

City of Elberton

Fiscal Year Budget

2020

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

The Samuel Elbert Hotel
4 South Public Square
762-533-0049

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
Kyle Parham..... 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, Utilities Administration
Mark C. Welsh ..... Chief of Police
Henry D. McCalla ..... Fire Chief
Brad Alexander ..... Director, Electric & Broadband Operations
Grant Jones ..... Director, Natural Gas Operations
Jason Hackett ..... Director, Water-Wastewater Operations
Kara Leigh Jones ..... Manager, Elbert Hotel

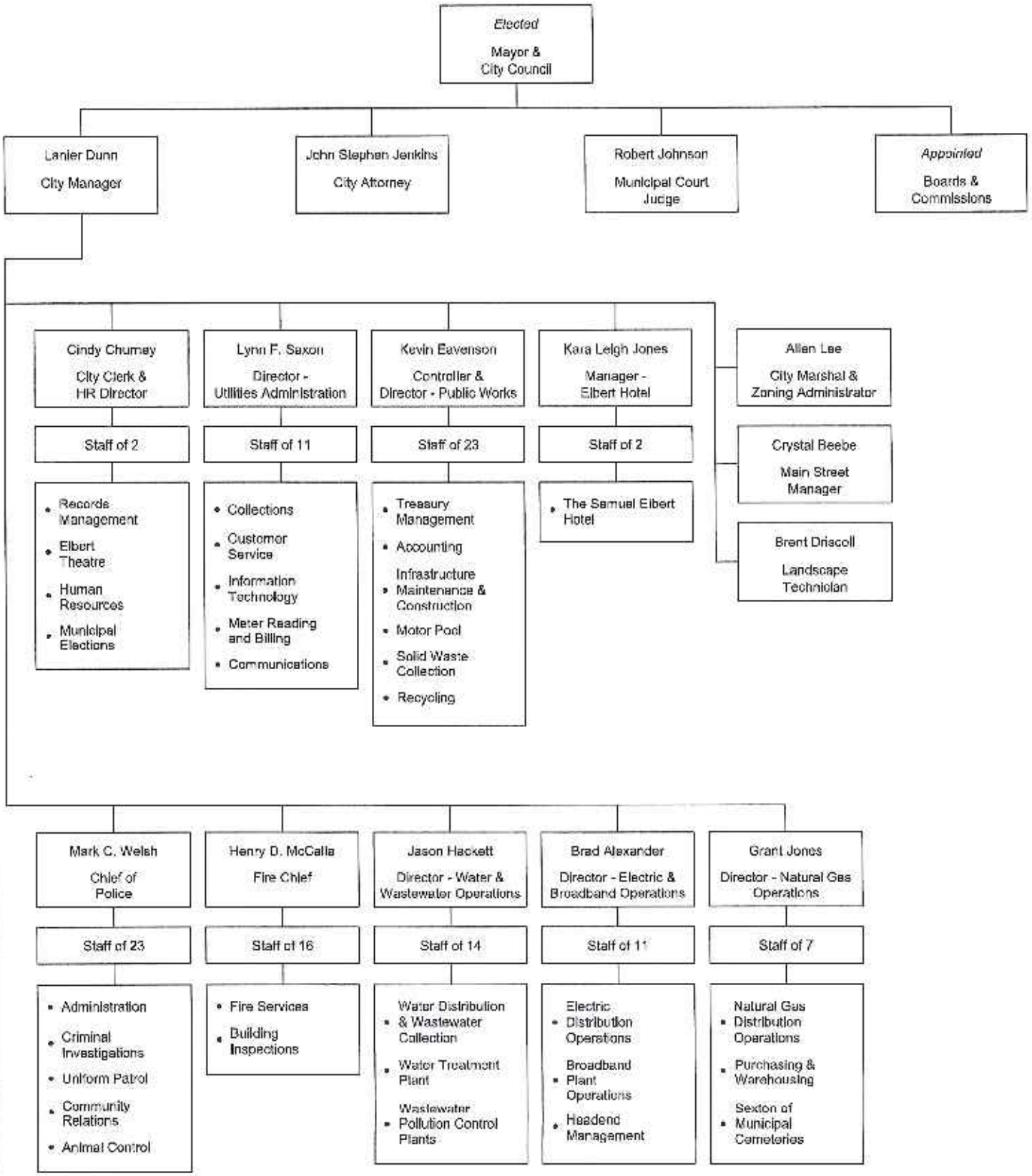
Senior and Professional Staff

Allen Lee ..... City Marshal and Zoning Administrator
Regina Routh ..... Manager, Utility Services
David Dotson ..... Manager, Broadband Operations
Jason Isbell ..... Manager, Information Technology
Crystal Beebe ..... Manager, Main Street Elberton
Toni King ..... Manager, Elbert Theatre
Tiffany Mercer ..... Manager, Communications
Kevin Jordan ..... Fire and Building Inspector

City of Elberton, Ga.

Organizational Chart

as of June 30, 2019



City of Elberton Budget 2020
TABLE OF CONTENTS

Transmittal Letter	p. 1
Grand Total Fiscal Year 2020 Budget	p. 3
The General Fund	p. 5
Combined Public Utility System Fund	p. 39
ElbertonNET Technology Services Fund	p. 67
Solid Waste Fund	p. 81
SPLOST Funds	
2011 SPLOST Capital Projects Fund	p. 87
2017 SPLOST Capital Projects Fund	p. 88
2019 Transportation SPLOST Capital Projects Fund	p. 89
Non-major Funds	
Elbert Theatre Enterprise Fund	p. 91
Downtown Development Revolving Loan Fund	p. 95
Hotel/Motel Tax Special Revenue Fund	p. 96
Elbert Hotel Enterprise Fund	p. 97
Schedules	
Rates and Fees Schedule	p. 99
Headcount Summary	p. 107
Pay Structure	p. 109
Authorized Positions	p. 110

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

June 21, 2019

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 2020, which begins on July 1, 2019, and ends on June 30, 2020. 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 $36.3 million supports essential services, invests in critical capital projects, and maintains Elberton's existing emergency reserves. The total budget for fiscal year 2020 is $36,300,022. This budget results in a 2.5% increase from FY 2019's budget of $35,419,350.

The adopted budget totals are as follows:

Elberton Utilities	$	23,161,724	64%
ElbertonNET		5,388,814	15%
The General Fund		4,887,476	13%
Solid Waste		925,353	3%
2017 SPLOST Capital Projects		640,200	2%
2019 T-SPLOST Capital Projects		560,200	2%
Elbert Hotel Enterprise Fund		454,400	1%
Elbert Theatre Enterprise Fund		177,000	0%
Hotel/Motel Tax Special Revenue		80,000	0%
Downtown Development RLF		24,855	0%
	$	36,300,022	

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, 2019.

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 2020.

Sincerely,

Lanier Dunn

Lanier Dunn, CPA, CGMA
City Manager

Fiscal Year 2020 Budget

All Funds - Summary of Revenues and Expenditures

	General Fund	Combined Public Utility Fund	ElbertonNET Technology Services Fund	Solid Waste Fund	SPLOST Funds	Non-Major Funds	TOTAL
Revenues							
Taxes	$ 1,301,000	$ -	$ -	$ -	$ -	$ 80,000	$ 1,381,000
Licenses and Permits	159,500	-	-	-	-	-	159,500
Fines and Forfeitures	129,100	-	-	-	-	-	129,100
Intergovernmental	-	-	-	-	1,180,000	-	1,180,000
Charges for Services	82,900	22,522,484	5,200,103	825,380	-	109,000	28,739,867
Administrative Charges	620,426	-	-	-	-	-	620,426
Interfund Transfers	2,560,000	-	-	40,000	20,000	508,000	3,128,000
Other	34,550	639,240	188,711	59,973	400	39,255	962,129
Total Revenues	**$ 4,887,476**	**$ 23,161,724**	**$ 5,388,814**	**$ 925,353**	**$ 1,200,400**	**$ 736,255**	**$ 36,300,022**
Expenditures							
General Government	747,667	-	-	-	-	-	747,667
Judicial	78,402	-	-	-	-	-	78,402
Public Safety	2,619,787	-	-	-	90,000	-	2,709,787
Public Works	1,003,167	-	-	-	835,400	-	1,838,567
Housing & Development	255,463	-	-	-	-	519,255	774,718
Culture & Recreation	80,500	-	-	-	25,000	177,000	282,500
Health & Welfare	66,100	-	-	-	-	-	66,100
Other Financing	36,390	-	1,045,332	-	-	-	1,081,722
Elberton Utilities	-	20,181,724	-	-	-	-	20,181,724
ElbertonNET	-	-	4,235,482	-	250,000	-	4,485,482
Solid Waste	-	-	-	925,353	-	-	925,353
Interfund Transfers	-	2,980,000	108,000	-	-	40,000	3,128,000
Total Expenditures	**$ 4,887,476**	**$ 23,161,724**	**$ 5,388,814**	**$ 925,353**	**$ 1,200,400**	**$ 736,255**	**$ 36,300,022**
FY 2019 Budget	$ 4,834,334	$ 22,982,888	$ 5,240,892	$ 922,136	$ 720,200	$ 718,900	$ 35,419,350
Increase / (Decrease)	53,142	178,836	147,922	3,217	480,200	17,355	880,672
% Change	1.1%	0.8%	2.8%	0.3%	66.7%	2.4%	2.5%

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General Fund (Fund 100)

Summary of Revenues and Expenditures

	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Revenues							
Taxes	$ 1,301,000	$ 1,276,000	$ 25,000	2.0%	$ 1,278,168	$ 1,230,056	$ 1,166,440
Licenses, Permits, & Fees	159,500	149,700	9,800	6.5%	159,820	160,060	149,691
Fines & Forfeitures	129,100	114,100	15,000	13.1%	156,150	115,797	112,020
Intergovernmental	-	-	-		10,000	900	-
Charges for Services	82,900	98,100	(15,200)	-15.5%	67,457	95,031	106,411
Administrative Charges	620,426	609,884	10,542	1.7%	609,884	625,373	619,696
Other	34,550	31,550	3,000	9.5%	47,687	36,005	67,083
Interfund Transfers	2,560,000	2,555,000	5,000	0.2%	2,561,491	2,557,503	2,534,585
Total Revenues	4,887,476	4,834,334	53,142	1.1%	4,890,657	4,820,726	4,755,926
Expenditures							
General Government	747,667	734,661	13,006	1.8%	719,681	753,729	754,975
Judicial	78,402	78,730	(328)	-0.4%	75,884	78,403	76,612
Public Safety	2,619,787	2,630,119	(10,332)	-0.4%	2,536,004	2,571,982	2,442,339
Public Works	1,003,167	948,745	54,422	5.7%	933,046	805,375	848,877
Housing & Development	255,463	265,784	(10,321)	-3.9%	240,632	242,269	260,300
Culture & Recreation	80,500	75,500	5,000	6.6%	75,500	170,165	162,355
Health & Welfare	66,100	65,100	1,000	1.5%	65,100	65,100	61,968
Other Financing	36,390	35,695	695	1.9%	32,725	122,013	94,651
Total Expenditures	4,887,476	4,834,334	53,142	1.1%	4,678,572	4,809,036	4,707,076
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 212,085	$ 11,689	$ 53,850

General Fund - Revenue Detail by Source

		2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Taxes								
31.1312	Title ad valorem taxes	$ 80,000	$ 70,000	$ 10,000	14.3%	$ 87,906	$ 69,636	$ 70,116
31.1600	Real estate transfer taxes	1,500	1,500	-	0.0%	1,386	442	1,289
31.3100	Local option sales taxes	620,000	620,000	-	0.0%	603,520	597,251	549,707
31.4201	Beer & wine taxes	110,000	110,000	-	0.0%	99,396	103,949	112,152
31.4202	Liquor taxes	20,000	20,000	-	0.0%	17,776	19,006	21,690
31.6101	Occupational taxes	130,000	125,000	5,000	4.0%	136,767	131,449	121,770
31.6200	Insurance premium taxes	335,000	325,000	10,000	3.1%	328,128	304,258	285,732
31.8001	Intangible taxes	4,000	4,000	-	0.0%	3,281	3,994	3,753
32.3100	Occupational tax penalties	500	500	-	0.0%	8	72	733
	Total Taxes	1,301,000	1,276,000	25,000	2.0%	1,278,168	1,230,056	1,166,440
Licenses, Permits, & Fees								
31.1750	Franchise fees-Comcast	12,000	12,000	-	0.0%	10,676	10,773	12,037
31.1752	Franchise fees-ElbertonNET	68,000	61,200	6,800	11.1%	66,154	67,793	58,541
31.1760	Franchise fees-Telephone	18,000	18,000	-	0.0%	18,992	19,233	21,327
32.1101	Alcoholic beverage licenses	40,000	40,000	-	0.0%	42,250	41,000	39,500
32.1901	Regulatory permits	2,500	2,500	-	0.0%	2,705	2,275	2,505
32.2101	Building permits	18,000	15,000	3,000	20.0%	18,193	22,986	14,790
32.2991	Monument permits	1,000	1,000	-	0.0%	850	1,000	990
	Total Licenses, Permits & Fees	159,500	149,700	9,800	6.5%	159,820	160,060	149,691
Fines & Forfeitures								
35.1004	Parking tickets	1,000	1,000	-	0.0%	2,126	1,610	815
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	115,000	100,000	15,000	15.0%	138,479	100,406	99,238
35.1010	Technology add-on fees	9,000	9,000	-	0.0%	12,545	9,131	8,967
35.2101	Forfeiture of alcohol bond	500	500	-	0.0%	-	750	-
	Total Fines & Forfeitures	129,100	114,100	15,000	13.1%	156,150	115,797	112,020
Intergovernmental								
33.4124	Police Dept. grants	-	-	-		10,000	900	-
	Total Intergovernmental	-	-	-		10,000	900	-
Charges for Services								
34.2120	Incident reports	1,000	1,000	-	0.0%	3,868	1,203	440
34.2150	Police services	12,000	12,000	-	0.0%	4,824	12,705	10,772
34.2902	Zoning application fees	600	600	-	0.0%	100	200	300
34.6100	Background check fees	2,000	2,000	-	0.0%	1,920	2,060	2,560
34.5711	Animal Control fees	2,500	2,500	-	0.0%	1,142	2,048	1,855
34.6902	Election qualifying fees	800	-	800		-	2,428	-
34.7201	Elbert Theatre rental fees*						9,208	5,195
34.9101	Elmhurst grave fees	25,000	27,000	(2,000)	-7.4%	19,807	24,650	38,750
34.9102	Lincoln Heights grave fees	12,000	15,000	(3,000)	-20.0%	10,770	12,000	12,575
34.9103	Sale of lots - Elmhurst	15,000	22,000	(7,000)	-31.8%	14,292	14,670	17,082
34.9104	Sale of lots - Lincoln Heights	12,000	16,000	(4,000)	-25.0%	10,734	13,860	16,882
	Total Charges for Services	82,900	98,100	(15,200)	-15.5%	67,457	95,031	106,411

*Moved to Elbert Theatre Enterprise Fund in fiscal year 2019.

General Fund - Revenue Detail by Source

		2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Administrative Charges								
34.1942	Admin Charge-Electric	$ 184,994	$ 181,651	3,343	1.8%	$ 181,651	$ 198,417	$ 193,526
34.1943	Admin Charge-Water/sewer	74,882	74,286	596	0.8%	74,286	75,737	73,659
34.1944	Admin Charge-Natural gas	77,084	75,950	1,134	1.5%	75,950	76,015	73,827
34.1945	Motor Pool Charge	131,636	127,782	3,854	3.0%	127,782	125,828	133,313
34.1946	Admin Charge-Solid waste	34,614	34,924	(310)	-0.9%	34,924	35,080	34,459
34.1948	Admin Charge-ElbertonNET	117,216	115,291	1,925	1.7%	115,291	114,296	110,912
	Total Administrative Charges	620,426	609,884	10,542	1.7%	609,884	625,373	619,696
Other								
34.9901	Miscellaneous revenue	5,500	5,500	-	0.0%	660	3,957	25,202
36.1001	Interest earned	7,200	4,200	3,000	71.4%	7,619	5,930	3,374
37.1002	Donations-Animal shelter	350	350	-	0.0%	235	385	350
38.3000	Reimbursement for damages	1,500	1,500	-	0.0%	3,036	14,724	2,149
38.9001	Surplus property sales	20,000	20,000	-	0.0%	36,137	11,009	36,008
	Total Other	34,550	31,550	3,000	9.5%	47,687	36,005	67,083
SUBTOTAL before Transfers		2,327,476	2,279,334	48,142	2.1%	2,329,166	2,263,223	2,221,341
Interfund Transfers								
39.1101	Transfer In - Electric	1,600,000	1,600,000	-	0.0%	1,600,000	1,600,000	1,685,000
39.1102	Transfer In - Natural Gas	900,000	900,000	-	0.0%	900,000	900,000	800,000
39.1205	Transfer In - Water (Mfg.)	20,000	20,000	-	0.0%	20,000	20,000	20,000
39.1203	Transfer In - Hotel/Motel Tax	40,000	35,000	5,000	14.3%	41,491	37,503	29,585
	Interfund Transfers Total	2,560,000	2,555,000	5,000	0.2%	2,561,491	2,557,503	2,534,585
Grand Total - General Fund Revenues		$ 4,887,476	$ 4,834,334	53,142	1.1%	$ 4,890,657	$ 4,820,726	$ 4,755,926

General Fund - Summary of Expenditures

	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
General Government							
Mayor and City Council	$ 189,720	$ 180,065	$ 9,655	5.4%	$ 173,190	$ 169,492	$ 151,739
City Manager	157,960	158,725	(765)	-0.5%	145,474	152,469	149,021
City Clerk	102,271	102,998	(727)	-0.7%	105,457	102,099	100,471
Elections	1,600	-	1,600		70	1,477	340
Finance	171,244	166,438	4,806	2.9%	164,381	210,915	210,199
City Attorney	20,000	20,000	-	0.0%	26,692	18,331	48,691
Human Resources	61,826	63,389	(1,563)	-2.5%	57,876	64,022	61,841
City Hall Maintenance	43,046	43,046	-	0.0%	46,545	34,925	32,674
	747,667	734,661	13,006	1.8%	719,681	753,729	754,975
Judicial							
Municipal Court	78,402	78,730	(328)	-0.4%	75,884	78,403	76,612
Public Safety							
Police - Administration	362,049	363,323	(1,274)	-0.4%	385,177	366,294	341,054
Police - Criminal Investigation	154,618	152,695	1,923	1.3%	142,302	148,328	151,564
Police - Uniform Patrol	1,019,882	1,011,796	8,086	0.8%	948,951	989,493	877,756
Police - Special Operations	71,409	71,489	(80)	-0.1%	66,940	66,193	61,013
Police - Detention	29,000	29,000	-	0.0%	34,207	21,362	13,370
Fire Department	919,031	937,836	(18,805)	-2.0%	899,658	915,291	945,619
Animal Control	63,798	63,980	(182)	-0.3%	58,769	65,022	51,964
	2,619,787	2,630,119	(10,332)	-0.4%	2,536,004	2,571,982	2,442,339
Public Works							
Public Works Administration	96,920	104,385	(7,465)	-7.2%	94,335	93,625	104,498
Infrastructure Maintenance	455,835	407,945	47,890	11.7%	418,166	349,651	366,823
Street Lighting	29,000	29,000	-	0.0%	14,006	12,863	15,028
Motor Pool	175,515	170,376	5,139	3.0%	166,752	163,246	173,313
Cemeteries	124,740	124,308	432	0.3%	118,264	125,868	131,434
Parks and Public Spaces	121,157	112,731	8,426	7.5%	121,523	60,122	57,781
	1,003,167	948,745	54,422	5.7%	933,046	805,375	848,877
Housing and Development							
City Marshal, Planning, and Zoning	73,495	73,334	161	0.2%	68,808	69,921	67,448
Inspections and Code Enforcement	58,623	58,889	(266)	-0.5%	55,658	55,988	54,178
Economic and Community Development	60,000	75,000	(15,000)	-20.0%	50,556	57,020	81,640
Main Street Elberton	63,345	58,561	4,784	8.2%	65,610	59,340	57,034
	255,463	265,784	(10,321)	-3.9%	240,632	242,269	260,300

General Fund - Summary of Expenditures

	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Culture and Recreation							
Elbert Theatre*	$ -	$ -	$ -		$ -	$ 96,665	$ 88,855
Agency Allocations	80,500	75,500	5,000	6.6%	75,500	73,500	73,500
	80,500	75,500	5,000	6.6%	75,500	170,165	162,355
Health and Welfare							
Agency Allocations	66,100	65,100	1,000	1.5%	65,100	65,100	61,968
Other Financing							
Non-departmental	33,000	33,000	-	0.0%	32,725	122,013	94,651
General Contingency/Reserve	3,390	2,695	695	25.8%	-	-	-
	36,390	35,695	695	1.9%	32,725	122,013	94,651
Grand Total - Expenditures	$ 4,887,476	$ 4,834,334	$ 53,142	1.1%	$ 4,678,572	$ 4,809,036	$ 4,702,078

*Moved to the Elbert Theatre Enterprise Fund in fiscal year 2019.

