City of Elberton

GEORGIA

Fiscal Year 2021 Budget

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

Municipal Building
203 Elbert Street
706-213-3100

Public Works
105 Gordon Street
706-213-3190

Fire Department
202 Thomas Street
706-213-3156

Police Department
209 Elbert Street
706-213-3130

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

ElbertonNET
230 N. McIntosh Street
706-213-3278

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

Elected Officials

Larry L. Guest..... Mayor
Carey D. Butler..... Council Member, Ward 1
Terry Burton..... 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 ..... Chief Financial Officer
Mark C. Welsh ..... Chief of Police
Kevin T. Jordan ..... Fire Chief
Brad Alexander ..... Director, Electric & Broadband Operations
Grant Jones ..... Director, Natural Gas Operations
Jason Hackett ..... Director, Water-Wastewater Operations
Kris Burton ..... Director, Public Works
Kara Leigh Jones ..... General Manager, Elbert Hotel

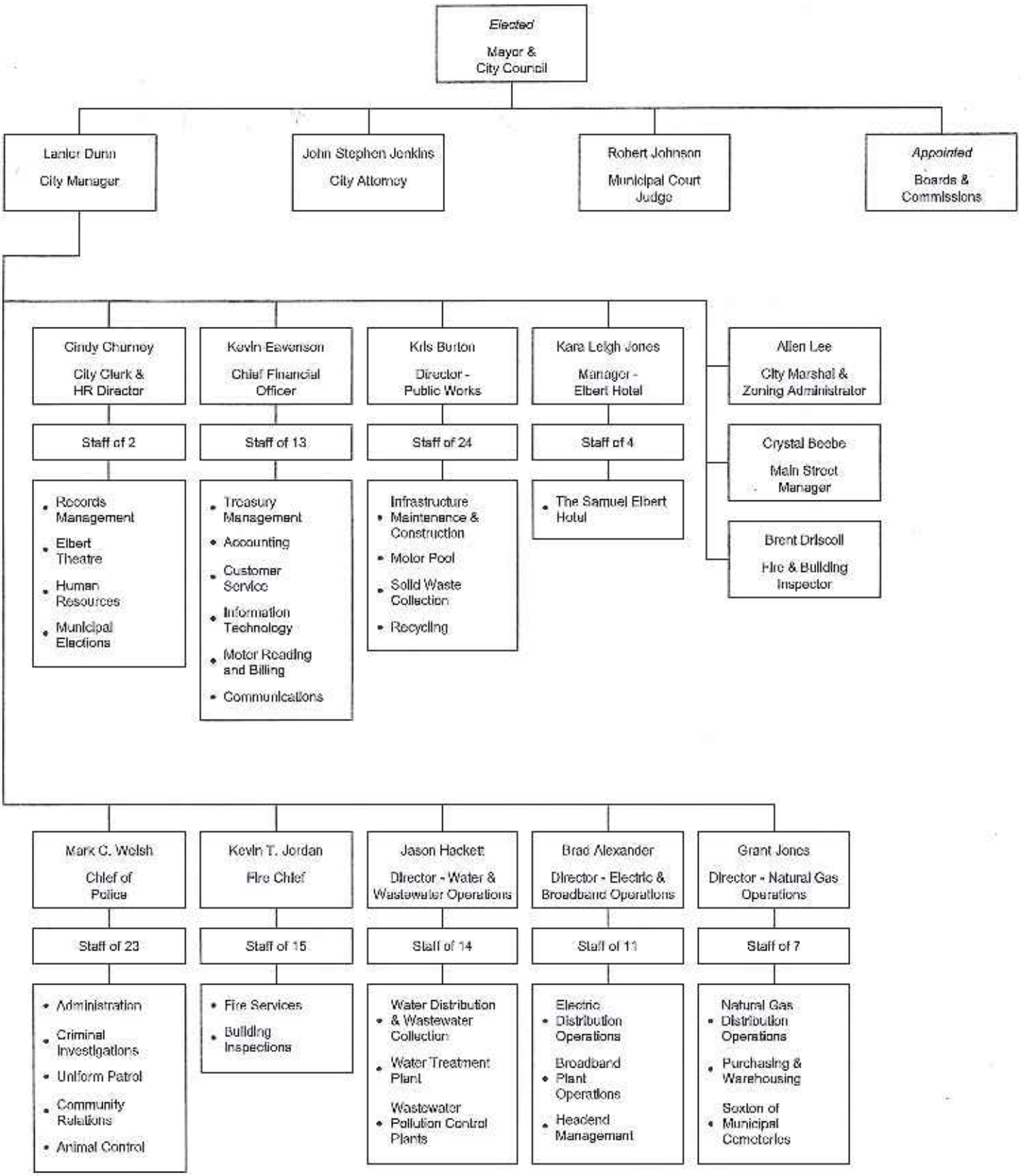
Senior and Professional Staff

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

City of Elberton, Ga.

Organizational Chart

as of June 30, 2020



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Rock Solid

203 ELBERT STREET · PO BOX 70 · ELBERTON, GA 30635-0070
(706) 213-3100 · cityofelberton.net

June 24, 2020

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 2021, which begins on July 1, 2020, and ends on June 30, 2021. 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 $37.2 million supports essential services, invests in critical capital projects, and maintains Elberton's existing emergency reserves. The total budget for fiscal year 2021 is $37,245,624. This budget results in a modest 2.6% increase from FY 2020's budget of $36,300,022.

The adopted budget totals are as follows:

