City of Elberton

Fiscal Year 2018 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

Elected Officials

Larry L. Guest..... Mayor
Carey D. Butler..... Council Member, Ward 1
Bobby G. Hunt ..... Council Member, Ward 2
Troy Colquitt ..... Council Member, Ward 3
Rick Prince ..... Council Member, Ward 4
Joel Seymour ..... Council Member, Ward 5

Appointed Officials

Lanier Dunn, CPA, CGMA ..... City Manager
John Stephen Jenkins, Sr., Esq. ..... City Attorney
Robert Johnson, Esq. ..... Municipal Court Judge

Heads of Departments

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
Allen Hulme ..... Director, Administrative Services
Grant Jones ..... Director, Purchasing and Compliance
Brad Alexander ..... Director, Electric & Broadband Operations
Mark LeFevre ..... Manager, Natural Gas Operations
Jason Hackett ..... Manager, Water-Wastewater Operations
Catrina Goudelock ..... Executive Director, Downtown Development

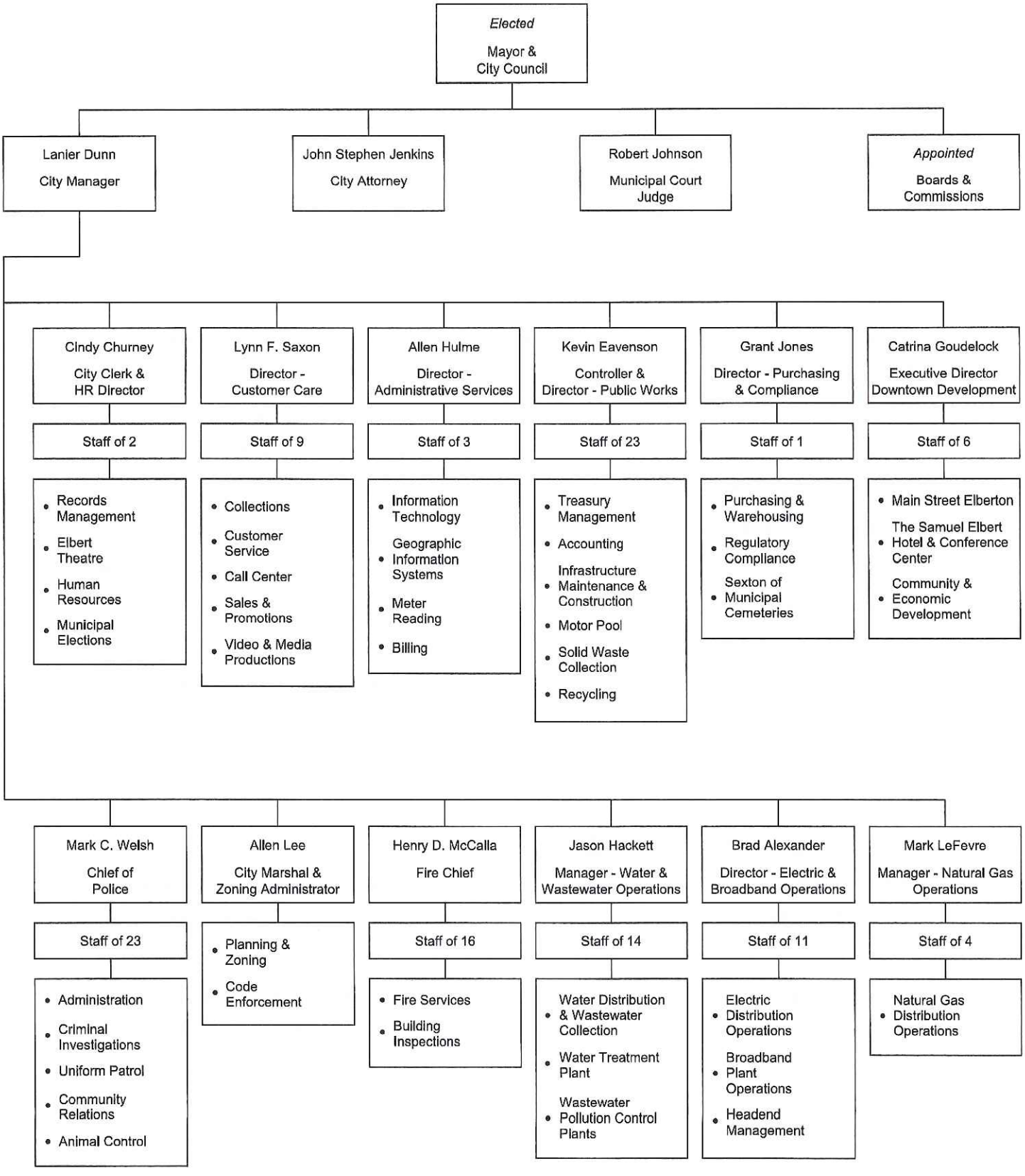
Senior and Professional Staff

Kevin Jordan ..... Fire and Building Inspector
David Dotson ..... Manager, Broadband Operations
Toni King ..... Manager, Elbert Theatre
Jason Isbell ..... Manager, Information Technology
Terry Alexander ..... Manager, Facilities
Mike Seymour ..... Commander, Police Operations

City of Elberton, Ga.

Organizational Chart

as of June 30, 2017



City of Elberton Budget 2018
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CITY OF ELBERTON
P. O. Box 70
Elberton, Georgia 30635-0070
(706) 213-3100
www.cityofelberton.net

June 23, 2017

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 2018, which begins on July 1, 2017, and ends on June 30, 2018. 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 $35.1 million supports essential services, invests in critical capital projects, and maintains Elberton's existing emergency reserves. The total budget for fiscal year 2018 is $35,098,024. This budget results in a 1.1% increase from FY 2017's budget of $34,717,390.

The adopted budget totals are as follows:

Public Utilities	$	23,444,478	67%
The General Fund		4,829,661	14%
ElbertonNET		4,627,529	13%
Solid Waste		894,456	3%
2017 SPLOST Capital Projects		660,000	2%
Elbert Hotel Enterprise Fund		470,400	1%
Elbert Theatre Enterprise Fund		92,500	0%
Hotel/motel Tax Special Revenue		55,000	0%
Downtown Development RLF		24,000	0%
	$	35,098,024	

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, 2017.

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 2018.

Sincerely,



Lanier Dunn, CPA, CGMA
City Manager

Fiscal Year 2018 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	$ 1,221,000	$ -	$ -	$ -	$ 55,000	$ 1,276,000
Licenses and Permits	161,500	-	-	-	-	161,500
Fines and Forfeitures	126,700	-	-	-	-	126,700
Intergovernmental	-	576,696	-	-	640,000	1,216,696
Charges for Services	112,088	22,384,582	4,417,549	817,361	92,500	27,824,080
Administrative Charges	625,373	-	-	-	-	625,373
Interfund Transfers	2,545,000	-	-	-	500,000	3,045,000
Other	38,000	483,200	209,980	77,095	14,400	822,675
Total Revenues	**$ 4,829,661**	**$ 23,444,478**	**$ 4,627,529**	**$ 894,456**	**$ 1,301,900**	**$ 35,098,024**
Expenditures						
General Government	746,575	-	-	-	-	746,575
Judicial	78,005	-	-	-	-	78,005
Public Safety	2,589,487	-	-	-	90,000	2,679,487
Public Works	885,850	-	-	-	100,000	985,850
Housing & Development	262,105	-	-	-	497,900	760,005
Culture & Recreation	168,834	-	-	-	92,500	261,334
Health & Welfare	65,100	-	-	-	-	65,100
Other Financing	33,705	-	-	-	24,000	57,705
Elberton Utilities	-	20,448,478	-	-	-	20,448,478
ElbertonNET	-	-	3,689,161	-	470,000	4,159,161
Solid Waste	-	-	-	894,456	-	894,456
Interfund Transfers	-	2,996,000	938,368	-	27,500	3,961,868
Total Expenditures	**$ 4,829,661**	**$ 23,444,478**	**$ 4,627,529**	**$ 894,456**	**$ 1,301,900**	**$ 35,098,024**
FY 2017 Budget	$ 4,750,596	$ 23,340,912	$ 4,498,243	$ 893,309	$ 1,234,330	$ 34,717,390
Increase / (Decrease)	79,065	103,566	129,286	1,147	67,570	380,634
% Change	1.7%	0.4%	2.9%	0.1%	5.5%	1.1%

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General Fund (Fund 100)

Summary of Revenues and Expenditures

	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Revenues							
Taxes	$ 1,221,000	$ 1,186,000	$ 35,000	3.0%	$ 1,133,612	$ 1,182,301	$ 1,151,508
Licenses, Permits, & Fees	161,500	161,000	500	0.3%	150,984	157,062	148,003
Fines & Forfeitures	126,700	126,400	300	0.2%	102,749	92,915	109,340
Intergovernmental	-	-	-		-	-	9,999
Charges for Services	112,088	104,500	7,588	7.3%	102,066	102,589	61,699
Administrative Charges	625,373	619,696	5,677	0.9%	619,696	622,936	592,714
Other	38,000	23,000	15,000	65.2%	35,125	59,140	45,547
Interfund Transfers	2,545,000	2,530,000	15,000	0.6%	2,530,000	2,437,433	2,436,552
Total Revenues	4,829,661	4,750,596	79,065	1.7%	4,674,232	4,654,375	4,555,362
Expenditures							
General Government	746,575	725,006	21,569	3.0%	748,105	703,782	672,277
Judicial	78,005	76,049	1,956	2.6%	76,916	70,553	66,598
Public Safety	2,589,487	2,537,235	52,252	2.1%	2,434,393	2,339,550	2,431,537
Public Works	885,850	887,575	(1,725)	-0.2%	831,526	836,611	915,304
Housing & Development	262,105	260,630	1,475	0.6%	264,545	242,995	218,567
Culture & Recreation	168,834	166,753	2,081	1.2%	161,716	163,982	154,023
Health & Welfare	65,100	62,500	2,600	4.2%	61,699	65,687	60,275
Other Financing	33,705	34,848	(1,143)	-3.3%	34,000	67,668	48,730
Total Expenditures	4,829,661	4,750,596	79,065	1.7%	4,612,899	4,490,828	4,567,309
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 61,333	$ 163,547	$ (11,947)

General Fund - Revenue Detail by Source

		2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Taxes								
31.1312	Title ad valorem taxes	$ 80,000	$ 100,000	$ (20,000)	-20.0%	$ 61,307	$ 80,432	$ 102,457
31.1600	Real estate transfer taxes	1,500	1,500	-	0.0%	954	721	835
31.3100	Local option sales taxes	570,000	550,000	20,000	3.6%	546,766	577,700	529,378
31.4201	Beer & wine taxes	125,000	125,000	-	0.0%	91,171	113,771	132,047
31.4202	Liquor taxes	20,000	20,000	-	0.0%	26,101	22,441	19,366
31.6101	Occupational taxes	120,000	115,000	5,000	4.3%	118,260	118,901	117,170
31.6200	Insurance premium taxes	300,000	270,000	30,000	11.1%	285,732	263,786	246,913
31.8001	Intangible taxes	4,000	4,000	-	0.0%	2,525	3,744	2,904
32.3100	Occupational tax penalties	500	500	-	0.0%	796	803	437
	Total Taxes	1,221,000	1,186,000	35,000	3.0%	1,133,612	1,182,301	1,151,508
Licenses, Permits, & Fees								
31.1750	Franchise fees-Comcast	14,000	14,000	-	0.0%	11,844	13,910	12,254
31.1752	Franchise fees-ElbertonNET	60,000	60,000	-	0.0%	57,770	56,240	51,742
31.1760	Franchise fees-Telephone	27,000	27,000	-	0.0%	21,304	28,021	26,658
32.1101	Alcoholic beverage licenses	40,000	40,000	-	0.0%	39,500	38,250	37,250
32.1901	Admin/Regulatory fees	4,500	4,500	-	0.0%	3,555	4,577	4,525
32.2101	Building permits	15,000	15,000	-	0.0%	16,075	15,103	15,278
32.2991	Monument permits	1,000	500	500	100.0%	936	960	297
	Total Licenses, Permits & Fees	161,500	161,000	500	0.3%	150,984	157,062	148,003
Fines & Forfeitures								
35.1004	Parking tickets	500	200	300	150.0%	870	110	15
35.1006	Administrative fines - alcohol	600	600	-	0.0%	-	-	900
35.1008	Probation fees	3,000	3,000	-	0.0%	3,000	3,000	3,000
35.1009	Municipal court revenue	110,000	110,000	-	0.0%	89,997	82,373	96,017
35.1010	Technology add-on fees	11,000	11,000	-	0.0%	8,132	7,432	8,658
35.2101	Forfeiture of alcohol bond	1,600	1,600	-	0.0%	750	-	750
	Total Fines & Forfeitures	126,700	126,400	300	0.2%	102,749	92,915	109,340
Intergovernmental								
33.4113	GOHS grant	-	-	-		-	-	9,999
	Total Intergovernmental	-	-	-		-	-	9,999

General Fund - Revenue Detail by Source

		2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Charges for Services								
34.2120	Incident reports	$ 500	$ 500	$ -	0.0%	$ 264	$ 281	$ 268
34.2150	Police services	10,000	10,000	-	0.0%	10,391	6,271	12,946
34.2902	Zoning application fees	1,000	1,000	-	0.0%	200	600	150
34.6100	Background check fees	1,500	1,500	-	0.0%	2,472	1,765	1,920
34.5711	Animal Control fees	2,500	2,500	-	0.0%	1,374	965	1,025
34.6902	Election qualifying fees	1,588	-	1,588		-	533	-
34.7201	Elbert Theatre rental fees	5,000	5,000	-	0.0%	5,003	5,501	3,705
34.3101	Public Works services	10,000	10,000	-	0.0%	-	4,501	4,406
34.9101	Elmhurst grave fees	30,000	25,000	5,000	20.0%	40,890	30,275	18,600
34.9102	Lincoln Heights grave fees	12,000	12,000	-	0.0%	11,730	11,550	6,284
34.9103	Sale of lots - Elmhurst	25,000	25,000	-	0.0%	16,068	26,945	7,450
34.9104	Sale of lots - Lincoln Heights	13,000	12,000	1,000	8.3%	13,674	13,403	4,945
	Total Charges for Services	112,088	104,500	7,588	7.3%	102,066	102,589	61,699
Administrative Charges								
34.1942	Admin Charge-Electric	198,417	193,526	4,891	2.5%	193,526	189,887	182,526
34.1943	Admin Charge-Water/sewer	75,737	73,659	2,078	2.8%	73,659	72,255	87,379
34.1944	Admin Charge-Natural gas	76,015	73,827	2,188	3.0%	73,827	80,309	71,084
34.1945	Motor Pool Charge	125,828	133,313	(7,485)	-5.6%	133,313	129,750	119,422
34.1946	Admin Charge-Solid waste	35,080	34,459	621	1.8%	34,459	43,587	58,408
34.1948	Admin Charge-ElbertonNET	114,296	110,912	3,384	3.1%	110,912	107,148	73,895
	Total Administrative Charges	625,373	619,696	5,677	0.9%	619,696	622,936	592,714
Other								
34.9901	Miscellaneous revenue	5,500	5,500	-	0.0%	525	20,740	2,696
36.1001	Interest earned	2,500	2,500	-	0.0%	2,553	2,435	2,095
37.1002	Donations-Animal shelter	-	-	-		350	335	420
38.3000	Reimbursement for damages	-	-	-		-	1,761	2,223
38.9001	Surplus equipment sales	30,000	15,000	15,000	100.0%	31,697	33,869	38,113
	Total Other	38,000	23,000	15,000	65.2%	35,125	59,140	45,547
SUBTOTAL before Transfers		2,284,661	2,220,596	64,065	2.9%	2,144,232	2,216,942	2,118,810
Interfund Transfers								
39.1101	Transfer In - Electric	1,600,000	1,685,000	(85,000)	-5.0%	1,685,000	1,625,000	1,625,000
39.1102	Transfer In - Natural Gas	900,000	800,000	100,000	12.5%	800,000	760,000	776,760
39.1205	Transfer In - Water (Mfg.)	20,000	20,000	-	0.0%	20,000	17,500	12,500
39.1203	Transfer In - Hotel/Motel Tax	25,000	25,000	-	0.0%	25,000	34,933	22,292
	Interfund Transfers Total	2,545,000	2,530,000	15,000	0.6%	2,530,000	2,437,433	2,436,552
Grand Total - General Fund Revenues		$ 4,829,661	$ 4,750,596	79,065	1.7%	$ 4,674,232	$ 4,654,375	$ 4,555,362

General Fund - Summary of Expenditures

	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
General Government							
Mayor and City Council	$ 159,080	$ 150,870	$ 8,210	5.4%	$ 150,063	$ 141,713	$ 140,820
City Manager	153,950	149,130	4,820	3.2%	147,230	141,125	135,904
City Clerk	100,306	97,395	2,911	3.0%	100,506	91,918	88,227
Elections	1,100	400	700	175.0%	146	146	55
Finance	211,021	207,105	3,916	1.9%	212,044	200,003	193,589
City Attorney	20,000	20,000	-	0.0%	45,186	28,408	14,936
Human Resources	59,784	58,211	1,573	2.7%	60,757	62,620	58,284
City Hall Maintenance	41,334	41,895	(561)	-1.3%	32,173	37,849	40,461
	746,575	725,006	21,569	3.0%	748,105	703,782	672,277
Judicial							
Municipal Court	78,005	76,049	1,956	2.6%	76,916	70,553	66,598
Public Safety							
Police - Administration	359,146	339,082	20,064	5.9%	339,946	312,062	363,079
Police - Criminal Investigation	155,497	150,118	5,379	3.6%	150,066	144,768	124,618
Police - Uniform Patrol	969,847	970,263	(416)	0.0%	881,215	869,294	918,102
Police - Community Relations	61,557	60,342	1,215	2.0%	60,396	55,339	53,623
Police - Detention	26,500	26,500	-	0.0%	15,951	27,045	28,032
Fire Department	955,507	936,902	18,605	2.0%	942,880	884,752	895,726
Animal Control	61,433	54,028	7,405	13.7%	43,938	46,291	48,357
	2,589,487	2,537,235	52,252	2.1%	2,434,393	2,339,550	2,431,537
Public Works							
Public Works Administration	105,060	108,943	(3,883)	-3.6%	102,044	104,292	111,563
Infrastructure Maintenance	401,544	401,904	(360)	-0.1%	361,973	374,078	421,222
Street Lighting	29,000	29,000	-	0.0%	15,019	22,857	21,760
Motor Pool	167,770	177,751	(9,981)	-5.6%	167,508	169,076	179,540
Cemeteries	124,776	112,277	12,499	11.1%	126,806	112,176	128,011
Parks and Rights-of-way	57,700	57,700	-	0.0%	58,175	54,131	53,207
	885,850	887,575	(1,725)	-0.2%	831,526	836,611	915,304
Housing and Development							
City Marshal, Planning, and Zoning	70,760	67,549	3,211	4.8%	66,825	64,198	62,464
Inspections and Code Enforcement	58,700	55,591	3,109	5.6%	54,007	49,362	51,915
Economic and Community Development	85,000	86,280	(1,280)	-1.5%	87,603	92,551	59,673
Main Street Elberton	47,645	51,210	(3,565)	-7.0%	56,110	36,884	44,515
	262,105	260,630	1,475	0.6%	264,545	242,995	218,567

General Fund - Summary of Expenditures

	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Culture and Recreation							
Elbert Theatre	$ 95,334	$ 93,253	$ 2,081	2.2%	$ 88,216	$ 90,482	$ 83,523
Agency Allocations	73,500	73,500	-	0.0%	73,500	73,500	70,500
	168,834	166,753	2,081	1.2%	161,716	163,982	154,023
Health and Welfare							
Agency Allocations	65,100	62,500	2,600	4.2%	61,699	65,687	60,275
Other Financing							
Non-departmental	33,000	34,000	(1,000)	-2.9%	34,000	67,668	48,730
General Contingency/Reserve	705	848	(143)	-16.9%	-	-	-
	33,705	34,848	(1,143)	-3.3%	34,000	67,668	48,730
Grand Total - Expenditures	$ 4,829,661	$ 4,750,596	$ 79,065	1.7%	$ 4,612,899	$ 4,490,828	$ 4,567,309