Mayor and City Council 100 - 110

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1200	Wages-Elected officials	$ 27,300	$ 27,300	$ -	0.0%	$ 27,360	$ 28,350	$ 28,775
51.2101	Insurance	110,596	100,941	9,655	9.6%	101,532	86,885	72,682
51.2200	FICA	2,066	2,066	-	0.0%	2,093	2,169	2,202
51.2401	Pension & Retirement	3,240	3,240	-	0.0%	3,240	3,240	3,240
	Total Salaries & Benefits	143,202	133,547	9,655	7.2%	134,225	120,644	106,899
Operating Expenditures								
52.3102	Liability insurance	13,028	13,028	-	0.0%	13,030	13,030	13,028
52.3202	Communitcation Service	540	540	-	0.0%	613	637	639
52.3402	Publications	200	200	-	0.0%	201	50	128
52.3500	Travel and training	18,000	18,000	-	0.0%	12,693	22,979	15,298
52.3601	Dues	7,000	7,000	-	0.0%	7,542	6,562	6,742
53.1115	Office supplies	250	250	-	0.0%	865	15	137
57.3006	Community promotions	7,500	7,500	-	0.0%	4,021	5,574	8,868
	Total Operating Expenditures	46,518	46,518	-	0.0%	38,965	48,848	44,841
Total Expenditures		$ 189,720	$ 180,065	$ 9,655	5.4%	$ 173,190	$ 169,492	$ 151,739

Personnel Summary:

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

City Manager

100 - 132

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1102	Salaries	$ 124,942	$ 121,303	$ 3,639	3.0%	$ 116,848	$ 116,508	$ 115,868
51.2101	Insurance	8,831	8,478	353	4.2%	8,385	8,388	7,948
51.2200	FICA	9,558	9,280	278	3.0%	8,939	8,282	8,187
51.2401	Pension & Retirement	7,622	12,807	(5,185)	-40.5%	7,750	14,030	12,477
	Total Salaries & Benefits	150,953	151,868	(915)	-0.6%	141,922	147,208	144,481
Operating Expenditures								
52.3103	Worker's comp insurance	572	422	150	35.5%	519	428	421
52.3500	Travel and training	4,000	4,000	-	0.0%	1,422	1,676	2,343
52.3601	Dues	935	935	-	0.0%	890	770	365
53.1115	Office supplies	1,000	1,000	-	0.0%	521	2,186	1,211
57.3006	Community promotions	500	500	-	0.0%	200	200	200
	Total Operating Expenditures	7,007	6,857	150	2.2%	3,552	5,261	4,540
Total Expenditures		$ 157,960	$ 158,725	$ (765)	-0.5%	$ 145,474	$ 152,469	$ 149,021

Personnel Summary:

City Manager Grade 40

City Clerk

100 - 133

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1102	Salaries	$ 69,231	$ 67,228	$ 2,003	3.0%	$ 67,077	$ 65,028	$ 63,497
51.1102	Employee Assistance Prog.	-	-	-		-	1,927	3,549
51.2101	Insurance	18,058	17,743	315	1.8%	17,612	17,888	17,071
51.2200	FICA	5,296	5,143	153	3.0%	5,131	3,894	3,996
51.2401	Pension & Retirement	4,421	7,716	(3,295)	-42.7%	4,279	8,113	7,385
	Total Salaries & Benefits	97,006	97,830	(824)	-0.8%	94,099	96,849	95,499
Operating Expenditures								
52.3103	Worker's comp insurance	307	255	52	20.4%	314	259	257
52.3500	Travel and training	500	500	-	0.0%	484	487	412
52.3601	Dues	250	205	45	22.0%	234	440	205
52.3910	Code supplements	3,708	3,708	-	0.0%	9,971	3,708	3,708
53.1115	Office supplies	500	500	-	0.0%	350	356	391
	Total Operating Expenditures	5,265	5,168	97	1.9%	11,353	5,250	4,972
Total Expenditures		$ 102,271	$ 102,998	$ (727)	-0.7%	$ 105,452	$ 102,099	$ 100,471

Personnel Summary:

City Clerk Grade 27

Elections

100 - 140

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1200	Temporary Employees	$ 550	$ -	$ 550		$ -	$ 550	$ -
	Total Salaries & Benefits	550	-	550		-	550	-
Operating Expenditures								
52.3402	Printing/publications	750	-	750		70	741	340
53.1115	Office Supplies	200	-	200		-	186	-
53.1702	Miscellaneous	100	-	100		-	-	-
	Total Operating Expenditures	1,050	-	1,050		70	927	340
Total Expenditures		$ 1,600	$ -	$ 1,600		$ 70	$ 1,477	$ 340

Finance

100 - 151

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1102	Salaries	$ 91,939	$ 87,579	$ 4,360	5.0%	$ 87,153	$ 123,537	$ 121,008
51.1102	Employee Assistance Prog.	-	-	-		1,406	1,588	3,582
51.2101	Insurance	8,721	8,414	307	3.6%	8,407	8,407	8,928
51.2200	FICA	7,033	6,700	333	5.0%	6,667	8,837	8,784
51.2401	Pension & Retirement	5,883	10,073	(4,190)	-41.6%	5,838	15,579	14,092
51.2901	Surety bond	-	-	-		-	-	875
	Total Salaries & Benefits	113,576	112,766	810	0.7%	109,471	157,948	157,268
Operating Expenditures								
52.1202	Audit	40,000	42,000	(2,000)	-4.8%	38,444	38,345	41,845
52.1308	Bank fees	15,000	8,000	7,000	87.5%	14,424	12,519	8,319
52.2203	O & M Equipment	500	500	-	0.0%	394	-	348
52.3103	Worker's Comp Insurance	408	332	76	22.9%	408	498	495
52.3206	Telecomm service (Enet)	-	1,080	(1,080)	-100.0%	1,080	1,080	1,080
52.3500	Travel and training	500	500	-	0.0%	-	-	-
52.3601	Dues	160	160	-	0.0%	160	160	160
52.3901	Postage	100	100	-	0.0%	-	7	31
53.1115	Office supplies	1,000	1,000	-	0.0%	-	358	653
	Total Operating Expenditures	57,668	53,672	3,996	7.4%	54,910	52,967	52,930
Total Expenditures		$ 171,244	$ 166,438	$ 4,806	2.9%	$ 164,381	$ 210,915	$ 210,199

Personnel Summary:

Controller & Public Works Director Grade 35

City Attorney

100 - 153

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Operating Expenditures								
52.1201	Legal fees	$ 15,000	$ 15,000	$ -	0.0%	$ 24,244	$ 15,881	$ 46,303
52.1203	Professional services	5,000	5,000	-	0.0%	2,448	2,450	2,388
	Total Operating Expenditures	20,000	20,000	-	0.0%	26,692	18,331	48,691
Total Expenditures		$ 20,000	$ 20,000	$ -	0.0%	$ 26,692	$ 18,331	$ 48,691

Personnel Summary:

City Attorney	Appointed, part-time

Human Resources 100 - 154

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1102	Salaries	$ 38,199	$ 38,199	$ -	0.0%	$ 37,094	$ 36,747	$ 43,316
51.2101	Insurance	8,502	8,213	289	3.5%	7,426	8,300	3,716
51.2200	FICA	2,922	2,922	-	0.0%	2,838	2,464	3,020
51.2401	Pension & Retirement	2,434	4,311	(1,877)	-43.5%	2,450	4,483	4,234
	Total Salaries & Benefits	52,057	53,645	(1,588)	-3.0%	49,808	51,994	54,286
Operating Expenditures								
52.1203	Professional Services	2,100	2,500	(400)	-16.0%	1,326	2,165	1,825
52.1204	Employment physical	1,000	1,000	-	0.0%	300	1,450	1,519
52.1205	Hepatitis B vaccinations	-	-	-		1,160	-	-
52.1301	Drug screenings	2,000	2,000	-	0.0%	1,865	995	1,790
52.2208	Wellness center	2,000	2,000	-	0.0%	-	4,174	634
52.3103	Worker's Comp insurance	169	144	25	17.4%	177	140	141
52.3500	Travel and training	500	500	-	0.0%	1,205	734	206
53.1115	Office supplies	2,000	1,600	400	25.0%	2,035	2,370	1,440
	Total Operating Expenditures	9,769	9,744	25	0.3%	8,068	12,028	7,555
Total Expenditures		$ 61,826	$ 63,389	$ (1,563)	-2.5%	$ 57,876	$ 64,022	$ 61,841

Personnel Summary:

Office Manager Grade 18

City Hall Maintenance

100 - 156

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Operating Expenditures								
52.2100	Cleaning services	$ 4,200	$ 4,200	$ -	0.0%	$ 2,732	$ 2,123	$ -
52.2111	Solid Waste Disposal	396	396	-	0.0%	396	429	396
52.3101	Property Insurance	2,346	2,346	-	0.0%	2,345	2,333	2,317
52.2202	O & M Buildings	7,500	7,500	-	0.0%	16,482	3,688	4,202
52.3201	Telephone service (AT&T)	1,500	1,500	-	0.0%	1,219	2,422	2,483
52.3206	Telecom service (Enet)	3,876	3,876	-	0.0%	4,059	3,914	3,719
52.3902	Elbert County surcharge	228	228	-	0.0%	228	247	228
58.2202	Copier lease/copies	12,000	12,000	-	0.0%	10,279	9,293	10,244
53.1112	Maintenance supplies	1,500	1,500	-	0.0%	26	-	13
53.1210	Water & sewer	1,500	1,500	-	0.0%	1,825	1,803	1,705
53.1220	Natural gas	2,000	2,000	-	0.0%	2,136	1,999	1,355
53.1230	Electricity	6,000	6,000	-	0.0%	4,817	6,674	6,012
	Total Operating Expenditures	43,046	43,046	-	0.0%	46,545	34,925	32,674
Total Expenditures		$ 43,046	$ 43,046	$ -	0.0%	$ 46,545	$ 34,925	$ 32,674

Municipal Court

100 - 250

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Salaries	$ 57,716	$ 56,570	$ 1,146	2.0%	$ 55,926	$ 55,621	$ 53,988
51.1101	Employee Assistance Prog.	-	-	-		-	-	2,604
51.2101	Insurance	8,508	8,214	294	3.6%	8,115	8,089	7,709
51.2200	FICA	4,415	4,328	87	2.0%	4,278	3,905	4,043
51.2401	Pension & Retirement	2,527	4,412	(1,885)	-42.7%	2,497	4,649	4,203
	Total Salaries & Benefits	73,166	73,524	(358)	-0.5%	70,816	72,266	72,547
Operating Expenditures								
52.1306	Interpreter	100	100	-	0.0%	30	-	30
52.1101	Public defender	1,000	1,000	-	0.0%	520	1,543	-
52.3103	Worker's Comp insurance	176	146	30	20.5%	179	149	147
52.3206	Internet service	960	960	-	0.0%	960	929	719
52.3701	Training	3,000	3,000	-	0.0%	3,379	3,516	3,168
	Total Operating Expenditures	5,236	5,206	30	0.6%	5,068	6,137	4,065
Total Expenditures		$ 78,402	$ 78,730	$ (328)	-0.4%	$ 75,884	$ 78,403	$ 76,612

Personnel Summary:

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

Police - Administration

100 - 321

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1102	Salaries & wages	$ 127,138	$ 123,455	$ 3,683	3.0%	$ 121,061	$ 121,161	$ 119,158
51.1101	Part-time office wages	-	-	-		-	5,463	10,629
51.1102	Employee Assistance Prog.	-	-	-		6,883	5,689	5,257
51.2101	Insurance	24,061	23,623	438	1.9%	25,421	25,167	5,213
51.2200	FICA	9,726	9,444	282	3.0%	9,261	8,501	9,170
51.2401	Pension & Retirement	8,055	14,116	(6,061)	-42.9%	7,740	14,504	12,795
51.2700	Worker's Comp claims	200	200	-	0.0%	-	707	-
	Total Salaries & Benefits	169,180	170,838	(1,658)	-1.0%	170,366	181,192	162,221
Operating Expenditures								
52.1305	Insurance Deductibles	5,000	5,000	-	0.0%	-	-	-
52.2111	Solid waste disposal	234	234	-	0.0%	234	254	234
52.2201	O & M Vehicles	2,000	1,500	500	33.3%	2,104	2,333	741
52.2202	O & M Buildings	8,500	8,500	-	0.0%	6,643	8,344	10,930
52.2203	O & M Equipment	18,000	16,000	2,000	12.5%	26,088	16,787	18,515
52.2205	Towing fees	200	200	-	0.0%	420	115	605
52.3101	Property insurance	8,124	8,124	-	0.0%	8,124	8,037	7,807
52.3102	Liability insurance	11,192	11,192	-	0.0%	11,192	11,192	11,192
52.3103	Workers Comp insurance	564	468	96	20.5%	600	528	520
52.3201	Telephone service (AT&T)	1,620	1,620	-	0.0%	1,626	2,686	2,755
52.3202	Comm svc (Verizon)	9,800	9,800	-	0.0%	9,752	10,062	9,841
52.3206	Telecom service (Enet)	2,940	8,652	(5,712)	-66.0%	9,058	8,736	8,381
52.3207	Software support	19,000	19,000	-	0.0%	19,000	19,000	19,000
52.3208	Dispatchers- Elbert Co.	65,000	62,500	2,500	4.0%	68,801	50,117	49,332
52.3402	Printing/publications	700	900	(200)	-22.2%	568	682	871
52.3500	Travel and training	10,000	8,500	1,500	17.6%	13,556	12,233	8,842
52.3601	Dues	500	500	-	0.0%	150	545	250
52.3901	Postage	200	500	(300)	-60.0%	110	170	459
52.3902	Waste surcharge	72	72	-	0.0%	72	78	72
58.2202	Copier lease	9,000	9,000	-	0.0%	8,987	8,845	7,080
53.1110	Gasoline	823	823	-	0.0%	978	994	745
53.1115	Office supplies	3,500	3,500	-	0.0%	2,891	6,056	3,360
53.1117	Ammunition	2,500	2,500	-	0.0%	2,040	3,218	4,170
53.1124	Uniforms	500	500	-	0.0%	303	437	516
53.1210	Water & sewer	1,100	1,100	-	0.0%	1,291	1,430	1,123
53.1220	Natural gas	700	700	-	0.0%	792	756	574
53.1230	Electricity	10,500	10,500	-	0.0%	9,281	10,897	10,916
53.1603	Small equipment	600	600	-	0.0%	10,150	569	-
	Total Operating Expenditures	192,869	192,485	384	0.2%	214,811	185,102	178,832
Total Expenditures		$ 362,049	$ 363,323	$ (1,274)	-0.4%	$ 385,177	$ 366,294	$ 341,054

Personnel Summary:

Police Chief	Grade 30
Office Manager	Grade 18

Police - Criminal Investigation 100 - 322

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 107,011	$ 101,569	$ 5,442	5.4%	$ 101,872	$ 91,569	$ 88,199
51.1101	On Call Pay	8,320	8,320	-	0.0%	8,320	8,320	8,320
51.1300	Overtime	5,000	5,000	-	0.0%	2,363	6,458	4,042
51.2101	Insurance	8,655	8,557	98	1.1%	7,939	14,862	25,714
51.2200	FICA	8,186	7,770	416	5.4%	7,793	7,049	6,410
51.2401	Pension & Retirement	6,824	11,639	(4,815)	-41.4%	6,469	11,044	8,478
	Total Salaries & Benefits	143,996	142,855	1,141	0.8%	134,756	139,302	141,164
Operating Expenditures								
52.3103	Workers Comp insurance	949	768	181	23.6%	944	716	713
52.1203	Nurse Examiner (SxAsslt)	500	500	-	0.0%	-	1,000	-
52.3206	Telecom service (GTA)	240	240	-	0.0%	221	226	235
53.1110	Gasoline	4,033	3,432	601	17.5%	4,178	3,556	4,476
53.1115	Supplies	2,000	2,000	-	0.0%	713	1,231	1,924
52.3701	Training	2,000	2,000	-	0.0%	1,250	1,617	1,955
53.1704	Clothing allowance	900	900	-	0.0%	240	680	1,098
	Total Operating Expenditures	10,622	9,840	782	7.9%	7,546	9,026	10,400
Total Expenditures		$ 154,618	$ 152,695	$ 1,923	1.3%	$ 142,302	$ 148,328	$ 151,564

Personnel Summary:

Chief Investigator	Grade 21
Investigator	Grade 18

Police - Uniform Patrol

100 - 323

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Hourly wages	$ 663,232	$ 651,848	$ 11,384	1.7%	$ 594,450	$ 569,524	$ 495,554
51.1101	Holiday wages	23,155	22,771	384	1.7%	18,318	13,648	18,857
51.1101	Employee Assistance Prog.	-	-	-		8,211	472	3,021
51.1300	Overtime	50,000	50,000	-	0.0%	37,308	70,971	74,364
51.2101	Insurance	126,026	102,679	23,347	22.7%	122,459	108,280	119,223
51.2200	FICA	50,737	49,866	871	1.7%	45,475	46,804	42,579
51.2401	Pension & Retirement	23,521	53,776	(30,255)	-56.3%	23,169	55,975	52,155
51.2700	Workers Comp claims	2,500	2,500	-	0.0%	22,521	40,981	245
	Total Salaries & Benefits	939,171	933,440	5,731	0.6%	871,911	906,654	805,998
Operating Expenditures								
52.3103	Worker's Comp insurance	8,323	7,018	1,305	18.6%	8,630	7,037	7,105
52.2201	O & M Vehicles	25,000	20,000	5,000	25.0%	24,521	25,775	21,738
52.3701	Training	5,000	5,000	-	0.0%	4,589	5,860	5,668
53.1111	Supplies	5,000	7,500	(2,500)	-33.3%	3,126	4,829	5,035
53.1123	Protective gear	2,000	2,000	-	0.0%	1,380	4,394	1,170
53.1124	Uniforms	6,000	8,000	(2,000)	-25.0%	3,904	6,746	7,577
53.1110	Gasoline	29,388	28,838	550	1.9%	30,890	28,198	23,465
	Total Operating Expenditures	80,711	78,356	2,355	3.0%	77,040	82,838	71,758
Total Expenditures		$ 1,019,882	$ 1,011,796	$ 8,086	0.8%	$ 948,951	$ 989,493	$ 877,756

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	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 47,287	$ 45,916	$ 1,371	3.0%	$ 46,219	$ 48,808	$ 46,035
51.1300	Overtime	2,000	2,000	-	0.0%	1,964	3,855	3,806
51.2101	Insurance	8,325	7,709	616	8.0%	7,627	1,566	337
51.2200	FICA	3,617	3,513	104	3.0%	3,536	3,715	3,560
51.2401	Pension & Retirement	3,011	5,254	(2,243)	-42.7%	2,907	5,704	5,342
	Total Salaries & Benefits	64,240	64,392	(152)	-0.2%	62,253	63,647	59,080
Operating Expenditures								
52.3103	Worker's Comp insurance	419	347	72	20.7%	402	558	560
52.3701	Training	1,000	1,000	-	0.0%	1,294	79	-
53.1115	Supplies	500	500	-	0.0%	183	154	50
53.1124	Uniforms	250	250	-	0.0%	264	184	-
53.1603	Small equipment	2,000	2,000	-		198	-	-
57.3006	Community promotions	3,000	3,000	-	0.0%	2,346	1,570	1,323
	Total Operating Expenditures	7,169	7,097	72	1.0%	4,687	2,545	1,933
Total Expenditures		$ 71,409	$ 71,489	$ (80)	-0.1%	$ 66,940	$ 66,193	$ 61,013

Personnel Summary:

Special Operations Officer Grade 18

Police - Detention

100 - 326

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Operating Expenditures								
52.3903	Care of prisoners	$ 1,500	$ 1,500	$ -	0.0%	$ 1,044	$ 461	$ 350
52.3911	Per diem - Elbert County	27,500	27,500	-	0.0%	33,163	20,902	13,020
	Total Operating Expenditures	29,000	29,000	-	0.0%	34,207	21,362	13,370
Total Expenditures		$ 29,000	$ 29,000	$ -	0.0%	$ 34,207	$ 21,362	$ 13,370

Animal Control

100 - 391

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 32,138	$ 31,196	$ 942	3.0%	$ 30,856	$ 28,641	$ 34,233
51.2101	Insurance	17,908	17,596	312	1.8%	17,460	17,569	4,019
51.2200	FICA	2,459	2,386	73	3.1%	2,360	1,348	2,336
51.2401	Pension & Retirement	192	1,774	(1,582)	-89.2%	199	1,969	3,043
51.2700	Workers Comp claims	-	-	-		-	2,533	-
	Total Salaries & Benefits	52,697	52,952	(255)	-0.5%	50,875	52,059	43,631
Operating Expenditures								
52.2201	O & M Vehicles	500	500	-	0.0%	28	59	139
52.2202	O & M Buildings	500	500	-	0.0%	458	2,049	619
52.3103	Workers Comp insurance	427	354	73	20.6%	435	354	381
52.3202	Comm service (GPS)	516	516	-	0.0%	516	504	516
52.3206	Telecom service (Enet)	1,008	1,008	-	0.0%	1,008	1,006	840
52.3500	Travel and training	1,500	1,500	-	0.0%	676	2,206	1,237
52.3851	Vet services	2,500	2,500	-	0.0%	1,044	2,922	1,149
53.1112	Maintenance supplies	400	400	-	0.0%	623	431	573
53.1124	Uniforms	300	300	-	0.0%	294	72	386
53.1210	Water & sewer	400	400	-	0.0%	238	334	213
53.1220	Natural gas	700	700	-	0.0%	650	594	676
53.1230	Electricity	1,800	1,350	450	33.3%	1,776	1,840	1,253
53.1303	Feeding animals	300	500	(200)	-40.0%	148	559	161
53.1603	Small equipment	250	500	(250)	-50.0%	-	33	189
	Total Operating Expenditures	11,101	11,028	73	0.7%	7,894	12,929	8,143
Total Expenditures		$ 63,798	$ 63,980	$ (182)	-0.3%	$ 58,769	$ 65,022	$ 51,964

