$ 19,919	5.4%	$ 387,450	$ 330,425	$ 376,282

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	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1102	Salaries	$ 40,941	$ 39,001	$ 1,940	5.0%	$ 40,162	$ 37,318	$ 70,387
51.2101	Insurance	7,657	5,982	1,675	28.0%	7,855	15,074	23,390
51.2200	FICA	3,132	2,984	148	5.0%	3,072	2,717	5,571
51.2401	Pension & Retirement	3,151	2,812	339	12.1%	2,812	(861)	7,215
51.2700	Workers Comp claims	-	100	(100)	-100.0%	-	-	-
	Total Salaries & Benefits	54,881	50,879	4,002	7.9%	53,901	54,248	106,563
Operating Expenditures								
52.2203	O & M Equipment	30,000	30,000	-	0.0%	32,612	27,331	34,719
52.3103	Workers Comp insurance	174	162	12	7.4%	178	135	421
52.3202	Comm service (SLinc)	-	-	-		-	-	103
52.3500	Travel & training	2,500	2,500	-	0.0%	-	-	-
53.1115	Office supplies	1,000	1,000	-	0.0%	-	1,123	303
	Total Operating Expenditures	33,674	33,662	12	0.0%	32,790	28,590	35,546
Total Expenditures		$ 88,555	$ 84,541	$ 4,014	4.7%	$ 86,692	$ 82,838	$ 142,109

Personnel Summary:

Information Technology Manager Grade 20

Economic Development

520 - 496

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Contracted Services								
51.1203	Economic developer	$ 50,000	$ 35,000	$ 15,000	42.9%	$ 17,500	$ 30,000	$ 30,000
52.1203	Professional services	15,000	10,000	5,000	50.0%	-	-	10,000
52.3500	Travel	500	500	-		-	490	225
	Total Contracted Services	65,500	45,500	20,000	44.0%	17,500	30,490	40,225
Total Expenditures		$ 65,500	$ 45,500	$ 20,000	44.0%	$ 17,500	$ 30,490	$ 40,225

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ElbertonNET Technology Services Fund (Fund 525)

Summary of Revenues and Expenditures

	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
BROADBAND TV DIVISION:							
Programming Sales	$ 2,411,477	$ 2,382,964	$ 28,513	1.2%	$ 2,282,541	$ 2,088,714	$ 1,800,128
Adminstrative Revenue	80,500	73,500	7,000	9.5%	84,815	76,005	80,355
Total TV Operations Revenue	2,491,977	2,456,464	35,513	1.4%	2,367,356	2,164,718	1,880,483
Programming Operations	1,939,263	1,877,748	61,515	3.3%	1,800,362	1,722,919	1,413,437
Video Production	70,461	72,629	(2,168)	-3.0%	62,319	63,193	57,351
Total TV Operations Expenses	2,009,724	1,950,377	59,347	3.0%	1,862,681	1,786,112	1,470,788
Net TV Operations Income	**482,253**	**506,087**	**(23,834)**	**-4.7%**	**504,675**	**378,606**	**409,695**
INTERNET & FIBER DIVISION:							
Fiber Leases & Dial-up	186,792	171,238	15,554	9.1%	179,046	173,289	167,099
High Speed Internet	1,522,563	1,344,669	177,894	13.2%	1,392,591	1,164,783	1,304,881
Total Internet & Fiber Revenue	1,709,355	1,515,907	193,448	12.8%	1,571,637	1,338,072	1,471,980
Lit & Dark Fiber Operations	2,500	2,500	-	0.0%	6,507	-	1,914
High Speed Internet Operations	353,142	349,084	4,058	1.2%	372,391	341,279	342,553
Total Fiber & Internet Expenses	355,642	351,584	4,058	1.2%	378,898	341,279	344,467
Net Internet & Fiber Income	**1,353,713**	**1,164,323**	**189,390**	**16.3%**	**1,192,739**	**996,793**	**1,127,512**
DIGITAL PHONE OPERATIONS:							
Digital Phone Revenue	296,911	290,529	6,382	2.2%	294,714	287,977	278,687
Digital Phone Expenditures	242,261	238,663	3,598	1.5%	241,774	234,701	213,595
Net Digital Phone Income	**54,650**	**51,866**	**2,784**	**5.4%**	**52,940**	**53,277**	**65,092**
NET OPERATING INCOME	**1,890,616**	**1,722,276**	**168,340**	**9.8%**	**1,750,354**	**1,428,676**	**1,602,300**
ADMINISTRATIVE EXPEND.							
Administration	174,352	171,148	3,204	1.9%	148,666	119,130	119,633
Distribution Operations	777,896	634,837	143,059	22.5%	744,209	627,882	628,425
Debt Service & Depreciation	938,368	916,291	22,077	2.4%	324,838	335,901	344,395
Total Administrative Expend.	**1,890,616**	**1,722,276**	**168,340**	**9.8%**	**1,217,713**	**1,082,914**	**1,092,452**
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 532,641	$ 345,762	$ 509,847
Total Revenues	4,498,243	4,262,900	235,343	5.5%	4,233,706	3,790,768	3,631,150
Total Expenditures	4,498,243	4,262,900	235,343	5.5%	3,701,065	3,445,006	3,121,302
	$ -	$ -	$ -		$ 532,641	$ 345,762	$ 509,847

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

	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Programming sales	$ 2,411,477	$ 2,382,964	$ 28,513	1.2%	$ 2,282,541	$ 2,088,714	$ 1,800,128
Service charges & other revenue	80,500	73,500	7,000	9.5%	84,815	76,005	80,355
Total Revenue	2,491,977	2,456,464	35,513	1.4%	2,367,356	2,164,718	1,880,483
Programming expenses	1,939,263	1,877,748	61,515	3.3%	1,800,362	1,722,919	1,413,437
Video production operations	70,461	72,629	(2,168)	-3.0%	62,319	63,193	57,351
Total Expenditures	2,009,724	1,950,377	59,347	3.0%	1,862,681	1,786,112	1,470,788
Net TV Operations Income	$ 482,253	$ 506,087	$ (23,834)	-4.7%	$ 504,675	$ 378,606	$ 409,695