Elberton Utilities	$	23,750,832	64%
ElbertonNET		5,501,196	15%
The General Fund		5,152,365	14%
Solid Waste		905,616	2%
2017 SPLOST Capital Projects		630,200	2%
2019 T-SPLOST Capital Projects		514,200	1%
Elbert Hotel Enterprise		500,000	1%
Elbert Theatre Enterprise		185,100	0%
Hotel/Motel Tax Special Revenue		80,000	0%
D.D. Revolving Loan Fund		26,115	0%
	$	37,245,624	

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 this budget and were adopted to be effective July 1, 2020.

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 2021.

Sincerely,

Lanier Dunn

Lanier Dunn, CPA, CGMA
City Manager

Fiscal Year 2021 Budget

All Funds of the City

	2021 TOTAL BUDGET	2020 TOTAL BUDGET	Variance 2021-20	% Change 2021-20
Revenues				
Taxes	$ 1,396,000	$ 1,381,000	$ 15,000	1.1%
Licenses and Permits	169,500	159,500	10,000	6.3%
Fines and Forfeitures	145,100	129,100	16,000	12.4%
Intergovernmental	1,124,000	1,180,000	(56,000)	-4.7%
Charges for Services	29,496,131	28,739,867	756,264	2.6%
Administrative Charges	652,291	620,426	31,865	5.1%
Interfund Transfers	3,423,500	3,128,000	295,500	9.4%
Other	839,102	962,129	(123,027)	-12.8%
Total Revenues	**$ 37,245,624**	**$ 36,300,022**	**$ 945,602**	**2.6%**
Expenditures				
General Government	774,594	747,667	26,927	3.6%
Judicial	82,399	78,402	3,997	5.1%
Public Safety	2,946,680	2,709,787	236,893	8.7%
Public Works	2,076,988	1,838,567	238,421	13.0%
Housing & Development	811,702	774,718	36,984	4.8%
Culture & Recreation	265,600	282,500	(16,900)	-6.0%
Health & Welfare	56,500	66,100	(9,600)	-14.5%
Other Financing	590,304	1,081,722	(491,418)	-45.4%
Elberton Utilities	20,510,832	20,181,724	329,108	1.6%
ElbertonNET	4,800,909	4,485,482	315,427	7.0%
Solid Waste	905,616	925,353	(19,737)	-2.1%
Interfund Transfers	3,423,500	3,128,000	295,500	9.4%
Total Expenditures	**$ 37,245,624**	**$ 36,300,022**	**$ 945,602**	**2.6%**