Personnel Summary:

Animal Control Officer — Grade 12

Fire Department 100 - 350

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change '2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1102	Salaries	$ 650,437	$ 647,112	$ 3,325	0.5%	$ 603,368	$ 591,520	$ 593,791
51.1102	Holidays	19,322	21,403	(2,081)	-9.7%	17,503	15,259	17,430
51.1102	Employee Assistance Prog.	-	-	-		10,099	5,339	5,834
51.1200	Temps/Volunteers	1,800	1,800	-	0.0%	1,500	1,500	1,890
51.1300	Overtime (Garcia Wages)	-	-	-		28,964	29,466	33,932
51.2101	Insurance	95,880	93,444	2,436	2.6%	87,748	97,660	121,052
51.2200	FICA	49,758	49,504	254	0.5%	46,158	44,514	44,268
51.2401	Pension & Retirement	38,648	64,065	(25,417)	-39.7%	36,091	67,013	58,566
	Total Salaries & Benefits	855,845	877,328	(21,483)	-2.4%	831,431	852,270	876,762
Operating Expenditures								
52.3207	Software support	875	875	-	0.0%	905	861	835
52.2111	Solid waste disposal	396	396	-	0.0%	396	429	396
52.2201	O & M Vehicles	7,500	5,500	2,000	36.4%	10,045	6,567	5,877
52.2202	O & M Buildings	3,000	3,000	-	0.0%	1,633	2,455	2,314
52.2203	Testing Equipment	3,500	3,500	-	0.0%	5,976	3,023	3,662
52.3101	Property insurance	12,096	12,096	-	0.0%	12,093	11,929	11,418
52.3103	Workers Comp insurance	8,072	6,857	1,215	17.7%	8,432	7,132	7,080
52.3201	Telephone service (AT&T)	400	400	-	0.0%	406	399	419
52.3206	Telecom service (Enet)	2,184	3,252	(1,068)	-32.8%	3,135	3,347	2,927
52.3500	Travel and training	1,500	1,500	-	0.0%	656	1,481	444
52.3902	Elbert County surcharge	228	228	-	0.0%	228	247	228
53.1110	Gasoline & fuel	4,435	3,904	531	13.6%	4,566	3,699	2,952
53.1115	Office supplies	500	500	-	0.0%	301	338	372
53.1124	Uniforms	4,500	4,500	-	0.0%	4,947	5,503	8,495
53.1220	Natural Gas	2,500	2,500	-	0.0%	3,560	2,680	1,902
53.1230	Electricity	10,000	10,000	-	0.0%	9,962	11,355	10,016
53.1603	Small equipment	1,000	1,000	-	0.0%	986	1,566	9,496
57.3006	Community promotions	500	500	-	0.0%	-	9	24
	Total Operating Expenditures	63,186	60,508	2,678	4.4%	68,228	63,020	68,857
Total Expenditures		$ 919,031	$ 937,836	$ (18,805)	-2.0%	$ 899,658	$ 915,291	$ 945,619

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	6 positions
Firefighter I	Grade 12	2 positions

Building Inspections and Code Enforcement 100 - 720

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1102	Salaries	$ 43,878	$ 42,611	$ 1,267	3.0%	$ 41,711	$ 40,348	$ 39,003
51.2101	Insurance	8,525	8,231	294	3.6%	8,132	7,880	7,411
51.2200	FICA	3,357	3,260	97	3.0%	3,191	2,949	2,844
51.2401	Pension & Retirement	261	2,418	(2,157)	-89.2%	272	2,737	3,023
	Total Salaries & Benefits	56,021	56,520	(499)	-0.9%	53,306	53,913	52,281
Operating Expenditures								
52.3103	Workers Comp insurance	195	161	34	21.1%	198	327	319
52.2201	O & M Vehicles	250	250	-	0.0%	-	-	-
52.3402	Printing/publications	100	100	-	0.0%	-	115	-
52.3500	Travel and training	500	500	-	0.0%	-	263	90
52.3601	Dues	135	135	-	0.0%	135	135	135
53.1110	Gasoline	322	123	199	161.8%	332	157	328
53.1115	Supplies	600	600	-	0.0%	1,267	600	600
53.1124	Uniforms	500	500	-	0.0%	420	478	425
	Total Operating Expenditures	2,602	2,369	233	9.8%	2,352	2,075	1,898
Total Expenditures		$ 58,623	$ 58,889	$ (266)	-0.5%	$ 55,658	$ 55,988	$ 54,178

Personnel Summary:

Fire & Building Inspector	Grade 20

Public Works - Administration 100 - 410

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 43,281	$ 41,846	$ 1,435	3.4%	$ 41,818	$ 40,505	$ 42,199
51.2101	Insurance	12,609	12,670	(61)	-0.5%	12,766	12,258	11,602
51.2200	FICA	3,311	3,201	110	3.4%	3,199	2,375	2,527
51.2401	Pension & Retirement	1,505	3,578	(2,073)	-57.9%	1,578	3,838	4,008
	Total Salaries & Benefits	60,706	61,295	(589)	-1.0%	59,361	58,976	60,336
Operating Expenditures								
52.2111	Solid waste disposal	612	612	-	0.0%	612	663	612
52.2201	O & M Vehicles	150	150	-	0.0%	330	35	57
52.3101	Property insurance	4,062	4,062	-	0.0%	4,061	4,029	3,960
52.3102	Liability insurance	850	850	-	0.0%	860	1,681	727
52.3103	Workers Comp insurance	192	158	34	21.5%	194	161	160
52.3201	Telephone service (AT&T)	750	750	-	0.0%	812	731	838
52.3902	Waste surcharge	684	684	-	0.0%	684	741	684
52.2202	O & M Buildings	10,000	15,000	(5,000)	-33.3%	6,740	6,745	15,813
52.3202	Comm service (Vzn)	540	540	-	0.0%	485	705	537
52.3206	Telecom service (Enet)	1,488	3,648	(2,160)	-59.2%	3,349	3,685	3,480
52.3500	Travel and training	750	1,000	(250)	-25.0%	317	757	1,708
53.1110	Gasoline	136	136	-	0.0%	-	74	126
53.1112	Maintenance supplies	500	500	-	0.0%	173	38	143
53.1115	Office supplies	1,000	1,000	-	0.0%	1,667	918	1,930
53.1124	Uniforms	500	500	-	0.0%	554	366	343
53.1210	Water & sewer	3,500	3,000	500	16.7%	4,109	3,435	2,972
53.1220	Natural gas	3,500	3,500	-	0.0%	3,912	2,968	2,297
53.1230	Electricity	7,000	7,000	-	0.0%	6,115	6,918	6,909
58.2202	Copier lease	-	-	-		-	-	865
	Total Operating Expenditures	36,214	43,090	(6,876)	-16.0%	34,974	34,649	44,162
Total Expenditures		$ 96,920	$ 104,385	$ (7,465)	-7.2%	$ 94,335	$ 93,625	$ 104,498

Personnel Summary:

Office Manager Grade 18

Public Works - Infrastructure Maintenance 100 - 421

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 310,543	$ 263,264	$ 47,279	18.0%	$ 276,932	$ 220,528	$ 244,491
51.1300	Overtime	2,500	2,500	-	0.0%	430	1,312	2,035
51.2101	Insurance	50,724	41,552	9,172	22.1%	51,704	33,843	33,834
51.2200	FICA	23,757	20,140	3,617	18.0%	21,185	17,502	16,532
51.2401	Pension & Retirement	13,981	26,674	(12,693)	-47.6%	13,258	28,196	26,096
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	-	229	135
	Total Salaries & Benefits	402,505	355,130	47,375	13.3%	363,509	301,611	323,123
Operating Expenditures								
52.2201	O & M Vehicles	1,500	1,500	-	0.0%	4,696	1,780	1,709
52.2202	O & M Buildings	3,000	3,000	-	0.0%	1,326	2,315	2,343
52.2321	Equipment leasing program	9,601	10,217	(616)	-6.0%	9,601	7,967	8,190
52.3103	Workers Comp insurance	4,131	3,000	1,131	37.7%	3,689	3,051	3,052
52.3202	Comm service (Vzn,GPS)	2,664	2,664	-	0.0%	2,554	2,658	2,705
53.1101	Asphalt	2,500	2,500	-	0.0%	2,729	1,794	1,910
53.1102	Brick, block, or stone	750	750	-	0.0%	423	195	824
53.1105	Concrete	3,000	3,000	-	0.0%	2,560	3,662	-
53.1110	Gasoline & fuel	9,934	9,934	-	0.0%	9,746	9,155	7,248
53.1113	Supplies & materials	5,000	5,000	-	0.0%	6,559	3,266	5,143
53.1118	Sand & gravel	750	750	-	0.0%	1,095	1,068	601
53.1120	Signs & markers	2,000	2,000	-	0.0%	1,507	91	1,814
53.1122	Paint	500	500	-	0.0%	146	859	1,075
53.1123	Protective clothing	500	500	-	0.0%	680	395	374
53.1124	Uniforms	4,000	4,000	-	0.0%	5,194	4,222	4,315
53.1126	Road maintenance	1,500	1,500	-	0.0%	682	2,265	-
53.1601	Small tools, equipment	2,000	2,000	-	0.0%	1,470	3,294	2,399
	Total Operating Expenditures	53,330	52,815	515	1.0%	54,657	48,040	43,700
Total Expenditures		$ 455,835	$ 407,945	$ 47,890	11.7%	$ 418,166	$ 349,651	$ 366,823

Personnel Summary:

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

Public Works - Street Lighting 100 - 426

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Operating Expenditures								
53.1230	Electricity	$ 10,000	$ 10,000	-	0.0%	$ 8,698	$ 9,643	$ 8,642
52.2203	O & M Lights, equipment	15,000	15,000	-	0.0%	-	-	-
53.1702	Seasonal decor	4,000	4,000	-	0.0%	5,308	3,220	6,386
	Total Operating Expenditures	29,000	29,000	-	0.0%	14,006	12,863	15,028
						-	-	-
Total Expenditures		$ 29,000	$ 29,000	$ -	0.0%	$ 14,006	$ 12,863	$ 15,028

Public Works - Motor Pool

100 - 490

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 81,755	$ 78,749	$ 3,006	3.8%	$ 80,166	$ 77,260	$ 75,286
51.1300	Overtime	2,000	2,000	-	0.0%	864	2,263	2,297
51.2101	Insurance	17,025	16,435	590	3.6%	16,234	16,075	19,267
51.2200	FICA	6,254	6,024	230	3.8%	6,133	5,433	5,016
51.2401	Pension & Retirement	5,144	8,951	(3,807)	-42.5%	5,150	9,137	7,975
51.2700	Workers Comp claims	500	500	-	0.0%	-	53	-
	Total Salaries & Benefits	112,678	112,659	19	0.0%	108,547	110,221	109,841
Operating Expenditures								
52.2201	O & M Vehicles	25,000	25,000	-	0.0%	21,892	18,607	24,637
52.2202	O & M Buildings	1,000	1,000	-	0.0%	-	383	187
52.2203	O & M Equipment	1,000	1,000	-	0.0%	215	1,761	686
52.2321	Equipment Leasing	2,674	2,674	-	0.0%	2,674	2,451	2,674
52.3101	Property insurance	5,472	5,472	-	0.0%	5,472	5,391	5,136
52.3103	Workers Comp insurance	1,087	892	195	21.9%	1,097	895	903
52.3202	Comm service (Vzn,GPS)	1,404	1,404	-	0.0%	1,319	1,419	1,374
53.1110	Gasoline, fuel & oil	10,000	5,075	4,925	97.0%	10,747	11,004	7,803
53.1113	Maintenance supplies	8,500	8,500	-	0.0%	7,260	6,601	8,844
53.1121	Tires & tubes	3,000	3,000	-	0.0%	2,912	2,306	3,050
53.1124	Uniforms	1,200	1,200	-	0.0%	1,710	1,323	1,274
53.1601	Small tools, equipment	2,500	2,500	-	0.0%	2,908	883	5,221
53.1708	Fuel tank monitoring	-	-	-		-	-	1,683
	Total Operating Expenditures	62,837	57,717	5,120	8.9%	58,206	53,025	63,472
Total Expenditures		$ 175,515	$ 170,376	$ 5,139	3.0%	$ 166,752	$ 163,246	$ 173,313

Personnel Summary:

Lead Mechanic	Grade 18
Mechanic I	Grade 12

Public Works - Cemeteries

100 - 495

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 33,424	$ 32,114	$ 1,310	4.1%	$ 35,873	$ 34,824	$ 30,445
51.1300	Overtime	-	-	-		-	149	19
51.2101	Insurance	8,269	8,188	81	1.0%	7,666	8,089	7,579
51.2200	FICA	2,557	2,457	100	4.1%	2,744	2,346	2,062
51.2401	Pension & Retirement	2,134	3,596	(1,462)	-40.7%	2,039	3,732	3,013
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	-
	Total Salaries & Benefits	46,884	46,855	29	0.1%	48,322	49,140	43,116
Operating Expenditures								
52.1203	Professional Services	25,000	25,000	-	0.0%	19,648	23,387	33,101
52.2201	O & M Vehicles	1,000	1,000	-	0.0%	786	1,335	944
52.2202	O & M Buildings	300	300	-	0.0%	36	56	292
52.2203	O & M Equipment	8,000	8,000	-	0.0%	6,684	9,701	9,153
52.2204	O & M Grounds	15,000	15,000	-	0.0%	14,930	13,420	13,855
52.2321	Equipment leasing program	-	-	-		-	2,758	2,758
52.3101	Property insurance	827	827	-	0.0%	827	815	775
52.3103	Workers Comp insurance	445	365	80	21.9%	449	364	309
52.3202	Comm service (Vzn,GPS)	1,800	1,800	-	0.0%	1,782	1,768	1,806
52.3909	Whitworth Detention crew	20,000	20,000	-	0.0%	19,752	19,750	19,750
53.1110	Gasoline & fuel	2,404	2,081	323	15.5%	2,422	2,128	1,435
53.1115	Supplies	500	500	-	0.0%	287	313	61
53.1124	Uniforms	1,000	1,000	-	0.0%	1,084	789	1,089
53.1230	Electricity	1,080	1,080	-	0.0%	1,256	145	2,989
53.1705	Plantings	500	500	-	0.0%	-	-	-
	Total Operating Expenditures	77,856	77,453	403	0.5%	69,942	76,728	88,317
Total Expenditures		$ 124,740	$ 124,308	$ 432	0.3%	$ 118,264	$ 125,868	$ 131,434

Personnel Summary:

Equipment Operator w/CDL Grade 11

Parks and Public Spaces

100 - 620

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 39,808	$ 37,923	$ 1,885	5.0%	$ 42,265	$ 557	$ -
51.1200	Temporary workers	8,640	-	8,640		5,280	-	-
51.1300	Overtime	300	300	-	0.0%	66	-	-
51.2101	Insurance	250	242	8	3.3%	116	-	-
51.2200	FICA	3,045	2,901	144	5.0%	3,233	-	-
51.2401	Pension & Retirement	2,544	4,356	(1,812)	-41.6%	2,463	-	-
51.2700	Workers Comp claims	300	300	-	0.0%	-	-	-
	Total Salaries & Benefits	54,887	46,022	8,865	19.3%	53,423	557	-
Operating Expenditures								
52.2100	Cleaning services	4,000	5,038	(1,038)	-20.6%	3,991	2,010	-
52.2204	O & M Grounds/Bldgs	10,000	10,000	-	0.0%	13,819	10,183	9,264
52.2140	Lawn care service	22,200	22,200	-	0.0%	22,200	22,200	22,200
52.3103	Workers Comp insurance	530	431	99		530		-
52.3202	Comm service (Vzn)	540	540	-		485	269	-
52.3909	Whitworth Detention crews	20,000	20,000	-	0.0%	19,752	19,750	19,750
53.1210	Water & sewer	4,000	3,500	500	14.3%	4,969	3,339	4,734
53.1705	Plantings	5,000	5,000	-	0.0%	2,353	1,813	1,833
	Total Operating Expenditures	66,270	66,709	(439)	-0.7%	68,099	59,565	57,781
Total Expenditures		$ 121,157	$ 112,731	$ 8,426	7.5%	$ 121,523	$ 60,122	$ 57,781

Personnel Summary:

Landscape Technician Grade 14

Culture and Recreation

100 - 600

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 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	68,000	68,000	-	0.0%	68,000	66,000	66,000
57.3020	Keep Elbert County Beautiful	5,000	-	5,000				-
	Total Appropriations	80,500	75,500	5,000	6.6%	75,500	73,500	73,500
Total Expenditures		$ 80,500	$ 75,500	$ 5,000	6.6%	$ 75,500	$ 73,500	$ 73,500

Health and Welfare

100 - 500

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Appropriations								
57.1001	Elbert Memorial Hospital	$ 57,600	$ 57,600	$ -	0.0%	$ 57,600	$ 57,600	$ 54,468
57.3003	Elbert Co. Aging Program	7,000	6,000	1,000	16.7%	6,000	6,000	6,000
57.3017	Community Partnership	1,500	1,500	-	0.0%	1,500	1,500	1,500
	Total Appropriations	66,100	65,100	1,000	1.5%	65,100	65,100	61,968
Total Expenditures		$ 66,100	$ 65,100	$ 1,000	1.5%	$ 65,100	$ 65,100	$ 61,968

Elbert Theatre*

100 - 619

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1102	Salaries	$ -	$ -	$ -			$ 45,397	$ 44,275
51.2101	Insurance	-	-	-			8,138	7,734
51.2200	FICA	-	-	-			3,140	3,183
51.2401	Pension & Retirement	-	-	-			5,574	4,297
	Total Salaries & Benefits	-	-	-		-	62,249	59,489
Operating Expenditures								
52.2202	O & M Buildings	-	-	-			2,706	2,054
52.2100	Cleaning services	-	-	-			1,473	-
52.2111	Solid Waste Disposal	-	-	-			1,092	1,008
52.2203	O & M Equipment	-	-	-			1,632	2,289
52.3101	Property insurance	-	-	-			5,448	5,443
52.3103	Workers Comp insurance	-	-	-			182	181
52.3201	Telephone service (Enet)	-	-	-			1,092	1,017
52.3206	Internet & website (Enet)	-	-	-			844	779
52.3701	Travel and training	-	-	-			239	322
53.1115	Office supplies	-	-	-			84	166
53.1210	Water & sewer	-	-	-			1,003	952
53.1220	Natural gas	-	-	-			1,739	896
53.1230	Electricity	-	-	-			16,883	14,259
	Total Operating Expenditures	-	-	-		-	34,416	29,365
Total Expenditures		$ -	$ -	$ -		$ -	$ 96,665	$ 88,855

***Moved to the Elbert Theatre Enterprise Fund for FY19.**

City Marshal, Planning, and Zoning 100 - 740

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1102	Salaries	$ 59,106	$ 56,312	$ 2,794	5.0%	$ 56,873	$ 54,472	$ 52,767
51.2101	Insurance	327	316	11	3.5%	309	309	324
51.2200	FICA	4,522	4,308	214	5.0%	4,351	3,917	3,779
51.2401	Pension & Retirement	3,770	6,455	(2,685)	-41.6%	3,744	6,717	6,082
	Total Salaries & Benefits	67,725	67,391	334	0.5%	65,277	65,414	62,951
Operating Expenditures								
52.2201	O & M Vehicles	300	300	-	0.0%	-	230	252
52.3103	Worker's Comp insurance	195	213	(18)	-8.5%	262	217	211
52.3202	Comm service (Verizon)	540	540	-	0.0%	494	539	518
52.3402	Printing/publications	300	300	-	0.0%		-	-
52.3500	Travel and training	1,200	1,200	-	0.0%	907	1,179	1,316
53.1110	Gasoline	1,235	1,390	(155)	-11.2%	1,254	1,338	1,287
53.1115	Office supplies	500	500	-	0.0%	181	479	408
53.1124	Uniforms	500	500	-	0.0%	403	490	388
57.3007	Historic Preservation	500	500	-	0.0%	30	-	-
57.3010	Planning Commission	500	500	-	0.0%	-	35	116
	Total Operating Expenditures	5,770	5,943	(173)	-2.9%	3,531	4,507	4,497
Total Expenditures		$ 73,495	$ 73,334	$ 161	0.2%	$ 68,808	$ 69,921	$ 67,448

Personnel Summary:

City Marshal & Zoning Administrator Grade 24

Economic and Community Development 100 - 751

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Operating Expenditures								
52.1201	Legal fees-Dilap housing	$ 20,000	$ 25,000	(5,000)	-20.0%	$ 7,433	$ 20,446	$ 28,040
52.2110	Disposal fees-Dilap housing	40,000	50,000	(10,000)	-20.0%	21,838	35,574	45,443
54.1102	Purchase of land	-	-	-		21,285	1,000	8,156
	Total Operating Expenditures	60,000	75,000	(15,000)	-20.0%	50,556	57,020	81,640
Total Expenditures		$ 60,000	$ 75,000	$ (15,000)	-20.0%	$ 50,556	$ 57,020	$ 81,640