Mayor and City Council 100 - 110

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1200	Wages-Elected officials	$ 32,400	$ 28,200	$ 4,200	14.9%	$ 28,500	$ 28,500	$ 28,950
51.2101	Insurance	74,483	72,045	2,438	3.4%	72,108	63,388	65,237
51.2200	FICA	2,479	2,157	322	14.9%	2,184	2,181	2,215
51.2401	Pension & Retirement	3,240	3,240	-	0.0%	3,240	2,520	2,520
	Total Salaries & Benefits	112,602	105,642	6,960	6.6%	106,032	96,589	98,922
Operating Expenditures								
52.3102	Liability insurance	13,028	13,028	-	0.0%	13,028	13,028	12,408
52.3300	Communitcation Service	500	500	-	0.0%	605	558	311
52.3402	Publications	200	200	-	0.0%	128	141	192
52.3500	Travel and training	18,000	18,000	-	0.0%	14,610	15,180	15,639
52.3601	Dues	7,000	7,000	-	0.0%	6,742	6,775	6,890
53.1115	Office supplies	250	500	(250)	-50.0%	137	17	62
57.3006	Community promotions	7,500	6,000	1,500	25.0%	8,781	9,423	6,396
	Total Operating Expenditures	46,478	45,228	1,250	2.8%	44,031	45,124	41,898
Total Expenditures		$ 159,080	$ 150,870	$ 8,210	5.4%	$ 150,063	$ 141,713	$ 140,820

Personnel Summary:

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

City Manager 100 - 132

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1102	Salaries	$ 117,757	$ 113,033	$ 4,724	4.2%	$ 113,493	$ 110,035	$ 106,941
51.2101	Insurance	8,663	7,889	774	9.8%	7,861	6,428	5,932
51.2200	FICA	9,008	8,647	361	4.2%	8,188	7,731	7,514
51.2401	Pension & Retirement	11,322	11,985	(663)	-5.5%	12,607	12,028	11,910
51.2901	Surety bond	350	350	-	0.0%	-	875	350
	Total Salaries & Benefits	147,100	141,904	5,196	3.7%	142,150	137,097	132,647
Operating Expenditures								
52.3103	Worker's comp insurance	415	441	(26)	-5.9%	421	460	322
52.3402	Publications	-	350	(350)	-100.0%	-	-	-
52.3500	Travel and training	4,000	4,000	-	0.0%	2,623	1,735	1,376
52.3601	Dues	935	935	-	0.0%	625	725	935
53.1115	Office supplies	1,000	1,000	-	0.0%	1,211	806	426
57.3006	Community promotions	500	500	-	0.0%	200	302	200
	Total Operating Expenditures	6,850	7,226	(376)	-5.2%	5,080	4,028	3,258
Total Expenditures		$ 153,950	$ 149,130	$ 4,820	3.2%	$ 147,230	$ 141,125	$ 135,904

Personnel Summary:

City Manager Grade 40

City Clerk

100 - 133

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1102	Salaries	$ 65,382	$ 63,088	$ 2,294	3.6%	$ 63,818	$ 62,210	$ 60,076
51.1102	Employee Assistance Prog.	-	-	-		3,549	-	-
51.2101	Insurance	17,911	16,885	1,026	6.1%	16,802	14,242	12,762
51.2200	FICA	5,002	4,826	176	3.6%	4,124	3,695	3,633
51.2401	Pension & Retirement	6,847	7,319	(472)	-6.4%	7,422	6,802	7,137
	Total Salaries & Benefits	95,142	92,118	3,024	3.3%	95,716	86,950	83,608
Operating Expenditures								
52.3103	Worker's comp insurance	251	269	(18)	-6.7%	257	281	195
52.3500	Travel and training	500	500	-	0.0%	186	242	330
52.3601	Dues	205	200	5	2.5%	205	205	195
52.3910	Code supplements	3,708	3,708	-	0.0%	3,708	3,835	3,708
53.1115	Office supplies	500	600	(100)	-16.7%	434	405	191
	Total Operating Expenditures	5,164	5,277	(113)	-2.1%	4,790	4,968	4,619
Total Expenditures		$ 100,306	$ 97,395	$ 2,911	3.0%	$ 100,506	$ 91,918	$ 88,227

Personnel Summary:

City Clerk Grade 27

Elections

100 - 140

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1200	Temporary Employees	$ 500	$ -	$ 500		$ -	$ -	$ -
	Total Salaries & Benefits	500	-	500		-	-	-
Operating Expenditures								
52.3402	Printing/publications	400	400	-	0.0%	146	146	55
53.1115	Office Supplies	100	-	100		-	-	-
53.1702	Miscellaneous	100	-	100		-	-	-
	Total Operating Expenditures	600	400	200	50.0%	146	146	55
Total Expenditures		$ 1,100	$ 400	$ 700	175.0%	$ 146	$ 146	$ 55

Finance

100 - 151

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1102	Salaries	$ 125,559	$ 121,135	$ 4,424	3.7%	$ 122,213	$ 117,152	$ 111,077
51.1102	Employee Assistance Prog.	-	-	-		3,582	-	-
51.2101	Insurance	8,855	8,059	796	9.9%	8,916	8,437	10,405
51.2200	FICA	9,605	9,267	338	3.6%	8,964	7,997	7,445
51.2401	Pension & Retirement	13,179	14,086	(907)	-6.4%	14,138	12,882	15,479
51.2901	Surety bond	-	700	(700)	-100.0%	875	1,050	630
	Total Salaries & Benefits	157,198	153,247	3,951	2.6%	158,688	147,518	145,036
Operating Expenditures								
52.1202	Audit	42,000	42,000	-	0.0%	41,845	41,845	38,317
52.1308	Bank fees	7,500	7,500	-	0.0%	8,757	7,077	6,946
52.2203	O & M Equipment	1,000	1,000	-	0.0%	348	194	649
52.3103	Worker's Comp insurance	483	518	(35)	-6.8%	495	534	362
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
52.3601	Dues	160	160	-	0.0%	160	195	160
52.3901	Postage	100	100	-	0.0%	18	19	34
53.1115	Office supplies	1,000	1,000	-	0.0%	652	1,542	905
	Total Operating Expenditures	53,823	53,858	(35)	-0.1%	53,355	52,486	48,553
Total Expenditures		$ 211,021	$ 207,105	$ 3,916	1.9%	$ 212,044	$ 200,003	$ 193,589

Personnel Summary:

Controller & Public Works Director	Grade 35
Accounting Technician	Grade 14

City Attorney

100 - 153

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1200	Retainer	$ -	$ -	$ -		$ -		$ 3,200
51.2101	Insurance	-	-	-		-		1,608
	Total Salaries & Benefits	-	-	-		-	-	4,808
Operating Expenditures								
52.1201	Legal fees	15,000	15,000	-	0.0%	42,798	23,577	6,315
52.1203	Professional services	5,000	5,000	-	0.0%	2,388	4,831	3,813
	Total Operating Expenditures	20,000	20,000	-	0.0%	45,186	28,408	10,128
Total Expenditures		$ 20,000	$ 20,000	$ -	0.0%	$ 45,186	$ 28,408	$ 14,936

Personnel Summary:

City Attorney	Appointed, part-time

Human Resources 100 - 154

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1102	Salaries	$ 35,282	$ 33,941	$ 1,341	4.0%	$ 43,184	$ 38,580	$ 37,441
51.2101	Insurance	8,369	7,634	735	9.6%	3,647	5,923	7,086
51.2200	FICA	2,699	2,596	103	4.0%	3,185	2,588	2,519
51.2401	Pension & Retirement	3,698	3,442	256	7.4%	4,288	4,305	3,233
	Total Salaries & Benefits	50,048	47,613	2,435	5.1%	54,303	51,396	50,279
Operating Expenditures								
52.1203	Professional Services	2,500	2,500	-	0.0%	1,450	4,575	1,200
52.1204	Employment physical	1,000	1,000	-	0.0%	1,419	875	775
52.1301	Drug screenings	2,000	2,350	(350)	-14.9%	1,275	1,980	1,699
52.2208	Wellness center	2,000	2,500	(500)	-20.0%	634	-	2,475
52.3103	Worker's Comp insurance	136	148	(12)	-8.1%	141	178	125
52.3500	Travel and training	500	500	-	0.0%	107	525	80
53.1115	Office supplies	1,600	1,600	-	0.0%	1,428	3,092	1,652
	Total Operating Expenditures	9,736	10,598	(862)	-8.1%	6,454	11,224	8,006
Total Expenditures		$ 59,784	$ 58,211	$ 1,573	2.7%	$ 60,757	$ 62,620	$ 58,284

Personnel Summary:

Office Manager	Grade 18

City Hall Maintenance 100 - 156

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Operating Expenditures								
52.2111	Solid Waste Disposal	$ 396	$ 396	$ -	0.0%	$ 396	$ 363	$ 429
52.3101	Property Insurance	2,330	2,315	15	0.6%	2,315	2,118	2,209
52.2202	O & M Buildings	7,500	7,500	-	0.0%	4,764	4,636	4,276
52.3201	Telephone service (AT&T)	1,500	2,100	(600)	-28.6%	1,161	2,153	2,447
52.3206	Telecom service (Enet)	3,720	3,720	-	0.0%	3,719	6,041	4,625
52.3902	Elbert County surcharge	228	204	24	11.8%	228	187	221
58.2202	Copier lease/copies	14,000	14,000	-	0.0%	10,541	13,682	14,822
53.1112	Maintenance supplies	1,500	1,500	-	0.0%	13	530	700
53.1210	Water & sewer	1,500	1,500	-	0.0%	1,695	1,513	1,786
53.1220	Natural gas	2,000	2,000	-	0.0%	1,354	1,300	2,088
53.1230	Electricity	6,660	6,660	-	0.0%	5,987	5,326	6,858
	Total Operating Expenditures	41,334	41,895	(561)	-1.3%	32,173	37,849	40,461
Total Expenditures		$ 41,334	$ 41,895	$ (561)	-1.3%	$ 32,173	$ 37,849	$ 40,461

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Municipal Court 100 - 250

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Salaries	$ 55,503	$ 54,203	$ 1,300	2.4%	$ 54,330	$ 53,038	$ 51,802
51.1101	Employee Assistance Prog.	-	-	-		2,604	-	-
51.2101	Insurance	8,377	7,640	737	9.6%	7,630	4,203	991
51.2200	FICA	4,246	4,147	99	2.4%	4,118	3,805	3,939
51.2401	Pension & Retirement	3,915	4,185	(270)	-6.5%	4,220	3,876	2,862
	Total Salaries & Benefits	72,041	70,175	1,866	2.7%	72,903	64,923	59,594
Operating Expenditures								
52.1306	Interpreter	100	500	(400)	-80.0%	-	60	90
52.1101	Public defender	2,000	2,000	-	0.0%	-	1,925	3,000
52.3103	Worker's Comp insurance	144	154	(10)	-6.5%	147	160	113
52.3206	Internet service	720	720	-	0.0%	719	659	678
52.3701	Training	3,000	2,500	500	20.0%	3,147	2,825	3,124
	Total Operating Expenditures	5,964	5,874	90	1.5%	4,013	5,630	7,004
Total Expenditures		$ 78,005	$ 76,049	$ 1,956	2.6%	$ 76,916	$ 70,553	$ 66,598

Personnel Summary:

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

Police - Administration 100 - 321

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1102	Salaries & wages	$ 119,689	$ 116,648	$ 3,041	2.6%	$ 116,735	$ 111,883	$ 108,360
51.1101	Part-time office wages	13,050	10,454	2,596	24.8%	10,105	8,593	8,506
51.1102	Employee Assistance Prog.	-	-	-		5,257	-	-
51.2101	Insurance	24,166	11,237	12,929	115.1%	6,348	3,259	6,197
51.2200	FICA	10,155	9,723	432	4.4%	9,413	8,504	8,468
51.2401	Pension & Retirement	11,798	12,758	(960)	-7.5%	12,835	11,554	11,725
51.2700	Worker's Comp claims	200	200	-	0.0%	-	-	-
	Total Salaries & Benefits	179,058	161,020	18,038	11.2%	160,693	143,793	143,256
Operating Expenditures								
52.1305	Insurance Deductibles	5,000	5,000	-	0.0%	-	-	-
52.2111	Solid waste disposal	234	228	6	2.6%	234	209	247
52.2201	O & M Vehicles	1,500	2,000	(500)	-25.0%	857	1,203	1,334
52.2202	O & M Buildings	8,500	6,000	2,500	41.7%	11,474	9,405	8,322
52.2203	O & M Equipment	15,000	15,000	-	0.0%	19,543	9,813	39,236
52.2205	Towing fees	200	200	-	0.0%	672	455	150
52.3101	Property insurance	8,020	7,764	256	3.3%	7,764	7,202	7,184
52.3102	Liability insurance	11,192	11,192	-	0.0%	11,192	11,192	9,365
52.3103	Workers Comp insurance	512	544	(32)	-5.9%	520	513	641
52.3201	Telephone service (AT&T)	1,620	3,600	(1,980)	-55.0%	1,529	3,753	3,858
52.3202	Comm svc (Verizon)	9,800	10,000	(200)	-2.0%	9,781	9,643	9,957
52.3206	Telecom service (Enet)	8,397	9,200	(803)	-8.7%	8,397	10,342	9,216
52.3207	Software support	19,000	19,000	-	0.0%	19,000	19,000	19,000
52.3208	Dispatchers- Elbert Co.	50,000	50,000	-	0.0%	49,332	48,562	48,050
52.3402	Printing/publications	1,000	1,000	-	0.0%	1,015	896	785
52.3500	Travel and training	7,500	7,500	-	0.0%	8,014	6,456	8,465
52.3601	Dues	500	500	-	0.0%	375	375	150
52.3901	Postage	500	500	-	0.0%	450	345	147
52.3902	Waste surcharge	72	72	-	0.0%	72	66	78
52.3906	Piedmont Northern MANS	-	-	-		-	-	16,000
58.2202	Copier lease	7,964	5,285	2,679	50.7%	6,909	6,090	5,285
53.1110	Gasoline	677	677	-	0.0%	719	654	1,279
53.1115	Office supplies	7,000	7,000	-	0.0%	3,234	6,640	4,725
53.1117	Ammunition	2,000	2,000	-	0.0%	5,003	2,529	3,099
53.1124	Uniforms	500	500	-	0.0%	619	1,565	806
53.1210	Water & sewer	1,100	1,000	100	10.0%	1,113	970	1,193
53.1220	Natural gas	700	700	-	0.0%	572	537	868
53.1230	Electricity	11,000	11,000	-	0.0%	10,862	9,855	11,255
53.1603	Small equipment	600	600	-	0.0%	-	-	-
	Total Operating Expenditures	180,088	178,062	2,026	1.1%	179,253	168,269	210,694

Police - Administration 100 - 321

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Capital Expenditures								
54.2401	Fingerprinting machine	-	-	-		-		9,129
	Total Capital Expenditures	-	-	-		-	-	9,129
Total Expenditures		$ 359,146	$ 339,082	$ 20,064	5.9%	$ 339,946	$ 312,062	$ 363,079

Personnel Summary:

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

Police - Criminal Investigation 100 - 322

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Wages	$ 90,347	$ 87,347	$ 3,000	3.4%	$ 96,099	$ 94,372	$ 90,601
51.1101	On Call Pay	8,320	8,320	-	0.0%	-	-	-
51.1300	Overtime	5,000	5,000	-	0.0%	4,367	5,586	7,827
51.2101	Insurance	26,238	24,481	1,757	7.2%	25,705	20,477	6,854
51.2200	FICA	6,912	6,682	230	3.4%	6,535	6,551	6,576
51.2401	Pension & Retirement	7,726	8,440	(714)	-8.5%	8,502	7,831	6,706
	Total Salaries & Benefits	144,543	140,270	4,273	3.0%	141,208	134,817	118,564
Operating Expenditures								
52.3103	Workers Comp insurance	694	746	(52)	-7.0%	713	789	549
52.1203	Nurse Examiner (SxAsslt)	500	500	-	0.0%	-	-	1,000
52.3206	Telecom service (GTA)	240	624	(384)	-61.5%	234	570	591
53.1110	Gasoline	4,620	3,078	1,542	50.1%	4,705	3,399	2,071
53.1115	Supplies	2,000	2,000	-	0.0%	51	3,325	502
52.3701	Training	2,000	2,000	-	0.0%	2,075	1,177	750
53.1704	Clothing allowance	900	900	-	0.0%	1,080	691	592
	Total Operating Expenditures	10,954	9,848	1,106	11.2%	8,858	9,950	6,054
Total Expenditures		$ 155,497	$ 150,118	$ 5,379	3.6%	$ 150,066	$ 144,768	$ 124,618

Personnel Summary:

Chief Investigator	Grade 21
Investigator	Grade 18

Police - Uniform Patrol 100 - 323

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Hourly wages	$ 625,896	$ 612,467	$ 13,429	2.2%	$ 491,794	$ 538,134	$ 562,373
51.1101	Holiday wages	21,769	21,755	14	0.1%	19,940	11,389	11,548
51.1101	Employee Assistance Prog.	-	-	-		3,021	-	-
51.1300	Overtime	50,000	35,000	15,000	42.9%	79,380	57,556	57,526
51.2101	Insurance	107,800	132,275	(24,475)	-18.5%	121,586	95,781	103,893
51.2200	FICA	47,881	46,854	1,027	2.2%	43,088	43,361	44,678
51.2401	Pension & Retirement	48,592	51,285	(2,693)	-5.3%	51,720	51,483	55,714
51.2700	Workers Comp claims	2,500	2,500	-	0.0%	17	-	-
	Total Salaries & Benefits	904,438	902,136	2,302	0.3%	810,546	797,704	835,732
Operating Expenditures								
52.3103	Worker's Comp insurance	6,821	7,438	(617)	-8.3%	7,105	8,206	5,702
52.2201	O & M Vehicles	15,000	15,000	-	0.0%	20,300	13,759	15,563
52.3701	Training	5,000	5,000	-	0.0%	6,038	2,864	9,012
53.1111	Supplies	7,500	7,500	-	0.0%	5,285	5,747	5,815
53.1123	Protective gear	2,000	2,000	-	0.0%	1,170	4,958	2,495
53.1124	Uniforms	8,000	8,000	-	0.0%	7,289	11,096	7,541
53.1110	Gasoline	21,088	23,189	(2,101)	-9.1%	23,482	24,961	36,243
	Total Operating Expenditures	65,409	68,127	(2,718)	-4.0%	70,669	71,590	82,370
Total Expenditures		$ 969,847	$ 970,263	$ (416)	0.0%	$ 881,215	$ 869,294	$ 918,102

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	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Wages	$ 47,014	$ 45,779	$ 1,235	2.7%	$ 46,044	$ 43,729	$ 41,984
51.1300	Overtime	2,000	2,000	-	0.0%	3,102	700	1,615
51.2101	Insurance	310	272	38	14.0%	371	238	64
51.2200	FICA	3,597	3,502	95	2.7%	3,577	3,149	3,121
51.2401	Pension & Retirement	5,150	5,258	(108)	-2.1%	5,351	4,695	5,248
	Total Salaries & Benefits	58,071	56,811	1,260	2.2%	58,445	52,511	52,032
Operating Expenditures								
52.3103	Worker's Comp insurance	541	586	(45)	-7.7%	560	583	274
52.3701	Training	250	250	-	0.0%	-	-	-
53.1115	Supplies	250	250	-	0.0%	50	288	49
53.1124	Uniforms	445	445	-	0.0%	-	-	32
57.3006	Community promotions	2,000	2,000	-	0.0%	1,341	1,957	1,236
	Total Operating Expenditures	3,486	3,531	(45)	-1.3%	1,951	2,828	1,590
Total Expenditures		$ 61,557	$ 60,342	$ 1,215	2.0%	$ 60,396	$ 55,339	$ 53,623

Personnel Summary:

Special Operations Officer Grade 18

Police - Detention 100 - 326

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Operating Expenditures								
52.3903	Care of prisoners	$ 1,500	$ 1,500	$ -	0.0%	$ 420	$ 160	$ 1,803
52.3911	Per diem - Elbert County	25,000	25,000	-	0.0%	15,531	26,884	26,229
	Total Operating Expenditures	26,500	26,500	-	0.0%	15,951	27,045	28,032
Total Expenditures		$ 26,500	$ 26,500	$ -	0.0%	$ 15,951	$ 27,045	$ 28,032