Fiscal Year 2021 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	$ 1,316,000	$ -	$ -	$ -	$ -	$ 80,000	$ 1,396,000
Licenses and Permits	169,500	-	-	-	-	-	169,500
Fines and Forfeitures	145,100	-	-	-	-	-	145,100
Intergovernmental	-	-	-	-	1,124,000	-	1,124,000
Charges for Services	82,100	23,157,832	5,317,065	831,034	-	108,100	29,496,131
Administrative Charges	652,291	-	-	-	-	-	652,291
Interfund Transfers	2,760,000	-	-	42,500	20,000	601,000	3,423,500
Other	27,374	593,000	184,131	32,082	400	2,115	839,102
Total Revenues	**$ 5,152,365**	**$ 23,750,832**	**$ 5,501,196**	**$ 905,616**	**$ 1,144,400**	**$ 791,215**	**$ 37,245,624**
Expenditures							
General Government	774,594	-	-	-	-	-	774,594
Judicial	82,399	-	-	-	-	-	82,399
Public Safety	2,772,480	-	-	-	174,200	-	2,946,680
Public Works	1,106,788	-	-	-	970,200	-	2,076,988
Housing & Development	245,587	-	-	-	-	566,115	811,702
Culture & Recreation	80,500	-	-	-	-	185,100	265,600
Health & Welfare	56,500	-	-	-	-	-	56,500
Other Financing	9,517	-	580,787	-	-	-	590,304
Elberton Utilities	-	20,510,832	-	-	-	-	20,510,832
ElbertonNET	-	-	4,800,909	-	-	-	4,800,909
Solid Waste	-	-	-	905,616	-	-	905,616
Interfund Transfers	24,000	3,240,000	119,500	-	-	40,000	3,423,500
Total Expenditures	**$ 5,152,365**	**$ 23,750,832**	**$ 5,501,196**	**$ 905,616**	**$ 1,144,400**	**$ 791,215**	**$ 37,245,624**
FY 2020 Budget	$ 4,887,476	$ 23,161,724	$ 5,388,814	$ 925,353	$ 1,200,400	$ 736,255	$ 36,300,022
Increase / (Decrease)	264,889	589,108	112,382	(19,737)	(56,000)	54,960	945,602
% Change	5.4%	2.5%	2.1%	-2.1%	-4.7%	7.5%	2.6%

General Fund (Fund 100)

Summary of Revenues and Expenditures

	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Revenues							
Taxes	$ 1,316,000	$ 1,301,000	$ 15,000	1.2%	$ 1,293,209	$ 1,307,413	$ 1,230,056
Licenses, Permits, & Fees	169,500	159,500	10,000	6.3%	176,006	157,376	160,060
Fines & Forfeitures	145,100	129,100	16,000	12.4%	146,307	149,924	115,797
Intergovernmental	-	-	-		-	18,052	900
Charges for Services	82,100	82,900	(800)	1.0%	87,786	68,875	95,031
Administrative Charges	652,291	620,426	31,865	5.1%	620,426	609,882	625,373
Other	27,374	34,550	(7,176)	-20.8%	2,881	62,338	36,005
Interfund Transfers	2,760,000	2,560,000	200,000	7.8%	2,559,475	2,565,015	2,557,503
Total Revenues	5,152,365	4,887,476	264,889	5.4%	4,886,090	4,938,874	4,820,726
Expenditures							
General Government	774,594	747,667	26,927	3.6%	715,266	725,300	753,729
Judicial	82,399	78,402	3,997	5.1%	79,280	75,142	78,403
Public Safety	2,772,480	2,619,787	152,693	5.8%	2,587,590	2,543,089	2,571,982
Public Works	1,106,788	1,003,167	103,621	10.3%	1,008,396	877,325	805,375
Housing & Development	245,587	255,463	(9,876)	-3.9%	202,779	681,728	242,269
Culture & Recreation	80,500	80,500	-	0.0%	74,000	85,500	170,165
Health & Welfare	56,500	66,100	(9,600)	-14.5%	66,100	65,100	65,100
Other Financing	33,517	36,390	(2,873)	-7.9%	33,000	196,342	122,013
Total Expenditures	5,152,365	4,887,476	264,889	5.4%	4,766,410	5,249,526	4,809,036
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 119,680	$ (310,652)	$ 11,689