Main Street Elberton 100 - 755

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1102	Salaries	$ 43,477	$ 35,566	$ 7,911	22.2%	$ 39,021	$ 32,142	$ 30,082
51.2101	Insurance	265	232	33	14.2%	64	201	6,838
51.2200	FICA	3,326	2,721	605	22.2%	2,985	2,313	2,206
51.2401	Pension & Retirement	260	4,083	(3,823)	-93.6%	953	3,909	2,156
	Total Salaries & Benefits	47,328	42,602	4,726	11.1%	43,023	38,566	41,281
Operating Expenditures								
52.2203	O & M Buildings	500	500	-	0.0%	1,074	293	514
52.3101	Property insurance	1,824	1,824	-	0.0%	1,824	1,816	1,814
52.3103	Workers Comp insurance	193	135	58	43.0%	166	128	114
52.3701	Travel and training	2,500	2,500	-	0.0%	2,385	3,815	1,146
53.1115	Office supplies	500	500	-	0.0%	641	393	606
57.3006	Community promotions	500	500	-	0.0%	355	367	1,460
57.3007	Façade grant program	10,000	10,000	-	0.0%	16,142	13,963	10,100
	Total Operating Expenditures	16,017	15,959	58	0.4%	22,587	20,775	15,753
Total Expenditures		$ 63,345	$ 58,561	$ 4,784	8.2%	$ 65,610	$ 59,340	$ 57,034

Personnel Summary:

Main Street Manager Grade 19

Other Financing

100 - 900

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Non-departmental expenditures								
52.1305	Insurance Deductibles	$ -	$ -	$ -		$ -	$ 10,000	$ -
57.3016	Landfill Post-Closure	9,000	9,000	-	0.0%	8,725	8,725	8,651
61.1002	Transfer to Solid Waste	-	-	-		-	40,000	62,000
61.1815	Labor on DDA capital proj.	-	-	-		-	39,288	-
61.1815	Transfer to Rev.Loan Fund	24,000	24,000	-	0.0%	24,000	24,000	24,000
	Total Expenditures	33,000	33,000	-	0.0%	32,725	122,013	94,651
General Contingency/Reserve								
57.9001	General Contingency	3,390	2,695	695	25.8%	-	-	-
	Total Contingency	3,390	2,695	695	25.8%	-	-	-
Total Expenditures		$ 36,390	$ 35,695	$ 695	1.9%	$ 32,725	$ 122,013	$ 94,651

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Combined Public Utility System Fund (Fund 520)

Summary of Revenues and Expenditures

	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
WATER & SEWER DIVISION:							
Sewer Revenue	$ 1,226,800	$ 1,212,736	$ 14,064	1.2%	$ 1,266,582	$ 1,247,917	$ 1,287,741
Water Revenue	2,062,500	2,039,380	23,120	1.1%	2,082,646	2,077,941	2,026,947
Total Water & Sewer Revenue	3,289,300	3,252,116	37,184	1.1%	3,349,227	3,325,859	3,314,688
Sewer Collection Operations	263,942	261,042	2,900	1.1%	243,871	257,019	268,622
Sewer Plant Operations	696,435	662,747	33,688	5.1%	711,283	671,512	628,205
Water Treatment Plant	586,710	593,007	(6,297)	-1.1%	582,857	584,801	577,283
Water Distribution Operations	336,471	328,060	8,411	2.6%	339,350	315,163	324,299
Lake Pumping Station	97,140	95,140	2,000	2.1%	96,520	102,830	99,969
Debt Service & Depreciation	1,242,156	1,239,649	2,507	0.2%	1,069,511	1,055,151	1,020,834
Total Water & Sewer Expenses	3,222,854	3,179,645	43,209	1.4%	3,043,393	2,986,476	2,919,213
Net Water & Sewer Income	**66,446**	**72,471**	**(6,025)**	**-8.3%**	**305,834**	**339,383**	**395,475**
ELECTRIC DIVISION:							
Electric Revenue	15,779,946	15,851,942	(71,996)	-0.5%	16,109,184	15,824,455	16,046,091
Plant Operations	11,989,163	12,014,302	(25,139)	-0.2%	11,887,890	11,027,951	11,603,156
Distribution	1,238,062	1,239,057	(995)	-0.1%	854,735	781,473	735,587
Security Lights	28,000	28,000	-	0.0%	15,186	20,794	34,672
Depreciation and Transfers	2,094,418	2,094,418	-	0.0%	2,380,832	2,403,862	2,471,651
Total Electric Expenses	15,349,643	15,375,777	(26,134)	-0.2%	15,138,643	14,234,080	14,845,066
Net Electric Income	**430,303**	**476,165**	**(45,862)**	**-9.6%**	**970,541**	**1,590,375**	**1,201,025**
NATURAL GAS DIVISION:							
Natural Gas Revenue	4,092,478	3,878,830	213,648	5.5%	4,360,323	3,918,926	3,366,447
Plant Operations	21,560	21,560	-	0.0%	18,202	9,550	8,985
Distribution	2,549,804	2,349,865	199,939	8.5%	2,458,271	2,089,970	1,975,766
Depreciation and Transfers	916,524	914,000	2,524	0.3%	1,142,281	1,107,837	983,232
Total Natural Gas Expenses	3,487,888	3,285,425	202,463	6.2%	3,618,753	3,207,357	2,967,983
Net Natural Gas Income	**604,590**	**593,405**	**11,185**	**1.9%**	**741,570**	**711,569**	**398,464**
NET OPERATING INCOME	**1,101,339**	**1,142,041**	**(40,702)**	**-3.6%**	**2,017,946**	**2,641,327**	**1,994,964**
ADMINISTRATIVE EXPEND.							
Utilities Administration	315,283	411,057	(95,774)	-23.3%	336,599	314,587	319,817
Meter Reading & Servicing	117,752	105,689	12,063	11.4%	97,049	92,345	91,632
Warehousing & Purchasing	57,639	57,132	507	0.9%	59,147	99,149	123,044
Customer Care & Marketing	437,302	460,752	(23,450)	-5.1%	402,311	367,307	364,576
Information Technology Systems	113,363	107,411	5,952	5.5%	95,304	124,849	100,879
Economic Development	60,000	-	60,000		-	11,023	62,200
Total Administrative Expend.	**1,101,339**	**1,142,041**	**(40,702)**	**-3.6%**	**990,410**	**1,009,260**	**1,062,149**
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		**$ 1,027,536**	**$ 1,632,066**	**$ 932,816**
Total Revenues	23,161,724	22,982,888	178,836	0.8%	23,818,734	23,069,239	22,727,227
Total Expenditures	23,161,724	22,982,888	178,836	0.8%	22,791,198	21,437,173	21,794,411
	$ -	$ -	$ -		$ 1,027,536	$ 1,632,066	$ 932,816

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

	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Sewer Revenue	$ 1,226,800	$ 1,212,736	$ 14,064	1.2%	$ 1,266,582	$ 1,247,917	$ 1,287,741
Sewer Collection Operations	263,942	261,042	2,900	1.1%	243,871	257,019	268,622
Sewer Plant Operations	696,435	662,747	33,688	5.1%	711,283	671,512	628,205
	960,377	923,789	36,588	6.2%	955,154	928,531	896,827
Net Sewer Income	266,423	288,947	(22,524)	-7.8%	311,427	319,386	390,914
Water Revenue	2,062,500	2,039,380	23,120	1.1%	2,082,646	2,077,941	2,026,947
Water Treatment Plant	586,710	593,007	(6,297)	-1.1%	582,857	584,801	577,283
Water Distribution Operations	336,471	328,060	8,411	2.6%	339,350	315,163	324,299
Lake Pumping Station	97,140	95,140	2,000	2.1%	96,520	102,830	99,969
	1,020,321	1,016,207	4,114	3.6%	1,018,728	1,002,794	1,001,551
Net Water Income	1,042,179	1,023,173	19,006	1.9%	1,063,918	1,075,147	1,025,396
Water & Sewer Income Before Debt Service Expense	1,308,602	1,312,120	(3,518)	-0.3%	1,375,345	1,394,534	1,416,310
Debt Service	1,242,156	1,239,649	2,507	0.2%	1,069,511	1,055,151	1,020,834
Total Water & Sewer Income Before Administration Expense	$ 66,446	$ 72,471	$ (6,025)	-8.3%	$ 305,834	$ 339,383	$ 395,475

Revenue - Water & Sewer

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Sewer Revenue (520-430)								
34.4232	Sewer service fees	$1,215,000	$1,203,436	$ 11,564	1.0%	$1,252,054	$1,181,409	$1,204,917
34.4233	Sewer tap fees	1,300	1,300	-	0.0%	650	2,600	1,300
34.4217	Penalties	10,000	7,500	2,500	33.3%	13,602	5,224	8,165
39.1202	SPLOST transfer	-	-	-		-	58,500	-
33.1120	GEFA grant for sewer	-	-	-		-	-	73,360
34.4235	Miscellaneous revenue	500	500	-	0.0%	276	184	-
	Total Sewer Revenue	1,226,800	1,212,736	14,064	1.2%	1,266,582	1,247,917	1,287,741
Water Revenue (520-440)								
34.4211	Metered water sales	2,000,000	1,982,880	17,120	0.9%	2,015,789	1,941,065	1,966,734
34.4212	Other water sales	2,000	2,000	-	0.0%	2,052	2,497	1,688
34.4213	Water tap fees	10,000	10,000	-	0.0%	15,450	8,150	10,700
34.4215	Sale of material	2,500	2,500	-	0.0%	2,196	4,771	1,581
34.4216	Service charges	12,000	12,000	-	0.0%	12,396	13,790	10,875
34.4217	Penalties	20,000	22,000	(2,000)	-9.1%	18,235	19,609	24,530
34.4218	Miscellaneous revenue	1,000	500	500	100.0%	229	71	179
33.1120	GEFA grant for water	-	-	-		-	-	7,588
34.6903	Interest income	15,000	7,500	7,500	100.0%	16,299	8,092	3,072
39.1204	SPLOST transfer	-	-	-		-	79,895	-
	Total Water Revenue	2,062,500	2,039,380	23,120	1.1%	2,082,646	2,077,941	2,026,947
				-				
Total Water & Sewer Revenue		$3,289,300	$3,252,116	$ 37,184	1.1%	$3,349,227	$3,325,859	$3,314,688

Sewer - Collection Operations 520 - 433

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 131,683	$ 123,145	$ 8,538	6.9%	$ 127,612	$ 127,504	$ 137,129
51.1300	Overtime	10,000	10,000	-	0.0%	7,213	7,176	6,037
51.2101	Insurance	22,153	23,139	(986)	-4.3%	17,543	19,968	21,984
51.2200	FICA	10,074	9,421	653	6.9%	9,762	9,455	10,033
51.2401	Pension & Retirement	5,845	11,665	(5,820)	-49.9%	5,608	13,629	13,639
51.2700	Workers Comp claims	500	500	-	0.0%	435	560	-
	Total Salaries & Benefits	180,255	177,870	2,385	1.3%	168,173	178,291	188,821
Operating Expenditures								
52.1203	Engineernig services	2,500	2,500	-	0.0%	-	1,530	-
52.2208	O & M Sewer mains	15,000	15,000	-	0.0%	10,350	13,178	15,608
52.3103	Workers Comp insurance	1,594	1,275	319	25.0%	1,567	1,407	1,398
52.2320	Equipment lease program	9,601	10,217	(616)	-6.0%	9,601	7,967	8,190
52.2321	Motor Pool charge	17,552	17,037	515	3.0%	17,037	16,777	17,775
55.1103	Admin charge-Gen Fund	37,440	37,143	297	0.8%	37,143	37,868	36,830
	Total Operating Expenditures	83,687	83,172	515	0.6%	75,698	78,727	79,802
Total Expenditures		$ 263,942	$ 261,042	$ 2,900	1.1%	$ 243,871	$ 257,019	$ 268,622

Personnel Summary:

Director of Operations	Grade 32	
Foreman	Grade 24	
Assistant Foreman	Grade 18	
Serviceman I	Grade 7	3 positions

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

Sewer - Plant Operations & Pumping 520 - 435

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 193,556	$ 202,133	$ (8,577)	-4.2%	$ 212,754	$ 190,882	$ 190,980
51.1300	Overtime	10,000	14,000	(4,000)	-28.6%	7,966	9,365	14,985
51.1101	Employee Assistance Prog.	-	-	-		4,170	-	-
51.2101	Insurance	37,423	46,700	(9,277)	-19.9%	33,515	51,935	50,146
51.2200	FICA	14,807	15,463	(656)	-4.2%	16,276	12,902	13,582
51.2401	Pension & Retirement	7,790	17,929	(10,139)	-56.6%	9,086	(7,209)	(2,246)
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	-
	Total Salaries & Benefits	264,076	296,725	(32,649)	-11.0%	283,766	257,874	267,447
Operating Expenditures								
52.1203	Engineering services	2,000	2,000	-	0.0%	-	-	-
52.2101	Uniforms	3,500	3,000	500	16.7%	3,673	3,501	3,072
52.2202	O & M Plant facilities	45,000	25,000	20,000	80.0%	43,422	54,176	30,268
52.2203	O & M Lift stations	30,000	20,000	10,000	50.0%	30,084	19,637	26,688
52.2212	Sludge disposal	35,000	30,000	5,000	16.7%	36,368	28,730	30,541
52.3101	Property insurance	11,111	11,111	-	0.0%	11,111	11,042	10,940
52.3103	Workers Comp insurance	2,364	1,527	837	54.8%	1,878	1,487	1,658
52.3201	Telephone service (Enet)	-	-	-		-	-	26
52.3206	Data service (Enet)	2,700	2,700	-	0.0%	2,688	2,754	2,528
52.3207	TV service (Enet)	684	684	-	0.0%	684	743	681
52.3500	Travel & training	5,000	5,000	-	0.0%	4,357	5,841	5,817
53.1104	Chemical & lab supplies	120,000	110,000	10,000	9.1%	117,442	120,103	95,144
53.1210	Water & sewer	50,000	40,000	10,000	25.0%	49,816	42,622	40,126
53.1230	Electricity	125,000	115,000	10,000	8.7%	125,994	123,004	113,270
	Total Operating Expenditures	432,359	366,022	66,337	18.1%	427,517	413,638	360,758
Total Expenditures		$ 696,435	$ 662,747	$ 33,688	5.1%	$ 711,283	$ 671,512	$ 628,205

Personnel Summary:

Chief Plant Operator	Grade 22	
Wastewater Operator II (dual license with water)	Grade 17	
Wastewater Operator III (dual license with water)	Grade 14	
Wastewater Operator III	Grade 12	2 positions

Water - Filter Plant & Treatment 520 - 443

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 20120-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 151,349	$ 150,927	$ 422	0.3%	$ 144,886	$ 154,088	$ 153,027
51.1300	Overtime	10,000	10,000	-	0.0%	8,371	8,850	14,292
51.2101	Insurance	25,101	26,932	(1,831)	-6.8%	23,057	21,245	20,085
51.2200	FICA	11,578	11,546	32	0.3%	11,084	11,172	11,556
51.2401	Pension & Retirement	8,061	15,655	(7,594)	-48.5%	7,142	(3,997)	(1,764)
51.2700	Workers Comp claims	500	500	-	0.0%	-	482	-
	Total Salaries & Benefits	206,589	215,560	(8,971)	-4.2%	194,540	191,839	197,196
Operating Expenditures								
52.1203	Engineering Services	1,000	1,000	-	0.0%	-	-	313
52.1302	Lab testing fees	7,500	7,100	400	5.6%	8,192	7,518	7,024
52.2101	Uniforms	3,250	3,250	-	0.0%	3,426	3,200	3,247
52.2202	O & M Buildings	5,000	5,000	-	0.0%	4,206	9,799	5,817
52.2203	O & M Equipment	30,000	25,000	5,000	20.0%	40,598	20,674	26,972
52.2210	O & M Structures	71,150	89,027	(17,877)	-20.1%	71,149	89,027	89,027
52.2212	Sludge disposal	4,000	5,000	(1,000)	-20.0%	1,896	3,611	5,569
52.3101	Property insurance	10,861	10,861	-	0.0%	10,860	10,801	10,739
52.3103	Workers Comp insurance	1,792	1,141	651	57.1%	1,403	1,235	1,221
52.3201	Telephone service (Enet)	288	288	-	0.0%	247	784	773
52.3206	Telecom service (Enet)	14,580	14,580	-	0.0%	14,580	15,688	13,057
52.3500	Travel & training	8,500	5,000	3,500	70.0%	11,434	7,941	4,658
53.1104	Chemical & lab supplies	90,000	78,000	12,000	15.4%	91,451	81,813	79,168
53.1210	Water	4,000	4,000	-	0.0%	2,441	3,259	4,342
53.1220	Natural gas	200	200	-	0.0%	87	86	235
53.1230	Electricity	128,000	128,000	-	0.0%	126,348	137,524	127,927
	Total Operating Expenditures	380,121	377,447	2,674	0.7%	388,318	392,961	380,087
Total Expenditures		$ 586,710	$ 593,007	$ (6,297)	-1.1%	$ 582,857	$ 584,801	$ 577,283

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	2020 Budget	2019 Budget	Variance 2020-19	% Change 20120-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 131,683	$ 123,145	$ 8,538	6.9%	$ 127,612	$ 127,504	$ 137,129
51.1300	Overtime	10,000	10,000	-	0.0%	7,213	7,176	6,037
51.2101	Insurance	22,153	23,139	(986)	-4.3%	17,543	19,968	21,984
51.2200	FICA	10,074	9,421	653	6.9%	9,762	9,455	10,033
51.2401	Pension & Retirement	5,845	11,665	(5,820)	-49.9%	5,608	(20,933)	(13,621)
51.2700	Workers Comp claims	500	500	-	0.0%	435	560	-
	Total Salaries & Benefits	180,255	177,870	2,385	1.3%	168,172	143,729	161,562
Operating Expenditures								
52.1203	Engineering services	5,000	5,000	-	0.0%	13,215	28,758	19,383
52.1206	On-call dispatch	3,000	3,000	-	0.0%	3,000	3,000	3,476
52.2101	Uniforms	6,000	6,000	-	0.0%	6,209	5,921	5,854
52.2201	O & M Vehicles	7,500	7,000	500	7.1%	11,758	9,603	7,608
52.2203	O & M Equipment	2,000	2,000	-	0.0%	1,903	221	2,106
52.2321	Motor Pool charge	17,551	17,038	513	3.0%	17,037	16,777	17,775
52.2320	Equipment lease program	9,601	10,217	(616)	-6.0%	9,601	7,967	8,190
52.3103	Workers Comp insurance	1,594	2,549	(955)	-37.5%	1,568	1,406	1,399
52.3202	Comm service (Vzn,GPS)	3,600	3,600	-	0.0%	4,002	3,686	3,813
52.3401	Printing	1,000	1,100	(100)	-9.1%	700	626	1,096
52.3500	Travel & training	2,500	2,500	-	0.0%	3,547	1,591	455
53.1103	O & M Pipelines	25,000	20,000	5,000	25.0%	30,271	28,456	21,482
53.1107	O & M Metering	10,000	10,000	-	0.0%	8,856	3,129	9,954
53.1110	Gasoline & fuel	17,229	15,843	1,386	8.7%	17,512	15,234	14,802
53.1120	Freight expense-Inventory	200	200	-	0.0%	548	96	144
53.1601	Small tools	2,000	2,000	-	0.0%	1,488	1,865	1,901
55.1103	Admin Charge-Gen Fund	37,441	37,143	298	0.8%	37,143	37,869	36,830
57.4000	Bad debt expense	5,000	5,000	-	0.0%	2,820	5,230	6,470
	Total Operating Expenditures	156,216	150,190	6,026	4.0%	171,178	171,434	162,737
Total Expenditures		$ 336,471	$ 328,060	$ 8,411	2.6%	$ 339,350	$ 315,163	$ 324,299

Personnel Summary:

Director of Operations	Grade 32	
Foreman	Grade 24	
Assistant Foreman	Grade 18	
Serviceman I	Grade 7	3 positions

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

Water - Lake Pumping Station 520 - 447

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 7,000	$ 5,000	$ 2,000	40.0%	$ 6,559	$ 6,154	$ 6,688
52.3206	Telecom service (Enet)	13,140	13,140	-	0.0%	13,140	14,235	14,339
52.3904	Water storage contract	3,500	3,500	-	0.0%	3,464	3,045	3,653
53.1110	Gasoline & fuel	500	500	-	0.0%	324	-	-
53.1230	Electricity	73,000	73,000	-	0.0%	73,033	79,397	75,289
	Total Operating Expenditures	97,140	95,140	2,000	2.1%	96,520	102,830	99,969
Total Expenditures		$ 97,140	$ 95,140	$ 2,000	2.1%	$ 96,520	$ 102,830	$ 99,969