Fire Department 100 - 350

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1102	Salaries	$ 642,589	$ 617,557	$ 25,032	4.1%	$ 602,034	$ 590,959	$ 583,074
51.1102	Holidays	21,253	21,243	10	0.0%	16,093	14,603	16,615
51.1102	Employee Assistance Prog.	-	-	-		5,834	-	-
51.1200	Temps/Volunteers	1,800	2,160	(360)	-16.7%	1,920	2,115	2,280
51.1300	Overtime (Garcia Wages)	-	-	-		35,279	30,267	26,878
51.2101	Insurance	126,767	131,460	(4,693)	-3.6%	120,006	100,334	95,885
51.2200	FICA	49,158	47,243	1,915	4.1%	45,070	43,574	42,757
51.2401	Pension & Retirement	53,610	58,207	(4,597)	-7.9%	58,625	53,793	57,443
	Total Salaries & Benefits	895,177	877,870	17,307	2.0%	884,861	835,644	824,931
Operating Expenditures								
52.3207	Software support	835	800	35	4.4%	835	795	765
52.2111	Solid waste disposal	396	396	-	0.0%	396	363	429
52.2201	O & M Vehicles	5,500	5,500	-	0.0%	6,558	4,578	8,396
52.2202	O & M Buildings	3,000	3,000	-	0.0%	2,558	770	14,862
52.2203	Testing Equipment	4,500	4,500	-	0.0%	4,384	2,946	3,984
52.3101	Property insurance	11,896	11,323	573	5.1%	11,323	10,599	9,443
52.3103	Workers Comp insurance	6,914	7,412	(498)	-6.7%	7,080	7,787	5,465
52.3201	Telephone service (AT&T)	420	708	(288)	-40.7%	386	718	757
52.3206	Telecom service (Enet)	3,059	2,724	335	12.3%	3,059	2,605	2,769
52.3500	Travel and training	500	500	-	0.0%	396	220	148
52.3902	Elbert County surcharge	228	204	24	11.8%	228	187	221
53.1110	Gasoline	3,082	2,715	367	13.5%	3,078	2,838	4,330
53.1115	Office supplies	1,500	1,800	(300)	-16.7%	372	525	1,580
53.1124	Uniforms	4,500	4,000	500	12.5%	4,671	3,286	4,274
53.1220	Natural Gas	2,500	2,500	-	0.0%	1,890	1,980	2,864
53.1230	Electricity	10,000	8,500	1,500	17.6%	9,842	7,544	9,073
53.1603	Small equipment	1,000	1,500	(500)	-33.3%	940	1,108	1,436
57.3006	Community promotions	500	950	(450)	-47.4%	24	259	-
	Total Operating Expenditures	60,330	59,032	1,298	2.2%	58,020	49,107	70,795
Total Expenditures		$ 955,507	$ 936,902	$ 18,605	2.0%	$ 942,880	$ 884,752	$ 895,726

Personnel Summary:

Fire Chief	Grade 30	
Shift Commander	Grade 20	3 positions
Assistant Shift Commander	Grade 18	3 positions
Senior Firefighter	Grade 14	1 position
Firefighter II	Grade 13	7 positions
Firefighter I	Grade 12	1 positions

Animal Control 100 - 391

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Wages	$ 29,709	$ 31,131	$ (1,422)	-4.6%	$ 31,246	$ 30,186	$ 31,250
51.2101	Insurance	17,767	7,622	10,145	133.1%	-	3,860	5,838
51.2200	FICA	2,273	2,381	(108)	-4.5%	2,560	2,125	2,272
51.2401	Pension & Retirement	1,969	3,159	(1,190)	-37.7%	3,169	2,808	2,777
	Total Salaries & Benefits	51,718	44,293	7,425	16.8%	36,975	38,978	42,137
Operating Expenditures								
52.2201	O & M Vehicles	500	500	-	0.0%	19	15	485
52.2202	O & M Buildings	500	500	-	0.0%	338	412	511
52.3103	Workers Comp insurance	343	399	(56)	-14.0%	381	485	341
52.3202	Comm service (GPS)	516	516	-	0.0%	516	473	516
52.3206	Telecom service (Enet)	856	820	36	4.4%	856	727	709
52.3500	Travel and training	300	300	-	0.0%	1,237	1,615	-
52.3851	Vet services	2,500	2,500	-	0.0%	527	375	194
53.1112	Maintenance supplies	300	300	-	0.0%	532	397	468
53.1124	Uniforms	400	400	-	0.0%	261	516	-
53.1210	Water & sewer	450	450	-	0.0%	208	377	448
53.1220	Natural gas	750	750	-	0.0%	683	589	918
53.1230	Electricity	1,300	1,300	-	0.0%	1,185	1,179	1,236
53.1303	Feeding animals	500	500	-	0.0%	50	25	-
53.1603	Small equipment	500	500	-	0.0%	170	126	394
	Total Operating Expenditures	9,715	9,735	(20)	-0.2%	6,793	7,186	5,826
Total Expenditures		$ 61,433	$ 54,028	$ 7,405	13.7%	$ 43,938	$ 46,291	$ 48,357

Personnel Summary:

Animal Control Officer	Grade 12

Public Works - Administration 100 - 410

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Wages	$ 40,746	$ 39,470	$ 1,276	3.2%	$ 39,327	$ 42,995	$ 42,068
51.2101	Insurance	12,519	11,496	1,023	8.9%	11,437	9,543	12,959
51.2200	FICA	3,117	3,019	98	3.2%	2,578	2,672	2,624
51.2401	Pension & Retirement	3,660	3,989	(329)	-8.2%	4,022	3,684	3,114
	Total Salaries & Benefits	60,042	57,974	2,068	3.6%	57,364	58,894	60,766
Operating Expenditures								
52.2111	Solid waste disposal	612	612	-	0.0%	612	561	663
52.2201	O & M Vehicles	150	150	-	0.0%	-	733	25
52.3101	Property insurance	4,022	3,947	75	1.9%	3,947	3,635	3,967
52.3102	Liability insurance	1,250	1,250	-	0.0%	727	864	1,231
52.3103	Workers Comp insurance	156	168	(12)	-7.1%	160	176	123
52.3201	Telephone service (AT&T)	840	1,440	(600)	-41.7%	770	1,435	1,781
52.3902	Waste surcharge	684	612	72	11.8%	684	561	663
52.2202	O & M Buildings	15,000	15,000	-	0.0%	16,018	14,297	14,640
52.3202	Comm service (Vzn)	540	540	-	0.0%	537	933	1,070
52.3206	Telecom service (Enet)	3,496	3,420	76	2.2%	3,496	3,327	3,426
52.3500	Travel and training	1,000	1,000	-	0.0%	1,707	678	2,024
53.1110	Gasoline	768	555	213	38.4%	151	552	421
53.1112	Maintenance supplies	500	500	-	0.0%	110	1,387	198
53.1115	Office supplies	1,000	1,000	-	0.0%	2,224	1,089	1,248
53.1124	Uniforms	500	500	-	0.0%	343	372	212
53.1210	Water & sewer	3,000	2,700	300	11.1%	3,086	2,523	2,758
53.1220	Natural gas	3,500	3,500	-	0.0%	2,315	2,277	3,454
53.1230	Electricity	8,000	12,000	(4,000)	-33.3%	6,929	7,916	10,817
58.2202	Copier lease	-	2,075	(2,075)	-100.0%	864	2,084	2,075
	Total Operating Expenditures	45,018	50,969	(5,951)	-11.7%	44,680	45,398	50,797
Total Expenditures		$ 105,060	$ 108,943	$ (3,883)	-3.6%	$ 102,044	$ 104,292	$ 111,563

Personnel Summary:

Office Manager Grade 18

Public Works - Infrastructure Maintenance 100 - 421

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Wages	$ 256,783	$ 248,865	$ 7,918	3.2%	$ 244,634	$ 228,427	$ 156,107
51.1300	Overtime	2,500	5,000	(2,500)	-50.0%	856	2,269	5,254
51.2101	Insurance	42,124	46,246	(4,122)	-8.9%	33,659	39,145	39,937
51.2200	FICA	19,644	19,038	606	3.2%	16,658	16,603	18,163
51.2401	Pension & Retirement	25,706	27,119	(1,413)	-5.2%	26,048	25,425	26,011
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	135	3	15,619
	Total Salaries & Benefits	347,757	347,268	489	0.1%	321,991	311,871	261,091
Operating Expenditures								
52.2201	O & M Vehicles	1,500	1,500	-	0.0%	1,184	2,372	1,264
52.2202	O & M Buildings	4,500	4,500	-	0.0%	2,273	2,924	6,807
52.2321	Equipment leasing program	8,190	7,390	800	10.8%	7,966	5,516	3,218
52.3103	Workers Comp insurance	2,958	3,195	(237)	-7.4%	3,051	3,461	2,580
52.3202	Comm service (Vzn,GPS)	2,664	2,388	276	11.6%	2,652	1,854	594
53.1101	Asphalt	2,500	2,500	-	0.0%	1,328	2,443	812
53.1102	Brick, block, or stone	750	1,000	(250)	-25.0%	353	708	791
53.1105	Concrete	5,000	5,000	-	0.0%	121	(3,444)	264
53.1110	Gasoline	6,975	8,663	(1,688)	-19.5%	7,012	9,272	12,903
53.1113	Supplies & materials	7,500	7,500	-	0.0%	4,530	7,443	9,437
53.1118	Sand & gravel	750	1,000	(250)	-25.0%	600	409	641
53.1120	Signs & markers	2,000	1,500	500	33.3%	1,813	1,744	4,306
53.1122	Paint	500	500	-	0.0%	827	1,622	196
53.1123	Protective clothing	500	500	-	0.0%	258	391	650
53.1124	Uniforms	4,000	4,000	-	0.0%	3,989	3,975	4,151
53.1126	Road maintenance	1,500	1,500	-	0.0%	-	300	-
53.1601	Small tools, equipment	2,000	2,000	-	0.0%	2,025	3,360	2,170
	Total Operating Expenditures	53,787	54,636	(849)	-1.6%	39,982	44,350	50,784
Labor Expense on Capital Projects								
54.1303	Building Renovations	-	-	-		-	17,857	62,340
54.1409	Stormwater Drain Improv.	-	-	-		-		47,006
	Total Capital Expenditures	-	-	-		-	17,857	109,346
Total Expenditures		$ 401,544	$ 401,904	$ (360)	-0.1%	$ 361,973	$ 374,078	$ 421,222

Personnel Summary:

Facilities Construction Manager	Grade 27
Streets/Infrastructure Supervisor	Grade 24
Streets/Infrastructure Foreman	Grade 18
Infrastructure Technician	Grade 14
Equipment Operator w/CDL	Grade 11
Equipment Operator no/CDL	Grade 10

Public Works - Street Lighting 100 - 426

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Operating Expenditures								
53.1230	Electricity	$ 10,000	$ 10,000	-	0.0%	$ 8,633	$ 7,978	$ 9,671
52.2203	O & M Lights, equipment	15,000	15,000	-	0.0%	-	14,190	8,494
53.1702	Seasonal decor	4,000	4,000	-	0.0%	6,386	690	3,596
	Total Operating Expenditures	29,000	29,000	-	0.0%	15,019	22,857	21,760
						-	-	-
Total Expenditures		$ 29,000	$ 29,000	$ -	0.0%	$ 15,019	$ 22,857	$ 21,760

Public Works - Motor Pool 100 - 490

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Wages	$ 75,565	$ 73,953	$ 1,612	2.2%	$ 74,871	$ 66,684	$ 69,852
51.1300	Overtime	1,500	1,500	-	0.0%	2,322	1,261	114
51.2101	Insurance	16,757	18,481	(1,724)	-9.3%	19,064	14,180	14,710
51.2200	FICA	5,781	5,657	124	2.2%	5,102	4,459	4,676
51.2401	Pension & Retirement	7,274	7,601	(327)	-4.3%	8,006	6,537	7,163
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	226
	Total Salaries & Benefits	107,377	107,692	(315)	-0.3%	109,365	93,121	96,741
Operating Expenditures								
52.2201	O & M Vehicles	25,000	27,500	(2,500)	-9.1%	20,598	29,636	40,830
52.2202	O & M Buildings	1,000	1,000	-	0.0%	95	186	1,709
52.2203	O & M Equipment	1,000	2,000	(1,000)	-50.0%	579	761	80
52.2321	Equipment Leasing	2,674	7,390	(4,716)	-63.8%	2,674	-	-
52.3101	Auto liability insurance	5,375	5,088	287	5.6%	5,088	4,776	4,164
52.3103	Workers Comp insurance	868	945	(77)	-8.1%	903	970	660
52.3202	Comm service (Vzn,GPS)	1,404	1,020	384	37.6%	1,279	569	222
53.1110	Gasoline, fuel & oil	7,372	7,372	-	0.0%	7,326	6,944	11,423
53.1113	Maintenance supplies	9,000	10,000	(1,000)	-10.0%	7,219	8,629	10,273
53.1121	Tires & tubes	3,000	2,500	500	20.0%	3,659	4,819	2,544
53.1124	Uniforms	1,200	1,000	200	20.0%	1,145	1,432	894
53.1601	Small tools, equipment	2,500	2,000	500	25.0%	6,082	4,188	1,191
53.1708	Fuel tank monitoring	-	2,244	(2,244)	-100.0%	1,496	2,244	2,919
	Total Operating Expenditures	60,393	70,059	(9,666)	-13.8%	58,143	65,153	76,909
				-				
Capital Expenditures								
54.2200	Tilt bed equipment trailer	-	-	-		-	-	5,890
54.2500	Replace fueling software	-	-	-		-	10,802	-
	Total Capital Expenditures	-	-	-		-	10,802	5,890
Total Expenditures		$ 167,770	$ 177,751	$ (9,981)	-5.6%	$ 167,508	$ 169,076	$ 179,540

Personnel Summary:

Lead Mechanic	Grade 18
Mechanic I	Grade 12

Public Works - Cemeteries 100 - 495

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Wages	$ 30,642	$ 25,268	$ 5,374	21.3%	$ 28,363	$ 40,416	$ 64,014
51.1300	Overtime	-	1,000	(1,000)	-100.0%	19	276	1,864
51.2101	Insurance	8,350	7,600	750	9.9%	7,491	7,967	4,260
51.2200	FICA	2,344	1,933	411	21.3%	1,946	2,937	4,938
51.2401	Pension & Retirement	3,151	2,926	225	7.7%	3,007	4,969	5,869
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	150
	Total Salaries & Benefits	44,987	39,227	5,760	14.7%	40,827	56,564	81,095
Operating Expenditures								
52.1203	Professional Services	25,000	20,000	5,000	25.0%	31,849	23,723	13,335
52.2201	O & M Vehicles	1,000	1,000	-	0.0%	746	699	2,364
52.2202	O & M Buildings	500	500	-	0.0%	263	932	617
52.2203	O & M Equipment	7,500	7,500	-	0.0%	8,280	8,314	7,676
52.2204	O & M Grounds	15,000	15,000	-	0.0%	13,643	10,167	6,940
52.2321	Equipment leasing program	2,758	-	2,758		2,758	2,758	1,609
52.3101	Property insurance	812	767	45	5.9%	767	721	790
52.3103	Workers Comp insurance	353	323	30	9.3%	308	816	663
52.3202	Comm service (Vzn,GPS)	1,800	1,800	-	0.0%	1,782	2,296	2,229
52.3909	Whitworth Detention crew	20,000	20,000	-	0.0%	19,750	-	-
53.1110	Gasoline	1,366	1,460	(94)	-6.4%	1,394	1,397	5,926
53.1115	Supplies	500	500	-	0.0%	61	291	783
53.1124	Uniforms	1,200	2,200	(1,000)	-45.5%	1,002	2,334	2,214
53.1230	Electricity	1,500	1,500	-	0.0%	3,376	1,162	1,770
53.1705	Plantings	500	500	-	0.0%	-	-	-
	Total Operating Expenditures	79,789	73,050	6,739	9.2%	85,979	55,611	46,916
Total Expenditures		$ 124,776	$ 112,277	$ 12,499	11.1%	$ 126,806	$ 112,176	$ 128,011

Personnel Summary:

Equipment Operator w/CDL Grade 11

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

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Operating Expenditures								
52.2204	O & M Grounds/Bldgs	$ 10,000	$ 10,000	$ -	0.0%	$ 9,532	$ 6,901	$ 5,139
52.2140	Lawn care service	22,200	22,200	-	0.0%	22,200	22,410	22,200
52.3909	Whitworth Detention crews	20,000	20,000	-	0.0%	19,750	19,750	22,852
53.1210	Water & sewer	2,500	2,500	-	0.0%	5,098	2,888	2,060
53.1705	Plantings	3,000	3,000	-	0.0%	1,596	2,183	957
	Total Operating Expenditures	57,700	57,700	-	0.0%	58,175	54,131	53,207
Total Expenditures		$ 57,700	$ 57,700	$ -	0.0%	$ 58,175	$ 54,131	$ 53,207

Culture and Recreation 100 - 600

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 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	66,000	63,000
	Total Appropriations	73,500	73,500	-	0.0%	73,500	73,500	70,500
Total Expenditures		$ 73,500	$ 73,500	$ -	0.0%	$ 73,500	$ 73,500	$ 70,500

Health and Welfare 100 - 500

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Appropriations								
57.1001	Elbert Memorial Hospital	$ 57,600	$ 55,000	$ 2,600	4.7%	$ 54,199	$ 58,187	$ 52,775
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	65,100	62,500	2,600	4.2%	61,699	65,687	60,275
Total Expenditures		$ 65,100	$ 62,500	$ 2,600	4.2%	$ 61,699	$ 65,687	$ 60,275

Elbert Theatre 100 - 619

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1102	Salaries	$ 45,954	$ 44,366	$ 1,588	3.6%	$ 44,084	$ 43,304	$ 41,288
51.2101	Insurance	8,412	7,670	742	9.7%	7,669	6,138	5,877
51.2200	FICA	3,515	3,394	121	3.6%	3,230	3,100	2,972
51.2401	Pension & Retirement	3,928	4,285	(357)	-8.3%	4,307	3,977	3,029
	Total Salaries & Benefits	61,809	59,715	2,094	3.5%	59,290	56,520	53,166
Operating Expenditures								
52.2202	O & M Buildings	5,000	5,000	-	0.0%	2,218	9,801	5,450
52.2111	Solid Waste Disposal	960	960	-		960	880	400
52.2203	O & M Equipment	2,500	2,500	-	0.0%	2,207	2,860	94
52.3101	Property insurance	5,443	5,443	-	0.0%	5,443	4,963	5,289
52.3103	Workers Comp insurance	176	189	(13)	-6.9%	181	131	90
52.3201	Telephone service (Enet)	1,017	1,017	-	0.0%	1,017	932	869
52.3206	Internet & website (Enet)	779	779	-	0.0%	779	714	1,267
52.3701	Travel and training	250	250	-	0.0%	82	105	285
53.1115	Office supplies	500	500	-	0.0%	198	12	584
53.1210	Water & sewer	900	900	-	0.0%	960	872	1,000
53.1220	Natural gas	2,000	2,000	-	0.0%	896	1,049	1,637
53.1230	Electricity	14,000	14,000	-	0.0%	13,986	11,644	13,393
	Total Operating Expenditures	33,525	33,538	(13)	0.0%	28,926	33,962	30,358
Total Expenditures		$ 95,334	$ 93,253	$ 2,081	2.2%	$ 88,216	$ 90,482	$ 83,523

Personnel Summary:

Theatre Manager	Grade 19

Building Inspections and Code Enforcement 100 - 720

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1102	Salaries	$ 41,427	$ 39,185	$ 2,242	5.7%	$ 38,820	$ 37,154	$ 35,766
51.2101	Insurance	8,393	7,651	742	9.7%	7,351	5,686	8,677
51.2200	FICA	3,169	2,998	171	5.7%	2,874	2,665	2,234
51.2401	Pension & Retirement	2,737	3,023	(286)	-9.5%	3,022	2,692	2,933
	Total Salaries & Benefits	55,726	52,857	2,869	5.4%	52,066	48,196	49,610
Operating Expenditures								
52.3103	Workers Comp insurance	317	334	(17)	-5.1%	319	343	240
52.2201	O & M Vehicles	250	250	-	0.0%	-	-	-
52.3402	Printing/publications	100	100	-	0.0%	-	-	109
52.3500	Travel and training	500	500	-	0.0%	90	-	685
52.3601	Dues	200	200	-	0.0%	135	135	200
53.1110	Gasoline	357	100	257	257.0%	372	89	451
53.1115	Supplies	750	750	-	0.0%	600	600	620
53.1124	Uniforms	500	500	-	0.0%	425	-	-
	Total Operating Expenditures	2,974	2,734	240	8.8%	1,941	1,166	2,305
Total Expenditures		$ 58,700	$ 55,591	$ 3,109	5.6%	$ 54,007	$ 49,362	$ 51,915

Personnel Summary:

Fire & Building Inspector	Grade 20

City Marshal, Planning, and Zoning 100 - 740

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1102	Salaries	$ 54,784	$ 51,850	$ 2,934	5.7%	$ 52,524	$ 50,656	$ 49,219
51.2101	Insurance	341	294	47	16.0%	324	290	271
51.2200	FICA	4,191	3,967	224	5.6%	3,835	3,616	3,527
51.2401	Pension & Retirement	5,728	6,006	(278)	-4.6%	6,109	5,586	5,028
	Total Salaries & Benefits	65,044	62,117	2,927	4.7%	62,792	60,148	58,045
Operating Expenditures								
52.2201	O & M Vehicles	300	300	-	0.0%	252	262	360
52.3103	Worker's Comp insurance	210	221	(11)	-5.0%	211	200	162
52.3202	Comm service (Verizon)	540	360	180	50.0%	514	351	378
52.3402	Printing/publications	300	300	-	0.0%	-	-	-
52.3500	Travel and training	1,100	1,100	-	0.0%	1,315	1,358	1,136
53.1110	Gasoline	1,266	1,151	115	10.0%	1,288	1,235	1,855
53.1115	Office supplies	500	500	-	0.0%	19	135	83
53.1124	Uniforms	500	500	-	0.0%	387	409	372
57.3007	Historic Preservation	500	500	-	0.0%	-	-	-
57.3010	Planning Commission	500	500	-	0.0%	47	102	73
	Total Operating Expenditures	5,716	5,432	284	5.2%	4,032	4,051	4,419
Total Expenditures		$ 70,760	$ 67,549	$ 3,211	4.8%	$ 66,825	$ 64,198	$ 62,464