General Fund - Revenue Detail by Source

		2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Taxes								
31.1312	Title ad valorem taxes	$ 80,000	$ 80,000	$ -	0.0%	$ 75,504	$ 103,699	$ 69,636
31.1600	Real estate transfer taxes	1,500	1,500	-	0.0%	1,476	1,695	442
31.3100	Local option sales taxes	610,000	620,000	(10,000)	-1.6%	610,632	607,207	597,251
31.4201	Beer & wine taxes	110,000	110,000	-	0.0%	99,208	102,832	103,949
31.4202	Liquor taxes	20,000	20,000	-	0.0%	20,691	19,287	19,006
31.6101	Occupational taxes	130,000	130,000	-	0.0%	132,308	140,333	131,449
31.6200	Insurance premium taxes	360,000	335,000	25,000	7.5%	349,535	328,128	304,258
31.8001	Intangible taxes	4,000	4,000	-	0.0%	3,835	4,224	3,994
32.3100	Occupational tax penalties	500	500	-	0.0%	20	8	72
	Total Taxes	1,316,000	1,301,000	15,000	1.2%	1,293,209	1,307,413	1,230,056
Licenses, Permits, & Fees								
31.1750	Franchise fees-Comcast	12,000	12,000	-	0.0%	10,669	10,769	10,773
31.1752	Franchise fees-ElbertonNET	68,000	68,000	-	0.0%	63,120	64,906	62,793
31.1760	Franchise fees-Telephone	18,000	18,000	-	0.0%	20,041	19,006	19,233
32.1101	Alcoholic beverage licenses	43,000	40,000	3,000	7.5%	47,000	42,250	41,000
32.1901	Regulatory permits	2,500	2,500	-	0.0%	2,800	2,875	2,275
32.2101	Building permits	25,000	18,000	7,000	38.9%	31,620	16,639	22,986
32.2991	Monument permits	1,000	1,000	-	0.0%	756	930	1,000
	Total Licenses, Permits & Fees	169,500	159,500	10,000	6.3%	176,006	157,376	160,060
Fines & Forfeitures								
35.1004	Parking tickets	1,000	1,000	-	0.0%	815	2,017	1,610
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	130,000	115,000	15,000	13.0%	132,315	133,101	100,406
35.1010	Technology add-on fees	10,000	9,000	1,000	11.1%	10,177	11,806	9,131
35.2101	Forfeiture of alcohol bond	500	500	-	0.0%	-	-	750
	Total Fines & Forfeitures	145,100	129,100	16,000	12.4%	146,307	149,924	115,797
Intergovernmental								
33.4124	Police Dept. grants	-	-	-		-	18,052	900
	Total Intergovernmental	-	-	-		-	18,052	900
Charges for Services								
34.2120	Incident reports	1,000	1,000	-	0.0%	1,062	3,498	1,203
34.2150	Police services	12,000	12,000	-	0.0%	5,045	4,495	12,705
34.2902	Zoning application fees	600	600	-	0.0%	100	100	200
34.6100	Background check fees	2,000	2,000	-	0.0%	1,704	1,920	2,060
34.5711	Animal Control fees	2,500	2,500	-	0.0%	1,066	1,615	2,048
34.6902	Election qualifying fees	-	800	(800)	-100.0%	1,074	-	2,428
34.7201	Elbert Theatre rental fees*					-	-	9,208
34.9101	Elmhurst grave fees	25,000	25,000	-	0.0%	26,430	20,802	24,650
34.9102	Lincoln Heights grave fees	12,000	12,000	-	0.0%	17,490	10,575	12,000
34.9103	Sale of lots - Elmhurst	15,000	15,000	-	0.0%	12,720	15,510	14,670
34.9104	Sale of lots - Lincoln Heights	12,000	12,000	-	0.0%	21,096	10,360	13,860
	Total Charges for Services	82,100	82,900	(800)	-1.0%	87,786	68,875	95,031