Water/Sewer - Debt Service

520 - 436

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Depreciation								
56.1000	Depreciation (Reserve)	$ 86,650	$ 80,571	$ 6,079	7.5%	$ 877,490	$ 866,500	$ 805,710
	Total Depreciation	86,650	80,571	6,079	7.5%	877,490	866,500	805,710
Other Costs & Transfers								
57.3002	Paying fees on bonds	1,500	1,500	-	0.0%	1,500	1,500	1,500
57.9005	General Fund (Excise Tax)	20,000	20,000	-	0.0%	20,000	20,000	20,000
57.9006	SPLOST Fund (Excise Tax)	20,000	20,000	-	0.0%	20,000	20,000	20,000
	Total Other Costs	41,500	41,500	-	0.0%	41,500	41,500	41,500
Debt Service Expenditures								
58.2103	Debt service - Bonds	936,789	940,361	(3,572)	-0.4%	85,361	108,387	130,868
58.2303	Debt service - GEFA notes	177,217	177,217	-	0.0%	40,160	38,764	39,257
58.4000	GEFA issuance costs	-	-	-		25,000	-	3,500
	Total Debt Service Expenditures	1,114,006	1,117,578	(3,572)	-0.3%	150,521	147,151	173,625
Total Expenditures		$1,242,156	$ 1,239,649	$ 2,507	0.2%	$1,069,511	$1,055,151	$1,020,834

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

	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Sales of Electric Services	$14,923,406	$14,926,862	$ (3,456)	0.0%	$14,970,943	$14,752,139	$14,779,207
Other Revenue	856,540	925,080	(68,540)	-7.4%	1,138,241	1,072,316	1,266,885
Total Electric Revenue	15,779,946	15,851,942	(71,996)	-0.5%	16,109,184	15,824,455	16,046,091
Plant Operations	11,989,163	12,014,302	(25,139)	-0.2%	11,887,890	11,027,951	11,603,156
Distribution Operations	1,238,062	1,239,057	(995)	-0.1%	854,735	781,473	735,587
Security Lighting	28,000	28,000	-	0.0%	15,186	20,794	34,672
Depreciation and Transfers	2,094,418	2,094,418	-	0.0%	2,380,832	2,403,862	2,471,651
Total Electric Expenditures	15,349,643	15,375,777	(26,134)	-0.2%	15,138,643	14,234,080	14,845,066
Total Electric Income Before Administration Expense	$ 430,303	$ 476,165	$ (45,862)	-9.6%	$ 970,541	$ 1,590,375	$ 1,201,025

Revenue - Electric

520 - 460

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Sales of Electric Services								
34.4311	Residential energy sales	$4,785,221	$4,785,221	$ -	0.0%	$4,839,910	$4,799,592	$4,713,311
34.4312	Commercial energy sales	7,003,679	7,052,188	(48,509)	-0.7%	6,996,402	6,930,594	7,006,188
34.4313	Industrial energy sales	2,748,474	2,668,421	80,053	3.0%	2,752,060	2,648,338	2,655,027
34.4316	Installation charges	10,000	20,000	(10,000)	-50.0%	8,875	9,316	18,506
34.4320	Security lighting	248,208	248,208	-	0.0%	250,489	247,175	245,256
34.4321	Street lighting	1,824	1,824	-	0.0%	1,976	1,748	1,710
34.4328	Off-system energy sales	125,000	150,000	(25,000)	-16.7%	120,786	113,996	138,263
34.4331	Security light install fees	1,000	1,000	-	0.0%	445	1,380	945
	Total Electric Services	14,923,406	14,926,862	(3,456)	0.0%	14,970,943	14,752,139	14,779,207
Other Revenue								
34.4315	Miscellaneous revenue	2,000	2,000	-	0.0%	5,534	2,992	16,426
34.4317	Pole attachment fees	135,000	135,000	-	0.0%	132,808	133,704	131,440
34.4318	Sale of material/scrap	30,000	30,000	-	0.0%	36,102	-	36,886
34.4319	Service charges	114,000	114,000	-	0.0%	115,516	113,242	116,586
34.4323	Account establishment	22,000	22,000	-	0.0%	23,550	21,950	23,250
34.4324	Penalties	162,000	162,000	-	0.0%	166,868	156,878	164,215
34.4327	Credit check fees	800	800	-	0.0%	763	504	780
34.6901	Sales tax commission	4,100	4,100	-	0.0%	4,186	3,966	4,023
34.6903	Interest income	2,640	1,500	1,140	76.0%	2,537	2,379	2,080
34.6910	Dividends on trust	384,000	300,000	84,000	28.0%	391,784	276,096	201,763
34.6912	Unrealized gain(loss) inv.	-	-	-		125,755	(112,286)	(131,856)
34.6920	MEAG Contribution Credits	-	153,680	(153,680)	-100.0%	132,837	472,892	701,292
	Total Other Revenue	856,540	925,080	(68,540)	-7.4%	1,138,241	1,072,316	1,266,885
Total Electric Revenue		$15,779,946	$15,851,942	$ (71,996)	-0.5%	$16,109,184	$15,824,455	$16,046,091

Electric - Distribution Operations 520 - 461

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 380,796	$ 371,770	$ 9,026	2.4%	$ 367,868	$ 339,308	$ 318,204
51.1300	Overtime	20,000	20,000	-	0.0%	11,146	14,061	10,046
51.2101	Insurance	60,718	66,793	(6,075)	-9.1%	61,315	66,032	54,486
51.2200	FICA	29,131	28,440	691	2.4%	28,142	25,192	25,059
51.1101	Employee Assistance Prog.	-	-	-		2,589	-	-
51.2401	Pension & Retirement	21,660	37,502	(15,842)	-42.2%	18,834	(8,705)	(75)
51.2700	Workers Comp claims	500	500	-	0.0%	1,336	9,878	19,894
	Total Salaries & Benefits	512,805	525,005	(12,200)	-2.3%	491,230	445,765	427,614
Operating Expenditures								
52.1206	On-call disptach	7,000	6,000	1,000	16.7%	7,096	7,016	4,976
52.1304	Hotline testing	3,000	3,000	-	0.0%	2,547	1,263	2,800
52.2101	Uniforms	10,000	10,000	-	0.0%	13,877	7,963	10,686
52.2201	O & M Vehicles	25,000	25,000	-	0.0%	23,315	13,916	19,448
52.2203	O & M Equipment	5,000	5,000	-	0.0%	8,466	9,823	2,828
52.2206	ROW maintenance	80,000	80,000	-	0.0%	34,403	80,223	64,468
52.2320	Equipment lease program	9,601	10,217	(616)	-6.0%	9,601	5,209	5,432
52.2321	Motor Pool charge	26,327	25,556	771	3.0%	25,556	25,166	26,663
52.3101	Property insurance	10,387	4,780	5,607	117.3%	4,780	4,708	4,480
52.3103	Workers Comp insurance	5,065	4,223	842	19.9%	5,193	4,042	3,779
52.3202	Comm service (Vzn,GPS)	3,840	3,840	-	0.0%	3,620	6,336	3,971
52.3500	Travel & training	7,500	7,500	-	0.0%	2,989	4,982	4,010
53.1101	O & M Conductors	20,000	20,000	-	0.0%	20,357	5,287	35,735
53.1102	Truck stock & supplies	35,000	35,000	-	0.0%	44,150	37,877	22,643
53.1106	O & M Poles, fixtures	50,000	50,000	-	0.0%	64,387	44,866	1,386
53.1107	O & M Meter service	15,000	15,000	-	0.0%	7,158	17,423	15,016
53.1109	Customer premises - New	20,000	20,000	-	0.0%	33,798	15,830	28,083
53.1110	Gasoline & fuel	12,037	12,936	(899)	-6.9%	12,362	12,753	11,285
53.1111	O & M Customer premises	10,000	10,000	-	0.0%	9,329	5,016	11,454
53.1114	Storm restoration	5,000	5,000	-	0.0%	6,028	9,488	-
53.1120	Freight expense-Inventory	500	1,000	(500)	-50.0%	11	-	-
53.1126	Tools & equipment	15,000	10,000	5,000	50.0%	24,482	16,522	28,830
	Total Operating Expenditures	375,257	364,052	11,205	3.1%	363,505	335,709	307,973
Capital Expenditures								
54.1409	Capital projects	350,000	350,000	-	0.0%	-	-	-
	Total Capital Expenditures	350,000	350,000	-	0.0%	-	-	-
Total Expenditures		$1,238,062	$ 1,239,057	$ (995)	-0.1%	$ 854,735	$ 781,473	$ 735,587

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	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Operating Expenditures								
52.1203	Professional services	$ 25,000	$ 25,000	-	0.0%	$ 20,300	$ -	$ 40,000
52.1313	MEAG Telecom services	3,420	3,600	(180)	-5.0%	3,562	2,452	(8,345)
52.1317	Electric Cities of Ga services	11,100	11,100	-	0.0%	10,505	10,659	17,077
52.3905	Comp. Trust, Short-term	420,000	420,000	-	0.0%	-	-	-
53.1270	Energy for resale	11,243,649	11,287,951	(44,302)	-0.4%	11,577,352	10,731,343	11,289,873
55.1101	Admin Charge-Gen Fund	184,994	181,651	3,343	1.8%	181,651	198,417	193,526
57.4002	Credit card fees	100,000	84,000	16,000	19.0%	92,296	83,611	69,506
57.4004	Collection service fees	1,000	1,000	-	0.0%	2,224	1,469	1,519
	Total Operating Expenditures	11,989,163	12,014,302	(25,139)	-0.2%	11,887,890	11,027,951	11,603,156
Total Expenditures		$11,989,163	$12,014,302	$ (25,139)	-0.2%	$ 11,887,890	$ 11,027,951	$ 11,603,156

Electric - Security Lights

520 - 463

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 10,000	$ 10,000	$ -	0.0%	$ -	$ (659)	$ 12,118
53.1102	Supplies	18,000	18,000	-	0.0%	15,186	21,453	22,554
	Total Operating Expenditures	28,000	28,000	-	0.0%	15,186	20,794	34,672
Total Expenditures		$ 28,000	$ 28,000	$ -	0.0%	$ 15,186	$ 20,794	$ 34,672

Electric - Depreciation, Transfers & Contingency 520 - 464

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Depreciation								
56.1000	Depreciation	$ -	$ -	$ -		$ 307,304	$ 305,332	$ 289,971
	Total Depreciation/Amortization	-	-	-		307,304	305,332	289,971
Other Costs								
57.4000	Bad debt expense	40,000	40,000	-	0.0%	33,528	42,530	40,680
57.9002	General contingency	14,418	14,418	-	0.0%	-	-	-
	Total Other Costs	54,418	54,418	-	0.0%	33,528	42,530	40,680
Transfers								
57.9001	General Fund	1,600,000	1,600,000	-	0.0%	1,600,000	1,600,000	1,685,000
57.9004	Elbert Hotel Fund	440,000	440,000	-	0.0%	440,000	456,000	456,000
	Total Transfers	2,040,000	2,040,000	-	0.0%	2,040,000	2,056,000	2,141,000
Total Expenditures		$ 2,094,418	$ 2,094,418	$ -	0.0%	$2,380,832	$2,403,862	$2,471,651

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

	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Sales of Natural Gas Services	$ 4,022,578	$ 3,811,130	$ 211,448	0.0%	$4,270,071	$3,847,811	$3,302,294
Other Revenue	69,900	67,700	2,200	-7.4%	90,252	71,114	64,153
Total Natural Gas Revenue	4,092,478	3,878,830	213,648	5.5%	4,360,323	3,918,926	3,366,447
Plant Operations	21,560	21,560	-	0.0%	18,202	9,550	8,985
Distribution Operations	2,549,804	2,349,865	199,939	8.5%	2,458,271	2,089,970	1,975,766
Depreciation and Transfers	916,524	914,000	2,524	0.3%	1,142,281	1,107,837	983,232
Total Natural Gas Expenditures	3,487,888	3,285,425	202,463	6.2%	3,618,753	3,207,357	2,967,983
Total Natural Gas Income Before Administration Expense	$ 604,590	$ 593,405	$ 11,185	1.9%	$ 741,570	$ 711,569	$ 398,464

Revenue - Natural Gas

520 - 470

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Sales of Natural Gas Services								
34.4411	Residential & small comm	$2,100,760	$2,000,000	$ 100,760	5.0%	$2,248,787	$2,066,019	$1,690,020
34.4412	Medium commercial	650,483	642,328	8,155	1.3%	705,588	650,714	524,472
34.4413	Large commercial	133,314	136,730	(3,416)	-2.5%	137,952	128,632	105,127
34.4414	Industrial	622,013	513,974	108,039	21.0%	667,237	510,348	551,472
34.4415	Agricultural	446,106	452,058	(5,952)	-1.3%	433,939	418,442	375,504
34.4416	Granite companies	69,902	66,040	3,862	5.8%	76,568	73,657	55,700
	Total - Natural Gas Services	4,022,578	3,811,130	211,448	5.5%	4,270,071	3,847,811	3,302,294
Other Revenue								
34.4417	Tap & installation fees	3,000	3,000	-	0.0%	16,368	5,190	3,250
34.4419	Sale of material	2,000	2,000	-	0.0%	1,394	2,389	1,989
34.4421	Service charges	15,000	15,000	-	0.0%	15,945	14,850	13,173
34.4422	Penalties	42,000	42,000	-	0.0%	49,171	43,617	41,077
34.4424	Miscellaneous revenue	2,500	2,500	-	0.0%	2,498	1,524	1,361
34.6901	Sales tax commission	1,800	1,600	200	12.5%	1,880	1,825	1,659
34.6903	Interest income	3,600	1,600	2,000	125.0%	2,996	1,720	1,644
	Total Other Revenue	69,900	67,700	2,200	3.2%	90,252	71,114	64,153
Total Natural Gas Revenue		$4,092,478	$3,878,830	$ 213,648	5.5%	$4,360,323	$3,918,926	$3,366,447

Natural Gas - Plant Operations

520 - 471

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Operating Expenditures								
52.1306	Telemetry/Monitoring	$ 9,120	$ 9,120	$ -	0.0%	$ 9,120	$ 879	$ -
52.3202	Comm service (Vzn)	1,440	1,440	-	0.0%	1,440	-	277
52.2202	O & M Buildings	500	500	-	0.0%	-	-	-
52.2203	O & M Equipment	2,000	2,000	-	0.0%	-	-	574
53.1230	Electricity	8,500	8,500	-	0.0%	7,642	8,671	8,134
	Total Operating Expenditures	21,560	21,560	-	0.0%	18,202	9,550	8,985
Total Expenditures		$ 21,560	$ 21,560	$ -	0.0%	$ 18,202	$ 9,550	$ 8,985

Natural Gas - Distribution Operations 520 - 473

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 268,965	$ 259,839	$ 9,126	3.5%	$ 269,377	$ 187,980	$ 196,772
51.1300	Overtime	5,000	5,000	-	0.0%	3,907	4,608	5,269
51.2101	Insurance	45,386	45,142	244	0.5%	45,492	29,179	36,006
51.2200	FICA	21,341	19,878	1,463	7.4%	20,607	15,291	13,571
51.2401	Pension & Retirement	14,799	27,115	(12,316)	45.4%	14,512	(6,476)	(590)
51.2700	Workers Comp claims	1,500	1,500	-	0.0%	494	1,800	1,278
	Total Salaries & Benefits	356,991	358,474	(1,483)	-0.4%	354,390	232,382	252,306
Operating Expenditures								
52.1203	Professional services	50,000	50,000	-	0.0%	55,148	58,631	31,911
52.1206	On-call dispatch	3,000	3,000	-	0.0%	3,000	3,000	3,476
52.1307	Meter testing	5,000	5,000	-	0.0%	5,000	5,000	5,575
52.1318	Sofware License/Support	12,500	12,500	-	0.0%	12,500	12,500	12,500
52.2201	O & M Vehicles	5,000	4,000	1,000	25.0%	8,723	5,735	1,946
52.2203	O & M Equipment	7,500	7,500	-	0.0%	9,181	19,283	3,937
52.2205	O & M System	40,000	40,000	-	0.0%	35,009	7,684	41,271
52.2219	O & M Meters	20,000	20,000	-	0.0%	39,422	53,814	34,426
52.2320	Equipment lease program	9,601	10,217	(616)	-6.0%	9,601	7,967	8,419
52.2321	Motor Pool charge	35,103	34,075	1,028	3.0%	34,075	33,554	35,550
52.3101	Property insurance	2,861	1,458	1,403	96.2%	1,458	1,440	1,386
52.3103	Workers Comp insurance	3,396	2,699	697	25.8%	3,319	2,155	2,086
52.3202	Comm service (Vzn,GPS)	3,360	3,360	-	0.0%	3,208	3,983	3,247
52.3206	Data Service for GIS (Enet)	6,600	6,600	-	0.0%	6,600	7,149	6,599
52.3301	Advertising	500	500	-	0.0%	1,629	441	440
52.3500	Travel & training	5,000	2,500	2,500	100.0%	5,529	5,950	1,233
53.1110	Gasoline & fuel	6,338	6,386	(48)	-0.8%	6,418	6,167	5,473
53.1120	Freight expense-Inventory	1,000	1,000	-	0.0%	662	1,317	1,545
53.1124	Uniforms	7,500	7,500	-	0.0%	12,928	8,261	7,579
53.1125	Welding supplies	600	600	-	0.0%	542	1,868	279
53.1270	Energy for resale	1,616,562	1,424,238	192,324	13.5%	1,730,027	1,488,781	1,395,081
53.1601	Small tools & equipment	1,500	1,500	-	0.0%	2,308	1,320	-
55.1102	Admin Charge-Gen Fund	77,084	75,950	1,134	1.5%	75,950	76,015	73,827
	Total Operating Expenditures	1,920,005	1,720,583	199,422	11.6%	2,062,237	1,812,014	1,677,785
Other Costs								
57.3003	Gas rebate program	5,000	3,000	2,000	66.7%	5,050	3,400	3,200
57.3004	City of Bowman - Margins	10,000	10,000	-	0.0%	14,300	15,216	10,815
58.2201	Debt service - Bare steel	257,808	257,808	-	0.0%	22,294	26,957	31,660
	Total Other Costs	272,808	270,808	2,000	0.7%	19,350	18,616	14,015
Total Expenditures		$ 2,549,804	$ 2,349,865	$ 199,939	8.5%	$2,458,271	$2,089,970	$1,975,766

Personnel Summary:

Director of Operations	Grade 32	Foreman	Grade 24	
Journeyman Welder	Grade 18	Serviceman II	Grade 15	2 positions
Serviceman I	Grade 7			

Natural Gas - Depreciation, Transfers & Contingency 520 - 474

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Depreciation								
56.1000	Depreciation	$ -	$ -	$ -		$ 239,077	$ 202,297	$ 179,102
	Total Depreciation/Amortization	-	-	-		239,077	202,297	179,102
Other Costs								
57.4000	Bad debt expense	4,000	4,000	-	0.0%	3,204	5,540	4,130
57.9002	General contingency	12,524	10,000	2,524	25.2%	-	-	-
	Total Other Costs	16,524	14,000	2,524	18.0%	3,204	5,540	4,130
Transfers								
57.9001	General Fund	900,000	900,000	-	0.0%	900,000	900,000	800,000
	Total Transfers	900,000	900,000	-	0.0%	900,000	900,000	800,000
Total Expenditures		$ 916,524	$ 914,000	$ 2,524	0.3%	$1,142,281	$1,107,837	$ 983,232

Combined Public Utility System Fund (Fund 520)

Summary of Administrative Expenditures

	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Utilities Administration	$ 315,283	$ 411,057	$ (95,774)	-23.3%	$ 336,599	$ 314,587	$ 319,817
Meter Reading and Servicing	117,752	105,689	12,063	11.4%	97,049	92,345	91,632
Warehousing and Purchasing	57,639	57,132	507	0.9%	59,147	99,149	123,044
Customer Service	437,302	460,752	(23,450)	-5.1%	402,311	367,307	364,576
Information Technology Systems	113,363	107,411	5,952	5.5%	95,304	124,849	100,879
Economic Development	60,000	-	60,000		-	11,023	62,200
Total Adminstrative Expenditures	$ 1,101,339	$ 1,142,041	$ (40,702)	-3.6%	$ 990,410	$ 1,009,260	$ 1,062,149