Personnel Summary:

City Marshal & Zoning Administrator Grade 24

Economic and Community Development 100 - 751

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Operating Expenditures								
52.1201	Legal fees-Dilap housing	$ 25,000	$ 15,000	10,000	66.7%	$ 27,852	$ 20,545	$ 5,982
52.2110	Disposal fees-Dilap housing	60,000	70,000	(10,000)	-14.3%	47,687	39,270	50,270
52.2202	O & M Buildings (Hotel)	-	-	-		-	-	525
52.3101	Property insurance (Hotel)	-	1,280	(1,280)	-100.0%	3,908	1,168	1,244
54.1102	Purchase of land	-	-	-		8,156	31,568	1,651
	Total Operating Expenditures	85,000	86,280	(1,280)	-1.5%	87,603	92,551	59,673
Total Expenditures		$ 85,000	$ 86,280	$ (1,280)	-1.5%	$ 87,603	$ 92,551	$ 59,673

Main Street Elberton 100 - 755

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1102	Salaries	$ 31,408	$ 27,878	$ 3,530	12.7%	$ 28,130	$ 18,220	$ 27,869
51.2101	Insurance	251	7,610	(7,359)	-96.7%	8,160	8,158	5,828
51.2200	FICA	2,403	2,133	270	12.7%	2,068	1,300	2,023
51.2401	Pension & Retirement	2,145	2,156	(11)	-0.5%	2,155	1,952	3,476
	Total Salaries & Benefits	36,207	39,777	(3,570)	-9.0%	40,513	29,630	39,196
Operating Expenditures								
52.2203	O & M Buildings	1,000	1,000	-	0.0%	457	108	405
52.3101	Property insurance	1,814	1,814	-	0.0%	1,814	1,654	1,763
52.3103	Workers Comp insurance	124	119	5	4.2%	113	231	142
52.3701	Travel and training	1,500	1,500	-	0.0%	1,106	1,325	881
53.1115	Office supplies	500	500	-	0.0%	551	524	203
57.3006	Community promotions	1,500	1,500	-	0.0%	1,456	2,947	1,425
57.3007	Façade grant program	5,000	5,000	-	0.0%	10,100	465	500
	Total Operating Expenditures	11,438	11,433	5	0.0%	15,597	7,253	5,319
Total Expenditures		$ 47,645	$ 51,210	$ (3,565)	-7.0%	$ 56,110	$ 36,884	$ 44,515

Personnel Summary:

Main Street Program Coordinator Grade 12

Other Financing 100 - 900

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Non-departmental expenditures								
57.3016	Landfill Post-Closure	$ 9,000	$ 10,000	$ (1,000)	-10.0%	$ 10,000	$ 8,668	$ 8,730
61.1002	Transfer to Solid Waste	-	-	-		-	35,000	16,000
61.1815	Transfer to Rev.Loan Fund	24,000	24,000	-	0.0%	24,000	24,000	24,000
	Total Expenditures	33,000	34,000	(1,000)	-2.9%	34,000	67,668	48,730
General Contingency/Reserve								
57.9001	General Contingency	705	848	(143)	-16.9%	-	-	-
	Total Contingency	705	848	(143)	-16.9%	-	-	-
Total Expenditures		$ 33,705	$ 34,848	$ (1,143)	-3.3%	$ 34,000	$ 67,668	$ 48,730

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Combined Public Utility System Fund (Fund 520)

Summary of Revenues and Expenditures

	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
WATER & SEWER DIVISION:							
Sewer Revenue	$ 1,213,870	$ 1,243,500	$ (29,630)	-2.4%	$ 1,285,550	$ 1,410,675	$ 1,146,619
Water Revenue	2,031,080	1,996,000	35,080	1.8%	2,141,659	2,289,577	2,247,382
Total Water & Sewer Revenue	3,244,950	3,239,500	5,450	0.2%	3,427,209	3,700,252	3,394,001
Sewer Collection Operations	264,268	269,929	(5,661)	-2.1%	273,669	263,083	254,199
Sewer Plant Operations	634,985	682,754	(47,769)	-7.0%	646,740	639,090	688,032
Water Treatment Plant	586,689	563,837	22,852	4.1%	597,485	555,139	489,847
Water Distribution Operations	335,017	350,654	(15,637)	-4.5%	350,011	315,436	313,733
Lake Pumping Station	95,140	95,140	-	0.0%	94,188	85,215	96,749
Debt Service	1,240,604	1,246,670	(6,066)	-0.5%	998,949	1,008,027	1,011,653
Total Water & Sewer Expenses	3,156,703	3,208,984	(52,281)	-1.6%	2,961,041	2,865,990	2,854,213
Net Water & Sewer Income	**88,247**	**30,516**	**57,731**	**189.2%**	**466,168**	**834,262**	**539,788**
ELECTRIC DIVISION:							
Electric Revenue	16,182,961	16,155,735	27,226	0.2%	16,264,219	16,350,205	16,620,215
Plant Operations	12,391,260	12,139,291	251,969	2.1%	11,831,476	11,804,329	12,499,307
Distribution	1,237,994	1,302,533	(64,539)	-5.0%	767,673	738,726	772,950
Security Lights	25,000	15,000	10,000	66.7%	36,563	22,800	9,907
Depreciation and Transfers	2,109,943	2,191,000	(81,057)	-3.7%	2,456,003	1,929,743	1,935,063
Total Electric Expenses	15,764,197	15,647,824	116,373	0.7%	15,091,715	14,495,598	15,217,228
Net Electric Income	**418,764**	**507,911**	**(89,147)**	**-17.6%**	**1,172,504**	**1,854,607**	**1,402,988**
NATURAL GAS DIVISION:							
Natural Gas Revenue	4,016,567	3,945,677	70,890	1.8%	3,347,487	3,342,026	4,068,943
Plant Operations	12,800	12,800	-	0.0%	8,931	9,444	11,480
Distribution	2,473,953	2,533,039	(59,086)	-2.3%	1,930,980	1,890,356	2,372,680
Depreciation and Transfers	918,000	818,000	100,000	12.2%	955,738	915,448	920,751
Total Natural Gas Expenses	3,404,753	3,363,839	40,914	1.2%	2,895,649	2,815,248	3,304,910
Net Natural Gas Income	**611,814**	**581,838**	**29,976**	**5.2%**	**451,838**	**526,778**	**764,032**
NET OPERATING INCOME	**1,118,825**	**1,120,265**	**(1,440)**	**-0.1%**	**2,090,509**	**3,215,647**	**2,706,808**
ADMINISTRATIVE EXPEND.							
Utilities Administration	327,162	349,411	(22,249)	-6.4%	319,912	302,605	271,480
Meter Reading & Servicing	103,815	103,211	604	0.6%	97,684	96,975	99,568
Warehousing & Purchasing	128,286	123,878	4,408	3.6%	129,805	103,774	95,304
Customer Care & Marketing	402,223	389,710	12,513	3.2%	390,078	349,901	330,425
Information Technology Systems	91,839	88,555	3,284	3.7%	109,699	79,549	82,838
Economic Development	65,500	65,500	-	0.0%	62,200	17,500	30,490
Total Administrative Expend.	**1,118,825**	**1,120,265**	**(1,440)**	**-0.1%**	**1,109,379**	**950,304**	**910,105**
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**		**$ 981,130**	**$ 2,265,343**	**$ 1,796,703**
Total Revenues	23,444,478	23,340,912	103,566	0.4%	23,038,915	23,392,482	24,083,159
Total Expenditures	23,444,478	23,340,912	103,566	0.4%	22,057,785	21,127,139	22,286,456
	$ -	$ -	$ -		$ 981,130	$ 2,265,343	$ 1,796,703

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

	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Sewer Revenue	$ 1,213,870	$ 1,243,500	$ (29,630)	-2.4%	$ 1,285,550	$ 1,410,675	$ 1,146,619
Sewer Collection Operations	264,268	269,929	(5,661)	-2.1%	273,669	263,083	254,199
Sewer Plant Operations	634,985	682,754	(47,769)	-7.0%	646,740	639,090	688,032
	899,253	952,683	(53,430)	-9.1%	920,409	902,173	942,230
Net Sewer Income	314,617	290,817	23,800	8.2%	365,141	508,502	204,389
Water Revenue	2,031,080	1,996,000	35,080	1.8%	2,141,659	2,289,577	2,247,382
Water Treatment Plant	586,689	563,837	22,852	4.1%	597,485	555,139	489,847
Water Distribution Operations	335,017	350,654	(15,637)	-4.5%	350,011	315,436	313,733
Lake Pumping Station	95,140	95,140	-	0.0%	94,188	85,215	96,749
	1,016,846	1,009,631	7,215	-0.4%	1,041,683	955,790	900,330
Net Water Income	1,014,234	986,369	27,865	2.8%	1,099,976	1,333,787	1,347,052
Water & Sewer Income Before Debt Service Expense	1,328,851	1,277,186	51,665	4.0%	1,465,117	1,842,289	1,551,441
Debt Service	1,240,604	1,246,670	(6,066)	-0.5%	998,949	1,008,027	1,011,653
Total Water & Sewer Income Before Administration Expense	$ 88,247	$ 30,516	$ 57,731	189.2%	$ 466,168	$ 834,262	$ 539,788

Revenue - Water & Sewer

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Sewer Revenue (520-430)								
34.4232	Sewer service fees	$1,198,920	$1,164,000	$ 34,920	3.0%	$1,201,038	$1,172,713	$1,133,827
34.4233	Sewer tap fees	1,950	2,000	(50)	-2.5%	1,300	650	50
34.4217	Penalties	8,000	7,500	500	6.7%	9,852	7,548	8,557
39.1202	SPLOST transfer		-	-		-	229,738	4,135
33.1120	GEFA grant for sewer	-	65,000	(65,000)		73,360	-	-
34.4235	Miscellaneous revenue	5,000	5,000	-	0.0%	-	25	50
	Total Sewer Revenue	1,213,870	1,243,500	(29,630)	-2.4%	1,285,550	1,410,675	1,146,619
Water Revenue (520-440)								
34.4211	Metered water sales	1,982,880	1,944,000	38,880	2.0%	1,983,083	1,938,721	1,878,717
34.4212	Other water sales	1,200	1,000	200	20.0%	1,249	1,371	804
34.4213	Water tap fees	10,000	10,000	-	0.0%	10,649	6,338	12,239
34.4215	Sale of material	2,500	2,500	-	0.0%	1,387	1,000	20,609
34.4216	Service charges	10,000	15,000	(5,000)	-33.3%	10,574	11,868	13,102
34.4217	Penalties	22,000	22,000	-	0.0%	24,227	22,155	14,621
34.4218	Miscellaneous revenue	1,000	1,000	-	0.0%	159	154	410
33.1120	GEFA grant for water	-	-	-		107,752	306,822	254,181
34.6903	Interest income	1,500	500	1,000	200.0%	2,579	1,149	287
39.1202	SPLOST transfer	-	-	-		-	-	52,412
	Total Water Revenue	2,031,080	1,996,000	35,080	1.8%	2,141,659	2,289,577	2,247,382
				-				
Total Water & Sewer Revenue		$3,244,950	$3,239,500	$ 5,450	0.2%	$3,427,209	$3,700,252	$3,394,001

Sewer - Collection Operations 520 - 433

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Wages	$ 128,370	$ 134,634	$ (6,264)	-4.7%	$ 139,640	$ 138,110	$ 126,372
51.1300	Overtime	10,000	10,000	-	0.0%	6,935	7,027	8,467
51.2101	Insurance	21,725	21,438	287	1.3%	21,874	19,647	18,379
51.2200	FICA	9,821	10,300	(479)	-4.7%	10,412	9,790	9,198
51.2401	Pension & Retirement	12,154	13,097	(943)	-7.2%	13,779	12,777	12,531
51.2700	Workers Comp claims	500	500	-	0.0%	-	154	83
	Total Salaries & Benefits	182,570	189,969	(7,399)	-3.9%	192,640	187,505	175,028
Operating Expenditures								
52.1203	Engineernig services	2,500	2,500	-	0.0%	-	-	-
52.2208	O & M Sewer mains	15,000	14,000	1,000	7.1%	17,059	14,578	14,986
52.3103	Workers Comp insurance	1,363	1,465	(102)	-7.0%	1,398	1,588	1,095
52.2320	Equipment lease program	8,190	7,390	800	10.8%	7,966	5,516	3,218
52.2321	Motor Pool charge	16,777	17,775	(998)	-5.6%	17,775	17,771	16,182
55.1103	Admin charge-Gen Fund	37,868	36,830	1,038	2.8%	36,830	36,126	43,689
	Total Operating Expenditures	81,698	79,960	1,738	2.2%	81,029	75,579	79,170
Total Expenditures		$ 264,268	$ 269,929	$ (5,661)	-2.1%	$ 273,669	$ 263,083	$ 254,199

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	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Wages	$ 188,245	$ 203,859	$ (15,614)	-7.7%	$ 195,231	$ 199,725	$ 202,964
51.1300	Overtime	14,000	14,000	-	0.0%	15,232	29,400	18,795
51.2101	Insurance	55,289	51,274	4,015	7.8%	48,536	39,137	46,224
51.2200	FICA	14,401	15,595	(1,194)	-7.7%	13,945	15,380	14,077
51.2401	Pension & Retirement	16,003	19,392	(3,389)	-17.5%	20,291	(409)	3,063
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	120
	Total Salaries & Benefits	288,438	304,620	(16,182)	-5.3%	293,234	283,233	285,243
Operating Expenditures								
52.1203	Engineering services	2,000	2,000	-	0.0%	-	-	-
52.2101	Uniforms	3,000	3,000	-	0.0%	2,768	3,552	2,705
52.2202	O & M Buildings	25,000	25,000	-	0.0%	33,954	12,892	27,923
52.2203	O & M Equipment	20,000	20,000	-	0.0%	21,973	18,248	20,707
52.2212	Sludge disposal	30,000	25,000	5,000	20.0%	29,538	26,207	31,757
52.3101	Property insurance	11,028	10,922	106	1.0%	10,921	10,010	10,326
52.3103	Workers Comp insurance	1,441	1,736	(295)	-17.0%	1,658	1,859	1,308
52.3201	Telephone service (Enet)	-	204	(204)	-100.0%	26	185	188
52.3202	Comm service (SLinc)	-	-	-		-	154	201
52.3206	Data service (Enet)	2,394	3,576	(1,182)	-33.1%	2,527	3,245	3,487
52.3207	TV service (Enet)	684	696	(12)	-1.7%	681	624	689
52.3500	Travel & training	5,000	5,000	-	0.0%	4,979	4,439	2,865
53.1104	Chemical & lab supplies	85,000	80,000	5,000	6.3%	89,503	80,870	84,508
53.1110	Gasoline & fuel	-	1,000	(1,000)	-100.0%	-	107	1,237
53.1210	Water & sewer	41,000	40,000	1,000	2.5%	41,387	41,489	43,699
53.1230	Electricity	120,000	160,000	(40,000)	-25.0%	113,591	151,976	171,190
	Total Operating Expenditures	346,547	378,134	(31,587)	-8.4%	353,506	355,857	402,788
Total Expenditures		$ 634,985	$ 682,754	$ (47,769)	-7.0%	$ 646,740	$ 639,090	$ 688,032

Personnel Summary:

Chief Plant Operator	Grade 22	
Wastewater Operator I	Grade 18	
Wastewater Operator III (dual license with water)	Grade 14	2 positions
Wastewater Operator III	Grade 12	

Water - Filter Plant & Treatment 520 - 443

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Wages	$ 156,187	$ 149,920	$ 6,267	4.2%	$ 152,530	$ 128,683	$ 108,644
51.1300	Overtime	10,000	10,000	-	0.0%	13,800	9,766	13,265
51.2101	Insurance	19,854	26,371	(6,517)	-24.7%	20,109	14,772	21,306
51.2200	FICA	11,948	11,469	479	4.2%	11,692	9,433	7,972
51.2401	Pension & Retirement	13,507	14,632	(1,125)	-7.7%	14,786	25,178	728
51.2700	Workers Comp claims	500	500	-	0.0%	-	10	-
	Total Salaries & Benefits	211,996	212,892	(896)	-0.4%	212,917	187,842	151,914
Operating Expenditures								
52.1203	Engineering Services	1,000	1,000	-	0.0%	-	-	-
52.1302	Lab testing fees	7,000	7,000	-	0.0%	6,954	7,257	6,906
52.2101	Uniforms	2,500	1,750	750	42.9%	2,819	2,476	1,695
52.2202	O & M Buildings	5,000	5,000	-	0.0%	6,156	2,086	8,611
52.2203	O & M Equipment	25,000	25,000	-	0.0%	32,125	45,749	16,113
52.2210	O & M Structures	89,027	68,560	20,467	29.9%	89,027	68,559	64,272
52.2212	Sludge disposal	5,000	4,500	500	11.1%	5,143	6,347	4,148
52.3101	Property insurance	10,789	10,729	60	0.6%	10,728	9,812	10,262
52.3103	Workers Comp insurance	1,197	1,278	(81)	-6.3%	1,221	991	682
52.3201	Telephone service (Enet)	288	288	-	0.0%	288	261	282
52.3202	Comm service (SLinc)	-	-	-		-	142	191
52.3206	Telecom service (Enet)	14,392	14,340	52	0.4%	14,392	14,111	15,091
52.3500	Travel & training	4,000	3,500	500	14.3%	3,919	5,336	3,224
53.1104	Chemical & lab supplies	78,000	78,000	-	0.0%	78,834	84,329	78,366
53.1110	Gasoline & fuel	500	500	-	0.0%	-	-	370
53.1210	Water	4,000	2,500	1,500	60.0%	4,348	3,917	2,515
53.1220	Natural gas	2,000	2,000	-	0.0%	248	207	1,716
53.1230	Electricity	125,000	125,000	-	0.0%	128,365	115,717	123,486
	Total Operating Expenditures	374,693	350,945	23,748	6.8%	384,568	367,297	337,933
Total Expenditures		$ 586,689	$ 563,837	$ 22,852	4.1%	$ 597,485	$ 555,139	$ 489,847

Personnel Summary:

Chief Plant Operator	Grade 22
Water Plant Operator II	Grade 15
Water Plant Operator III (dual license with wastewater)	Grade 14
Water Plant Operator III	Grade 12

Water - Distribution Operations 520 - 444

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Wages	$ 128,370	$ 134,634	$ (6,264)	-4.7%	$ 139,640	$ 138,110	$ 126,372
51.1300	Overtime	10,000	10,000	-	0.0%	6,935	7,027	8,467
51.2101	Insurance	21,725	21,438	287	1.3%	21,874	19,647	18,379
51.2200	FICA	9,821	10,300	(479)	-4.7%	10,412	9,790	9,198
51.2401	Pension & Retirement	12,154	13,097	(943)	-7.2%	13,779	(35,065)	(11,019)
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	83
	Total Salaries & Benefits	182,570	189,969	(7,399)	-3.9%	192,640	139,508	151,479
Operating Expenditures								
52.1203	Engineering services	5,000	5,000	-	0.0%	19,180	9,254	-
52.1206	On-call dispatch	3,000	5,256	(2,256)	-42.9%	3,476	6,128	6,567
52.2101	Uniforms	5,100	4,800	300	6.3%	5,131	5,862	4,821
52.2201	O & M Vehicles	6,500	6,500	-	0.0%	6,216	8,677	6,339
52.2203	O & M Equipment	2,500	2,500	-	0.0%	1,837	3,129	2,169
52.2321	Motor Pool charge	16,777	17,775	(998)	-5.6%	17,775	17,771	16,182
52.2320	Equipment lease program	8,184	7,390	794	10.7%	7,967	5,516	3,218
52.3103	Workers Comp insurance	1,364	1,465	(101)	-6.9%	1,399	1,587	1,095
52.3202	Comm service (Vzn,GPS)	3,587	3,864	(277)	-7.2%	3,706	3,438	3,028
52.3401	Printing	1,000	1,000	-	0.0%	1,096	1,041	1,965
52.3500	Travel & training	2,500	2,500	-	0.0%	-	2,566	1,417
53.1103	O & M Pipelines	20,000	20,000	-	0.0%	21,692	23,559	20,028
53.1107	O & M Metering	15,000	25,000	(10,000)	-40.0%	7,663	31,494	25,890
53.1110	Gasoline & fuel	15,116	11,855	3,261	27.5%	15,258	12,757	16,531
53.1120	Freight expense-Inventory	200	200	-	0.0%	144	102	29
53.1601	Small tools	3,750	3,750	-	0.0%	1,781	3,091	2,807
55.1103	Admin Charge-Gen Fund	37,869	36,830	1,039	2.8%	36,830	36,127	43,690
57.4000	Bad debt expense	5,000	5,000	-	0.0%	6,220	3,830	6,480
	Total Operating Expenditures	152,447	160,685	(8,238)	-5.1%	157,371	175,927	162,255
Total Expenditures		$ 335,017	$ 350,654	$ (15,637)	-4.5%	$ 350,011	$ 315,436	$ 313,733