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

General Fund - Revenue Detail by Source

		2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Administrative Charges								
34.1942	Admin Charge-Electric	$ 190,831	$ 184,994	5,837	3.2%	$ 184,994	$ 181,651	$ 198,417
34.1943	Admin Charge-Water/sewer	79,294	74,882	4,412	5.9%	74,882	74,286	75,737
34.1944	Admin Charge-Natural gas	79,911	77,084	2,827	3.7%	77,084	75,950	76,015
34.1945	Motor Pool Charge	133,897	131,636	2,261	1.7%	131,636	127,782	125,828
34.1946	Admin Charge-Solid waste	40,938	34,614	6,324	18.3%	34,614	34,924	35,080
34.1948	Admin Charge-ElbertonNET	127,420	117,216	10,204	8.7%	117,216	115,289	114,296
	Total Administrative Charges	652,291	620,426	31,865	5.1%	620,426	609,882	625,373
Other								
34.9901	Miscellaneous revenue	5,500	5,500	-	0.0%	1,657	10,899	3,957
36.1001	Interest earned	24	7,200	(7,176)	-99.7%	19	8,835	5,930
37.1002	Donations-Animal shelter	350	350	-	0.0%	-	285	385
38.3000	Reimbursement for damages	1,500	1,500	-	0.0%	-	3,036	14,724
38.9001	Surplus property sales	20,000	20,000	-	0.0%	1,205	39,282	11,009
	Total Other	27,374	34,550	(7,176)	-20.8%	2,881	62,338	36,005
SUBTOTAL before Transfers		2,392,365	2,327,476	64,889	2.8%	2,326,615	2,373,859	2,263,723
Interfund Transfers								
39.1101	Transfer In - Electric	1,800,000	1,600,000	200,000	12.5%	1,600,000	1,600,000	1,600,000
39.1102	Transfer In - Natural Gas	900,000	900,000	-	0.0%	900,000	900,000	900,000
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	40,000	-	0.0%	39,475	45,015	37,503
	Interfund Transfers Total	2,760,000	2,560,000	200,000	7.8%	2,559,475	2,565,015	2,557,503
Grand Total - General Fund Revenues		$ 5,152,365	$ 4,887,476	264,889	5.4%	$ 4,886,090	$ 4,938,874	$ 4,820,726

General Fund - Summary of Expenditures

	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
General Government							
Mayor and City Council	$ 186,864	$ 189,720	$ (2,856)	-1.5%	$ 175,524	$ 172,195	$ 169,492
City Manager	170,245	157,960	12,285	7.8%	150,784	151,464	157,469
City Clerk	112,246	102,271	9,975	9.8%	113,441	104,113	107,099
Elections	-	1,600	(1,600)		925	69	1,477
Finance	180,078	171,244	8,834	5.2%	172,539	167,319	210,915
City Attorney	20,000	20,000	-	0.0%	13,357	23,602	18,331
Human Resources	67,804	61,826	5,978	9.7%	58,726	58,772	64,022
City Hall Maintenance	37,357	43,046	(5,689)	-13.2%	29,970	47,765	34,925
	774,594	747,667	26,927	3.6%	715,266	725,300	753,729
Judicial							
Municipal Court	82,399	78,402	3,997	5.1%	79,280	75,142	78,403
Public Safety							
Police - Administration	382,572	362,049	20,523	5.7%	366,185	384,335	366,294
Police - Criminal Investigation	164,673	154,618	10,055	6.5%	149,749	142,482	148,328
Police - Uniform Patrol	1,086,342	1,019,882	66,460	6.5%	979,200	954,876	989,493
Police - Special Operations	74,050	71,409	2,641	3.7%	64,508	67,225	66,193
Police - Detention	36,500	29,000	7,500	25.9%	40,466	34,672	21,362
Fire Department	961,340	919,031	42,309	4.6%	925,386	901,457	915,291
Animal Control	67,003	63,798	3,205	5.0%	62,096	58,042	65,022
	2,772,480	2,619,787	152,693	5.8%	2,587,590	2,543,089	2,571,982
Public Works							
Public Works Administration	184,822	96,920	87,902	90.7%	123,599	95,931	93,625
Infrastructure Maintenance	480,344	455,835	24,509	5.4%	469,230	358,940	349,651
Street Lighting	20,000	29,000	(9,000)	-31.0%	16,984	14,000	12,863
Motor Pool	178,529	175,515	3,014	1.7%	179,437	166,217	163,246
Cemeteries	135,155	124,740	10,415	8.3%	121,316	125,388	125,868
Parks and Public Spaces	107,938	121,157	(13,219)	-10.9%	97,830	116,849	60,122
	1,106,788	1,003,167	103,621	10.3%	1,008,396	877,325	805,375
Housing and Development							
City Marshal, Planning, and Zoning	79,158	73,495	5,663	7.7%	70,979	68,687	69,921
Inspections and Code Enforcement	57,701	58,623	(922)	-1.6%	59,095	55,143	55,988
Economic and Community Development	40,000	60,000	(20,000)	-33.3%	17,664	491,210	57,020
Main Street Elberton	68,728	63,345	5,383	8.5%	55,041	66,688	59,340
	245,587	255,463	(9,876)	-3.9%	202,779	681,728	242,269