Revenue - Broadband TV Operations 525 - 480

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Programming Sales								
34.4601	Basic - City	$ 240,193	$ 259,165	$ (18,972)	-7.3%	$ 253,896	$ 241,112	$ 201,919
34.4602	Basic - County	230,774	212,044	18,730	8.8%	210,084	196,353	151,583
34.4603	Expanded - City	336,732	357,559	(20,827)	-5.8%	348,461	329,161	308,855
34.4604	Expanded - County	350,476	317,081	33,395	10.5%	312,306	282,477	245,153
34.4605	Analog Premiums - City	-	8,004	(8,004)	-100.0%	1,877	8,310	9,165
34.4606	Analog Premiums - County	-	5,088	(5,088)	-100.0%	1,134	5,599	5,608
34.4607	Pay-per-view sales	8,700	8,700	-	0.0%	6,613	8,922	8,757
34.4640	Digital - City	443,055	425,308	17,747	4.2%	391,010	329,805	276,300
34.4641	Digital - County	541,511	499,275	42,236	8.5%	467,267	392,564	299,207
34.4644	Digital Premiums - City	54,000	57,000	(3,000)	-5.3%	53,498	52,583	50,721
34.4645	Digital Premiums - County	54,000	53,040	960	1.8%	53,991	52,199	49,589
34.4646	HD Box - City	979	10,717	(9,738)	-90.9%	13,252	15,362	21,870
34.4647	HD Box - County	1,597	16,763	(15,166)	-90.5%	22,600	23,951	26,269
	Total Programming Sales	2,262,017	2,229,744	32,273	1.4%	2,135,989	1,938,399	1,654,995
Other Revenue								
34.4618	Programming rebates	-	3,000	(3,000)	-100.0%	390	2,299	2,776
34.4619	Commissions	2,200	2,000	200	10.0%	2,184	2,241	1,617
34.4625	Franchise fees - City	53,700	55,812	(2,112)	-3.8%	54,071	50,197	44,892
34.4626	Franchise fees - County	58,800	54,960	3,840	7.0%	54,002	48,698	40,111
34.4659	HD equipment charges	2,500	1,000	1,500	150.0%	2,604	1,650	990
34.4660	Equipment charges	5,000	5,000	-	0.0%	6,206	5,232	11,007
34.4661	Sales of videos	500	500	-	0.0%	760	940	400
34.4665	Monthly box fee - City	12,600	12,924	(324)	-2.5%	12,262	12,051	10,886
34.4666	Monthly box fee - County	14,160	18,024	(3,864)	-21.4%	14,072	14,649	13,999
34.4670	DVR - City	-	-	-		-	5,234	8,269
34.4671	DVR - County	-	-	-		-	7,123	10,188
	Total Other Revenue	149,460	153,220	(3,760)	-2.5%	146,551	150,315	145,133
Total Broadband TV Revenue		$2,411,477	$2,382,964	$ 28,513	1.2%	$2,282,541	$2,088,714	$1,800,128

Revenue - Administrative

525 - 482

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Revenue								
34.4611	Connection fees	4,000	2,000	2,000	100.0%	8,162	3,855	2,153
34.4612	Late penalties	60,000	55,000	5,000	9.1%	60,472	54,554	47,840
34.4614	Advertising sales	500	500	-	0.0%	1,205	3,024	263
34.4616	Service charges	1,500	1,500	-	0.0%	1,740	1,378	1,100
34.4617	Washington consulting fees	-	-	-		-	-	14,877
34.4621	Russell State Park services	14,000	14,000	-	0.0%	13,236	13,156	13,466
38.9001	Sale of surplus material	500	500	-	0.0%	-	37	656
Total Administrative Revenue		$ 80,500	$ 73,500	$ 7,000	9.5%	$ 84,815	$ 76,005	$ 80,355

Programming Operations

525 - 480

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Operating Expenditures								
53.1103	Digital boxes and remotes	$ 40,000	$ 40,000	$ -	0.0%	$ 19,223	$ 31,489	$ 39,361
53.1541	Basic programming	337,770	307,865	29,905	9.7%	263,933	246,512	166,778
53.1543	Expanded programming	1,217,597	1,166,626	50,971	4.4%	1,160,123	1,095,399	912,517
53.1545	Premium programming	68,000	72,000	(4,000)	-5.6%	64,355	68,234	68,903
53.1546	Pay-per-view expense	4,350	4,350	-	0.0%	3,540	5,492	4,602
53.1548	Digital programming	141,946	159,035	(17,089)	-10.7%	160,790	159,009	120,579
52.3915	Franchise fees - City	53,700	55,812	(2,112)	-3.8%	56,334	51,742	45,712
52.3916	Franchise fees - County	58,800	54,960	3,840	7.0%	55,444	49,613	40,325
57.4000	Bad debt expense	17,100	17,100	-	0.0%	16,620	15,430	14,660
Total Operating Expenditures		$1,939,263	$1,877,748	$ 61,515	3.3%	$1,800,362	$1,722,919	$1,413,437

Video Production

525 - 483

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Wages	$ 47,143	$ 50,913	$ (3,770)	-7.4%	$ 47,565	$ 46,428	$ 43,909
51.2101	Insurance	7,638	5,969	1,669	28.0%	6,556	5,854	5,641
51.2200	FICA	3,606	3,895	(289)	-7.4%	3,639	3,249	3,064
51.2401	Pension & Retirement	4,122	3,953	169	4.3%	3,947	518	3,675
	Total Salaries & Benefits	62,509	64,730	(2,221)	-3.4%	61,706	56,050	56,289
Operating Expenditures								
52.2203	O & M Equipment	5,000	5,000	-	0.0%	250	4,328	176
52.3103	Workers Comp insurance	202	149	53	35.6%	164	114	156
52.3500	Travel	250	250	-		-	170	-
53.1115	Supplies & materials	2,500	2,500	-	0.0%	199	2,531	731
	Total Operating Expenditures	7,952	7,899	53	0.7%	613	7,143	1,063
Total Expenditures		$ 70,461	$ 72,629	$ (2,168)	-3.0%	$ 62,319	$ 63,193	$ 57,351