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	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 5,000	$ 5,000	$ -	0.0%	$ 4,195	$ 3,874	$ 1,389
52.2210	O & M Structures	-	1,000	(1,000)	-100.0%	-	-	-
52.3206	Telecom service (Enet)	13,140	13,140	-	0.0%	13,140	12,045	14,235
52.3904	Water storage contract	3,500	3,500	-	0.0%	3,653	3,011	2,526
53.1110	Gasoline & fuel	500	500	-	0.0%	-	323	541
53.1230	Electricity	73,000	72,000	1,000	1.4%	73,200	65,961	78,058
	Total Operating Expenditures	95,140	95,140	-	0.0%	94,188	85,215	96,749
Total Expenditures		$ 95,140	$ 95,140	$ -	0.0%	$ 94,188	$ 85,215	$ 96,749

Water/Sewer - Debt Service 520 - 436

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Depreciation								
56.1000	Depreciation (Reserve)	$ 78,450	$ 77,700	$ 750	1.0%	$ 784,529	$ 784,529	$ 777,590
	Total Depreciation	78,450	77,700	750	1.0%	784,529	784,529	777,590
Other Costs & Transfers								
57.3002	Paying fees on bonds	1,550	1,550	-	0.0%	1,500	1,550	1,450
57.9005	General Fund (Excise Tax)	20,000	20,000	-	0.0%	20,000	17,500	12,500
57.9006	SPLOST Fund (Excise Tax)	20,000	20,000	-	0.0%	20,000	17,500	12,500
	Total Other Costs	41,550	41,550	-	0.0%	41,500	36,550	26,450
Debt Service Expenditures								
58.2103	Debt service - Bonds	943,387	945,868	(2,481)	-0.3%	130,868	152,668	173,787
58.2303	Debt service - GEFA notes	177,217	178,052	(835)	-0.5%	38,552	23,780	12,993
58.4000	GEFA issuance costs	-	3,500	(3,500)		3,500	10,500	20,833
	Total Debt Service Expenditures	1,120,604	1,127,420	(6,816)	-0.6%	172,920	186,948	207,613
Total Expenditures		$1,240,604	$ 1,246,670	$ (6,066)	-0.5%	$ 998,949	$1,008,027	$1,011,653

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

	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Sales of Electric Services	$ 14,894,765	$ 14,738,349	$ 156,416	1.1%	$14,963,135	$14,624,157	$14,887,922
Other Revenue	1,288,196	1,417,386	(129,190)	-9.1%	1,301,084	1,726,048	1,732,294
Total Electric Revenue	16,182,961	16,155,735	27,226	0.2%	16,264,219	16,350,205	16,620,215
Plant Operations	12,391,260	12,139,291	251,969	2.1%	11,831,476	11,804,329	12,499,307
Distribution Operations	1,237,994	1,302,533	(64,539)	-5.0%	767,673	738,726	772,950
Security Lighting	25,000	15,000	10,000	66.7%	36,563	22,800	9,907
Depreciation and Transfers	2,109,943	2,191,000	(81,057)	-3.7%	2,456,003	1,929,743	1,935,063
Total Electric Expenditures	15,764,197	15,647,824	116,373	0.7%	15,091,715	14,495,598	15,217,228
Total Electric Income Before Administration Expense	$ 418,764	$ 507,911	$ (89,147)	-17.6%	$ 1,172,504	$ 1,854,607	$ 1,402,988

Revenue - Electric 520 - 460

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Sales of Electric Services								
34.4311	Residential energy sales	$4,643,018	$4,551,978	$ 91,040	2.0%	$4,875,984	$4,621,417	$4,585,753
34.4312	Commercial energy sales	7,076,164	6,937,416	138,748	2.0%	7,051,412	6,876,309	6,901,352
34.4313	Industrial energy sales	2,759,273	2,787,145	(27,872)	-1.0%	2,638,709	2,725,247	2,995,297
34.4316	Installation charges	20,000	20,000	-	0.0%	13,700	720	2,230
34.4320	Security lighting	243,600	242,100	1,500	0.6%	245,094	246,395	254,861
34.4321	Street lighting	1,710	1,710	-	0.0%	1,710	1,454	1,482
34.4328	Off-system energy sales	150,000	197,000	(47,000)	-23.9%	135,692	152,171	145,872
34.4331	Security light install fees	1,000	1,000	-	0.0%	834	445	1,075
	Total Electric Services	14,894,765	14,738,349	156,416	1.1%	14,963,135	14,624,157	14,887,922
Other Revenue								
34.4315	Miscellaneous revenue	2,000	2,000	-	0.0%	2,196	1,965	57
34.4317	Pole attachment fees	140,000	140,000	-	0.0%	131,348	129,501	138,121
34.4318	Sale of material/scrap	30,000	30,000	-	0.0%	36,886	30,812	3,821
34.4319	Service charges	100,000	100,000	-	0.0%	118,420	114,540	108,283
34.4323	Account establishment	22,000	22,000	-	0.0%	23,490	20,406	20,285
34.4324	Penalties	160,000	160,000	-	0.0%	168,991	160,971	160,894
34.4327	Credit check fees	1,000	1,000	-	0.0%	817	858	948
34.6901	Sales tax commission	4,500	4,500	-	0.0%	4,134	4,013	3,842
34.6903	Interest income	2,000	2,000	-	0.0%	1,644	2,630	2,112
34.6910	Dividends on trust	250,000	130,000	120,000	92.3%	193,791	148,893	116,989
34.6912	Unrealized gain(loss) inv.	-	-	-		(81,925)	177,697	6,185
34.6920	MEAG Contribution Credits	576,696	825,886	(249,190)	-30.2%	701,292	933,762	1,170,756
	Total Other Revenue	1,288,196	1,417,386	(129,190)	-9.1%	1,301,084	1,726,048	1,732,294
Total Electric Revenue		$16,182,961	$16,155,735	$ 27,226	0.2%	$16,264,219	$16,350,205	$16,620,215

Electric - Distribution Operations 520 - 461

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Wages	$ 366,016	$ 333,654	$ 32,362	9.7%	$ 350,791	$ 281,035	$ 317,005
51.1300	Overtime	20,000	20,000	-	0.0%	10,865	24,582	16,822
51.2101	Insurance	61,879	53,779	8,100	15.1%	53,762	43,200	46,547
51.2200	FICA	28,000	25,525	2,475	9.7%	25,589	24,548	23,224
51.2401	Pension & Retirement	34,119	37,076	(2,957)	-8.0%	36,710	3,266	3,896
51.2700	Workers Comp claims	500	500	-	0.0%	12,373	346	413
	Total Salaries & Benefits	510,514	470,534	39,980	8.5%	490,090	376,977	407,907
Operating Expenditures								
52.1206	On-call disptach	4,800	6,720	(1,920)	-28.6%	4,770	7,596	8,402
52.1304	Hotline testing	3,000	3,000	-	0.0%	2,131	4,324	2,792
52.2101	Uniforms	10,000	10,000	-	0.0%	9,547	10,357	10,600
52.2201	O & M Vehicles	25,000	25,000	-	0.0%	19,943	32,211	51,974
52.2203	O & M Equipment	5,000	5,000	-	0.0%	2,663	2,855	3,116
52.2206	ROW maintenance	100,000	100,000	-	0.0%	53,544	102,432	51,307
52.2320	Equipment lease program	5,436	7,390	(1,954)	-26.4%	5,209	2,758	1,609
52.2321	Motor Pool charge	25,166	26,663	(1,497)	-5.6%	26,663	26,656	24,273
52.3101	Property insurance	4,694	4,437	257	5.8%	4,428	4,167	3,780
52.3103	Workers Comp insurance	3,918	3,956	(38)	-1.0%	3,779	4,306	1,178
52.3202	Comm service (Vzn,GPS)	3,828	3,828	-	0.0%	3,648	4,295	5,031
52.3500	Travel & training	7,500	7,500	-	0.0%	3,078	5,431	11,603
53.1101	O & M Conductors	20,000	20,000	-	0.0%	18,056	18,831	22,867
53.1102	Truck stock & supplies	40,000	40,000	-	0.0%	24,530	50,533	43,679
53.1106	O & M Poles, fixtures	50,000	50,000	-	0.0%	12,858	12,849	17,353
53.1107	O & M Meter service	10,000	10,000	-	0.0%	14,960	355	1,114
53.1109	Customer premises - New	20,000	20,000	-	0.0%	30,613	17,932	30,554
53.1110	Gasoline & fuel	11,638	11,005	633	5.8%	11,646	11,629	17,850
53.1111	O & M Customer premises	10,000	10,000	-	0.0%	13,585	9,639	28,586
53.1114	Storm restoration	5,000	5,000	-	0.0%	-	2,108	12,974
53.1120	Freight expense-Inventory	2,500	2,500	-	0.0%	-	981	4,863
53.1126	Tools & equipment	10,000	10,000	-	0.0%	11,932	29,506	9,541
	Total Operating Expenditures	377,480	381,999	(4,519)	-1.2%	277,583	361,750	365,044
Capital Expenditures								
54.1409	Zone A reconductoring	350,000	450,000	(100,000)	-22.2%	-	-	-
	Total Capital Expenditures	350,000	450,000	(100,000)	-22.2%	-	-	-
Total Expenditures		$1,237,994	$ 1,302,533	$ (64,539)	-5.0%	$ 767,673	$ 738,726	$ 772,950

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	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Operating Expenditures								
52.1203	Professional services	$ 35,000	$ 35,000	-	0.0%	$ 40,000	$ -	$ 3,625
52.1313	MEAG Telecom services	3,600	4,044	(444)	-11.0%	2,945	38,249	104,512
52.1317	Electric Cities of Ga services	9,000	17,396	(8,396)	-48.3%	15,625	14,820	12,371
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	11,474,243	11,218,325	255,918	2.3%	11,508,469	11,491,376	12,135,224
55.1101	Admin Charge-Gen Fund	198,417	193,526	4,891	2.5%	193,526	189,887	182,526
57.4002	Credit card fees	70,000	70,000	-	0.0%	69,569	67,500	59,720
57.4004	Collection service fees	1,000	1,000	-	0.0%	1,342	2,496	1,329
	Total Operating Expenditures	12,391,260	12,139,291	251,969	2.1%	11,831,476	11,804,329	12,499,307
Total Expenditures		$12,391,260	$12,139,291	$ 251,969	2.1%	$ 11,831,476	$ 11,804,329	$ 12,499,307

Electric - Security Lights 520 - 463

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 10,000	$ 5,000	$ 5,000	100.0%	$ 12,118	$ 19,264	$ -
53.1102	Supplies	15,000	10,000	5,000	50.0%	24,445	3,536	9,907
	Total Operating Expenditures	25,000	15,000	10,000	66.7%	36,563	22,800	9,907
Total Expenditures		$ 25,000	$ 15,000	$ 10,000	66.7%	$ 36,563	$ 22,800	$ 9,907

Electric - Depreciation, Transfers & Contingency 520 - 464

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Depreciation								
56.1000	Depreciation	$ -	$ -	$ -		$ 281,793	$ 281,793	$ 270,873
	Total Depreciation/Amortization	-	-	-		281,793	281,793	270,873
Other Costs								
57.4000	Bad debt expense	40,000	40,000	-	0.0%	33,210	22,950	39,190
57.9002	General contingency	13,943	10,000	3,943	39.4%	-	-	-
	Total Other Costs	53,943	50,000	3,943	7.9%	33,210	22,950	39,190
Transfers								
57.9001	General Fund	1,600,000	1,685,000	(85,000)	-5.0%	1,685,000	1,625,000	1,625,000
57.9004	Elbert Hotel Fund	456,000	456,000	-	0.0%	456,000	-	-
	Total Transfers	2,056,000	2,141,000	(85,000)	-4.0%	2,141,000	1,625,000	1,625,000
Total Expenditures		$ 2,109,943	$ 2,191,000	$ (81,057)	-3.7%	$2,456,003	$1,929,743	$1,935,063

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

	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Sales of Natural Gas Services	$ 3,947,867	$ 3,876,977	$ 70,890	1.1%	$3,281,352	$3,278,159	$3,998,654
Other Revenue	68,700	68,700	-	-9.1%	66,135	63,866	70,289
Total Natural Gas Revenue	4,016,567	3,945,677	70,890	1.8%	3,347,487	3,342,026	4,068,943
Plant Operations	12,800	12,800	-	0.0%	8,931	9,444	11,480
Distribution Operations	2,473,953	2,533,039	(59,086)	-2.3%	1,930,980	1,890,356	2,372,680
Depreciation and Transfers	918,000	818,000	100,000	12.2%	955,738	915,448	920,751
Total Natural Gas Expenditures	3,404,753	3,363,839	40,914	1.2%	2,895,649	2,815,248	3,304,910
Total Natural Gas Income Before Administration Expense	$ 611,814	$ 581,838	$ 29,976	5.2%	$ 451,838	$ 526,778	$ 764,032

Revenue - Natural Gas

520 - 470

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Sales of Natural Gas Services								
34.4411	Residential & small comm	$2,116,334	$2,070,906	$ 45,428	2.2%	$1,672,305	$1,624,522	$2,060,445
34.4412	Medium commercial	619,138	590,261	28,877	4.9%	516,040	479,665	588,276
34.4413	Large commercial	141,044	135,134	5,910	4.4%	108,114	107,554	139,411
34.4414	Industrial	558,237	554,821	3,416	0.6%	559,450	564,817	625,563
34.4415	Agricultural	441,790	455,576	(13,786)	-3.0%	369,743	447,315	518,400
34.4416	Granite industrials	71,324	70,279	1,045	1.5%	55,700	54,286	66,559
	Total - Natural Gas Services	3,947,867	3,876,977	70,890	1.8%	3,281,352	3,278,159	3,998,654
Other Revenue								
34.4417	Tap fees	2,500	2,500	-	0.0%	3,000	3,250	2,000
34.4419	Sale of material	2,000	2,000	-	0.0%	2,039	3,745	437
34.4421	Service charges	17,000	17,000	-	0.0%	12,872	14,616	16,933
34.4422	Penalties	40,000	40,000	-	0.0%	43,787	34,376	44,755
34.4424	Miscellaneous revenue	4,000	4,000	-	0.0%	1,077	4,639	3,705
34.6901	Sales tax commission	1,600	1,600	-	0.0%	1,633	1,633	1,694
34.6903	Interest income	1,600	1,600	-	0.0%	1,727	1,608	765
	Total Other Revenue	68,700	68,700	-	0.0%	66,135	63,866	70,289
Total Natural Gas Revenue		$4,016,567	$3,945,677	$ 70,890	1.8%	$3,347,487	$3,342,026	$4,068,943

Natural Gas - Plant Operations 520 - 471

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Operating Expenditures								
52.1306	Telemetering (Vzn)	$ 300	$ 300	$ -	0.0%	$ 240	$ 542	$ 269
52.2202	O & M Buildings	500	500	-	0.0%	-	-	16
52.2203	O & M Equipment	2,000	2,000	-	0.0%	574	658	1,007
53.1230	Electricity	10,000	10,000	-	0.0%	8,117	8,244	10,188
	Total Operating Expenditures	12,800	12,800	-	0.0%	8,931	9,444	11,480
Total Expenditures		$ 12,800	$ 12,800	$ -	0.0%	$ 8,931	$ 9,444	$ 11,480

Natural Gas - Distribution Operations 520 - 473

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Wages	$ 202,128	$ 190,508	$ 11,620	6.1%	$ 194,312	$ 202,475	$ 226,136
51.1300	Overtime	5,000	5,000	-	0.0%	5,734	5,333	3,607
51.2101	Insurance	37,651	42,079	(4,428)	-10.5%	35,907	39,685	35,046
51.2200	FICA	15,463	14,574	889	6.1%	13,693	14,460	15,707
51.2401	Pension & Retirement	19,057	18,879	178	0.9%	20,441	(973)	(551)
51.2700	Workers Comp claims	1,500	1,500	-	0.0%	499	1,020	176
	Total Salaries & Benefits	280,799	272,540	8,259	3.0%	270,586	261,999	280,121
Operating Expenditures								
52.1203	Professional services	50,000	50,000	-	0.0%	35,159	117,099	86,244
52.1206	On-call dispatch	3,000	6,024	(3,024)	-50.2%	3,476	6,900	7,532
52.1307	Meter testing	5,000	5,000	-	0.0%	5,575	5,573	4,827
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%	1,658	3,722	7,635
52.2203	O & M Equipment	7,500	7,500	-	0.0%	3,665	749	16,845
52.2205	O & M System	30,000	30,000	-	0.0%	36,452	68,435	36,039
52.2219	O & M Meters	20,000	15,000	5,000	33.3%	31,073	20,109	12,929
52.2320	Equipment lease program	8,190	7,390	800	10.8%	8,196	5,516	3,218
52.2321	Motor Pool charge	33,554	35,550	(1,996)	-5.6%	35,550	35,542	32,364
52.3101	Property insurance	1,436	1,376	60	4.4%	1,376	1,284	6,248
52.3103	Workers Comp insurance	2,089	2,184	(95)	-4.3%	2,086	2,860	1,760
52.3202	Comm service (Vzn,GPS)	3,060	3,084	(24)	-0.8%	2,988	2,894	2,796
52.3206	Data Service for GIS (Enet)	6,600	6,600	-	0.0%	6,600	6,049	7,149
52.3301	Advertising	500	500	-	0.0%	440	420	355
52.3500	Travel & training	2,500	2,500	-	0.0%	1,233	1,697	1,999
53.1110	Gasoline & fuel	5,207	5,052	155	3.1%	5,305	5,266	7,307
53.1120	Freight expense-Inventory	1,000	2,500	(1,500)	-60.0%	375	808	399
53.1124	Uniforms	6,500	6,500	-	0.0%	6,835	7,300	6,197
53.1125	Welding supplies	600	600	-	0.0%	234	247	545
53.1270	Energy for resale	1,642,595	1,711,504	(68,909)	-4.0%	1,340,002	1,194,761	1,748,448
53.1601	Small tools & equipment	1,500	1,500	-	0.0%	-	1,377	-
55.1102	Admin Charge-Gen Fund	76,015	73,827	2,188	3.0%	73,827	80,309	71,084
	Total Operating Expenditures	1,923,346	1,990,691	(67,345)	-3.4%	1,614,606	1,581,418	2,074,420
Other Costs								
57.3003	Gas rebate program	2,000	2,000	-	0.0%	3,200	1,850	1,850
57.3004	City of Bowman - Margins	10,000	10,000	-	0.0%	10,850	8,821	9,482
58.2201	Debt service - Bare steel	257,808	257,808	-	0.0%	31,739	36,267	6,808
	Total Other Costs	269,808	269,808	-	0.0%	14,050	10,671	11,332
Total Expenditures		$ 2,473,953	$ 2,533,039	$ (59,086)	-2.3%	$1,930,980	$1,890,356	$2,372,680

Personnel Summary:

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

Natural Gas - Depreciation, Transfers & Contingency 520 - 474

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Depreciation								
56.1000	Depreciation	$ -	$ -	$ -		$ 152,448	$ 152,448	$ 135,291
	Total Depreciation/Amortization	-	-	-		152,448	152,448	135,291
Other Costs								
57.4000	Bad debt expense	8,000	8,000	-	0.0%	3,290	3,000	8,700
57.9002	General contingency	10,000	10,000	-	0.0%	-	-	-
	Total Other Costs	18,000	18,000	-	0.0%	3,290	3,000	8,700
Transfers								
57.9001	General Fund	900,000	800,000	100,000	12.5%	800,000	760,000	776,760
	Total Transfers	900,000	800,000	100,000	12.5%	800,000	760,000	776,760
Total Expenditures		$ 918,000	$ 818,000	$ 100,000	12.2%	$ 955,738	$ 915,448	$ 920,751

Combined Public Utility System Fund (Fund 520)