Utilities Administration 520 - 490

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1102	Salaries	$ 87,906	$ 146,795	$ (58,889)	-40.1%	$ 112,130	$ 101,669	$ 98,343
51.2101	Insurance	8,791	19,957	(11,166)	-56.0%	12,596	19,334	21,495
51.1102	Employee Assistance Prog.	-	-	-		3,319	-	-
51.2200	FICA	6,725	11,230	(4,505)	-40.1%	8,578	6,632	6,313
51.2401	Pension & Retirement	5,606	16,727	(11,121)	-66.5%	8,010	(13,677)	(1,639)
	Total Salaries & Benefits	109,028	194,709	(85,681)	-44.0%	144,633	113,957	124,512
Operating Expenditures								
52.1205	Credit check fees	800	800	-	0.0%	848	516	835
52.1315	O & M AS/400	42,000	42,000	-	0.0%	30,563	40,380	41,928
52.1319	Fire alarm monitoring	420	420	-	0.0%	420	990	917
52.2100	Cleaning services	8,235	18,235	(10,000)		6,690	3,916	-
52.2101	Uniforms; mats; towels	2,300	2,300	-	0.0%	3,871	2,050	2,354
52.2111	Solid waste disposal	768	768	-	0.0%	768	832	768
52.2201	O & M Vehicles	375	375	-	0.0%	189	152	376
52.2202	O & M Buildings	12,000	12,000	-	0.0%	9,823	15,148	12,577
52.2203	O & M Equipment	4,500	4,500	-	0.0%	8,280	2,015	4,337
52.3101	Property insurance	6,031	6,031	-	0.0%	6,031	5,995	5,951
52.3103	Workers Comp insurance	390	555	(165)	-29.7%	682	401	406
52.3201	Telephone service (AT&T)	5,000	5,000	-	0.0%	3,252	7,303	7,464
52.3202	Comm service (Vzn)	1,068	1,068	-		1,080	1,078	1,175
52.3206	Data service (Enet)	8,076	6,720	1,356	20.2%	8,079	9,655	7,525
52.3207	Cable TV (Enet)	480	1,764	(1,284)	-72.8%	739	1,924	1,633
52.3301	Advertising	2,500	2,500	-	0.0%	3,441	1,994	916
52.3500	Travel & training	5,000	5,000	-	0.0%	4,018	2,039	1,297
52.3601	Dues	1,500	1,500	-	0.0%	1,390	1,274	1,403
52.3901	Postage	47,000	47,000	-	0.0%	47,647	44,258	43,813
52.3909	EC waste surcharge	912	912	-	0.0%	912	988	912
58.2203	Copier leases	8,500	8,500	-	0.0%	8,258	8,602	10,585
53.1112	Janitorial supplies	6,000	6,000	-	0.0%	6,554	8,772	6,050
53.1115	Office supplies	18,000	18,000	-	0.0%	15,600	14,511	20,722
53.1210	Water & sewer	1,400	1,400	-	0.0%	1,298	1,406	1,351
53.1220	Natural gas	3,000	3,000	-	0.0%	3,355	3,479	2,265
53.1230	Electricity	20,000	20,000	-	0.0%	18,176	20,954	17,747
	Total Operating Expenditures	206,255	216,348	(10,093)	-4.7%	191,966	200,630	195,306
Total Expenditures		$ 315,283	$ 411,057	$ (95,774)	-23.3%	$ 336,599	$ 314,587	$ 319,817

Personnel Summary:

Utility Services Manager	Grade 19
Communications Manager	Grade 15

Meter Reading & Servicing 520 - 491

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 61,214	$ 60,635	$ 579	1.0%	$ 57,716	$ 57,232	$ 56,412
51.1300	Overtime	500	-	500		573	389	729
51.2101	Insurance	8,683	16,362	(7,679)	-46.9%	12,751	16,128	14,919
51.2200	FICA	4,683	4,639	44	0.9%	4,415	3,999	3,994
51.2401	Pension & Retirement	364	5,151	(4,787)	-92.9%	1,342	(2,414)	(1,369)
51.2700	Workers Comp claims	500	500	-	0.0%	53	-	-
	Total Salaries & Benefits	75,944	87,287	(11,343)	-13.0%	76,850	75,334	74,685
Operating Expenditures								
52.1303	Itron hosted solution	24,000	7,000	17,000	242.9%	6,407	6,161	5,924
52.1309	Itron repairs & equipment	6,500	1,000	5,500	550.0%	-	11	200
52.3103	Workers Comp insurance	814	688	126	18.3%	846	700	716
52.3202	Comm service (Vzn,GPS)	1,632	1,632	-	0.0%	1,574	1,610	1,671
52.3206	Data Service (Enet)	3,600	3,600	-	0.0%	3,600	3,597	3,597
53.1110	Gasoline	4,002	3,222	780	24.2%	4,140	3,308	2,966
53.1124	Uniforms	1,260	1,260	-	0.0%	3,631	1,624	1,872
	Total Operating Expenditures	41,808	18,402	23,406	127.2%	20,199	17,011	16,947
Total Expenditures		$ 117,752	$ 105,689	$ 12,063	11.4%	$ 97,049	$ 92,345	$ 91,632

Personnel Summary:

Meter Service Technician	Grade 12	2 positions

Warehousing & Purchasing 520 - 492

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 43,761	$ 39,822	$ 3,939	9.9%	$ 41,320	$ 63,038	$ 81,930
51.1300	Overtime	-	-	-		-	366	232
51.2101	Insurance	265	249	16	6.4%	3,177	13,815	15,401
51.1101	Employee Assistance Prog.	-	-	-		3,000	-	-
51.2200	FICA	3,348	3,046	302	9.9%	3,161	4,935	5,778
51.2401	Pension & Retirement	2,784	4,550	(1,766)	-38.8%	2,706	9,029	(513)
51.2700	Workers Comp claims	-	-	-		-	350	49
	Total Salaries & Benefits	50,158	47,667	2,491	5.2%	53,364	91,533	102,876
Operating Expenditures								
52.2202	O & M Buildings	2,000	3,000	(1,000)	-33.3%	858	1,366	11,467
52.3103	Workers Comp insurance	194	150	44	29.3%	185	445	436
52.3202	Comm service (Vzn,GPS)	768	1,296	(528)	-40.7%	750	1,362	1,113
52.3207	Internet (Enet)	719	719	-	0.0%	719	779	719
58.2203	Copier lease	-	-	-		-	-	865
53.1112	Janitorial supplies	500	500	-	0.0%	181	196	1,474
53.1115	Office supplies	500	500	-	0.0%	970	653	2,206
53.1124	Uniforms	500	500	-	0.0%	-	390	84
53.1210	Water & sewer	300	300	-	0.0%	254	294	261
53.1230	Electricity	2,000	2,500	(500)	-20.0%	1,866	2,132	1,543
	Total Operating Expenditures	7,481	9,465	(1,984)	-21.0%	5,783	7,616	20,168
Total Expenditures		$ 57,639	$ 57,132	$ 507	0.9%	$ 59,147	$ 99,149	$ 123,044

Personnel Summary:

Purchasing Agent & Cemetery Sexton Grade 27

Customer Care & Marketing

520 - 493

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1102	Salaries	$ 296,645	$ 286,137	$ 10,508	3.7%	$ 287,945	$ 274,211	$ 267,232
51.2101	Insurance	53,783	75,435	(21,652)	-28.7%	71,280	75,950	76,455
51.1102	Employee Assistance Prog.	-	-	-		1,960	-	-
51.2200	FICA	22,693	21,889	804	3.7%	22,028	16,474	16,037
51.2401	Pension & Retirement	15,923	29,208	(13,285)	-45.5%	14,065	(4,244)	(263)
	Total Salaries & Benefits	389,044	412,669	(23,625)	-5.7%	397,278	362,392	359,460
Operating Expenditures								
52.3103	Workers Comp Insurance	1,258	1,083	175	16.2%	1,332	1,076	1,070
52.1203	Professional services	40,000	40,000	-	0.0%	-	-	-
52.3304	Promotional items	4,000	4,000	-	0.0%	372	2,209	918
52.3401	Printing	500	500	-	0.0%	-	-	165
52.3500	Travel & training	500	500	-	0.0%	-	-	-
53.1115	Office supplies	2,000	2,000	-	0.0%	3,329	1,630	2,963
	Total Operating Expenditures	48,258	48,083	175	0.4%	5,033	4,915	5,116
Total Expenditures		$ 437,302	$ 460,752	$ (23,450)	-5.1%	$ 402,311	$ 367,307	$ 364,576

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	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1102	Salaries	$ 53,738	$ 47,037	$ 6,701	14.2%	$ 49,069	$ 44,029	$ 41,101
51.2101	Insurance	8,351	7,714	637	8.3%	7,511	7,455	7,907
51.2200	FICA	4,111	3,598	513	14.3%	3,754	3,007	2,977
51.2401	Pension & Retirement	3,425	5,384	(1,959)	-36.4%	3,106	(523)	(561)
51.2700	Workers Comp claims	-	-	-		-	-	201
	Total Salaries & Benefits	69,625	63,733	5,892	9.2%	63,440	53,968	51,626
Operating Expenditures								
52.2203	O & M Equipment	40,000	40,000	-	0.0%	30,821	70,350	48,280
52.3103	Workers Comp insurance	238	178	60	33.7%	218	174	166
52.3500	Travel & training	2,500	2,500	-	0.0%	-	-	-
53.1115	Office supplies	1,000	1,000	-	0.0%	826	356	807
	Total Operating Expenditures	43,738	43,678	60	0.1%	31,864	70,881	49,253
Total Expenditures		$ 113,363	$ 107,411	$ 5,952	5.5%	$ 95,304	$ 124,849	$ 100,879

Personnel Summary:

Information Technology Manager Grade 27

Economic Development 520 - 496

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Contracted Services								
51.1203	Economic developer	$ -	$ -	$ -		$ -	$ -	$ 60,000
52.1203	Professional services	60,000	-	60,000		-	11,023	2,200
52.3500	Travel	-	-	-		-	-	-
	Total Contracted Services	60,000	-	60,000		-	11,023	62,200
Total Expenditures		$ 60,000	$ -	$ 60,000		$ -	$ 11,023	$ 62,200

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ElbertonNET Technology Services Fund (Fund 525)

Summary of Revenues and Expenditures

	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
BROADBAND TV DIVISION:							
Programming Sales	$ 2,736,614	$ 2,770,183	$ (33,569)	-1.2%	$ 2,743,439	$ 2,608,100	$ 2,363,267
Adminstrative Revenue	83,000	83,000	-	0.0%	87,010	88,334	89,486
Total TV Operations Revenue	2,819,614	2,853,183	(33,569)	-1.2%	2,830,449	2,696,434	2,452,753
Programming Operations	2,543,838	2,437,811	106,027	4.3%	2,462,699	2,386,579	1,976,829
Video Production	26,300	26,718	(418)	-1.6%	25,682	56,987	54,708
Total TV Operations Expenses	2,570,138	2,464,529	105,609	4.3%	2,488,382	2,443,566	2,031,537
Net TV Operations Income	249,476	388,654	(139,178)	-35.8%	342,067	252,868	421,216
INTERNET & FIBER DIVISION:							
Fiber Leases & Dial-up	206,303	196,644	9,659	4.9%	217,372	205,082	196,220
High Speed Internet	2,057,762	1,878,523	179,239	9.5%	2,004,554	1,784,121	1,581,450
Total Internet & Fiber Revenue	2,264,065	2,075,167	188,898	9.1%	2,221,925	1,989,203	1,777,670
Lit & Dark Fiber Operations	5,000	2,500	2,500	100.0%	3,140	4,307	1,828
High Speed Internet Operations	403,614	402,410	1,204	0.3%	381,541	398,829	370,079
Total Fiber & Internet Expenses	408,614	404,910	3,704	0.9%	384,681	403,136	371,907
Net Internet & Fiber Income	1,855,451	1,670,257	185,194	11.1%	1,837,245	1,586,067	1,405,764
DIGITAL PHONE OPERATIONS:							
Digital Phone Revenue	305,135	312,542	(7,407)	-2.4%	308,171	317,451	309,689
Digital Phone Expenditures	248,104	258,500	(10,396)	-4.0%	250,710	245,455	245,176
Net Digital Phone Income	57,031	54,042	2,989	5.5%	57,461	71,995	64,514
NET OPERATING INCOME	2,161,958	2,112,953	49,005	2.3%	2,236,773	1,910,931	1,891,493
ADMINISTRATIVE EXPEND.							
Administration	170,996	178,571	(7,575)	-4.2%	157,026	162,379	162,162
Distribution Operations	837,630	843,050	(5,420)	-0.6%	882,187	858,669	739,573
Debt Service & Depreciation	1,153,332	1,091,332	62,000	5.7%	444,600	318,613	320,550
Total Administrative Expend.	2,161,958	2,112,953	49,005	2.3%	1,483,813	1,339,661	1,222,285
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 752,960	$ 571,269	$ 669,208
Total Revenues	5,388,814	5,240,892	147,922	2.8%	5,360,546	5,003,088	4,540,113
Total Expenditures	5,388,814	5,240,892	147,922	2.8%	4,607,586	4,431,819	3,870,905
	$ -	$ -	$ -		$ 752,960	$ 571,269	$ 669,208

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

	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Programming sales	$ 2,736,614	$ 2,770,183	$ (33,569)	-1.2%	$ 2,743,439	$ 2,608,100	$ 2,363,267
Service charges & other revenue	83,000	83,000	-	0.0%	87,010	88,334	89,486
Total Revenue	2,819,614	2,853,183	(33,569)	-1.2%	2,830,449	2,696,434	2,452,753
Programming expenses	2,543,838	2,437,811	106,027	4.3%	2,462,699	2,386,579	1,976,829
Video production operations	26,300	26,718	(418)	-1.6%	25,682	56,987	54,708
Total Expenditures	2,570,138	2,464,529	105,609	4.3%	2,488,382	2,443,566	2,031,537
Net TV Operations Income	$ 249,476	$ 388,654	$ (139,178)	-35.8%	$ 342,067	$ 252,868	$ 421,216

Revenue - Broadband TV Operations 525 - 480

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Programming Sales								
34.4601	Basic - City	$ 281,492	$ 294,203	$ (12,711)	-4.3%	$ 289,582	$ 254,851	$ 248,279
34.4602	Basic - County	271,215	272,382	(1,167)	-0.4%	274,442	231,573	209,340
34.4603	Expanded - City	293,016	313,716	(20,700)	-6.6%	305,040	322,625	350,914
34.4604	Expanded - County	291,438	295,927	(4,489)	-1.5%	293,687	286,331	311,125
34.4607	Pay-per-view sales		-	-		-	-	1,761
34.4640	Digital - City	550,091	568,053	(17,962)	-3.2%	539,367	531,686	428,758
34.4641	Digital - County	728,963	694,654	34,309	4.9%	704,913	646,436	508,830
34.4644	Digital Premiums - City	36,874	43,823	(6,949)	-15.9%	39,876	51,118	65,912
34.4645	Digital Premiums - County	39,311	41,309	(1,998)	-4.8%	38,937	44,844	65,268
34.4646	HD Box - City	-	-	-		-	-	8,700
34.4647	HD Box - County	-	-	-		-	418	14,375
	Total Programming Sales	2,492,400	2,524,067	(31,667)	-1.3%	2,485,844	2,369,881	2,213,261
Other Revenue								
34.4618	Programming rebates	2,000	2,000	-	0.0%	2,808	2,347	1,651
34.4619	Commissions	1,500	1,500	-	0.0%	1,210	1,292	2,091
34.4625	Franchise fees - City	60,665	64,003	(3,338)	-5.2%	61,011	60,001	55,895
34.4626	Franchise fees - County	67,446	66,768	678	1.0%	67,423	61,729	56,086
34.4659	HD equipment charges	2,500	12,000	(9,500)	-79.2%	7,197	39,537	2,830
34.4660	Equipment charges	10,000	5,000	5,000	100.0%	20,178	10,273	4,924
34.4661	Sales of videos	500	500	-	0.0%	615	675	505
34.4665	Monthly box fee - City	57,445	59,572	(2,127)	-3.6%	57,687	36,110	12,683
34.4666	Monthly box fee - County	35,369	32,773	2,596	7.9%	35,135	26,160	13,341
34.4670	DVR - City	2,488	1,000	1,488	148.8%	1,679	47	-
34.4671	DVR - County	4,301	1,000	3,301	330.1%	2,652	48	-
	Total Other Revenue	244,214	246,116	(1,902)	-0.8%	257,595	238,218	150,006
Total Broadband TV Revenue		$2,736,614	$2,770,183	$ (33,569)	-1.2%	$2,743,439	$2,608,100	$2,363,267

Revenue - Administrative

525 - 482

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Revenue								
34.4611	Connection fees	$ 7,500	$ 7,500	$ -	0.0%	$ 9,914	$ 6,355	$ 8,615
34.4612	Late penalties	60,000	60,000	-	0.0%	60,598	59,717	59,981
34.4614	Advertising sales	-	-	-		3,086	2,408	4,368
34.4616	Service charges	1,500	1,500	-	0.0%	1,278	4,671	908
34.4621	Russell State Park services	14,000	14,000	-	0.0%	12,134	15,182	15,614
Total Administrative Revenue		$ 83,000	$ 83,000	$ -	0.0%	$ 87,010	$ 88,334	$ 89,486

Programming Operations

525 - 480

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Operating Expenditures								
53.1103	Digital boxes and remotes	$ 60,000	$ 40,000	$ 20,000	50.0%	$ 93,217	$ 171,487	$ 32,828
53.1541	Basic programming	513,560	487,200	26,360	5.4%	479,963	410,609	330,050
53.1543	Expanded programming	1,468,790	1,407,000	61,790	4.4%	1,398,848	1,358,868	1,257,643
53.1545	Premium programming	51,840	65,400	(13,560)	-20.7%	55,093	67,974	66,593
53.1546	Pay-per-view expense	-	-	-		-	-	1,152
53.1546	TV Everywhere expense	11,000	12,840	(1,840)	-14.3%	10,664	6,544	-
53.1548	Digital programming	122,040	122,040	-	0.0%	267,588	224,839	156,301
53.1549	HITS, NASRAC, & Rovi fees	157,560	157,560	-	0.0%	-	-	-
52.3915	Franchise fees - City	68,000	64,003	3,997	6.2%	66,154	62,793	58,541
52.3916	Franchise fees - County	71,048	66,768	4,280	6.4%	71,048	64,854	58,311
57.4000	Bad debt expense	20,000	15,000	5,000	33.3%	20,124	18,610	15,410
Total Operating Expenditures		$2,543,838	$2,437,811	$ 106,027	4.3%	$2,462,699	$2,386,579	$1,976,829

Video Production

525 - 483

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 17,464	$ 17,788	$ (324)	-1.8%	$ 19,224	$ 50,131	$ 47,535
51.2101	Insurance	-	-	-		-	223	2,205
51.2200	FICA	1,336	1,361	(25)	-1.8%	1,471	3,661	3,472
51.2401	Pension & Retirement	-	-	-		-	(686)	229
	Total Salaries & Benefits	18,800	19,149	(349)	-1.8%	20,695	53,329	53,443
Operating Expenditures								
52.2203	O & M Equipment	5,000	5,000	-	0.0%	3,068	2,578	504
52.3103	Workers Comp insurance	-	69	(69)	-100.0%	85	207	193
53.1115	Supplies & materials	2,500	2,500	-	0.0%	1,835	872	568
	Total Operating Expenditures	7,500	7,569	(69)	-0.9%	4,988	3,658	1,265
Total Expenditures		$ 26,300	$ 26,718	$ (418)	-1.6%	$ 25,682	$ 56,987	$ 54,708

Personnel Summary:

Video Intern	Part-time	2 positions

ElbertonNET Technology Services Fund (Fund 525)
Internet and Fiber Operations
Summary of Revenues and Expenditures

	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Lit & Dark Fiber Services	$ 206,303	$ 196,644	$ 9,659	4.9%	$ 217,372	$ 205,082	$ 196,220
High Speed Internet	2,057,762	1,878,523	179,239	9.5%	2,004,554	1,784,121	1,581,450
Total Internet Revenue	2,264,065	2,075,167	188,898	9.1%	2,221,925	1,989,203	1,777,670
Fiber & Dial-up Operations	5,000	2,500	2,500	100.0%	3,140	4,307	1,828
High Speed Internet Operations	403,614	402,410	1,204	0.3%	381,541	398,829	370,079
Total Internet Expenditures	408,614	404,910	3,704	0.9%	384,681	403,136	371,907
Net Internet and Fiber Income	$ 1,855,451	$ 1,670,257	$ 185,194	11.1%	$ 1,837,245	$ 1,586,067	$ 1,405,764

Revenue - Internet and Fiber Operations

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Lit & Dark Fiber Services (525-473)								
34.4326	Fiber leases	$ 106,668	$ 107,820	$ (1,152)	-1.1%	$ 123,747	$ 120,805	$ 117,430
34.4327	Internet over Fiber	58,067	47,256	10,811	22.9%	49,866	42,549	39,609
34.4328	Transport over Fiber	41,568	41,568	-	0.0%	43,759	41,729	39,182
	Total Dial-up & Fiber Leases	206,303	196,644	9,659	4.9%	217,372	205,082	196,220
High Speed Internet (525-474)								
34.5614	Web hosting	2,767	2,767	-	0.0%	3,221	2,867	4,044
34.5626	Broadband Basic	714,276	783,594	(69,318)	-8.8%	745,181	802,080	928,492
34.5629	Wideband 50	953,370	824,847	128,523	15.6%	906,477	753,096	527,218
34.5624	Additional e-mail	3,222	3,162	60	1.9%	3,250	3,166	3,185
34.5638	Wideband 100 & 200	326,137	219,726	106,411	48.4%	284,141	184,766	115,861
34.6911	Bundle discounts	(26,498)	(25,987)	(511)	2.0%	(26,650)	(40,752)	(57,473)
34.4330	GPW Distribution	27,780	27,780	-	0.0%	27,780	27,780	25,002
34.4611	Connection fees	500	500	-	0.0%	1,030	708	234
34.4620	Collocation service	3,900	3,000	900	30.0%	3,450	3,000	3,000
34.4660	Equipment charges/sales	52,308	39,134	13,174	33.7%	56,674	47,410	31,887
	Total High Speed Internet	2,057,762	1,878,523	179,239	9.5%	2,004,554	1,784,121	1,581,450
Total Internet & Fiber Revenue		$2,264,065	$2,075,167	$ 188,898	9.1%	$ 2,221,925	$ 1,989,203	$ 1,777,670

Dark & Lit Fiber Operations 525 - 473

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Operating Expenditures								
53.1101	Supplies & materials	$ 5,000	$ 2,500	$ 2,500	100.0%	$ 3,140	$ 4,307	$ 1,828
	Total Operating Expenditures	5,000	2,500	2,500	100.0%	3,140	4,307	1,828
Total Expenditures		$ 5,000	$ 2,500	$ 2,500	100.0%	$ 3,140	$ 4,307	$ 1,828