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

	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Lit & Dark Fiber Services	$ 186,792	$ 171,238	$ 15,554	9.1%	$ 179,046	$ 173,289	$ 167,099
High Speed Internet	1,522,563	1,344,669	177,894	13.2%	1,392,591	1,164,783	1,304,881
Total Internet Revenue	1,709,355	1,515,907	193,448	12.8%	1,571,637	1,338,072	1,471,980
Fiber & Dial-up Operations	2,500	2,500	-	0.0%	6,507	-	1,914
High Speed Internet Operations	353,142	349,084	4,058	1.2%	372,391	341,279	342,553
Total Internet Expenditures	355,642	351,584	4,058	1.2%	378,898	341,279	344,467
Net Internet and Fiber Income	$ 1,353,713	$ 1,164,323	$ 189,390	16.3%	$ 1,192,739	$ 996,793	$ 1,127,512

Revenue - Internet and Fiber Operations

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Lit & Dark Fiber Services (525-473)								
34.4326	Fiber leases	$ 115,920	$ 114,730	$ 1,190	1.0%	$ 118,622	$ 117,974	$ 114,205
34.4327	Internet over Fiber	31,692	17,328	14,364	82.9%	21,242	17,229	16,101
34.4328	100 Mbps Fiber Service	39,180	39,180	-	0.0%	39,182	38,087	36,794
	Total Dial-up & Fiber Leases	186,792	171,238	15,554	9.1%	179,046	173,289	167,099
High Speed Internet (525-474)								
34.5614	Web hosting	2,940	2,940	-	0.0%	2,946	3,071	3,345
34.5619	Broadband 3.0 revenue	-	-	-		-	382,422	614,444
34.5626	Broadband 6.0 revenue	1,033,715	1,113,295	(79,580)	-7.1%	1,026,855	631,533	299,365
34.5629	MAX/W50 revenue	414,706	213,439	201,267	94.3%	299,664	158,600	93,361
34.5624	Additional e-mail	3,222	3,400	(178)	-5.2%	3,240	3,370	3,408
34.5638	Wideband revenue	93,320	47,739	45,581	95.5%	77,569	28,207	10,055
34.6911	Bundle discounts	(60,840)	(71,644)	10,804	-15.1%	(60,426)	(77,505)	(55,550)
34.4330	GPW Distribution	25,000	25,000	-	0.0%	25,002	25,002	25,002
34.4611	Connection fees	1,500	1,500	-	0.0%	504	626	1,537
34.4620	GPW collocation service	3,000	3,000	-	0.0%	3,000	3,000	3,000
34.4660	Equipment charges/sales	6,000	6,000	-	0.0%	14,237	6,458	6,869
39.1100	Operating Transfer In	-	-	-		-	-	300,000
36.1000	Interest Income	-	-	-		-	-	43
	Total High Speed Internet	1,522,563	1,344,669	177,894	13.2%	1,392,591	1,164,783	1,304,881
Total Internet & Fiber Revenue		$1,709,355	$1,515,907	$ 193,448	12.8%	$ 1,571,637	$ 1,338,072	$ 1,471,980

Dark & Lit Fiber Operations 525 - 473

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Operating Expenditures								
53.1101	Supplies & materials	$ 2,500	$ 2,500	$ -	0.0%	$ 6,507	$ -	$ 1,914
	Total Operating Expenditures	2,500	2,500	-	0.0%	6,507	-	1,914
Total Expenditures		$ 2,500	$ 2,500	$ -	0.0%	$ 6,507	$ -	$ 1,914

High Speed Internet Operations 525 - 474

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 10,000	$ 6,150	$ 3,850	62.6%	$ 11,058	$ 6,148	$ 6,148
52.3904	Accounts and Provisioning	150,376	143,184	7,192	5.0%	142,782	133,984	122,389
52.3907	Internet connectivity	137,556	151,700	(14,144)	-9.3%	163,907	151,699	176,870
52.3908	CALEA Compliance	1,750	1,750	-	0.0%	1,750	1,750	1,750
52.3909	IP Address	4,800	4,000	800	20.0%	4,100	3,850	3,400
53.1250	ESPN 3 Subscription Fees	4,800	3,800	1,000	26.3%	4,184	3,903	3,771
53.1101	Supplies & materials	2,500	2,500	-	0.0%	-	300	1,252
53.1104	Cable modems, equipment	25,000	20,000	5,000	25.0%	28,467	25,758	15,533
52.1204	Bandwidth analytics	6,360	6,000	360	6.0%	6,153	5,687	2,940
57.4000	Bad debt expense	10,000	10,000	-	0.0%	9,990	8,200	8,500
Total Expenditures		$ 353,142	$ 349,084	$ 4,058	1.2%	$ 372,391	$ 341,279	$ 342,553

Revenue - Digital Phone

525 - 475

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Digital Phone Revenue								
34.5617	Set-up fees	$ 2,500	$ 2,500	$ -	0.0%	$ 930	$ 2,565	$ 2,081
34.5630	Residential service fees	194,884	193,810	1,074	0.6%	194,334	194,474	192,224
34.5631	Business service fees	53,356	48,520	4,836	10.0%	53,733	49,513	45,338
34.5632	Toll free services	384	384	-	0.0%	382	315	286
34.5633	Hosted PBX Services	2,677	2,677	-	0.0%	2,677	2,677	2,677
34.4660	Equipment sales	-	-	-		-	256	384
34.5634	Usage fees	600	500	100	20.0%	623	587	550
34.5635	Directory Assistance	4,000	4,000	-	0.0%	3,394	3,512	5,062
34.5636	International Calls	200	200	-	0.0%	45	173	164
34.5637	Fax-to-PDF Services	1,791	1,908	(117)	-6.1%	1,815	1,609	1,316
34.5640	Universal Service Fees	36,519	36,030	489	1.4%	36,781	32,296	28,606
Total Digital Phone Revenue		$ 296,911	$ 290,529	$ 6,382	2.2%	$ 294,714	$ 287,977	$ 278,687