Summary of Administrative Expenditures

	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Utilities Administration	$ 327,162	$ 349,411	$ (22,249)	-6.4%	$ 319,912	$ 302,605	$ 271,480
Meter Reading and Servicing	103,815	103,211	604	0.6%	97,684	96,975	99,568
Warehousing and Purchasing	128,286	123,878	4,408	3.6%	129,805	103,774	95,304
Customer Service	402,223	389,710	12,513	3.2%	390,078	349,901	330,425
Information Technology Systems	91,839	88,555	3,284	3.7%	109,699	79,549	82,838
Economic Development	65,500	65,500	-	0.0%	62,200	17,500	30,490
Total Adminstrative Expenditures	$ 1,118,825	$ 1,120,265	$ (1,440)	-0.1%	$ 1,109,379	$ 950,304	$ 910,105

Utilities Administration 520 - 490

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1102	Salaries	$ 101,406	$ 99,598	$ 1,808	1.8%	$ 97,710	$ 82,214	$ 60,957
51.2101	Insurance	19,996	24,527	(4,531)	-18.5%	21,595	14,300	12,861
51.2200	FICA	7,758	7,619	139	1.8%	6,378	5,207	3,611
51.2401	Pension & Retirement	9,222	10,130	(908)	-9.0%	10,165	43	329
	Total Salaries & Benefits	138,382	141,874	(3,492)	-2.5%	135,848	101,764	77,757
Operating Expenditures								
52.1205	Credit check fees	1,000	1,000	-	0.0%	862	829	895
52.1315	O & M AS/400	30,000	30,000	-	0.0%	42,052	34,439	43,475
52.1319	Fire alarm monitoring	420	420	-	0.0%	916	660	420
52.2101	Uniforms; mats; towels	2,000	5,500	(3,500)	-63.6%	1,863	5,655	5,610
52.2111	Solid waste disposal	768	768	-	0.0%	768	704	832
52.2201	O & M Vehicles	375	375	-	0.0%	375	215	791
52.2202	O & M Buildings	15,000	15,000	-	0.0%	11,609	18,811	12,441
52.2203	O & M Equipment	7,500	7,500	-	0.0%	3,833	4,007	4,923
52.3101	Property insurance	5,988	5,943	45	0.8%	5,943	5,441	5,989
52.3103	Workers Comp insurance	389	425	(36)	-8.5%	406	446	193
52.3201	Telephone service (AT&T)	3,144	11,834	(8,690)	-73.4%	3,085	14,620	7,313
52.3202	Comm service (Vzn)	1,068	1,080	(12)		1,175	358	-
52.3206	Data service (Enet)	6,720	6,720	-	0.0%	7,686	6,679	6,741
52.3207	Cable TV (Enet)	1,596	1,560	36	2.3%	1,643	1,432	1,985
52.3301	Advertising	2,500	2,500	-	0.0%	884	1,296	612
52.3500	Travel & training	5,000	7,500	(2,500)	-33.3%	1,314	1,845	4,018
52.3601	Dues	2,000	2,500	(500)	-20.0%	1,403	1,284	1,846
52.3901	Postage	45,000	45,000	-	0.0%	40,740	45,184	39,603
52.3909	EC waste surcharge	912	816	96	11.8%	912	748	884
58.2203	Copier leases	8,000	13,321	(5,321)	-39.9%	10,478	13,799	13,321
53.1110	Gasoline & fuel	-	-	-		-	-	27
53.1112	Janitorial supplies	5,000	3,000	2,000	66.7%	4,807	3,367	2,329
53.1115	Office supplies	20,000	20,000	-	0.0%	19,949	18,576	14,804
53.1210	Water & sewer	1,400	1,400	-	0.0%	1,335	1,271	1,453
53.1220	Natural gas	3,000	3,000	-	0.0%	2,319	2,265	2,699
53.1230	Electricity	20,000	20,000	-	0.0%	17,709	16,910	20,520
53.1702	Miscellaneous	-	375	(375)	-100.0%	-	-	-
	Total Operating Expenditures	188,780	207,537	(18,757)	-9.0%	184,064	200,841	193,722
Total Expenditures		$ 327,162	$ 349,411	$ (22,249)	-6.4%	$ 319,912	$ 302,605	$ 271,480

Personnel Summary:

Director of Administrative Services	Grade 32
Communications Manager	Grade 15

Meter Reading & Servicing 520 - 491

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Wages	$ 59,012	$ 58,068	$ 944	1.6%	$ 56,177	$ 51,155	$ 56,624
51.1300	Overtime	-	-	-		729	76	76
51.2101	Insurance	16,691	15,229	1,462	9.6%	14,733	15,021	6,024
51.2200	FICA	4,514	4,442	72	1.6%	4,062	3,684	4,093
51.2401	Pension & Retirement	5,040	4,524	516	11.4%	4,997	(2,189)	1,473
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	-
	Total Salaries & Benefits	85,757	82,763	2,994	3.6%	80,698	67,747	68,290
Operating Expenditures								
52.1303	Itron software support	7,000	7,000	-	0.0%	5,924	5,523	6,132
52.1309	Itron repairs & equipment	1,000	5,000	(4,000)	-80.0%	200	700	36
52.2321	Motor Pool charge	-	-	-		-	14,240	14,240
52.3103	Workers Comp insurance	679	750	(71)	-9.5%	716	861	2,751
52.3202	Comm service (Vzn,GPS)	1,632	1,644	(12)	-0.7%	1,619	1,903	2,275
52.3206	Data Service (Enet)	3,600	3,597	3	0.1%	3,897	3,297	3,332
53.1110	Gasoline	2,887	1,957	930	47.5%	2,934	2,178	2,053
53.1124	Uniforms	1,260	500	760	152.0%	1,697	526	460
	Total Operating Expenditures	18,058	20,448	(2,390)	-11.7%	16,987	29,228	31,278
Total Expenditures		$ 103,815	$ 103,211	$ 604	0.6%	$ 97,684	$ 96,975	$ 99,568

Personnel Summary:

Meter Service Technician	Grade 12	2 positions

Warehousing & Purchasing 520 - 492

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Wages	$ 83,720	$ 79,109	$ 4,611	5.8%	$ 81,854	$ 73,917	$ 72,241
51.1300	Overtime	1,000	1,000	-	0.0%	231	538	1,912
51.2101	Insurance	16,790	15,305	1,485	9.7%	15,284	11,392	6,627
51.2200	FICA	6,405	6,052	353	5.8%	5,892	5,247	5,089
51.2401	Pension & Retirement	7,625	8,070	(445)	-5.5%	8,220	1,356	567
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	-
	Total Salaries & Benefits	116,040	110,036	6,004	5.5%	111,481	92,449	86,437
Operating Expenditures								
52.2202	O & M Buildings	3,000	3,000	-	0.0%	11,115	1,127	1,346
52.3103	Workers Comp insurance	431	456	(25)	-5.5%	436	453	310
52.3202	Comm service (Vzn,GPS)	1,296	792	504	63.6%	960	834	668
52.3207	Internet (Enet)	719	719	-	0.0%	719	659	126
58.2203	Copier lease	-	2,075	(2,075)	-100.0%	864	2,061	2,075
53.1112	Janitorial supplies	3,000	3,000	-	0.0%	1,646	3,241	1,287
53.1115	Office supplies	500	500	-	0.0%	745	179	100
53.1124	Uniforms	500	500	-	0.0%	43	800	402
53.1210	Water & sewer	300	300	-	0.0%	277	287	752
53.1230	Electricity	2,500	2,500	-	0.0%	1,519	1,684	1,802
	Total Operating Expenditures	12,246	13,842	(1,596)	-11.5%	18,324	11,325	8,868
Total Expenditures		$ 128,286	$ 123,878	$ 4,408	3.6%	$ 129,805	$ 103,774	$ 95,304

Personnel Summary:

Director of Purchasing & Compliance	Grade 27
Custodian	Grade 7

Customer Care & Marketing 520 - 493

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1102	Salaries	$ 272,252	$ 262,806	$ 9,446	3.6%	$ 264,704	$ 269,618	$ 259,112
51.2101	Insurance	76,024	71,395	4,629	6.5%	76,184	55,686	46,341
51.2200	FICA	20,827	20,105	722	3.6%	16,326	17,546	17,120
51.2401	Pension & Retirement	25,077	27,284	(2,207)	-8.1%	27,391	1,552	(552)
	Total Salaries & Benefits	394,180	381,590	12,590	3.3%	384,605	344,402	322,021
Operating Expenditures								
52.3103	Workers Comp insurance	1,043	1,120	(77)	-6.9%	1,069	1,228	830
52.3304	Promotional items	4,000	4,000	-	0.0%	1,102	1,490	3,146
52.3401	Printing	500	500	-	0.0%	165	-	90
52.3500	Travel & training	500	500	-	0.0%	-	-	-
53.1115	Office supplies	2,000	2,000	-	0.0%	3,138	2,781	4,338
	Total Operating Expenditures	8,043	8,120	(77)	-0.9%	5,474	5,499	8,404
Total Expenditures		$ 402,223	$ 389,710	$ 12,513	3.2%	$ 390,078	$ 349,901	$ 330,425

Personnel Summary:

Director of Customer Care	Grade 35	
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	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1102	Salaries	$ 44,088	$ 40,941	$ 3,147	7.7%	$ 40,802	$ 39,408	$ 37,318
51.2101	Insurance	7,801	7,657	144	1.9%	7,908	7,254	15,074
51.2200	FICA	3,373	3,132	241	7.7%	3,001	2,844	2,717
51.2401	Pension & Retirement	2,908	3,151	(243)	-7.7%	3,150	(974)	(861)
51.2700	Workers Comp claims	-	-	-		201	-	-
	Total Salaries & Benefits	58,170	54,881	3,289	6.0%	55,062	48,532	54,248
Operating Expenditures								
52.2203	O & M Equipment	30,000	30,000	-	0.0%	53,899	30,361	27,331
52.3103	Workers Comp insurance	169	174	(5)	-2.9%	166	178	135
52.3500	Travel & training	2,500	2,500	-	0.0%	-	-	-
53.1115	Office supplies	1,000	1,000	-	0.0%	572	478	1,123
	Total Operating Expenditures	33,669	33,674	(5)	0.0%	54,637	31,016	28,590
Total Expenditures		$ 91,839	$ 88,555	$ 3,284	3.7%	$ 109,699	$ 79,549	$ 82,838

Personnel Summary:

Information Technology Manager Grade 27

Economic Development 520 - 496

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Contracted Services								
51.1203	Economic developer	$ 60,000	$ 50,000	$ 10,000	20.0%	$ 60,000	$ 17,500	$ 30,000
52.1203	Professional services	5,000	15,000	(10,000)	-66.7%	2,200	-	-
52.3500	Travel	500	500	-		-	-	490
	Total Contracted Services	65,500	65,500	-	0.0%	62,200	17,500	30,490
Total Expenditures		$ 65,500	$ 65,500	$ -	0.0%	$ 62,200	$ 17,500	$ 30,490

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ElbertonNET Technology Services Fund (Fund 525)

Summary of Revenues and Expenditures

	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
BROADBAND TV DIVISION:							
Programming Sales	$ 2,403,377	$ 2,411,477	$ (8,100)	-0.3%	$ 2,362,716	$ 2,273,221	$ 2,088,714
Adminstrative Revenue	85,500	80,500	5,000	6.2%	88,660	82,844	76,005
Total TV Operations Revenue	2,488,877	2,491,977	(3,100)	-0.1%	2,451,376	2,356,065	2,164,718
Programming Operations	2,009,951	1,939,263	70,688	3.6%	1,933,585	1,817,654	1,722,919
Video Production	68,188	70,461	(2,273)	-3.2%	58,636	56,268	63,193
Total TV Operations Expenses	2,078,139	2,009,724	68,415	3.4%	1,992,221	1,873,922	1,786,112
Net TV Operations Income	**410,738**	**482,253**	**(71,515)**	**-14.8%**	**459,155**	**482,143**	**378,606**
INTERNET & FIBER DIVISION:							
Fiber Leases & Dial-up	195,777	186,792	8,985	4.8%	196,020	179,046	173,289
High Speed Internet	1,635,521	1,522,563	112,958	7.4%	1,576,937	1,402,216	1,164,783
Total Internet & Fiber Revenue	1,831,298	1,709,355	121,943	7.1%	1,772,956	1,581,262	1,338,072
Lit & Dark Fiber Operations	2,500	2,500	-	0.0%	1,828	6,507	-
High Speed Internet Operations	390,322	353,142	37,180	10.5%	356,806	370,624	341,279
Total Fiber & Internet Expenses	392,822	355,642	37,180	10.5%	358,634	377,131	341,279
Net Internet & Fiber Income	**1,438,476**	**1,353,713**	**84,763**	**6.3%**	**1,414,322**	**1,204,131**	**996,793**
DIGITAL PHONE OPERATIONS:							
Digital Phone Revenue	307,354	296,911	10,443	3.5%	305,865	294,620	287,977
Digital Phone Expenditures	262,602	242,261	20,341	8.4%	260,489	241,212	234,701
Net Digital Phone Income	**44,752**	**54,650**	**(9,898)**	**-18.1%**	**45,376**	**53,409**	**53,277**
NET OPERATING INCOME	**1,893,966**	**1,890,616**	**3,350**	**0.2%**	**1,918,853**	**1,739,682**	**1,428,676**
ADMINISTRATIVE EXPEND.							
Administration	177,076	174,352	2,724	1.6%	160,262	158,657	119,130
Distribution Operations	778,522	777,896	626	0.1%	756,585	708,607	627,882
Debt Service & Depreciation	938,368	938,368	-	0.0%	308,649	322,683	335,901
Total Administrative Expend.	**1,893,966**	**1,890,616**	**3,350**	**0.2%**	**1,225,496**	**1,189,947**	**1,082,913**
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 693,357	$ 549,735	$ 345,762
Total Revenues	4,627,529	4,498,243	129,286	2.9%	4,530,197	4,231,947	3,790,768
Total Expenditures	4,627,529	4,498,243	129,286	2.9%	3,836,840	3,682,212	3,445,006
	$ -	$ -	$ -		$ 693,357	$ 549,735	$ 345,762

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

	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Programming sales	$ 2,403,377	$ 2,411,477	$ (8,100)	-0.3%	$ 2,362,716	$ 2,273,221	$ 2,088,714
Service charges & other revenue	85,500	80,500	5,000	6.2%	88,660	82,844	76,005
Total Revenue	2,488,877	2,491,977	(3,100)	-0.1%	2,451,376	2,356,065	2,164,718
Programming expenses	2,009,951	1,939,263	70,688	3.6%	1,933,585	1,817,654	1,722,919
Video production operations	68,188	70,461	(2,273)	-3.2%	58,636	56,268	63,193
Total Expenditures	2,078,139	2,009,724	68,415	3.4%	1,992,221	1,873,922	1,786,112
Net TV Operations Income	$ 410,738	$ 482,253	$ (71,515)	-14.8%	$ 459,155	$ 482,143	$ 378,606

Revenue - Broadband TV Operations 525 - 480

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Programming Sales								
34.4601	Basic - City	$ 243,900	$ 240,193	$ 3,707	1.5%	$ 249,893	$ 252,010	$ 241,112
34.4602	Basic - County	211,212	230,774	(19,562)	-8.5%	209,615	208,782	196,353
34.4603	Expanded - City	354,504	336,732	17,772	5.3%	351,483	345,308	329,161
34.4604	Expanded - County	316,956	350,476	(33,520)	-9.6%	311,557	308,599	282,477
34.4605	Analog Premiums - City	-	-	-		-	1,328	8,310
34.4606	Analog Premiums - County	-	-	-		-	865	5,599
34.4607	Pay-per-view sales	-	8,700	(8,700)	-100.0%	1,910	6,951	8,922
34.4640	Digital - City	446,088	443,055	3,033	0.7%	425,488	392,117	329,805
34.4641	Digital - County	535,212	541,511	(6,299)	-1.2%	505,408	466,994	392,564
34.4644	Digital Premiums - City	69,006	54,000	15,006	27.8%	66,544	54,198	52,583
34.4645	Digital Premiums - County	65,875	54,000	11,875	22.0%	65,486	53,961	52,199
34.4646	HD Box - City	-	979	(979)	-100.0%	9,386	13,449	15,362
34.4647	HD Box - County	-	1,597	(1,597)	-100.0%	15,087	22,687	23,951
	Total Programming Sales	2,242,753	2,262,017	(19,264)	-0.9%	2,211,857	2,127,248	1,938,399
Other Revenue								
34.4618	Programming rebates	1,500	-	1,500	#DIV/0!	1,778	390	2,299
34.4619	Commissions	2,200	2,200	-	0.0%	2,027	2,032	2,241
34.4625	Franchise fees - City	56,000	53,700	2,300	4.3%	55,910	53,909	50,197
34.4626	Franchise fees - County	56,000	58,800	(2,800)	-4.8%	55,987	53,783	48,698
34.4659	HD equipment charges	2,500	2,500	-	0.0%	2,772	2,660	1,650
34.4660	Equipment charges	5,000	5,000	-	0.0%	5,491	5,948	5,232
34.4661	Sales of videos	500	500	-	0.0%	380	800	940
34.4665	Monthly box fee - City	17,004	12,600	4,404	35.0%	12,916	12,368	12,051
34.4666	Monthly box fee - County	19,920	14,160	5,760	40.7%	13,598	14,082	14,649
34.4670	DVR - City	-	-	-		-	-	5,234
34.4671	DVR - County	-	-	-		-	-	7,123
	Total Other Revenue	160,624	149,460	11,164	7.5%	150,859	145,973	150,315
Total Broadband TV Revenue		$2,403,377	$2,411,477	$ (8,100)	-0.3%	$2,362,716	$2,273,221	$2,088,714

Revenue - Administrative

525 - 482

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Revenue								
34.4611	Connection fees	7,500	4,000	3,500	87.5%	9,288	7,722	3,855
34.4612	Late penalties	60,000	60,000	-	0.0%	60,041	60,277	54,554
34.4614	Advertising sales	2,000	500	1,500	300.0%	4,200	1,760	3,024
34.4616	Service charges	1,500	1,500	-	0.0%	982	1,560	1,378
34.4621	Russell State Park services	14,000	14,000	-	0.0%	14,149	11,524	13,156
38.9001	Sale of surplus material	500	500	-	0.0%	-	-	37
Total Administrative Revenue		$ 85,500	$ 80,500	$ 5,000	6.2%	$ 88,660	$ 82,844	$ 76,005

Programming Operations 525 - 480

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Operating Expenditures								
53.1103	Digital boxes and remotes	$ 40,000	$ 40,000	$ -	0.0%	$ 18,973	$ 21,855	$ 31,489
53.1541	Basic programming	339,060	337,770	1,290	0.4%	330,214	285,781	246,512
53.1543	Expanded programming	1,273,335	1,217,597	55,738	4.6%	1,235,232	1,164,281	1,095,399
53.1545	Premium programming	65,136	68,000	(2,864)	-4.2%	66,587	63,718	68,234
53.1546	Pay-per-view expense	-	4,350	(4,350)	-100.0%	1,152	3,715	5,492
53.1548	Digital programming	165,420	141,946	23,474	16.5%	153,805	153,643	159,009
52.3915	Franchise fees - City	56,000	53,700	2,300	4.3%	57,770	56,240	51,742
52.3916	Franchise fees - County	56,000	58,800	(2,800)	-4.8%	57,332	55,561	49,613
57.4000	Bad debt expense	15,000	17,100	(2,100)	-12.3%	12,520	12,860	15,430
Total Operating Expenditures		$2,009,951	$1,939,263	$ 70,688	3.6%	$1,933,585	$1,817,654	$1,722,919

Video Production 525 - 483

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Wages	$ 52,134	$ 47,143	$ 4,991	10.6%	$ 47,690	$ 45,561	$ 46,428
51.2101	Insurance	269	7,638	(7,369)	-96.5%	2,413	6,109	5,854
51.2200	FICA	3,988	3,606	382	10.6%	3,494	3,224	3,249
51.2401	Pension & Retirement	3,846	4,122	(276)	-6.7%	4,169	556	518
	Total Salaries & Benefits	60,237	62,509	(2,272)	-3.6%	57,766	55,450	56,050
Operating Expenditures								
52.2203	O & M Equipment	5,000	5,000	-	0.0%	203	380	4,328
52.3103	Workers Comp insurance	201	202	(1)	-0.5%	193	164	114
52.3500	Travel	250	250	-		-	-	170
53.1115	Supplies & materials	2,500	2,500	-	0.0%	474	275	2,531
	Total Operating Expenditures	7,951	7,952	(1)	0.0%	870	818	7,143
Total Expenditures		$ 68,188	$ 70,461	$ (2,273)	-3.2%	$ 58,636	$ 56,268	$ 63,193