High Speed Internet Operations 525 - 474

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 12,000	$ 12,000	$ -	0.0%	$ 9,598	$ 8,311	$ 12,718
52.3904	Accounts and Provisioning	168,000	162,000	6,000	3.7%	167,404	161,620	151,944
52.3907	Internet connectivity	167,544	167,544	-	0.0%	159,713	166,085	142,146
52.3908	CALEA Compliance	1,750	1,750	-	0.0%	1,750	1,750	1,750
52.3909	IP Address	3,800	3,800	-	0.0%	3,195	2,650	2,650
53.1250	ESPN 3 Subscription Fees	5,496	5,496	-	0.0%	5,177	5,290	4,949
53.1101	Supplies & materials	2,500	2,500	-	0.0%	-	-	-
53.1104	Cable modems, equipment	25,000	30,000	(5,000)	-16.7%	15,106	28,619	33,401
52.1204	Bandwidth analytics	7,524	7,320	204	2.8%	7,430	7,234	6,811
57.4000	Bad debt expense	10,000	10,000	-	0.0%	12,168	17,270	13,710
	Total Operating Expenditures	403,614	402,410	1,204	0.3%	381,541	398,829	370,079
Total Expenditures		$ 403,614	$ 402,410	$ 1,204	0.3%	$ 381,541	$ 398,829	$ 370,079

Revenue - Digital Phone

525 - 475

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Digital Phone Revenue								
34.5617	Set-up fees	$ 2,000	$ 2,500	$ (500)	-20.0%	$ 1,824	$ 1,880	$ 1,560
34.5630	Residential service fees	193,611	199,301	(5,690)	-2.9%	197,681	200,139	196,385
34.5631	Business service fees	75,505	68,310	7,195	10.5%	76,750	62,429	56,712
34.5632	Toll free services	1,051	1,051	-	0.0%	1,051	685	477
34.5633	Hosted PBX Services	27,049	22,657	4,392	19.4%	24,814	17,914	6,366
34.4660	Equipment sales	-	-	-			-	3,745
34.5634	Usage fees	1,500	500	1,000	200.0%	2,119	435	1,536
34.5635	Directory Assistance	1,500	2,500	(1,000)	-40.0%	1,036	2,894	2,814
34.5636	International Calls	50	50	-	0.0%	23	42	29
34.5637	Fax-to-PDF Services	2,269	2,269	-	0.0%	2,276	2,159	1,956
34.5640	Universal Service Fees	600	13,404	(12,804)	-95.5%	598	28,873	38,108
Total Digital Phone Revenue		$ 305,135	$ 312,542	$ (7,407)	-2.4%	$ 308,171	$ 317,451	$ 309,689

Expenditures - Digital Phone Operations

525 - 475

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Operating Expenditures								
52.1200	Professional services	$ 3,000	$ 3,000	$ -	0.0%	$ 2,426	$ 2,745	$ 4,439
52.3905	Residential access fees	178,056	186,000	(7,944)	-4.3%	180,271	185,042	177,813
52.3906	Business access fees	45,948	42,000	3,948	9.4%	44,361	36,888	36,142
52.3912	Usage fees	4,800	3,500	1,300	37.1%	4,759	3,980	3,580
52.3914	Setup fees	3,500	4,000	(500)	-12.5%	2,640	3,268	3,822
52.3917	Universal Service Fund	10,800	18,000	(7,200)	-40.0%	15,017	7,825	14,609
53.1101	Supplies & materials	500	500	-	0.0%	-	2,097	3,211
57.4000	Bad debt expense	1,500	1,500	-	0.0%	1,236	3,610	1,560
Total Expenditures		$ 248,104	$ 258,500	$ (10,396)	-4.0%	$ 250,710	$ 245,455	$ 245,176
Net Income - Digital Phone		$ 57,031	$ 54,042	$ 2,989	5.5%	$ 57,461	$ 71,995	$ 64,514

ElbertonNET Technology Services Fund (Fund 525)

Summary of Administrative Expenses

	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Administration	$ 170,996	$ 178,571	$ (7,575)	-4.2%	$ 157,026	$ 162,379	$ 162,162
Distribution Operations	837,630	843,050	(5,420)	-0.6%	882,187	858,669	739,573
Debt Service & Depreciation	1,153,332	1,091,332	62,000	5.7%	444,600	318,613	320,550
Total Adminstrative Expenditures	$ 2,161,958	$ 2,112,953	$ 49,005	2.3%	$ 1,483,813	$ 1,339,661	$ 1,222,285

Administration

525 - 482

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 28,000	$ 26,500	$ 1,500	5.7%	$ 27,675	$ 25,979	$ 26,431
52.3101	Property insurance	1,500	1,500	-	0.0%	1,500	1,500	1,500
52.3201	Telephone service (AT&T)	780	780	-	0.0%	811	797	838
52.3301	Advertising	15,000	20,000	(5,000)	-25.0%	7,627	15,399	15,371
52.3500	Travel & training	2,500	2,500	-	0.0%	77	-	2,882
53.1102	Promotional items	5,000	10,000	(5,000)	-50.0%	3,570	3,480	3,985
52.1103	Admin Charge - Gen Fund	117,216	115,291	1,925	1.7%	115,291	114,296	110,912
52.1201	Legal fees	500	1,500	(1,000)	-66.7%	380	360	90
53.1115	Office & billing supplies	500	500	-	0.0%	95	568	153
	Total Operating Expenditures	170,996	178,571	(7,575)	-4.2%	157,026	162,379	162,162
Total Expenditures		$ 170,996	$ 178,571	$ (7,575)	-4.2%	$ 157,026	$ 162,379	$ 162,162

Distribution Operations

525 - 481

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 323,534	$ 306,637	$ 16,897	5.5%	$ 349,513	$ 254,681	$ 254,065
51.1300	Overtime	20,000	20,000	-	0.0%	18,316	35,723	24,143
51.2101	Insurance	61,072	59,308	1,764	3.0%	59,153	57,062	48,251
51.2200	FICA	24,750	23,458	1,292	5.5%	26,738	22,148	18,992
51.2401	Pension & Retirement	9,113	24,461	(15,348)	-62.7%	9,079	(8,869)	(1,921)
51.2700	Workers Comp claims	500	500	-	0.0%	5,049	7,693	-
	Total Salaries & Benefits	438,969	434,364	4,605	1.1%	467,847	368,439	343,530
Operating Expenditures								
52.1200	Professional services	2,500	2,500	-	0.0%	2,375	-	162
52.1205	On-call dispatch	6,000	6,000	-	0.0%	6,451	9,023	5,096
52.2101	Uniforms	4,000	4,000	-	0.0%	2,421	2,798	3,912
52.2201	O & M Vehicles	7,500	7,500	-	0.0%	19,092	4,309	5,583
52.2203	O & M Equipment	7,500	7,500	-	0.0%	3,251	23,966	4,724
52.2321	Motor Pool charge	17,552	17,038	514	3.0%	17,038	16,777	17,775
52.3101	Property insurance	30,879	29,478	1,401	4.8%	29,472	29,810	28,954
52.3103	Workers Comp insurance	3,673	2,964	709	23.9%	3,644	2,758	2,707
52.3202	Comm service (Vrzn,GPS)	6,000	5,200	800	15.4%	5,983	5,484	5,254
52.3207	Data service (Enet)	1,839	1,839	-	0.0%	1,839	1,924	1,580
52.3500	Travel & training	2,500	2,500	-	0.0%	169	219	-
53.1101	Supplies & materials	2,000	2,000	-	0.0%	-	1,431	27
53.1107	Headend O & M	20,000	20,000	-	0.0%	15,270	34,695	14,206
53.1108	Pole attachment fees	118,000	108,800	9,200	8.5%	115,305	158,890	89,059
53.1110	System O & M	75,000	75,000	-	0.0%	101,973	77,822	104,615
53.1111	Fuel	16,218	12,867	3,351	26.0%	16,614	12,747	9,585
53.1120	Freight Expense-Inventory	7,500	7,500	-	0.0%	8,141	11,146	6,695
53.1230	Utilities - System	70,000	96,000	(26,000)	-27.1%	65,303	96,433	96,108
	Total Operating Expenditures	398,661	408,686	(10,025)	-2.5%	414,340	490,230	396,044
Total Expenditures		$ 837,630	$ 843,050	$ (5,420)	-0.6%	$ 882,187	$ 858,669	$ 739,573

Personnel Summary:

Operations Manager	Grade 27	
Foreman	Grade 24	
Telecommunications Technician	Grade 22	4 positions

Debt Service & Depreciation

525 - 485

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Operating Expenditures								
56.1000	Depreciation	$ -	$ -	$ -		$ 344,600	$ 318,613	$ 319,340
61.1001	Transfer out - Elbert Theatre	68,000	68,000	-	0.0%	68,000	-	-
61.1002	Transfer out - Solid Waste	40,000	32,000	8,000	25.0%	32,000	-	-
	Total Operating Expenditures	108,000	100,000	8,000	8.0%	444,600	318,613	319,340
Debt Service								
58.2205	Loan Pmt-GMA #4	-	-	-		-	-	222
58.2207	Loan Pmt-GMA #5	-	-	-		-	-	988
57.9000	Repayment-Electric Div.	1,045,332	991,332	54,000	5.4%	-	-	-
	Total Debt Service	1,045,332	991,332	54,000	5.4%	-	-	1,210
Total Expenditures		$1,153,332	$1,091,332	$ 62,000	5.7%	$ 444,600	$ 318,613	$ 320,550

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Solid Waste Fund (Fund 540)

Summary of Revenues and Expenditures

	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Revenues							
Residential Collection	$ 487,428	$ 481,791	$ 5,637	1.2%	$ 459,634	$ 478,020	$ 475,282
Commercial Collection	337,452	335,712	1,740	0.5%	365,459	336,758	340,073
Sale of Recyclables	59,973	72,633	(12,660)	-17.4%	47,657	70,123	95,825
Other Revenue	40,500	32,000	8,500	26.6%	32,000	630	1,180
Total Revenues	925,353	922,136	3,217	0.3%	904,750	885,531	912,359
Expenditures							
Residential Collection	309,061	302,069	6,992	2.3%	337,090	294,052	318,859
Commercial Collection	284,202	278,895	5,307	1.9%	291,127	276,810	292,272
Recycling Operations	132,698	134,272	(1,574)	-1.2%	174,588	151,229	138,583
Leaf & Limb Collection	199,392	206,900	(7,508)	-3.6%	211,957	193,269	186,785
Total Expenditures	925,353	922,136	3,217	0.3%	1,014,762	915,360	936,499
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ (110,012)	$ (29,829)	$ (24,140)

Solid Waste Fund - Revenue Detail by Source

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Revenues								
34.4111	Collection - Residential	$ 374,736	$ 371,280	$ 3,456	0.9%	$ 373,777	$ 368,537	$ 369,042
34.4112	Collection - Commercial	177,600	178,200	(600)	-0.3%	179,211	178,501	180,995
34.4114	County residential service	26,400	24,831	1,569	6.3%	26,268	23,914	20,735
34.4131	Sale of recyclables	59,973	72,633	(12,660)	-17.4%	47,657	70,123	95,825
34.4191	EC Surcharge - Residential	86,292	85,680	612	0.7%	85,857	85,569	85,505
34.4192	EC Surcharge - Commercial	143,220	142,800	420	0.3%	144,869	143,958	144,020
34.4193	Dumpster sales	16,632	14,712	1,920	13.1%	15,111	14,299	15,059
34.4195	Inert Waste Collection	500	-	500		765	630	1,180
38.3000	Reimb. for damaged property	-	-	-		57,900	-	-
39.1201	Transfer in - General Fund	-	-	-		-	40,000	62,000
39.1202	Transfer in - ElbertonNET	40,000	32,000	8,000		32,000	-	-
	Grand Total - Solid Waste Revenues	$ 925,353	$ 922,136	$ 3,217	0.3%	$ 963,415	$ 925,531	$ 974,359

Residential Waste Collection 540 - 451

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 117,916	$ 109,304	$ 8,612	7.9%	$ 121,530	$ 103,891	$ 106,236
51.1300	Overtime	1,000	1,000	-	0.0%	606	661	762
51.2100	Insurance	25,393	24,170	1,223	5.1%	30,171	32,124	29,827
51.2200	FICA	9,021	8,362	659	7.9%	9,297	7,279	7,341
51.2401	Pension & Retirement	3,179	8,588	(5,409)	-63.0%	3,133	(4,857)	(1,244)
51.2700	Workers Comp claims	200	200	-	0.0%	12,572	2,531	2,583
	Total Salaries & Benefits	156,709	151,624	5,085	3.4%	177,309	141,630	145,506
Operating Expenditures								
52.1101	Admin Charge-General Fund	11,538	11,641	(103)	-0.9%	11,641	11,694	11,486
52.2111	Disposal fees	85,400	85,400	-	0.0%	85,037	86,617	91,542
52.2201	O & M Vehicles	3,500	2,500	1,000	40.0%	7,694	3,054	4,507
52.2321	Motor Pool charge	5,851	5,679	172	3.0%	5,679	5,592	5,925
52.3101	Property/Liab. Insurance	1,657	1,657	-	0.0%	1,657	1,632	1,551
52.3103	Workers Comp Insurance	1,568	1,237	331	26.8%	856	1,266	1,257
52.3202	Comm service (Vzn,GPS)	1,020	1,272	(252)	-19.8%	982	1,061	1,283
53.1110	Fuel	8,170	7,411	759	10.2%	9,595	7,610	5,914
53.1115	Supplies	200	200	-	0.0%	28	37	156
53.1123	Protective supplies	500	500	-	0.0%	350	159	507
53.1124	Uniforms	3,000	3,000	-	0.0%	2,831	2,968	3,305
53.1550	Poly-karts	6,086	6,086	-	0.0%	9,792	6,099	21,142
56.1000	Depreciation	-	-	-		20,357	20,357	20,357
57.4000	Bad debt expense	2,000	2,000	-	0.0%	1,860	2,460	2,200
58.2200	Truck payments - GMA	21,862	21,862	-	0.0%	1,421	1,816	2,221
	Total Operating Expenditures	152,352	150,445	1,907	1.3%	159,781	152,422	173,353
Total Expenditures		$ 309,061	$ 302,069	$ 6,992	2.3%	$ 337,090	$ 294,052	$ 318,859

Personnel Summary:

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

Commercial Waste Collection 540 - 452

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 63,959	$ 61,494	$ 2,465	4.0%	$ 62,476	$ 61,427	$ 59,130
51.1300	Overtime	1,300	1,300	-	0.0%	1,314	1,480	1,358
51.2100	Insurance	16,525	15,830	695	4.4%	15,120	15,744	15,865
51.2200	FICA	4,893	4,704	189	4.0%	4,779	4,458	4,292
51.2401	Pension & Retirement	651	3,748	(3,097)	-82.6%	652	(3,831)	(1,595)
51.2700	Workers Comp claims	200	200	-	0.0%	-	-	-
	Total Salaries & Benefits	87,528	87,276	252	0.3%	84,341	79,277	79,049
Operating Expenditures								
52.1101	Admin Charge-General Fund	11,538	11,641	(103)	-0.9%	11,641	11,694	11,486
52.2111	Disposal fees	128,000	128,000	-	0.0%	134,297	126,122	137,226
52.2201	O & M Vehicles	5,000	1,500	3,500	233.3%	6,534	8,416	5,947
52.2321	Motor Pool charge	5,851	5,679	172	3.0%	5,679	5,592	5,925
52.3101	Property/Liab. Insurance	1,105	1,105	-	0.0%	1,105	1,087	1,034
52.3103	Workers Comp insurance	851	696	155	22.3%	1,093	708	684
52.3202	Comm. Service (Vzn,GPS)	768	768	-	0.0%	745	766	781
53.1110	Fuel	9,349	8,018	1,331	16.6%	8,375	7,085	6,121
53.1115	Supplies	150	150	-	0.0%	42	138	138
53.1123	Protective supplies	500	500	-	0.0%	312	161	131
53.1124	Uniforms	1,700	1,700	-	0.0%	1,871	1,648	1,774
53.1550	Garbage containers	10,000	10,000	-	0.0%	13,313	11,944	19,398
56.1000	Depreciation	-	-	-		20,357	20,357	20,357
58.2200	Truck payments - GMA	21,862	21,862	-	0.0%	1,421	1,816	2,221
	Total Operating Expenditures	196,674	191,619	5,055	2.6%	206,785	197,533	213,222
Total Expenditures		$ 284,202	$ 278,895	$ 5,307	1.9%	$ 291,127	$ 276,810	$ 292,272

Personnel Summary:

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

Recycling Operations

540 - 455

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 75,537	$ 78,408	$ (2,871)	-3.7%	$ 48,178	$ 75,290	$ 76,013
51.2100	Insurance	16,573	7,929	8,644	109.0%	7,833	7,773	7,993
51.2200	FICA	5,779	5,998	(219)	-3.7%	3,686	5,420	5,269
51.2401	Pension & Retirement	3,320	8,989	(5,669)	-63.1%	3,281	(1,971)	(486)
51.2700	Workers Comp claims	300	300	-	0.0%	61,925	15,194	407
	Total Salaries & Benefits	101,509	101,624	(115)	-0.1%	124,903	101,706	89,197
Operating Expenditures								
52.1101	Admin Charge-General Fund	5,769	5,821	(52)	-0.9%	5,821	5,846	5,743
52.2111	Disposal fees	612	612	-	0.0%	612	663	612
52.2201	O & M Vehicles	3,000	3,000	-	0.0%	5,484	6,026	3,760
52.2202	O & M Buildings	1,000	1,000	-	0.0%	2,701	127	4,073
52.2203	O & M Equipment	1,800	1,800	-	0.0%	1,583	4,379	1,728
52.3101	Property insurance	1,209	1,209	-	0.0%	1,209	1,197	1,170
52.3103	Workers Comp insurance	1,005	889	116	13.0%	1,624	905	804
52.3202	Comm service (Vzn,GPS)	1,284	1,284	-	0.0%	1,268	1,277	1,301
52.3901	Shipping	900	900	-	0.0%	600	900	900
52.3902	EC Surcharge	684	684	-	0.0%	684	741	684
53.1110	Fuel	9,026	9,849	(823)	-8.4%	9,622	8,918	9,216
53.1115	Supplies	750	1,000	(250)	-25.0%	778	742	517
53.1124	Uniforms	1,400	1,300	100	7.7%	1,519	1,451	1,364
53.1210	Water & sewer	250	300	(50)	-16.7%	186	227	367
53.1230	Electricity	2,500	3,000	(500)	-16.7%	2,497	2,627	3,483
56.1000	Depreciation	-	-	-		13,498	13,498	13,663
	Total Operating Expenditures	31,189	32,648	(1,459)	-4.5%	49,686	49,523	49,386
Total Expenditures		$ 132,698	$ 134,272	$ (1,574)	-1.2%	$ 174,588	$ 151,229	$ 138,583

Personnel Summary:

Public Works Supervisor	Grade 24
Public Works Laborer	Grade 7

Leaf & Limb Collection & Street Cleaning 540 - 458

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Salaries & Benefits								
51.1101	Wages	$ 121,081	$ 116,426	$ 4,655	4.0%	$ 114,756	$ 110,744	$ 101,234
51.1300	Overtime	500	500	-	0.0%	483	1,087	171
51.2100	Insurance	17,361	24,735	(7,374)	-29.8%	16,372	23,469	23,249
51.2200	FICA	9,263	8,907	356	4.0%	8,779	8,098	7,215
51.2401	Pension & Retirement	1,598	7,469	(5,871)	-78.6%	1,492	(4,818)	(1,125)
51.2700	Workers Comp claims	500	500	-	0.0%	9,486	332	557
	Total Salaries & Benefits	150,303	158,537	(8,234)	-5.2%	151,368	138,912	131,300
Operating Expenditures								
52.1101	Admin Charge-General Fund	5,769	5,820	(51)	-0.9%	5,820	5,846	5,743
52.2201	O & M Vehicles	15,000	15,000	-	0.0%	14,268	12,776	16,181
52.2321	Motor Pool charge	5,850	5,679	171	3.0%	5,679	5,593	5,925
52.3101	Property/Liab. Insurance	1,105	1,105	-	0.0%	1,105	1,087	1,034
52.3103	Workers Comp insurance	1,611	1,321	290	22.0%	1,521	1,297	1,393
52.3202	Comm. Service (Vzn,GPS)	2,316	2,316	-	0.0%	2,246	2,272	1,805
53.1110	Fuel	13,588	13,272	316	2.4%	13,990	12,560	9,363
53.1123	Protective clothing	500	500	-	0.0%	508	306	522
53.1124	Uniforms	3,000	3,000	-	0.0%	4,895	3,043	3,844
53.1601	Small tools & equipment	350	350	-	0.0%	1,283	303	401
56.1000	Depreciation	-	-	-		9,275	9,275	9,275
	Total Operating Expenditures	49,089	48,363	726	1.5%	60,589	54,357	55,485
Total Expenditures		$ 199,392	$ 206,900	$ (7,508)	-3.6%	$ 211,957	$ 193,269	$ 186,785

Personnel Summary:

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

2011 SPLOST Capital Projects Fund (Fund 322)

Summary of Revenues and Expenditures

		2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
REVENUES:								
33.7100	Special Purpose Local Option Sales Tax - Elbert Co.	$ -	$ -	$ -		$ -	$ -	$ 550,423
33.4318	GDOT Local Maint. Grant	-	-	-		-	-	105,631
36.1000	Interest Revenue	-	-	-		-	45	67
39.1205	Transfer In - Water	-	-	-		-	-	20,000
	Total Revenues	-	-	-		-	45	676,122
EXPENDITURES:								
350-58.1202	Fire Ladder Truck Payments	-	-	-		-	338,228	67,248
350-53.1601	Fire - Equipment	-	-	-		-	-	9,912
321-54.1405	Police Vehicles	-	-	-		-	-	77,487
410-54.1405	Public Works Vehicles	-	-	-		-	-	14,339
422-53.1126	Road Maintenance	-	-	-		-	113,060	510
422-53.1127	Sidewalks	-	-	-		-	-	13,626
422-53.1130	Stormwater Improvements	-	-	-		-	11,267	18,818
620-53.1127	Park Repairs or Improvements	-	-	-		-	-	2,530
	Total Expenditures	-	-	-		-	462,555	204,468
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ -	$ (462,510)	$ 471,654

2017 SPLOST Capital Projects Fund (Fund 320)

Summary of Revenues and Expenditures

		Budget 2020	Budget 2019	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
REVENUES:								
33.7100	Special Purpose Local Option Sales Tax - Elbert Co.	$ 620,000	$ 620,000	$ -	0.0%	$ 603,517	$ 597,254	$ -
33.4318	GDOT Local Maint. Grant	-	80,000	80,000	100.0%	62,960	76,085	-
36.1000	Interest Revenue	200	200	-		97	117	-
39.1205	Transfer In - Water	20,000	20,000	-	0.0%	20,000	20,000	-
	Total Revenues	640,200	720,200	(80,000)	-11.1%	686,575	693,456	-
EXPENDITURES:								
321-54.1405	Police vehicles	90,000	90,000	-	0.0%	65,630	178,412	19,405
321-53.1602	Police equipment	-	-	-		9,029	-	-
350-53.1601	Fire equipment	-	45,000	(45,000)	-100.0%	8,753	49,295	-
350-54.1405	Fire lot concrete paving	-	40,000	(40,000)	-100.0%	51,159	-	-
410-54.1405	Public Works equipment	100,000	165,000	(65,000)	-39.4%	56,078	-	-
422-53.1126	Road Maintenance	100,000	100,000	-	0.0%	-	55,831	-
422-54.1406	Stormwater improvements	75,200	-	75,200		85,350	375	-
433-54.1407	Sewer improvements	-	-	-		-	58,500	-
444-54.1416	Water system improvements	-	-	-		-	79,895	-
481-54.1420	Broadband system extensions	250,000	150,200	99,800	66.4%	-	-	-
619-54.1401	Elbert Theatre equipment	25,000	-	25,000		-	-	34,304
620-54.1305	Recreation improvements	-	-	-		10,507	-	-
755-53.1127	Downtown revitalization projects	-	-	-		14,284	34,607	-
755-54-1101	Jones Building apartments	-	130,000	-	0.0%	158,162	68,357	-
	Total Expenditures	640,200	720,200	(80,000)	-11.1%	458,952	525,272	53,709
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 227,623	$ 168,184	$ (53,709)

2017 T-SPLOST Capital Projects Fund (Fund 325)

Summary of Revenues and Expenditures

		Budget 2020	Budget 2019	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
REVENUES:								
33.7100	Transportation Special Purpose Sales Tax	$ 490,000	$ -	$ 490,000		$ -	$ -	$ -
33.4318	GDOT Local Maint. Grant	70,000	-	70,000		-	-	-
36.1000	Interest Revenue	200	-	200		-	-	-
	Total Revenues	560,200	-	560,200		-	-	-
EXPENDITURES:								
422-53.1126	Road Maintenance	560,200	-	560,200		-	-	-
	Total Expenditures	560,200	-	560,200		-	-	-
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ -	$ -	$ -

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Elbert Theatre Enterprise Fund (Fund 555)

Summary of Revenues and Expenditures

	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
ELBERT THEATRE ADMINISTRATION:							
Revenue	$ 75,500	$ 74,000	$ 1,500		$ 76,462	$ -	$ -
Expenditures	91,453	90,951	502		88,039	-	-
Net Elbert Theatre Income	(15,953)	(16,951)	998		(11,577)	-	-
ELBERTON ARTS CENTER:							
Revenue	4,000	4,000	-		4,134	-	-
Expenditures	9,369	9,869	(500)		8,324	-	-
Net Arts Center Income	(5,369)	(5,869)	500		(4,190)	-	-
MOVIES OPERATIONS:							
Revenue	97,500	92,500	5,000	5.4%	103,712	87,973	99,349
Expenditures	76,178	69,680	6,498	9.3%	82,042	78,075	80,538
Net Movies Income	21,322	22,820	(1,498)		21,671	9,898	18,811
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 5,905	$ 9,898	$ 18,811
Total Revenues	177,000	170,500	6,500	3.8%	184,308	87,973	99,349
Total Expenditures	177,000	170,500	6,500	3.8%	178,404	78,075	80,538
	$ -	$ -	$ -		$ 5,905	$ 9,898	$ 18,811

Revenue - Elbert Theatre Administration 555 - 611

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Elbert Theatre Revenue								
34.7401	Rental fees	$ 7,500	$ 6,000	$ 1,500		$ 8,462	$ -	$ -
39.1000	Transfer in - ElbertonNET	68,000	68,000	-		68,000	-	-
Total Elbert Theatre Revenue		$ 75,500	$ 74,000	$ 1,500		$ 76,462	$ -	$ -

Expenditures - Elbert Theatre Administration 555 - 611

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Expenditures								
51.1102	Salaries	$ 48,738	$ 47,330	$ 1,408		$ 45,926	$ -	$ -
51.2101	Insurance	8,545	8,250	295		8,150	-	-
51.2200	FICA	3,728	3,621	107		3,513	-	-
51.2401	Pension & Retirement	3,107	5,424	(2,317)		3,088	-	-
52.2202	O & M Buildings	3,000	2,028	972		3,836	-	-
52.2111	Solid Waste Disposal	1,008	1,008	-		1,008	-	-
52.2203	O & M Equipment	2,500	2,500	-		2,295	-	-
52.3101	Property insurance	3,648	3,648	-		3,648	-	-
52.3103	Workers Comp insurance	216	179	37		220	-	-
52.3201	Telephone service (Enet)	259	259	-		418	-	-
52.3206	Internet & website (Enet)	1,019	1,019	-		1,019	-	-
52.3701	Travel and training	250	250	-		111	-	-
53.1115	Office supplies	250	250	-		150	-	-
53.1210	Water & sewer	660	660	-		738	-	-
53.1220	Natural gas	1,725	1,725	-		1,414	-	-
53.1230	Electricity	12,800	12,800	-		12,504	-	-
Total Expenditures		$ 91,453	$ 90,951	$ 502		$ 88,039	$ -	$ -
Net Income - Elbert Theatre		$ (15,953)	$ (16,951)	$ 998		$ (11,577)	$ -	$ -

Personnel Summary:

Theatre Manager	Grade 19

Revenue - Elberton Arts Center 555 - 614

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Arts Center Revenue								
34.7401	Rental fees	$ 4,000	$ 4,000	$ -		$ 4,134	$ -	$ -
Total Arts Center Revenue		$ 4,000	$ 4,000	$ -		$ 4,134	$ -	$ -

Expenditures - Elberton Arts Center 555 - 614

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Expenditures								
52.2202	O & M Buildings	$ 1,500	$ 1,500	$ -		$ 2,243	$ -	$ -
52.2100	Cleaning services	1,600	2,100	(500)		1,441	-	-
52.2203	O & M Equipment	1,000	1,000	-		14	-	-
52.3101	Property insurance	1,824	1,824	-		1,824	-	-
52.3206	Internet service (Enet)	480	480	-		480	-	-
53.1115	Office supplies	250	250	-		25	-	-
53.1210	Water & sewer	240	240	-		238	-	-
53.1220	Natural gas	275	275	-		373	-	-
53.1230	Electricity	2,200	2,200	-		1,686	-	-
Total Expenditures		$ 9,369	$ 9,869	$ (500)		$ 8,324	$ -	$ -
Net Income - Arts Center		$ (5,369)	$ (5,869)	$ 500		$ (4,190)	$ -	$ -

Revenue - Movies Operations

555 - 617

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Movies Revenue								
34.1920	Advertising sales	$ 2,500	$ 2,500	$ -	0.0%	$ 2,100	$ 900	$ 1,400
34.7201	Concession sales	35,000	30,000	5,000	16.7%	39,408	28,631	32,612
34.7301	Ticket sales	60,000	60,000	-	0.0%	62,204	58,442	65,337
Total Movies Revenue		$ 97,500	$ 92,500	$ 5,000	5.4%	$ 103,712	$ 87,973	$ 99,349

Expenditures - Movies Operations

555 - 617

Budget:

Account	Description	2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
Movies Expenditures								
51.1101	Wages	$ 21,000	$ 18,000	$ 3,000	16.7%	$ 20,448	$ 20,164	$ 17,987
51.2200	FICA	1,608	1,400	208	14.9%	1,564	1,386	1,371
52.1200	Professional services	2,400	2,080	320	15.4%	2,329	2,080	2,120
52.2101	Cleaning expense	1,800	2,100	(300)	-14.3%	1,409	1,627	-
52.3301	Advertising	3,000	3,000	-	0.0%	5,160	8,260	10,944
52.3601	Movie rights	31,370	30,600	770	2.5%	31,984	30,248	32,877
53.1101	Supplies & materials	1,500	1,500	-	0.0%	1,570	1,451	2,305
53.1590	Concession expense	12,500	10,000	2,500	25.0%	14,172	11,455	11,727
53.1750	Miscellaneous	1,000	1,000	-	0.0%	1,346	1,232	1,207
53.1750	Depreciation	-	-	-		2,060	172	-
Total Movies Expenditures		$ 76,178	$ 69,680	$ 6,498	9.3%	$ 82,042	$ 78,075	$ 80,538
Net Income - Movies		$ 21,322	$ 22,820	$ (1,498)		$ 21,671	$ 9,898	$ 18,811

Downtown Development Revolving Loan
Special Revenue Fund (Fund 225)

Summary of Revenues and Expenditures

		2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
REVENUES:								
31.4100	Transfer In - DDA	$ 24,000	$ 24,000	$ -	0.0%	$ -	$ -	$ -
36.1000	Interest revenue	855	-	855		527	-	-
	Total Revenues	24,855	24,000	855	3.6%	527	-	-
EXPENDITURES:								
57.1000	Loan servicing fee	855	-	855		527	-	-
61.1001	RLF Cash for Loans	24,000	24,000	-	0.0%	-	-	-
	Total Expenditures	24,855	24,000	855	3.6%	527	-	-
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	0.0%	$ -	$ -	$ -

Hotel/Motel Tax Special Revenue Fund (Fund 275)

Summary of Revenues and Expenditures

		2020 Budget	2019 Budget	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
REVENUES:								
31.4100	Hotel/Motel Tax	$ 80,000	$ 70,000	$ 10,000	14.3%	$ 82,502	$ 76,622	$ 59,668
	Total Revenues	80,000	70,000	10,000	14.3%	82,502	76,622	59,668
EXPENDITURES:								
57.2001	Chamber of Commerce	-	-	-		34,864	20,413	15,000
57.2003	Tourism services	40,000	35,000	5,000	14.3%	6,147	17,898	3,992
61.1001	Transfer to General Fund	40,000	35,000	5,000	14.3%	41,491	37,503	29,585
	Total Expenditures	80,000	70,000	10,000	14.3%	82,502	75,814	48,577
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	0.0%	-	$ 808	$ 11,091

Elbert Hotel Enterprise Fund (Fund 558)

Summary of Revenues and Expenditures

		Budget 2020	Budget 2019	Variance 2020-19	% Change 2020-19	2019 Projected	2018 Actual	2017 Actual
REVENUES:								
36.1000	Interest revenue	$ -	$ -	$ -		$ 3	$ 1	$ 44
38.1001	Restaurant lease	14,400	14,400	-	0.0%	11,138	14,331	6,252
39.1200	Capital contribution	-	-	-			-	-
39.1000	Transfer In - Utility Fund	440,000	440,000	-	0.0%	440,000	456,000	456,000
	Total Revenues	454,400	454,400	-	0.0%	451,141	470,332	462,297
EXPENDITURES:								
58.2201	Debt Service - Bond	441,396	441,396	-	0.0%	208,841	226,475	208,643
56.1000	Depreciation expense	-	-	-		218,108	218,108	103,692
52.1200	Professional services	1,000	5,000	(4,000)	-80.0%	750	-	14,021
52.3101	Property insurance	9,286	3,286	6,000	182.6%	9,286	9,245	1,540
53.1101	Supplies & materials	2,718	4,718	(2,000)	-42.4%	13,659	11,626	85,352
53.1230	Utilities expense	-	-	-		-	-	12,297
53.1750	Miscellaneous	-	-	-		-	-	25
	Total Expenditures	454,400	454,400	-	0.0%	450,644	465,454	425,570
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 497	$ 4,878	$ 36,727

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Rates and Fees Schedule
Fiscal Year 2020

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
Temporary, beer or wine, each	$100
Temporary, distilled spirits	$250
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
Habitual parking violations after declaration	$50
Obstruction of officer, parking enforcement	$50
Handicapped parking violations:	
1st offense	$100
2nd offense	$250
3rd and subsequent offenses	$500

Part 3: Police Services and Code Violations	
Tag violations:	
Altered license plate	$600
License plate used to conceal	$600
Suspended registration	$500
All other tag violations	$80
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
Hands-Free Act violation - 1st $50; 2nd $100; Subsq $150	

Part 3: Police Services and Code Violations	
Serious traffic offenses (cont'd):	
Engaging in a contest of speed	
1st offense	$750
2nd offense	$1,500
3rd and subsequent offenses	$2,500
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

Part 3: Police Services and Code Violations	
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	$45

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	$16.25
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 only.)	$45.00

Part 6: Customer Service Fees	
Account establishment fee	$25.00
Credit check fee	$3.00
Copies, black and white	$0.25
Copies, color	$1.00
Returned check fee	$35.00
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
Payment extension fee, 7 calendar days	$45.00
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 + 5%
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	$1.68
Outside City, First 20,000 cubic feet	$3.03
Outside City, Over 20,000 cubic feet	$2.50
Sewer usage calculation	85% of water usage
Sewer usage calc., Granite mfg.	24% of water usage
Sewer base charge, per month	
Inside City, First 5,000 cubic feet	$7.61
Inside City, Next 15,000 cubic feet	$26.78
Inside City, Over 20,000 cubic feet	$74.16
Oustide City, First 5,000 cubic feet	$11.02
Outside City, Next 15,000 cubic feet	$37.08
Outside City, Over 20,000 cubic feet	$99.91
Sewer usage charges, per hundred cubic feet	
Inside City, First 20,000 cubic feet	$2.89
Inside City, Over 20,000 cubic feet	$2.50
Outside City, First 20,000 cubic feet	$3.63
Outside City, Over 20,000 cubic feet	$2.93
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 $12.50 per foot
Removing rock or obstructions, hauling	Cost plus 5%
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	$8.50
Interruptible or industrial	$50.00
Agricultural	$45.00
Interruptible contract rate	$0.10/Mcf discount from retail
Gas taps	$250.00
Gas line installation, per foot	$1.00
Additional installation for gas taps -	
street cuts, patches, bores, lines	$100 plus $12.50 per foot
Clearing Right-of-Way for new construction	$150/hour
Removing rock or obstructions, hauling	Cost plus 5%
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	$33.95
Expanded cable	$79.95
Premier cable	$89.95
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
Digital box, after 2nd box (one time fee)	$45.00
Digital Video Record (DVR), per box	$55.00
Monthly DVR fee, per box	$6.95
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	$39.95
Wideband 50, with TV	$59.95
Wideband 100, with TV	$99.95
Wideband 200, with TV	$139.95
Internet packages without TV are $20.00 additional per mo.	
Wireless modem gateway	$6.00
CAT5e installation, under 100 ft.	$85.00
CAT5e installation, 100 ft.-300 ft.	$125.00
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 TV	$134.95
Residential phone w/ Internet & Premier TV	$144.95
Residential phone w/ Wideband 50 & Expanded	$149.95
Residential phone w/ Wideband 50 & Premier	$159.95
Biz Bundle - 1 line w/ Internet	$89.95
Biz 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

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	$65.00	
Electrical permit, 200 amp service	$65.00	
Electrical permit, over 200 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 existing 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 2020 Budget

Funds / Divisions	FY 2020 Full Time Positions	FY 2019 Total	FY 2018 Total	FY 2017 Total	FY 2016 Total	FY 2020 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	1	1	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	
Building Inspections	1	1	1	1	1	
Police-Administration	2	2	2	2	2	
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	
Parks and Public Spaces	1	1				1
Public Works-Administration	1	1	1	1	1	
PW-Infrastructure Maintenance	7	6	6	6	6	
PW-Motor Pool	2	2	2	2	2	
PW-Cemetery	1	1	1	1	2	
	59	58	59	59	60	9
Public Utilities Fund						
Sewer Plants	5	5	5	5	5	
Water Plant	4	4	4	3	3	
Water/Sewer Distribution	6	6	6	6	6	
Electric Distribution	7	7	7	7	7	
Gas Distribution	6	6	5	6	6	
Administration	2	3	2	2	2	
Meter Reading and Servicing	2	2	2	2	2	
Warehouse	1	1	2	2	2	
Customer Service	7	7	7	7	7	1
Information Technology	1	1	1	1	1	
	41	42	41	41	41	1
ElbertonNET Fund						
Video Production			1	1	1	2
Distribution	6	6	5	5	4	
	6	6	6	6	5	2

City of Elberton
Headcount Summary

Fiscal Year 2020 Budget

Funds / Divisions	FY 2020 Full Time Positions	FY 2019 Total	FY 2018 Total	FY 2017 Total	FY 2016 Total	FY 2020 Elected, Appointed, or Part Time
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
Elbert Theatre Enterprise Fund	1	1				8
SUB-TOTAL - City of Elberton	**119**	119	118	118	118	**20**
Downtown Development Authority						
Administration	1	1	1			
Guest Services	2	3	4			6
Housekeeping			1			6
	3	4	6			12
GRAND TOTAL	**122**	123	124	118	118	**32**

City of Elberton Pay Structure
Fiscal Year 2020

Grade	Minimum	Mid-Point	Maximum
7	$ 25,657	$ 30,789	$ 35,921
9	27,015	32,418	37,821
10	28,372	34,047	39,722
11	29,727	35,672	41,617
12	31,210	37,451	43,693
13	32,218	38,460	44,702
14	32,984	39,702	46,422
15	34,162	41,485	48,808
18	37,911	44,771	51,631
19	38,657	45,857	53,055
20	39,371	48,019	56,667
21	40,576	48,691	56,805
22	43,287	51,945	60,602
23	44,645	53,574	62,502
24	46,002	55,201	64,401
27	52,781	66,719	80,658
30	56,849	70,408	83,966
32	59,560	73,378	87,195
35	63,629	83,889	104,150
40	67,697	94,401	121,105

City of Elberton
Authorized Positions - Fiscal Year 2020

The City of Elberton has six elected officials, three appointed officials, and has twelve operating departments across seven operating funds. The City employs 122 full-time positions and 32 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
DEPARTMENT: MAIN STREET ELBERTON			
100-755: Main Street Elberton	Main Street Manager	19	
Total Department Employees		1	0
DEPARTMENT: PARKS AND PUBLIC SPACES			
100-620: Parks and Public Spaces	Landscape Technician	14	
	Public Works Laborer		Part-time
Total Department Employees		1	1

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part-time
DEPARTMENT: POLICE			
100-321: Police Administration	Police Chief	30	
	Office Manager	18	
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	0
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 I	12	
	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	
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	
	Facilities Maintenance Technician	14	
	Infrastructure Technician	14	
	Equipment Operator no/CDL	10	
	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	
	Public Works Laborer	7	
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 II (dual license)	17	
	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	Director of Operations	32	
	Foreman	24	
	Assistant Foreman	18	
	Serviceman I	7	
	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	
525-481: Broadband Distribution Operations	Operations Manager	27	
	Foreman	24	
	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	Director of Operations	32	
	Foreman	24	
	Journeyman Welder	18	
	Serviceman II	15	
	Serviceman II	15	
	Serviceman I	7	
520-461: Electric Distribution Operations	Serviceman I	7	
520-492: Combined Warehousing	Purchasing Agent & Cemetery Sexton	27	
Total Department Employees		8	0
DEPARTMENT: UTILITIES ADMINISTRATION			
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	
	Utility Services Manager	19	
520-491: Meter Reading & Servicing	Meter Service Technician	12	
	Meter Service Technician	12	
520-495: Information Technology Systems	Information Technology Manager	27	
525-483: Video Production	Video Intern		Part-time
	Video Intern		Part-time
Total Department Employees		12	3

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part-time
DEPARTMENT: ELBERT HOTEL, DOWNTOWN DEVELOPMENT AUTHORITY			
235-751: Administration	Hotel Manager	24	
235-752: Guest Services	Guest Services Associate	7	
	Guest Services Associate	7	
	Guest Services Associate, 6 positions		Part-time
235-753: Housekeeping	Housekeeper, 6 positions		Part-time
Total Department Employees		3	12
GRAND TOTAL - ALL EMPLOYEES		122	32