Expenditures - Digital Phone Operations

525 - 475

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Operating Expenditures								
52.1200	Professional services	$ 3,910	$ 3,200	$ 710	22.2%	$ 3,931	$ 2,955	$ 2,755
52.3905	Residential access fees	174,812	173,673	1,139	0.7%	173,228	168,161	152,645
52.3906	Business access fees	16,020	14,760	1,260	8.5%	26,286	24,159	22,519
52.3912	Usage fees	4,000	4,000	-	0.0%	3,824	4,048	5,233
52.3914	Setup fees	4,000	4,000	-	0.0%	2,641	3,920	3,280
52.3917	Universal Service Fund	36,519	36,030	489	1.4%	30,814	29,107	24,783
53.1101	Supplies & materials	500	500	-	0.0%	-	-	220
57.4000	Bad debt expense	2,500	2,500	-	0.0%	1,050	2,350	2,160
Total Expenditures		$ 242,261	$ 238,663	$ 3,598	1.5%	$ 241,774	$ 234,701	$ 213,595
Net Income - Digital Phone		$ 54,650	$ 51,866	$ 2,784	5.4%	$ 52,940	$ 53,277	$ 65,092

ElbertonNET Technology Services Fund (Fund 525)

Summary of Administrative Expenses

	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Administration	$ 174,352	$ 171,148	$ 3,204	1.9%	$ 148,666	$ 119,130	$ 119,633
Distribution Operations	777,896	634,837	143,059	22.5%	744,209	627,882	628,425
Debt Service & Depreciation	938,368	916,291	22,077	2.4%	324,838	335,901	344,395
Total Adminstrative Expenditures	$ 1,890,616	$ 1,722,276	$ 168,340	9.8%	$ 1,217,713	$ 1,082,914	$ 1,092,452

Administration

525 - 482

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 26,000	$ 26,000	$ -	0.0%	$ 22,122	$ 22,394	$ 22,654
52.3101	Property insurance	1,500	1,500	-	0.0%	1,500	1,500	1,500
52.3201	Telephone service (AT&T)	1,440	2,000	(560)	-28.0%	1,404	2,145	1,841
52.3301	Advertising	20,000	20,000	-	0.0%	13,752	17,319	19,125
52.3500	Travel & training	2,500	2,500	-	0.0%	311	-	36
53.1102	Promotional items	10,000	10,000	-	0.0%	1,420	1,257	1,822
52.1103	Admin Charge - Gen Fund	110,912	107,148	3,764	3.5%	107,148	73,895	71,856
52.1201	Legal fees	1,500	1,500	-	0.0%	1,009	496	285
53.1115	Office & billing supplies	500	500	-	0.0%	-	124	512
	Total Operating Expenditures	174,352	171,148	3,204	1.9%	148,666	119,130	119,633
Total Expenditures		$ 174,352	$ 171,148	$ 3,204	1.9%	$ 148,666	$ 119,130	$ 119,633

Distribution Operations 525 - 481

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Wages	$ 241,812	$ 193,612	$ 48,200	24.9%	$ 238,260	$ 184,593	$ 192,425
51.1300	Overtime	20,000	20,000	-	0.0%	28,768	20,155	14,166
51.2101	Insurance	50,768	34,706	16,062	46.3%	41,981	38,810	36,414
51.2200	FICA	18,499	14,811	3,688	24.9%	18,227	14,684	14,589
51.2401	Pension & Retirement	24,614	18,237	6,377	35.0%	19,333	1,099	17,418
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	-
	Total Salaries & Benefits	356,193	281,866	74,327	26.4%	346,568	259,341	275,011
Operating Expenditures								
52.1101	Customer service charge	-	-	-		-	-	10,000
52.1200	Professional services	5,000	5,000	-	0.0%	433	669	405
52.1205	On-call dispatch	10,740	10,740	-		11,365	10,740	6,265
52.2101	Uniforms	4,000	4,000	-	0.0%	2,320	2,819	6,280
52.2201	O & M Vehicles	7,500	7,500	-	0.0%	3,725	6,777	6,956
52.2203	O & M Equipment	7,500	7,500	-	0.0%	1,298	17,343	7,924
52.2321	Motor Pool charge	17,775	8,885	8,890	100.1%	8,885	8,091	8,845
52.3101	Property insurance	28,770	27,542	1,228	4.5%	27,542	27,172	21,237
52.3103	Workers Comp insurance	2,834	2,184	650	29.8%	2,398	1,653	2,734
52.3202	Comm service (Vrzn,GPS)	4,800	3,720	1,080	29.0%	3,368	4,225	5,024
52.3207	Data service (Enet)	1,560	1,560	-	0.0%	1,560	1,741	988
52.3500	Travel & training	2,500	2,500	-	0.0%	850	89	5,729
53.1101	Supplies & materials	2,000	2,000	-	0.0%	275	751	3,447
53.1107	Headend O & M	25,000	15,000	10,000	66.7%	24,663	21,181	13,042
53.1108	Pole attachment fees	90,000	90,000	-	0.0%	87,733	88,864	87,634
53.1110	System O & M	100,000	50,000	50,000	100.0%	111,841	61,123	58,167
53.1111	Fuel	8,224	11,340	(3,116)	-27.5%	8,785	12,240	10,999
53.1120	Freight Expense-Inventory	7,500	7,500	-	0.0%	6,288	5,862	7,014
53.1230	Utilities - System	96,000	96,000	-	0.0%	94,310	97,202	90,723
	Total Operating Expenditures	421,703	352,971	68,732	19.5%	397,640	368,541	353,414
Total Expenditures		$ 777,896	$ 634,837	$ 143,059	22.5%	$ 744,209	$ 627,882	$ 628,425

Personnel Summary:

Operations Manager	Grade 27	
Telecommunications Technician	Grade 22	4 positions

Debt Service & Depreciation

525 - 485

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Operating Expenditures								
56.1000	Depreciation	$ -	$ -	$ -		$ 306,958	$ 306,958	$ 282,404
	Total Operating Expenditures	-	-	-		306,958	306,958	282,404
Debt Service								
58.2201	Loan payments - GMA	-	-	-		-	3,470	19,944
58.2202	Loan payments - MEAG	-	-	-		-	3,046	17,495
58.2205	Loan Pmt-GMA #4	-	152,496	(152,496)	-100.0%	8,448	11,147	14,509
58.2206	Loan Pmt-GMA CMTS	-	22,255	(22,255)	-100.0%	615	951	1,282
58.2207	Loan Pmt-GMA #5	-	80,220	(80,220)	-100.0%	8,817	10,330	8,761
57.9000	Repayment-Electric Div.	938,368	661,320	277,048	41.9%	-	-	-
	Total Debt Service	938,368	916,291	22,077	2.4%	17,880	28,943	61,991
Total Expenditures		$ 938,368	$ 916,291	$ 22,077	2.4%	$ 324,838	$ 335,901	$ 344,395