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

	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Lit & Dark Fiber Services	$ 195,777	$ 186,792	$ 8,985	4.8%	$ 196,020	$ 179,046	$ 173,289
High Speed Internet	1,635,521	1,522,563	112,958	7.4%	1,576,937	1,402,216	1,164,783
Total Internet Revenue	1,831,298	1,709,355	121,943	7.1%	1,772,956	1,581,262	1,338,072
Fiber & Dial-up Operations	2,500	2,500	-	0.0%	1,828	6,507	-
High Speed Internet Operations	390,322	353,142	37,180	10.5%	356,806	370,624	341,279
Total Internet Expenditures	392,822	355,642	37,180	10.5%	358,634	377,131	341,279
Net Internet and Fiber Income	$ 1,438,476	$ 1,353,713	$ 84,763	6.3%	$ 1,414,322	$ 1,204,131	$ 996,793

Revenue - Internet and Fiber Operations

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Lit & Dark Fiber Services (525-473)								
34.4326	Fiber leases	$ 117,730	$ 115,920	$ 1,810	1.6%	$ 117,430	$ 118,622	$ 117,974
34.4327	Internet over Fiber	38,867	31,692	7,175	22.6%	39,409	21,242	17,229
34.4328	Transport over Fiber	39,180	39,180	-	0.0%	39,181	39,182	38,087
	Total Dial-up & Fiber Leases	195,777	186,792	8,985	4.8%	196,020	179,046	173,289
High Speed Internet (525-474)								
34.5614	Web hosting	2,767	2,940	(173)	-5.9%	2,884	2,946	3,071
34.5619	Broadband 3.0 revenue	-	-	-		-	5	382,422
34.5626	Broadband Basic	878,604	1,033,715	(155,111)	-15.0%	935,566	1,029,590	631,533
34.5629	Wideband 50	603,372	414,706	188,666	45.5%	517,395	304,579	158,600
34.5624	Additional e-mail	3,162	3,222	(60)	-1.9%	3,190	3,240	3,370
34.5638	Wideband 100 & 200	145,884	93,320	52,564	56.3%	116,088	78,391	28,207
34.6911	Bundle discounts	(56,424)	(60,840)	4,416	-7.3%	(57,739)	(60,537)	(77,505)
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	725	626
34.4620	GPW collocation service	3,000	3,000	-	0.0%	3,000	3,000	3,000
34.4660	Equipment charges/sales	28,656	6,000	22,656	377.6%	31,048	15,275	6,458
	Total High Speed Internet	1,635,521	1,522,563	112,958	7.4%	1,576,937	1,402,216	1,164,783
Total Internet & Fiber Revenue		$1,831,298	$1,709,355	$ 121,943	7.1%	$ 1,772,956	$ 1,581,262	$ 1,338,072

Dark & Lit Fiber Operations 525 - 473

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Operating Expenditures								
53.1101	Supplies & materials	$ 2,500	$ 2,500	$ -	0.0%	$ 1,828	$ 6,507	$ -
	Total Operating Expenditures	2,500	2,500	-	0.0%	1,828	6,507	-
Total Expenditures		$ 2,500	$ 2,500	$ -	0.0%	$ 1,828	$ 6,507	$ -

High Speed Internet Operations 525 - 474

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 10,000	$ 10,000	$ -	0.0%	$ 9,268	$ 11,058	$ 6,148
52.3904	Accounts and Provisioning	152,688	150,376	2,312	1.5%	150,400	142,838	133,984
52.3907	Internet connectivity	167,544	137,556	29,988	21.8%	137,548	161,021	151,699
52.3908	CALEA Compliance	1,750	1,750	-	0.0%	1,750	1,750	1,750
52.3909	IP Address	3,800	4,800	(1,000)	-20.8%	2,850	4,050	3,850
53.1250	ESPN 3 Subscription Fees	5,140	4,800	340	7.1%	4,885	4,583	3,903
53.1101	Supplies & materials	2,500	2,500	-	0.0%	-	2,039	300
53.1104	Cable modems, equipment	30,000	25,000	5,000	20.0%	33,125	30,418	25,758
52.1204	Bandwidth analytics	6,900	6,360	540	8.5%	6,780	6,158	5,687
57.4000	Bad debt expense	10,000	10,000	-	0.0%	10,200	6,710	8,200
Total Expenditures		$ 390,322	$ 353,142	$ 37,180	10.5%	$ 356,806	$ 370,624	$ 341,279

Revenue - Digital Phone 525 - 475

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Digital Phone Revenue								
34.5617	Set-up fees	$ 2,500	$ 2,500	$ -	0.0%	$ 1,632	$ 1,055	$ 2,565
34.5630	Residential service fees	192,888	194,884	(1,996)	-1.0%	196,166	194,289	194,474
34.5631	Business service fees	54,336	53,356	980	1.8%	56,465	53,367	49,513
34.5632	Toll free services	480	384	96	25.0%	476	400	315
34.5633	Hosted PBX Services	12,840	2,677	10,163	379.6%	6,540	2,677	2,677
34.4660	Equipment sales	-	-	-		-	-	256
34.5634	Usage fees	1,500	600	900	150.0%	1,730	884	587
34.5635	Directory Assistance	2,500	4,000	(1,500)	-37.5%	2,753	3,392	3,512
34.5636	International Calls	50	200	(150)	-75.0%	24	40	173
34.5637	Fax-to-PDF Services	2,280	1,791	489	27.3%	1,940	1,810	1,609
34.5640	Universal Service Fees	37,980	36,519	1,461	4.0%	38,138	36,705	32,296
Total Digital Phone Revenue		$ 307,354	$ 296,911	$ 10,443	3.5%	$ 305,865	$ 294,620	$ 287,977

Expenditures - Digital Phone Operations 525 - 475

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Operating Expenditures								
52.1200	Professional services	$ 4,438	$ 3,910	$ 528	13.5%	$ 4,438	$ 3,932	$ 2,955
52.3905	Residential access fees	177,852	174,812	3,040	1.7%	177,897	173,321	168,161
52.3906	Business access fees	40,644	16,020	24,624	153.7%	36,169	26,287	24,159
52.3912	Usage fees	3,500	4,000	(500)	-12.5%	3,491	3,808	4,048
52.3914	Setup fees	4,000	4,000	-	0.0%	4,135	2,667	3,920
52.3917	Universal Service Fund	30,168	36,519	(6,351)	-17.4%	30,814	30,708	29,107
53.1101	Supplies & materials	500	500	-	0.0%	2,135	-	-
57.4000	Bad debt expense	1,500	2,500	(1,000)	-40.0%	1,410	490	2,350
Total Expenditures		$ 262,602	$ 242,261	$ 20,341	8.4%	$ 260,489	$ 241,212	$ 234,701
Net Income - Digital Phone		$ 44,752	$ 54,650	$ (9,898)	-18.1%	$ 45,376	$ 53,409	$ 53,277

ElbertonNET Technology Services Fund (Fund 525)

Summary of Administrative Expenses

	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Administration	$ 177,076	$ 174,352	$ 2,724	1.6%	$ 160,262	$ 158,657	$ 119,130
Distribution Operations	778,522	777,896	626	0.1%	756,585	708,607	627,882
Debt Service & Depreciation	938,368	938,368	-	0.0%	308,649	322,683	335,901
Total Adminstrative Expenditures	$ 1,893,966	$ 1,890,616	$ 3,350	0.2%	$ 1,225,496	$ 1,189,947	$ 1,082,913

Administration 525 - 482

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 26,000	$ 26,000	$ -	0.0%	$ 26,430	$ 29,441	$ 22,394
52.3101	Property insurance	1,500	1,500	-	0.0%	1,500	1,500	1,500
52.3201	Telephone service (AT&T)	780	1,440	(660)	-45.8%	780	1,435	2,145
52.3301	Advertising	20,000	20,000	-	0.0%	15,072	16,270	17,319
52.3500	Travel & training	2,500	2,500	-	0.0%	2,882	311	-
53.1102	Promotional items	10,000	10,000	-	0.0%	2,443	1,543	1,257
52.1103	Admin Charge - Gen Fund	114,296	110,912	3,384	3.1%	110,912	107,148	73,895
52.1201	Legal fees	1,500	1,500	-	0.0%	90	1,009	496
53.1115	Office & billing supplies	500	500	-	0.0%	153	-	124
	Total Operating Expenditures	177,076	174,352	2,724	1.6%	160,262	158,657	119,130
Total Expenditures		$ 177,076	$ 174,352	$ 2,724	1.6%	$ 160,262	$ 158,657	$ 119,130

Distribution Operations 525 - 481

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Wages	$ 254,096	$ 241,812	$ 12,284	5.1%	$ 250,421	$ 237,754	$ 184,593
51.1300	Overtime	20,000	20,000	-	0.0%	22,615	28,196	20,155
51.2101	Insurance	52,032	50,768	1,264	2.5%	47,900	38,909	38,810
51.2200	FICA	19,438	18,499	939	5.1%	19,109	17,618	14,684
51.2401	Pension & Retirement	23,066	24,614	(1,548)	-6.3%	24,828	450	1,099
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	-
	Total Salaries & Benefits	369,132	356,193	12,939	3.6%	364,873	322,927	259,341
Operating Expenditures								
52.1200	Professional services	2,500	5,000	(2,500)	-50.0%	163	432	669
52.1205	On-call dispatch	4,800	10,740	(5,940)	-55.3%	4,989	11,615	10,740
52.2101	Uniforms	4,000	4,000	-	0.0%	2,110	1,961	2,819
52.2201	O & M Vehicles	7,500	7,500	-	0.0%	5,263	6,373	6,777
52.2203	O & M Equipment	7,500	7,500	-	0.0%	3,715	2,839	17,343
52.2321	Motor Pool charge	16,777	17,775	(998)	-5.6%	17,775	8,885	8,091
52.3101	Property insurance	29,876	28,770	1,106	3.8%	28,770	27,747	27,172
52.3103	Workers Comp insurance	2,674	2,834	(160)	-5.6%	2,707	2,398	1,653
52.3202	Comm service (Vrzn,GPS)	4,800	4,800	-	0.0%	4,781	4,143	4,225
52.3207	Data service (Enet)	1,584	1,560	24	1.5%	1,581	1,432	1,741
52.3500	Travel & training	2,500	2,500	-	0.0%	257	851	89
53.1101	Supplies & materials	2,000	2,000	-	0.0%	229	614	751
53.1107	Headend O & M	20,000	25,000	(5,000)	-20.0%	13,733	25,234	21,181
53.1108	Pole attachment fees	90,000	90,000	-	0.0%	89,059	87,733	88,864
53.1110	System O & M	100,000	100,000	-	0.0%	110,113	98,101	61,123
53.1111	Fuel	9,379	8,224	1,155	14.0%	9,382	8,789	12,240
53.1120	Freight Expense-Inventory	7,500	7,500	-	0.0%	3,707	6,528	5,862
53.1230	Utilities - System	96,000	96,000	-	0.0%	93,379	90,005	97,202
	Total Operating Expenditures	409,390	421,703	(12,313)	-2.9%	391,712	385,680	368,541
Total Expenditures		$ 778,522	$ 777,896	$ 626	0.1%	$ 756,585	$ 708,607	$ 627,882

Personnel Summary:

Operations Manager	Grade 27	
Telecommunications Technician	Grade 22	4 positions

Debt Service & Depreciation 525 - 485

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Operating Expenditures								
56.1000	Depreciation	$ -	$ -	$ -		$ 306,958	$ 305,110	$ 306,958
	Total Operating Expenditures	-	-	-		306,958	305,110	306,958
Debt Service								
58.2201	Loan payments - GMA	-	-	-		-	-	3,470
58.2202	Loan payments - MEAG	-	-	-		-	-	3,046
58.2205	Loan Pmt-GMA #4	-	-	-		550	8,201	11,147
58.2206	Loan Pmt-GMA CMTS	-	-	-		-	595	951
58.2207	Loan Pmt-GMA #5	-	-	-		1,141	8,777	10,330
57.9000	Repayment-Electric Div.	938,368	938,368	-	0.0%	-	-	-
	Total Debt Service	938,368	938,368	-	0.0%	1,691	17,573	28,943
Total Expenditures		$ 938,368	$ 938,368	$ -	0.0%	$ 308,649	$ 322,683	$ 335,901

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Solid Waste Fund (Fund 540)

Summary of Revenues and Expenditures

	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Revenues							
Residential Collection	$ 476,196	$ 472,362	$ 3,834	0.8%	$ 455,742	$ 459,346	$ 448,338
Commercial Collection	341,165	345,947	(4,782)	-1.4%	362,089	329,786	332,008
Sale of Recyclables	77,095	75,000	2,095	2.8%	82,756	61,494	73,206
Other Revenue	-	-	-		-	37,730	53,054
Total Revenues	894,456	893,309	1,147	0.1%	900,587	888,355	906,606
Expenditures							
Residential Collection	288,287	292,786	(4,499)	-1.5%	315,787	287,955	281,084
Commercial Collection	275,409	275,321	88	0.0%	281,401	263,451	259,043
Recycling Operations	136,976	116,326	20,650	17.8%	142,303	137,090	131,208
Leaf & Limb Collection	193,784	208,876	(15,092)	-7.2%	187,769	168,959	212,007
Total Expenditures	894,456	893,309	1,147	0.1%	927,260	857,455	883,342
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ (26,673)	$ 30,900	$ 23,264

Solid Waste Fund - Revenue Detail by Source

		2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Revenues								
34.4111	Collection - Residential	$ 369,084	$ 367,674	$ 1,410	0.4%	$ 370,293	$ 356,243	$ 348,590
34.4112	Collection - Commercial	180,516	182,808	(2,292)	-1.3%	181,288	185,057	187,179
34.4114	County residential service	21,384	18,744	2,640	14.1%	20,779	17,534	15,334
34.4131	Sale of recyclables	77,095	75,000	2,095	2.8%	82,756	61,494	73,206
34.4191	EC Surcharge - Residential	85,728	85,944	(216)	-0.3%	85,449	85,569	84,414
34.4192	EC Surcharge - Commercial	143,832	146,322	(2,490)	-1.7%	144,127	129,939	134,976
34.4193	Dumpster sales	16,817	16,817	-	0.0%	15,895	14,790	9,853
34.4195	Inert Waste Collection	-	2,500	(2,500)	-100.0%	1,308	2,730	270
34.4195	Other Revenue	-	-	-		-	-	27,284
39.1201	Transfer from General Fund	-	-	-		-	35,000	25,500
	Grand Total - Solid Waste Revenues	$ 894,456	$ 895,809	$ (1,353)	-0.2%	$ 901,895	$ 888,355	$ 906,606

Residential Waste Collection 540 - 451

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Wages	$ 107,038	$ 102,438	$ 4,600	4.5%	$ 105,045	$ 103,973	$ 105,472
51.1300	Overtime	1,000	2,000	(1,000)	-50.0%	679	497	2,242
51.2100	Insurance	16,521	30,406	(13,885)	-45.7%	29,533	24,585	23,295
51.2200	FICA	8,188	7,837	351	4.5%	7,483	7,216	7,480
51.2401	Pension & Retirement	9,557	10,227	(670)	-6.6%	10,024	(531)	(7,062)
51.2700	Workers Comp claims	200	200	-	0.0%	909	13,305	8,300
	Total Salaries & Benefits	142,504	153,108	(10,604)	-6.9%	153,673	149,045	139,727
Operating Expenditures								
52.1101	Admin Charge-General Fund	11,694	11,486	208	1.8%	11,486	14,529	19,469
52.2111	Disposal fees	84,000	78,000	6,000	7.7%	84,368	73,810	79,684
52.2201	O & M Vehicles	2,500	2,500	-	0.0%	4,729	2,105	8,689
52.2321	Motor Pool charge	5,592	5,925	(333)	-5.6%	5,925	2,962	2,697
52.3101	Property/Liab. Insurance	1,627	1,536	91	5.9%	1,536	1,444	1,246
52.3103	Workers Comp insurance	1,227	1,316	(89)	-6.8%	1,257	1,474	1,029
52.3202	Comm service (Vzn,GPS)	1,272	1,044	228	21.8%	1,208	1,625	946
53.1110	Fuel	6,209	6,209	-	0.0%	5,983	6,103	8,241
53.1115	Supplies	500	500	-	0.0%	50	188	324
53.1123	Protective supplies	500	500	-	0.0%	207	757	960
53.1124	Uniforms	1,800	1,800	-	0.0%	2,848	3,214	1,822
53.1550	Poly-karts	5,000	5,000	-	0.0%	18,098	6,086	9,309
56.1000	Depreciation	-	-	-		20,357	20,357	3,393
57.4000	Bad debt expense	2,000	2,000	-	0.0%	1,810	1,640	2,730
58.2200	Truck payments - GMA	21,862	21,862	-	0.0%	2,252	2,617	819
	Total Operating Expenditures	145,783	139,678	6,105	4.4%	162,114	138,910	141,357
Total Expenditures		$ 288,287	$ 292,786	$ (4,499)	-1.5%	$ 315,787	$ 287,955	$ 281,084

Personnel Summary:

Equipment Operator w/CDL	Grade 11	
Public Works Laborer	Grade 7	3 positions

Commercial Waste Collection 540 - 452

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Wages	$ 59,862	$ 56,188	$ 3,674	6.5%	$ 58,375	$ 55,813	$ 53,472
51.1300	Overtime	1,000	1,000	-	0.0%	1,391	1,706	366
51.2100	Insurance	16,091	15,220	871	5.7%	15,801	10,293	11,155
51.2200	FICA	4,579	4,298	281	6.5%	4,314	4,198	3,794
51.2401	Pension & Retirement	4,199	4,569	(370)	-8.1%	4,577	(720)	(645)
51.2700	Workers Comp claims	200	200	-	0.0%	-	-	-
	Total Salaries & Benefits	85,931	81,475	4,456	5.5%	84,457	71,291	68,143
Operating Expenditures								
52.1101	Admin Charge-General Fund	11,694	11,486	208	1.8%	11,486	14,529	19,469
52.2111	Disposal fees	128,000	138,000	(10,000)	-7.2%	125,276	127,993	125,243
52.2201	O & M Vehicles	1,500	1,500	-	0.0%	6,484	1,845	11,408
52.2321	Motor Pool charge	5,592	5,925	(333)	-5.6%	5,925	2,962	2,697
52.3101	Property/Liab. Insurance	1,084	1,024	60	5.9%	1,024	962	830
52.3103	Workers Comp insurance	686	716	(30)	-4.2%	684	728	510
52.3202	Comm. Service (Vzn,GPS)	768	768	-	0.0%	757	735	767
53.1110	Fuel	5,992	5,265	727	13.8%	6,192	5,844	10,007
53.1115	Supplies	400	400	-	0.0%	137	30	57
53.1123	Protective supplies	500	500	-	0.0%	131	282	818
53.1124	Uniforms	1,400	1,400	-	0.0%	1,614	1,753	1,421
53.1550	Garbage containers	10,000	5,000	5,000	100.0%	14,626	11,524	13,460
56.1000	Depreciation	-	-	-		20,357	20,357	3,393
58.2200	Truck payments - GMA	21,862	21,862	-	0.0%	2,251	2,617	819
	Total Operating Expenditures	189,478	193,846	(4,368)	-2.3%	196,943	192,161	190,900
Total Expenditures		$ 275,409	$ 275,321	$ 88	0.0%	$ 281,401	$ 263,451	$ 259,043

Personnel Summary:

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

Recycling Operations 540 - 455

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Wages	$ 76,228	$ 65,888	$ 10,340	15.7%	$ 72,719	$ 67,904	$ 66,871
51.2100	Insurance	16,158	7,852	8,306	105.8%	8,013	6,188	894
51.2200	FICA	5,831	5,040	791	15.7%	5,333	4,663	4,668
51.2401	Pension & Retirement	6,811	6,535	276	4.2%	6,778	4,052	(977)
51.2700	Workers Comp claims	300	300	-	0.0%	-	2,640	4,736
	Total Salaries & Benefits	105,328	85,615	19,713	23.0%	92,842	85,447	76,192
Operating Expenditures								
52.1101	Admin Charge-General Fund	5,846	5,743	103	1.8%	5,743	7,264	9,735
52.2111	Disposal fees	612	612	-	0.0%	612	561	663
52.2201	O & M Vehicles	2,000	2,000	-	0.0%	3,227	3,648	1,686
52.2202	O & M Buildings	1,000	1,000	-	0.0%	4,006	1,888	1,166
52.2203	O & M Equipment	500	500	-	0.0%	405	1,763	2,202
52.3101	Property insurance	1,195	1,165	30	2.6%	1,164	1,077	1,218
52.3103	Workers Comp insurance	877	842	35	4.2%	804	872	737
52.3202	Comm service (Vzn,GPS)	1,284	1,284	-	0.0%	1,278	1,645	1,892
52.3901	Shipping	900	900	-	0.0%	900	600	300
52.3902	EC Surcharge	684	612	72	11.8%	684	561	663
53.1110	Fuel	9,350	7,753	1,597	20.6%	9,332	8,623	11,080
53.1115	Supplies	1,000	1,000	-	0.0%	607	1,247	728
53.1124	Uniforms	1,000	1,000	-	0.0%	1,195	1,177	754
53.1210	Water & sewer	400	300	100	33.3%	396	415	313
53.1230	Electricity	5,000	6,000	(1,000)	-16.7%	3,734	4,607	5,990
56.1000	Depreciation	-	-	-		15,373	15,373	15,373
58.2200	Baler payments - GMA	-	-	-		-	323	516
	Total Operating Expenditures	31,648	30,711	937	3.1%	49,461	51,643	55,016
Total Expenditures		$ 136,976	$ 116,326	$ 20,650	17.8%	$ 142,303	$ 137,090	$ 131,208