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Solid Waste Fund (Fund 540)

Summary of Revenues and Expenditures

	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Revenues							
Residential Collection	$ 472,362	$ 457,578	$ 14,784	3.2%	$ 440,171	$ 448,338	$ 413,978
Commercial Collection	345,947	325,768	20,179	6.2%	346,880	332,008	325,332
Sale of Recyclables	75,000	95,000	(20,000)	-21.1%	49,957	73,206	82,871
Other Revenue	-	-	-		-	53,054	115,000
Total Revenues	893,309	878,346	14,963	1.7%	837,008	906,606	937,180
Expenditures							
Residential Collection	292,786	288,641	4,145	1.4%	294,028	281,084	305,499
Commercial Collection	275,321	260,960	14,361	5.5%	261,739	259,043	264,483
Recycling Operations	116,326	132,530	(16,204)	-12.2%	141,423	131,208	157,998
Leaf & Limb Collection	208,876	196,215	12,661	6.5%	187,979	212,007	212,713
Total Expenditures	893,309	878,346	14,963	1.7%	885,169	883,342	940,693
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ (48,161)	$ 23,264	$ (3,513)

Solid Waste Fund - Revenue Detail by Source

		2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Revenues								
34.4111	Collection - Residential	$ 367,674	$ 355,260	$ 12,414	3.5%	$ 354,572	$ 348,590	$ 314,505
34.4112	Collection - Commercial	182,808	185,568	(2,760)	-1.5%	185,199	187,179	173,968
34.4114	County residential service	18,744	16,368	2,376	14.5%	17,424	15,334	13,684
34.4131	Sale of recyclables	75,000	95,000	(20,000)	-21.1%	49,957	73,206	82,871
34.4191	EC Surcharge - Residential	85,944	85,950	(6)	0.0%	85,599	84,414	85,789
34.4192	EC Surcharge - Commercial	146,322	130,200	16,122	12.4%	130,215	134,976	142,471
34.4193	Dumpster sales	16,817	10,000	6,817	68.2%	14,042	9,853	8,893
34.4195	Inert Waste Collection	2,500	-	2,500		2,085	270	-
34.4195	Other Revenue	-	-	-		-	27,284	-
39.1201	Transfer from General Fund	-	-	-		-	25,500	115,000
Grand Total - Solid Waste Revenues		$ 895,809	$ 878,346	$ 17,463	2.0%	$ 839,093	$ 906,606	$ 937,180

Residential Waste Collection

540 - 451

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Wages	$ 102,438	$ 107,514	$ (5,076)	-4.7%	$ 107,091	$ 105,472	$ 111,566
51.1300	Overtime	2,000	4,000	(2,000)	-50.0%	496	2,242	4,541
51.2100	Insurance	30,406	23,747	6,659	28.0%	26,310	23,295	25,565
51.2200	FICA	7,837	8,225	(388)	-4.7%	8,192	7,480	7,815
51.2401	Pension & Retirement	10,227	10,125	102	1.0%	9,997	(7,062)	10,504
51.2700	Workers Comp claims	200	200	-	0.0%	13,297	8,300	-
	Total Salaries & Benefits	153,108	153,811	(703)	-0.5%	165,384	139,727	159,991
Operating Expenditures								
52.1101	Admin Charge-General Fund	11,486	14,529	(3,043)	-20.9%	14,529	19,469	25,624
52.2111	Disposal fees	78,000	72,000	6,000	8.3%	81,223	79,684	71,899
52.2201	O & M Vehicles	2,500	2,500	-	0.0%	1,778	8,689	15,408
52.2321	Motor Pool charge	5,925	2,962	2,963	100.0%	2,962	2,697	8,845
52.3101	Property/Liab. Insurance	1,536	1,425	111	7.8%	1,425	1,246	1,544
52.3103	Workers Comp insurance	1,316	1,342	(26)	-1.9%	1,474	1,029	1,187
52.3202	Comm service (Vzn,GPS)	1,044	1,020	24	2.4%	1,705	946	598
53.1110	Fuel	6,209	7,690	(1,481)	-19.3%	6,501	8,241	10,947
53.1115	Supplies	500	500	-	0.0%	120	324	722
53.1123	Protective supplies	500	500	-	0.0%	614	960	522
53.1124	Uniforms	1,800	1,500	300	20.0%	2,898	1,822	2,158
53.1550	Poly-karts	5,000	5,000	-	0.0%	6,086	9,309	2,845
56.1000	Depreciation	-	-	-		3,393	3,393	-
57.4000	Bad debt expense	2,000	2,000	-	0.0%	1,310	2,730	3,210
58.2200	Truck payments - GMA	21,862	21,862	-	0.0%	2,626	819	-
	Total Operating Expenditures	139,678	134,830	4,848	3.6%	128,644	141,357	145,508
Total Expenditures		$ 292,786	$ 288,641	$ 4,145	1.4%	$ 294,028	$ 281,084	$ 305,499

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	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Wages	$ 56,188	$ 53,161	$ 3,027	5.7%	$ 58,636	$ 53,472	$ 48,699
51.1300	Overtime	1,000	1,000	-	0.0%	1,706	366	398
51.2100	Insurance	15,220	6,136	9,084	148.0%	10,704	11,155	8,513
51.2200	FICA	4,298	4,067	231	5.7%	4,486	3,794	3,654
51.2401	Pension & Retirement	4,569	4,644	(75)	-1.6%	4,556	(645)	3,821
51.2700	Workers Comp claims	200	200	-	0.0%	-	-	-
	Total Salaries & Benefits	81,475	69,208	12,267	17.7%	80,088	68,143	65,085
Operating Expenditures								
52.1101	Admin Charge-General Fund	11,486	14,529	(3,043)	-20.9%	14,529	19,469	25,624
52.2111	Disposal fees	138,000	128,400	9,600	7.5%	140,065	125,243	134,135
52.2201	O & M Vehicles	1,500	5,000	(3,500)	-70.0%	960	11,408	9,816
52.2321	Motor Pool charge	5,925	2,962	2,963	100.0%	2,962	2,697	8,845
52.3101	Property/Liab. Insurance	1,024	950	74	7.8%	950	830	1,029
52.3103	Workers Comp insurance	716	663	53	8.0%	728	510	699
52.3202	Comm. Service (GPS)	768	684	84	12.3%	657	767	557
53.1110	Fuel	5,265	9,402	(4,137)	-44.0%	5,960	10,007	10,926
53.1115	Supplies	400	400	-	0.0%	-	57	431
53.1123	Protective supplies	500	500	-	0.0%	257	818	339
53.1124	Uniforms	1,400	1,400	-	0.0%	1,710	1,421	1,349
53.1550	Garbage containers	5,000	5,000	-	0.0%	6,846	13,460	5,647
56.1000	Depreciation	-	-	-		3,393	3,393	-
58.2200	Truck payments - GMA	21,862	21,862	-	0.0%	2,633	819	-
	Total Operating Expenditures	193,846	191,752	2,094	1.1%	181,651	190,900	199,398
Total Expenditures		$ 275,321	$ 260,960	$ 14,361	5.5%	$ 261,739	$ 259,043	$ 264,483

Personnel Summary:

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

Recycling Operations 540 - 455

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Wages	$ 65,888	$ 63,366	$ 2,522	4.0%	$ 67,505	$ 66,871	$ 71,260
51.2100	Insurance	7,852	11,910	(4,058)	-34.1%	6,566	894	232
51.2200	FICA	5,040	4,848	192	4.0%	5,164	4,668	4,957
51.2401	Pension & Retirement	6,535	5,826	709	12.2%	5,916	(977)	6,569
51.2700	Workers Comp claims	300	300	-	0.0%	4,620	4,736	10,412
	Total Salaries & Benefits	85,615	86,250	(635)	-0.7%	89,772	76,192	93,431
Operating Expenditures								
52.1101	Admin Charge-General Fund	5,743	7,264	(1,521)	-20.9%	7,264	9,735	12,812
52.2111	Disposal fees	612	612	-	0.0%	612	663	612
52.2201	O & M Vehicles	2,000	2,000	-	0.0%	4,254	1,686	6,120
52.2202	O & M Buildings	1,000	1,000	-	0.0%	1,888	1,166	2,365
52.2203	O & M Equipment	500	500	-	0.0%	439	2,202	3,905
52.3101	Property insurance	1,165	1,059	106	10.0%	1,059	1,218	1,320
52.3103	Workers Comp insurance	842	794	48	6.0%	872	737	1,006
52.3202	Comm service (Vzn,GPS)	1,284	1,884	(600)	-31.8%	1,716	1,892	2,003
52.3901	Shipping	900	900	-	0.0%	600	300	995
52.3902	EC Surcharge	612	612	-	0.0%	612	663	612
53.1110	Fuel	7,753	9,872	(2,119)	-21.5%	8,760	11,080	8,201
53.1115	Supplies	1,000	750	250	33.3%	1,325	728	1,037
53.1124	Uniforms	1,000	750	250	33.3%	1,045	754	1,521
53.1210	Water & sewer	300	300	-	0.0%	427	313	253
53.1230	Electricity	6,000	6,000	-	0.0%	5,076	5,990	5,735
56.1000	Depreciation	-	-	-		15,373	15,373	15,373
58.2200	Baler payments - GMA	-	11,983	(11,983)	-100.0%	330	516	696
	Total Operating Expenditures	30,711	46,280	(15,569)	-33.6%	51,652	55,016	64,567
Total Expenditures		$ 116,326	$ 132,530	$ (16,204)	-12.2%	$ 141,423	$ 131,208	$ 157,998

Personnel Summary:

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

Leaf & Limb Collection & Street Cleaning 540 - 458

Budget:

Account	Description	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
Salaries & Benefits								
51.1101	Wages	$ 114,013	$ 108,465	$ 5,548	5.1%	$ 98,352	$ 106,573	$ 102,126
51.1300	Overtime	2,500	2,500	-	0.0%	452	2,275	3,160
51.2100	Insurance	30,446	23,750	6,696	28.2%	21,500	22,159	19,170
51.2200	FICA	8,722	8,298	424	5.1%	7,524	7,712	7,400
51.2401	Pension & Retirement	11,963	9,509	2,454	25.8%	9,730	(802)	8,955
51.2700	Workers Comp claims	500	500	-	0.0%	-	680	1,858
	Total Salaries & Benefits	168,144	153,022	15,122	9.9%	137,558	138,598	142,669
Operating Expenditures								
52.1101	Admin Charge-General Fund	5,743	7,265	(1,522)	-20.9%	7,265	9,734	12,812
52.1203	Engineering fees	-	-	-		624	9,599	-
52.2201	O & M Vehicles	15,000	12,000	3,000	25.0%	16,621	23,721	19,564
52.2321	Motor Pool charge	5,925	2,962	2,963	100.0%	2,962	2,697	8,845
52.3101	Property/Liab. Insurance	1,024	950	74	7.8%	950	830	1,029
52.3103	Workers Comp insurance	1,458	1,352	106	7.8%	1,484	1,065	1,452
52.3202	Comm. Service (Vzn,GPS)	1,800	2,308	(508)	-22.0%	2,280	1,962	1,630
53.1110	Fuel	6,932	14,106	(7,174)	-50.9%	9,311	14,939	17,663
53.1123	Protective clothing	500	400	100	25.0%	980	504	291
53.1124	Uniforms	2,000	1,500	500	33.3%	2,017	2,050	2,144
53.1601	Small tools & equipment	350	350	-	0.0%	36	417	146
56.1000	Depreciation	-	-	-		5,891	5,891	4,467
	Total Operating Expenditures	40,732	43,193	(2,461)	-5.7%	50,422	73,409	70,044
Total Expenditures		$ 208,876	$ 196,215	$ 12,661	6.5%	$ 187,979	$ 212,007	$ 212,713

Personnel Summary:

Foreman	Grade 14	
Equipment Operator w/CDL	Grade 11	
Equipment Operator no/CDL	Grade 10	2 positions