Personnel Summary:

Public Works Supervisor	Grade 24
Equipment Operator w/CDL	Grade 11

Leaf & Limb Collection & Street Cleaning 540 - 458

Budget:

Account	Description	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
Salaries & Benefits								
51.1101	Wages	$ 109,284	$ 114,013	$ (4,729)	-4.1%	$ 94,847	$ 93,304	$ 106,573
51.1300	Overtime	500	2,500	(2,000)	-80.0%	171	487	2,275
51.2100	Insurance	25,240	30,446	(5,206)	-17.1%	23,278	19,831	22,159
51.2200	FICA	8,360	8,722	(362)	-4.2%	7,232	6,561	7,712
51.2401	Pension & Retirement	7,225	11,963	(4,738)	-39.6%	11,740	(628)	(802)
51.2700	Workers Comp claims	500	500	-	0.0%	115	-	680
	Total Salaries & Benefits	151,109	168,144	(17,035)	-10.1%	137,383	119,555	138,598
Operating Expenditures								
52.1101	Admin Charge-General Fund	5,846	5,743	103	1.8%	5,743	7,265	9,734
52.1203	Engineering fees	-	-	-		-	1,055	9,599
52.2201	O & M Vehicles	15,000	15,000	-	0.0%	13,612	14,516	23,721
52.2321	Motor Pool charge	5,593	5,925	(332)	-5.6%	5,925	2,962	2,697
52.3101	Property/Liab. Insurance	1,084	1,024	60	5.9%	1,020	962	830
52.3103	Workers Comp insurance	1,257	1,458	(201)	-13.8%	1,393	1,484	1,065
52.3202	Comm. Service (Vzn,GPS)	1,800	1,800	-	0.0%	1,781	2,202	1,962
53.1110	Fuel	9,245	6,932	2,313	33.4%	9,215	8,510	14,939
53.1123	Protective clothing	500	500	-	0.0%	625	854	504
53.1124	Uniforms	2,000	2,000	-	0.0%	3,418	2,087	2,050
53.1601	Small tools & equipment	350	350	-	0.0%	332	183	417
56.1000	Depreciation	-	-	-		7,323	7,323	5,891
	Total Operating Expenditures	42,675	40,732	1,943	4.8%	50,386	49,405	73,409
Total Expenditures		$ 193,784	$ 208,876	$ (15,092)	-7.2%	$ 187,769	$ 168,959	$ 212,007

Personnel Summary:

Equipment Operator w/CDL	Grade 11	3 positions
Public Works Laborer	Grade 7	

Downtown Development Revolving Loan
Special Revenue Fund (Fund 225)

Summary of Revenues and Expenditures

	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 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

	2018 Budget	2017 Budget	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
REVENUES:							
31.4100 Hotel/Motel Tax	$ 55,000	$ 50,000	$ 5,000	10.0%	$ 57,244	$ 55,836	$ 49,138
Total Revenues	55,000	50,000	5,000	10.0%	57,244	55,836	49,138
EXPENDITURES:							
57.2001 Chamber of Commerce	-	20,000	(20,000)	-100.0%	20,000	20,000	20,000
57.2003 Tourism services	27,500	5,000	22,500	450.0%	8,622	2,500	5,427
61.1001 Transfer to General Fund	27,500	25,000	2,500	10.0%	28,622	34,933	22,292
Total Expenditures	55,000	50,000	5,000	10.0%	57,244	57,433	47,719
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	0.0%	-	$ (1,596)	$ 1,419

2011 SPLOST Capital Projects Fund (Fund 322)

Summary of Revenues and Expenditures

		Budget 2018	Budget 2017	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
REVENUES:								
33.7100	Special Purpose Local Option Sales Tax - Elbert Co.	$ -	$ 550,000	$ (550,000)	-100.0%	$ 547,091	$ 577,827	$ 529,253
33.4318	GDOT Local Maint. Grant	-	54,500	54,500	100.0%	105,631	94,414	109,984
13.4200	Prior Year Fund Balance	-	-	-		-	-	-
36.1000	Interest Revenue	-	150	(150)	-100.0%	47	115	154
39.1205	Transfer In - Water	-	20,000	(20,000)	-100.0%	20,000	17,500	12,500
37.1101	Contributions	-	-	-		-	-	3,818
	Total Revenues	-	624,650	(624,650)	-100.0%	672,769	689,856	655,709
EXPENDITURES:								
350-58.1202	Fire Ladder Truck Payments	-	67,248	(67,248)	-100%	67,248	67,248	67,248
350-53.1601	Fire - Equipment	-	-	-		17,456	-	-
321-53.1603	Police - Equipment	-	-	-		77,487	19,805	3,936
321-54.1405	Police Vehicles	-	78,000	(78,000)	-100%	95,000	106,629	73,932
410-54.1405	Public Works Vehicles	-	-	-			33,984	87,839
422-53.1126	Road Maintenance	-	77,857	(77,857)	-100%	119,583	151,789	7,209
422-53.1127	Sidewalks	-	10,000	(10,000)		13,105	3,551	2,436
422-53.1130	Stormwater Improvements	-	10,000	(10,000)	-100%	8,928	4,793	51,522
422-54.1406	Lake Forest Dr culvert replacment	-	-	-		-	382,947	-
620-53.1127	Park Repairs or Improvements	-	10,000	(10,000)	-100%	-	43,125	28,635
620-54.1100	Purchase of land for park	-	-	-		-	-	45,000
433-54.1407	Sewer Line Rehab	-	371,545	-	0%	-	229,738	4,135
444-54.1416	Water Projects	-	-	-		-	-	52,412
755-54.1100	Downtown Revitalization Projects	-	-	-		-	-	175,703
619-54.1401	Elbert Theatre equipment	-	-	-		-	918	41,810
619-54.1302	Arts Center Renovations	-	-	-		-	-	265,350
	Total Expenditures	-	624,650	(624,650)	-100.0%	398,807	1,044,527	907,167
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 273,962	$ (354,671)	$ (251,458)

2017 SPLOST Capital Projects Fund (Fund 322)

Summary of Revenues and Expenditures

		Budget 2018	Budget 2017	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
REVENUES:								
33.7100	Special Purpose Local Option Sales Tax - Elbert Co.	$ 570,000	$ -	$ 570,000		$ -	$ -	$ -
33.4318	GDOT Local Maint. Grant	70,000	-	(70,000)		-	-	-
13.4200	Prior Year Fund Balance	-	-	-		-	-	-
36.1000	Interest Revenue	-	-	-		-	-	-
39.1205	Transfer In - Water	20,000	-	20,000		-	-	-
37.1101	Contributions	-	-	-		-	-	-
	Total Revenues	660,000	-	660,000		-	-	-
EXPENDITURES:								
321-54.1405	Police Vehicles	90,000	-	90,000		16,500	-	-
422-53.1126	Road Maintenance	100,000	-	100,000		-	-	-
481-54.1420	Broadband system extensions	470,000	-	470,000		-	-	-
619-54.1401	Elbert Theatre LED sign	-	-	-		34,304	-	-
	Total Expenditures	660,000	-	660,000		50,804	-	-
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ (50,804)	$ -	$ -

Elbert Theatre Enterprise Fund (Fund 555)

Summary of Revenues and Expenditures

		Budget 2018	Budget 2017	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
REVENUES:								
34.7201	Concession sales	$ 30,000	$ 27,000	$ 3,000	11.1%	$ 32,200	$ 29,940	$ 17,858
34.1920	Advertising sales	2,500	2,500	-		1,300	2,650	450
34.7301	Ticket sales	60,000	50,000	10,000	20.0%	66,827	61,643	34,644
	Total Revenues	92,500	79,500	13,000	16.4%	100,326	94,232	52,952
EXPENDITURES:								
51.1101	Wages	22,260	22,260	-	0.0%	18,154	17,970	9,513
51.2200	FICA	1,703	1,703	-	0.0%	1,382	1,373	719
52.1200	Professional services	2,080	2,080	-	0.0%	2,080	2,080	1,110
52.2101	Cleaning expense	500	500	-	0.0%	-	125	250
52.3301	Advertising	10,816	10,630	186	1.7%	9,330	10,260	3,900
52.3601	Movie rights	35,000	25,500	9,500	37.3%	33,547	30,662	16,739
53.1101	Supplies & materials	2,000	1,000	1,000	100.0%	2,062	1,405	4,043
53.1590	Concession expense	9,000	9,000	-	0.0%	10,372	9,371	7,258
53.1230	Utilities for Theatre	8,141	5,827	2,314	39.7%	-	-	-
53.1750	Miscellaneous	1,000	1,000	-	0.0%	1,025	4,075	1,364
	Total Expenditures	92,500	79,500	13,000	16.4%	77,952	77,322	44,896
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 22,375	$ 16,911	$ 8,056

Elbert Hotel Enterprise Fund (Fund 558)

Summary of Revenues and Expenditures

		Budget 2018	Budget 2017	Variance 2018-17	% Change 2018-17	2017 Projected	2016 Actual	2015 Actual
REVENUES:								
36.1000	Interest revenue	$ -	$ 180	$ (180)		$ 44	$ -	$ -
38.1001	Restaurant lease	14,400	-	14,400		7,464	-	-
39.1200	Capital contribution	-	-	-		-	351,982	-
39.1000	Transfer In - Utility Fund	456,000	456,000	-	0.0%	456,000	-	-
	Total Revenues	470,400	456,180	14,220	3.1%	463,508	351,982	-
EXPENDITURES:								
58.2201	Debt Service - Bond	449,232	396,180	53,052		228,455	137,083	-
52.1200	Professional services	5,000	5,000	-		22,189	-	-
52.3101	Property insurance	9,237	-	9,237		-	-	-
53.1101	Supplies & materials	1,931	25,000	(23,069)		86,118	-	-
53.1230	Utilities expense	-	25,000	(25,000)		12,297	-	-
53.1750	Miscellaneous	5,000	5,000	-		25	19	-
	Total Expenditures	470,400	456,180	14,220	3.1%	349,084	137,102	-
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 114,424	$ 214,881	$ -

Rates and Fees Schedule
Fiscal Year 2018

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 diameter, or shrubbery, vines, or other items that cannot be chipped, per truck load, one load minimum. (Non-commercial use	$45.00

Part 6: Customer Service Fees	
Account establishment fee	$25.00
Credit check fee	$3.00
Copies, black and white	$0.25
Copies, color	$1.00
Returned check fee	$25.00
Customer account history, per account	$1.00
Research fee per hour, one hour minimum	$25.00
Re-read utility meter, original reading accurate	$25.00
Service charge for non-payment of account or reconnection:	
One utility service	$45.00
Two utility services	$65.00
Three utility services	$75.00
Each utility services over three	$25.00
After hours service charges	Doubled
On-call or after hours visit to customer premise, problem not with city facilities	$45.00

Part 7: Security Lights	
100 watt HPS* or LED equivalent	$9.50
100 watt HPS* or LED equiv., senior citizen	$7.50
175 watt metal halide town and country light	$15.00
250 watt metal halide cobrahead*	$19.00
400 watt metal halide cobrahead*	$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
*Some light fixtures are discontinued from service	

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
Premier cable	$79.95
HBO	$20.00
Cinemax	$11.00
Starz!/Encore	$11.00
Showtime	$14.00
Playboy	$15.00
Monthly box rental, after 1st & 2nd box	$3.95
HD or digital box, after 2nd box (one time fee)	$45.00
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 digital box and remote	$45.00
Change of service from office, 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	$119.95
Biz Bundle - 1 line w/ Internet	$89.95
Bix Bundle - 2 lines w/ Internet	$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

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City of Elberton
Headcount Summary

Fiscal Year 2018 Budget

Funds / Divisions	FY 2018 Full Time Positions	FY 2017 Total	FY 2016 Total	FY 2015 Total	FY 2014 Total	FY 2018 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-Infrastructure Maintenance	6	6	6	6	6	
PW-Motor Pool	2	2	2	2	2	
PW-Cemetery	1	1	2	2	3	
	59	59	60	60	61	9
Public Utilities Fund						
Sewer Plants	5	5	5	5	5	
Water Plant	4	3	3	3	5	
Water/Sewer Distribution	6	6	6	6	6	
Electric Distribution	7	7	7	7	6	
Gas Distribution	5	6	6	5	6	
Administration	2	2	2	1	2	
Meter Reading and Servicing	2	2	2	3	4	
Warehouse	2	2	2	2	2	
Customer Service	7	7	7	7	8	1
Information Technology	1	1	1	1	2	
	41	41	41	40	46	1
ElbertonNET Fund						
Video Production	1	1	1	1	1	2
Distribution	5	5	4	4	4	
	6	6	5	5	5	2
Solid Waste Fund						
Leaf & Limb & Street Cleaning	4	4	4	4	4	
Residential	4	4	4	4	4	
Commercial	2	2	2	2	2	
Recycling	2	2	2	2	2	
	12	12	12	12	12	0

Funds / Divisions	FY 2018 Full Time Positions	FY 2017 Total	FY 2016 Total	FY 2015 Total	FY 2014 Total	FY 2018 Elected, Appointed, or Part Time
Elbert Theatre Enterprise Fund						8
SUB-TOTAL - City of Elberton	**118**	118	118	117	124	**20**
Downtown Development Authority						
Administration	1					
Guest Services	4					
Housekeeping	1					3
	6					3
GRAND TOTAL	**124**	118	118	117	124	**23**

City of Elberton Pay Structure
Fiscal Year 2018

Grade	Minimum	Mid-Point	Maximum
7	$ 24,184	$ 29,022	$ 33,859
9	25,464	30,557	35,650
10	26,744	32,092	37,441
11	28,021	33,624	39,228
12	29,418	35,302	41,185
13	30,369	36,252	42,136
14	31,091	37,423	43,757
15	32,201	39,104	46,006
18	35,735	42,201	48,667
19	36,438	43,224	50,009
20	37,111	45,263	53,414
21	38,247	45,895	53,544
22	40,802	48,963	57,123
23	42,082	50,498	58,914
24	43,362	52,033	60,704
27	49,751	62,889	76,028
30	53,585	66,366	79,146
32	56,141	69,166	82,190
35	59,976	79,074	98,172
40	63,811	88,982	114,153

City of Elberton
Authorized Positions - Fiscal Year 2018

The City of Elberton has six elected officials, three appointed officials, and has twelve operating departments across six operating funds. The City employs 124 full-time positions and 23 part-time positions.

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part-time
ELECTED OFFICIALS:			
100-110: Mayor and Council	Mayor		Part-time
	Council Member - Ward 1		Part-time
	Council Member - Ward 2		Part-time
	Council Member - Ward 3		Part-time
	Council Member - Ward 4		Part-time
	Council Member - Ward 5		Part-time
Total Elected Officials		0	6
APPOINTED OFFICIALS:			
100-132: City Manager	City Manager	40	
100-153: City Attorney	City Attorney		Part-time
100-250: Municipal Court	Municipal Court Judge		Part-time
Total Appointed Officials		1	2
DEPARTMENT: CITY CLERK			
100-133: City Clerk	City Clerk/Human Resources Director	27	
100-154: Human Resources	Office Manager	18	
100-619: Elbert Theatre	Theatre Manager	19	
555-000: Elbert Theatre Movies	Shift Leader, 4 positions		Part-time
	Clerk, 4 positions		Part-time
Total Department Employees		3	8
DEPARTMENT: CITY MARSHAL & ZONING			
100-740: City Marshal, Planning and Zoning	City Marshal/Zoning Administrator	24	
Total Department Employees		1	0

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part-time
DEPARTMENT: POLICE			
100-321: Police Administration	Police Chief	30	
	Office Manager	18	
	After-hours Office Clerk		Part-time
100-250: Municipal Court	Municipal Court Clerk	14	
100-322: Criminal Investigation	Chief Investigator	21	
	Investigator	18	
100-323: Uniform Patrol	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	
100-324: Community Relations	Special Operations Officer	18	
100-391: Animal Control	Animal Control Officer	12	
Total Department Employees		24	1
DEPARTMENT: FIRE			
100-350: Fire Department	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	
	Firefighter II	13	
	Firefighter II	13	
	Firefighter II	13	
	Firefighter II	13	
	Firefighter II	13	
	Firefighter II	13	
	Firefighter II	13	
	Firefighter I	12	
100-720: Building Inspections	Fire & Building Inspector	20	
Total Department Employees		17	0

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part-time
DEPARTMENT: FINANCE & PUBLIC WORKS			
100-151: Finance	Controller & Public Works Director	35	
	Accounting Technician	14	
100-410: Public Works Administration	Office Manager	18	
100-421: Infrastructure Maint. and Construction	Facilities Construction Manager	27	
	Public Works/Streets Supervisor	24	
	Public Works/Streets Foreman	18	
	Infrastructure Technician	14	
	Equipment Operator w/CDL	11	
	Equipment Operator no/CDL	10	
100-490: Motor Pool	Lead Mechanic	18	
	Mechanic I	12	
100-495: Cemetery	Equipment Operator w/CDL	11	
540-451: Residential Solid Waste	Equipment Operator w/CDL	11	
	Public Works Laborer	7	
	Public Works Laborer	7	
	Public Works Laborer	7	
540-452: Commercial Solid Waste	Equipment Operator w/CDL	11	
	Public Works Laborer	7	
540-455: Recycling	Public Works Supervisor	24	
	Equipment Operator w/CDL	11	
540-458: Leaf & Limb & Street Cleaning	Equipment Operator w/CDL	11	
	Equipment Operator w/CDL	11	
	Equipment Operator w/CDL	11	
	Public Works Laborer	7	
Total Department Employees		24	0
DEPARTMENT: WATER & WASTEWATER			
520-435: Wastewater Plants	Chief Plant Operator I	22	
	Wastewater Operator I	18	
	Wastewater Operator III (dual license)	14	
	Wastewater Operator III (dual license)	14	
	Wastewater Operator III	12	
520-443: Water Filter Plant	Chief Plant Operator I	22	
	Filter Plant Operator II	15	
	Filter Plant Operator III (dual license)	14	
	Filter Plant Operator III	12	
520-444: Water & Sewer Distribution	Operations Manager	27	
	Foreman	24	
	Assistant Foreman	18	
	Serviceman II	15	
	Serviceman I	7	
	Serviceman I	7	
Total Department Employees		15	0

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part-time
DEPARTMENT: ELECTRIC & BROADBAND			
520-461: Electric Distribution Operations	Director of Operations	32	
	Foreman	24	
	Journeyman Lineman	22	
	Journeyman Lineman	22	
	Journeyman Lineman	22	
	Journeyman Lineman	22	
	Serviceman I	7	
525-481: Broadband Distribution Operations	Operations Manager	27	
	Telecomm. Technician	22	
	Telecomm. Technician	22	
	Telecomm. Technician	22	
	Telecomm. Technician	22	
Total Department Employees		12	0
DEPARTMENT: NATURAL GAS			
520-473: Natural Gas Distribution	Operations Manager	27	
	Foreman	24	
	Serviceman II	15	
	Serviceman II	15	
	Serviceman I	7	
Total Department Employees		5	0
DEPARTMENT: ADMINISTRATIVE SERVICES			
520-490: Utilities Administration	Director of Administrative Services	32	
520-491: Meter Reading & Servicing	Meter Service Technician	12	
	Meter Service Technician	12	
520-495: Information Technology Systems	Information Technology Manager	27	
Total Department Employees		4	0
DEPARTMENT: PURCHASING			
520-492: Combined Warehousing	Director of Purchasing & Compliance	27	
	Custodian	7	
Total Department Employees		2	0

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part-time
DEPARTMENT: CUSTOMER CARE			
520-493: Customer Service & Marketing	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
520-490: Utilities Administration	Communications Manager	15	
525-483: Video Production	Media Specialist	11	
	Video Intern		Part-time
	Video Intern		Part-time
Total Department Employees		9	3
DEPARTMENT: DOWNTOWN DEVELOPMENT AUTHORITY			
100-755: Main Street Elberton	Main Street Program Coordinator	12	
235-751: Administration	Executive Director	24	
235-752: Guest Services	Guest Services Associate	7	
	Guest Services Associate	7	
	Guest Services Associate	7	
	Guest Services Associate	7	
235-753: Housekeeping	Housekeeper	7	
	Housekeeper		Part-time
	Housekeeper		Part-time
	Housekeeper		Part-time
Total Department Employees		7	3
GRAND TOTAL - ALL EMPLOYEES		124	23