Downtown Development Revolving Loan
Special Revenue Fund (Fund 225)

Summary of Revenues and Expenditures

	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
REVENUES:							
31.4100 Transfer In - DDA	$ 24,000	$ 24,000	$ -	0.0%	$ -	$ -	$ -
Total Revenues	24,000	24,000	-	0.0%	-	-	-
EXPENDITURES:							
61.1001 RLF Cash for Loans	24,000	24,000	-	0.0%	-	-	-
Total Expenditures	24,000	24,000	-	0.0%	-	-	-
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	0.0%	-	$ -	$ -

Hotel/Motel Tax Special Revenue Fund (Fund 275)

Summary of Revenues and Expenditures

	2017 Budget	2016 Budget	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
REVENUES:							
31.4100 Hotel/Motel Tax	$ 50,000	$ 50,000	$ -	0.0%	$ 55,320	$ 49,138	$ 46,282
Total Revenues	50,000	50,000	-	0.0%	55,320	49,138	46,282
EXPENDITURES:							
57.2001 Chamber of Commerce	20,000	20,000	-	0.0%	20,000	20,000	20,000
57.2003 Tourism	5,000	5,000	-	0.0%	5,523	5,427	2,650
61.1001 Transfer to General Fund	25,000	25,000	-	0.0%	27,660	22,292	25,170
Total Expenditures	50,000	50,000	-	0.0%	53,183	47,719	47,820
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	0.0%	2,137	$ 1,419	$ (1,538)

2011 SPLOST Capital Projects Fund (Fund 322)

Summary of Revenues and Expenditures

		Budget 2017	Budget 2016	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
REVENUES:								
33.7100	Special Purpose Local Option Sales Tax - Elbert Co.	$ 550,000	$ 545,000	$ 5,000	0.9%	$ 588,796	$ 529,253	$ 550,972
33.4318	GDOT Local Maint. Grant	54,500	54,884	384	0.7%	94,414	109,984	37,628
13.4200	Prior Year Fund Balance	-	-	-			-	-
36.1000	Interest Revenue	150	150	-	0.0%	140	154	220
39.1205	Transfer In - Water	20,000	17,500	2,500	14.3%	17,500	12,500	7,500
37.1101	Contributions	-				-	3,818	-
	Total Revenues	624,650	617,534	7,116	1.2%	700,850	655,709	596,320
EXPENDITURES:								
350-58.1202	Fire Ladder Truck Payments	67,248	67,248	-	0%	67,248	67,248	67,248
350-53.1601	Fire - Equipment	-	-	-		-	-	18,954
321-53.1603	Police - Equipment	-	-	-		19,805	3,936	6,462
321-54.1405	Police Vehicles	78,000	78,000	-	0%	106,629	73,932	-
410-54.1405	Public Works Vehicles	-	-	-		25,059	87,839	19,788
422-53.1126	Road Maintenance	77,857	78,406	(549)	-1%	119,583	7,209	-
422-53.1127	Sidewalks	10,000	-	10,000		1,001	2,436	1,625
422-53.1130	Stormwater Improvements	10,000	15,000	(5,000)	-33%	1,519	51,522	45,514
422-54.1406	Lake Forest Dr culvert replacment	-	-	-		339,290	-	-
620-53.1127	Park Repairs or Improvements	10,000	15,000	(5,000)	-33%	31,545	28,635	13,517
620-54.1100	Purchase of land for park	-	-	-		-	45,000	-
433-54.1407	Sewer Line Rehab	371,545	363,880	-	0%	143,501	4,135	6,181
444-54.1416	Water Projects	-	-	-		-	52,412	-
755-54.1100	Downtown Revitalization Projects	-	-	-		-	175,703	5,000
619-54.1401	Movie equipment	-	-	-		-	41,810	-
619-54.1302	Arts Center Renovations	-	-	-		-	265,350	154,488
	Total Expenditures	624,650	617,534	7,116	1.2%	855,180	907,167	338,776
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ (154,330)	$ (251,458)	$ 257,544

Elbert Theatre Enterprise Fund (Fund 555)

Summary of Revenues and Expenditures

		Budget 2017	Budget 2016	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
REVENUES:								
34.7201	Concession sales	$ 27,000	$ 27,000	$ -	0.0%	$ 27,016	$ 17,858	$ -
34.1920	Advertising sales	2,500	-	2,500		2,280	450	-
34.7301	Ticket sales	50,000	50,000	-	0.0%	54,733	34,644	-
	Total Revenues	79,500	77,000	2,500	3.2%	84,029	52,952	-
EXPENDITURES:								
51.1101	Wages	22,260	22,260	-	0.0%	18,262	9,513	-
51.2200	FICA	1,703	1,703	-	0.0%	1,397	719	-
52.1200	Professional services	2,080	1,600	480	30.0%	2,080	1,110	-
52.2101	Cleaning expense	500	500	-	0.0%	125	250	-
52.3301	Advertising	10,630	10,630	-	0.0%	10,277	3,900	-
52.3601	Movie rights	25,500	20,000	5,500	27.5%	27,728	16,739	-
53.1101	Supplies & materials	1,000	1,000	-	0.0%	760	4,043	-
53.1590	Concession expense	9,000	6,750	2,250	33.3%	9,152	7,258	-
53.1230	Utilities for Theatre	5,827	11,557	(5,730)	-49.6%	-	-	-
53.1750	Miscellaneous	1,000	1,000	-	0.0%	3,875	1,364	-
	Total Expenditures	79,500	77,000	2,500	3.2%	73,656	44,896	-
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 10,373	$ 8,056	$ -

Elbert Hotel Enterprise Fund (Fund 558)

Summary of Revenues and Expenditures

		Budget 2017	Budget 2016	Variance 2017-16	% Change 2017-16	2016 Projected	2015 Actual	2014 Actual
REVENUES:								
36.1000	Interest revenue	$ 180	$ -	$ 180		$ 90	$ -	$ -
39.1000	Transfer In - Utility Fund	456,000	-	456,000		28,129	-	-
	Total Revenues	456,180	-	456,180		28,219	-	-
EXPENDITURES:								
58.2201	Debt Service - Bond	396,180	-	396,180		28,200	-	-
52.1200	Professional services	5,000	-	5,000		-	-	-
53.1101	Supplies & materials	25,000	-	25,000		-	-	-
53.1230	Utilities expense	25,000	-	25,000		-	-	-
53.1750	Miscellaneous	5,000	-	5,000		19	-	-
	Total Expenditures	456,180	-	456,180		28,219	-	-
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ -	$ -	$ -

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Rates and Fees Schedule
Fiscal Year 2017

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
Peddler's/Transient Merchant - 30 days	$30
Peddler's/Transient Merchant - 90 days	$80
Non-profit Merchant/Peddler - 30 days only	$15
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	$10
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	$16.00
Residential landfill fee per month	$3.75
Residential collection (Outside City Limits)/mo.	$22.00
Poly-kart container	$85.00
Dumpster sales	Cost + 10%
Dumpster lease, monthly	
2 cubic yard	$8.50
4 cubic yard	$10.50
6 cubic yard	$13.00
8 cubic yard	$15.00
Commercial Poly-kart collection per month	$19.50
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	$19.00
4 cubic yard, per weekly pickup	$38.00
6 cubic yard, per weekly pickup	$57.00
8 cubic yard, per weekly pickup	$76.00
Yard debris pickup, for limbs over 6" in	$45.00
diameter, or shrubbery, vines, or other items	
that cannot be chipped, per truck load, one	
load minimum. (Non-commercial use	

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

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	$23.95
Expanded cable	$67.95
Digital cable	$78.95
Total package digital cable	$129.95
HBO	$20.00
Cinemax	$13.00
Starz!/Encore	$13.00
Showtime	$15.00
Playboy	$15.00
Monthly HDTV box access, 1st box	$1.00
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 Basic, with TV or phone	$39.95
Broadband Basic, without TV or phone	$59.95
Wideband 50, with TV or phone	$59.95
Wideband 50, without TV or phone	$79.95
Wideband 100, without TV or phone	$99.95
Wideband 100, with TV or phone	$119.95
Wideband 200, without TV or phone	$139.95
Wideband 200, 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 2017 Budget

Departments	FY 2017 Full Time Positions	FY 2016 Total	FY 2015 Total	FY 2014 Total	FY 2013 Total	FY 2017 Elected, Appointed, or Part Time
General Fund						
Mayor & Council						6
City Manager	1	1	1	1	1	
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	
PW-Infrastructure Maintenance	6	6	6	6	6	
PW-Motor Pool	2	2	2	2	3	
PW-Cemetery	1	2	2	3	3	
	59	60	60	61	63	9
Utility Fund						
Sewer Plants	5	5	5	5	5	
Water Plant	4	3	3	5	5	
Water/Sewer Distribution	6	6	6	6	7	
Electric Distribution	7	7	7	6	6	
Gas Distribution	5	6	5	6	6	
Administration	2	2	1	2	2	
Meter Reading and Servicing	2	2	3	4	4	
Warehouse	2	2	2	2	2	
Customer Service	7	7	7	8	8	1
Information Technology	1	1	1	2	2	
	41	41	40	46	47	1
ElbertonNET Technology						
Video Production	1	1	1	1	1	2
Distribution	5	4	4	4	4	
	6	5	5	5	5	2
Solid Waste Fund						
Leaf & Limb & Street Cleaning	4	4	4	4	3	
Residential	4	4	4	4	4	
Commercial	2	2	2	2	2	
Recycling	2	2	2	2	2	
	12	12	12	12	11	-
Elbert Theatre Enterprise Fund						8
TOTAL	**118**	118	117	124	126	**20**

City of Elberton Pay Structure
Fiscal Year 2017

Grade	Minimum	Mid-Point	Maximum
7	$ 23,480	$ 28,176	$ 32,872
9	24,722	29,667	34,612
10	25,965	31,158	36,351
11	27,205	32,645	38,086
12	28,561	34,273	39,986
13	29,484	35,196	40,908
14	30,185	36,333	42,482
15	31,263	37,965	44,666
18	34,694	40,972	47,250
19	35,377	41,965	48,553
20	36,030	43,944	51,858
21	37,133	44,559	51,985
22	39,614	47,537	55,460
23	40,856	49,028	57,198
24	42,099	50,517	58,936
27	48,302	61,058	73,813
30	52,025	64,433	76,841
32	54,506	67,151	79,796
35	58,229	76,771	95,312
40	61,953	86,390	110,828

City of Elberton
Authorized Positions - Fiscal Year 2017

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
	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	12
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 Technician	14
	Infrastructure Technician	14
	Equipment Operator no/CDL	10
Motor Pool (490)	Lead Mechanic	18
	Mechanic I	12
Cemetery (495)	Equipment Operator no/CDL	10
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 III	11
	Wastewater Operator III	11
Water - Filter Plant / Treatment (443)	Chief Plant Operator I	19
	Filter Plant Operator II	14
	Filter Plant Operator III	11
	Filter Plant Operator III	11
Water & Sewer Distribution (444)	Operations Manager	27
	Foreman	24
	Assistant Foreman	18
	Serviceman II	15
	Serviceman I	7
	Serviceman I	7

ELBERTON UTILITIES ELECTRIC DIVISION:

Electric Distribution (461)	Director of Operations	32
	Foreman	24
	Journeyman Lineman	22
	Journeyman Lineman	22
	Journeyman Lineman	22
	Journeyman Lineman	22
	Serviceman I	7

ELBERTON UTILITIES NATURAL GAS DIVISION:

Gas Distribution (473)	Operations Manager	27
	Foreman	24
	Serviceman II	15
	Serviceman I	7
	Serviceman I	7

ELBERTON UTILITIES ADMINISTRATION:

Utilities Administration (490)	Director of Administrative Services	32
	Communications Manager	15
Meter Reading (491)	Meter Service Technician	12
	Meter Service Technician	12
Combined Warehouse (492)	Purchasing Agent & PW Supervisor	24
	Custodian	7
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
	Telecomm. Technician	22
SOLID WASTE:		
Leaf & Limb & Street Cleaning (458)	Foreman	14
	Equipment Operator w/CDL	11
	Equipment Operator no/CDL	10
	Equipment Operator no/CDL	10
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