General Fund - Summary of Expenditures

	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Culture and Recreation							
Elbert Theatre*	$ -	$ -	$ -		$ -	$ -	$ 96,665
Agency Allocations	80,500	80,500	-	0.0%	74,000	85,500	73,500
	80,500	80,500	-	0.0%	74,000	85,500	170,165
Health and Welfare							
Agency Allocations	56,500	66,100	(9,600)	-14.5%	66,100	65,100	65,100
Other Financing							
Non-departmental	33,000	33,000	-	0.0%	33,000	196,342	122,013
General Contingency/Reserve	517	3,390	(2,873)	-84.7%	-	-	-
	33,517	36,390	(2,873)	-7.9%	33,000	196,342	122,013
Grand Total - Expenditures	$ 5,152,365	$ 4,887,476	$ 264,889	5.4%	$ 4,766,410	$ 5,249,526	$ 4,809,036

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

Mayor and City Council 100 - 110

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1200	Wages-Elected officials	$ 25,800	$ 27,300	$ (1,500)	-5.5%	$ 27,400	$ 27,600	$ 28,350
51.2101	Insurance	108,264	110,596	(2,332)	-2.1%	109,076	102,665	86,885
51.2200	FICA	1,974	2,066	(92)	-4.5%	2,073	2,112	2,169
51.2401	Pension & Retirement	3,240	3,240	-	0.0%	3,240	365	3,240
	Total Salaries & Benefits	139,278	143,202	(3,924)	-2.7%	141,789	132,741	120,644
Operating Expenditures								
52.3102	Liability insurance	14,096	13,028	1,068	8.2%	13,028	13,028	13,030
52.3202	Communication Service	540	540	-	0.0%	540	646	637
52.3402	Publications	200	200	-	0.0%	835	202	50
52.3500	Travel and training	18,000	18,000	-	0.0%	9,000	12,793	22,979
52.3601	Dues	7,000	7,000	-	0.0%	6,520	7,542	6,562
53.1115	Office supplies	250	250	-	0.0%	60	866	15
57.3006	Community promotions	7,500	7,500	-	0.0%	3,752	4,378	5,574
	Total Operating Expenditures	47,586	46,518	1,068	2.3%	33,735	39,455	48,848
Total Expenditures		$ 186,864	$ 189,720	$ (2,856)	-1.5%	$ 175,524	$ 172,195	$ 169,492

Personnel Summary:

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

City Manager

100 - 132

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1102	Salaries	$ 129,006	$ 124,942	$ 4,064	3.3%	$ 120,608	$ 123,303	$ 116,508
51.2101	Insurance	8,911	8,831	80	0.9%	8,808	8,383	8,388
51.2200	FICA	9,869	9,558	311	3.3%	9,021	8,608	8,282
51.2401	Pension & Retirement	15,480	7,622	7,858	103.1%	8,060	7,751	14,030
	Total Salaries & Benefits	163,266	150,953	12,313	8.2%	146,497	148,045	147,208
Operating Expenditures								
52.3103	Worker's comp insurance	544	572	(28)	-4.9%	551	519	428
52.3500	Travel and training	4,000	4,000	-	0.0%	1,574	1,451	1,676
52.3601	Dues	935	935	-	0.0%	810	1,315	770
53.1115	Office supplies	1,000	1,000	-	0.0%	1,152	(67)	2,186
57.3006	Community promotions	500	500	-	0.0%	200	200	200
	Total Operating Expenditures	6,979	7,007	(28)	-0.4%	4,287	3,419	5,261
Total Expenditures		$ 170,245	$ 157,960	$ 12,285	7.8%	$ 150,784	$ 151,464	$ 152,469

Personnel Summary:

City Manager Grade 40

City Clerk

100 - 133

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1102	Salaries	$ 71,295	$ 69,231	$ 2,064	3.0%	$ 69,076	$ 67,115	$ 65,028
51.1102	Employee Assistance Prog.	-	-	-		5,244	-	1,927
51.2101	Insurance	18,234	18,058	176	1.0%	18,076	17,660	17,888
51.2200	FICA	5,454	5,296	158	3.0%	4,426	3,910	3,894
51.2401	Pension & Retirement	8,891	4,421	4,470	101.1%	4,592	4,279	8,113
	Total Salaries & Benefits	103,874	97,006	6,868	7.1%	101,414	92,965	96,849
Operating Expenditures								
52.3103	Worker's comp insurance	312	307	5	1.6%	296	314	259
52.3500	Travel and training	500	500	-	0.0%	491	484	487
52.3601	Dues	250	250	-	0.0%	280	105	440
52.3910	Records mgmt. software	6,810	3,708	3,102	83.7%	10,571	9,925	3,708
53.1115	Office supplies	500	500	-	0.0%	389	321	356
	Total Operating Expenditures	8,372	5,265	3,107	59.0%	12,027	11,149	5,250
Total Expenditures		$ 112,246	$ 102,271	$ 9,975	9.8%	$ 113,441	$ 104,113	$ 102,099

Personnel Summary:

City Clerk Grade 27

Elections

100 - 140

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1200	Temporary Employees	$ -	$ 550	$ (550)		$ 280	$ -	$ 550
	Total Salaries & Benefits	-	550	(550)		280	-	550
Operating Expenditures								
52.3402	Printing/publications	-	750	(750)		603	69	741
53.1115	Office Supplies	-	200	(200)		26	-	186
53.1702	Miscellaneous	-	100	(100)		16	-	-
	Total Operating Expenditures	-	1,050	(1,050)		645	69	927
Total Expenditures		$ -	$ 1,600	$ (1,600)		$ 925	$ 69	$ 1,477

Finance

100 - 151

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1102	Salaries	$ 94,686	$ 91,939	$ 2,747	3.0%	$ 90,603	$ 88,167	$ 123,537
51.1102	Employee Assistance Prog.	-	-	-		1,651	1,406	1,588
51.2101	Insurance	8,641	8,721	(80)	-0.9%	8,509	8,553	8,407
51.2200	FICA	7,243	7,033	210	3.0%	6,825	6,206	8,837
51.2401	Pension & Retirement	11,833	5,883	5,950	101.1%	6,031	5,840	15,579
51.2901	Surety bond	-	-	-		875	1,575	-
	Total Salaries & Benefits	122,403	113,576	8,827	7.8%	114,494	111,746	157,948
Operating Expenditures								
52.1202	Audit	40,000	40,000	-	0.0%	41,969	38,444	38,345
52.1308	Bank fees	15,000	15,000	-	0.0%	15,124	14,320	12,519
52.2203	O & M Equipment	500	500	-	0.0%	-	807	-
52.3103	Worker's Comp insurance	415	408	7	1.7%	393	408	498
52.3206	Telecomm service (Enet)	-	-	-		-	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
53.1115	Office supplies	1,000	1,000	-	0.0%	398	355	358
	Total Operating Expenditures	57,675	57,668	7	0.0%	58,044	55,573	52,967
Total Expenditures		$ 180,078	$ 171,244	$ 8,834	5.2%	$ 172,539	$ 167,319	$ 210,915

Personnel Summary:

Chief Financial Officer Grade 35

City Attorney

100 - 153

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Operating Expenditures								
52.1201	Legal fees	$ 15,000	$ 15,000	$ -	0.0%	$ 10,782	$ 21,154	$ 15,881
52.1203	Professional services	5,000	5,000	-	0.0%	2,575	2,448	2,450
	Total Operating Expenditures	20,000	20,000	-	0.0%	13,357	23,602	18,331
Total Expenditures		$ 20,000	$ 20,000	$ -	0.0%	$ 13,357	$ 23,602	$ 18,331

Personnel Summary:

City Attorney	Appointed, part-time

Human Resources

100 - 154

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1102	Salaries	$ 41,285	$ 38,199	$ 3,086	8.1%	$ 38,931	$ 37,202	$ 36,747
51.2101	Insurance	8,511	8,502	9	0.1%	8,248	7,421	8,300
51.2200	FICA	3,158	2,922	236	8.1%	2,792	2,529	2,464
51.2401	Pension & Retirement	5,070	2,434	2,636	108.3%	2,579	2,455	4,483
	Total Salaries & Benefits	58,024	52,057	5,967	11.5%	52,550	49,606	51,994
Operating Expenditures								
52.1203	Professional Services	2,100	2,100	-	0.0%	770	1,410	2,165
52.1204	Employment physical	1,000	1,000	-	0.0%	320	350	1,450
52.1205	Hepatitis B vaccinations	-	-	-		960	1,300	-
52.1301	Drug screenings	2,000	2,000	-	0.0%	1,380	2,060	995
52.2208	Wellness center	2,000	2,000	-	0.0%	-	-	4,174
52.3103	Worker's Comp insurance	180	169	11	6.5%	163	518	140
52.3500	Travel and training	500	500	-	0.0%	131	1,286	734
53.1115	Office supplies	2,000	2,000	-	0.0%	2,452	2,243	2,370
	Total Operating Expenditures	9,780	9,769	11	0.1%	6,176	9,166	12,028
Total Expenditures		$ 67,804	$ 61,826	$ 5,978	9.7%	$ 58,726	$ 58,772	$ 64,022

Personnel Summary:

Office Manager Grade 18

City Hall Maintenance

100 - 156

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Operating Expenditures								
52.2100	Cleaning services	$ 4,200	$ 4,200	$ -	0.0%	$ 2,024	$ 2,822	$ 2,123
52.2111	Solid Waste Disposal	396	396	-	0.0%	396	396	429
52.3101	Property Insurance	2,641	2,346	295	12.6%	2,345	2,346	2,333
52.2202	O & M Buildings	7,500	7,500	-	0.0%	949	16,816	3,688
52.3201	Telephone service (AT&T)	-	1,500	(1,500)	-100.0%	1,371	2,445	2,422
52.3206	Telecom service (Enet)	1,692	3,876	(2,184)	-56.3%	3,676	4,200	3,914
52.3902	Elbert County surcharge	228	228	-	0.0%	228	228	247
58.2202	Copier lease/copies	10,000	12,000	(2,000)	-16.7%	9,544	9,467	9,293
53.1112	Maintenance supplies	1,000	1,500	(500)	-33.3%	-	27	-
53.1210	Water & sewer	1,700	1,500	200	13.3%	1,704	1,667	1,803
53.1220	Natural gas	2,000	2,000	-	0.0%	1,838	2,136	1,999
53.1230	Electricity	6,000	6,000	-	0.0%	5,894	5,215	6,674
	Total Operating Expenditures	37,357	43,046	(5,689)	-13.2%	29,970	47,765	34,925
Total Expenditures		$ 37,357	$ 43,046	$ (5,689)	-13.2%	$ 29,970	$ 47,765	$ 34,925

Municipal Court

100 - 250

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Salaries	$ 58,950	$ 57,716	$ 1,234	2.1%	$ 57,051	$ 55,950	$ 55,621
51.1101	Employee Assistance Prog.	-	-	-		3,394	-	-
51.2101	Insurance	8,508	8,508	-	0.0%	8,503	8,112	8,089
51.2200	FICA	4,510	4,415	95	2.2%	4,564	3,971	3,905
51.2401	Pension & Retirement	5,084	2,527	2,557	101.2%	2,585	2,499	4,649
	Total Salaries & Benefits	77,052	73,166	3,886	5.3%	76,096	70,531	72,266
Operating Expenditures								
52.1306	Interpreter	100	100	-	0.0%	-	30	-
52.1101	Public defender	1,000	1,000	-	0.0%	-	585	1,543
52.3103	Worker's Comp insurance	179	176	3	1.7%	170	180	149
52.3206	Internet service	1,068	960	108	11.3%	1,068	889	929
52.3701	Training	3,000	3,000	-	0.0%	1,946	2,928	3,516
	Total Operating Expenditures	5,347	5,236	111	2.1%	3,184	4,612	6,137
Total Expenditures		$ 82,399	$ 78,402	$ 3,997	5.1%	$ 79,280	$ 75,142	$ 78,403

Personnel Summary:

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

Police - Administration 100 - 321

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1102	Salaries & wages	$ 131,041	$ 127,138	$ 3,903	3.1%	$ 124,675	$ 121,133	$ 121,161
51.1101	Part-time office wages	-	-	-		-	-	5,463
51.1102	Employee Assistance Prog.	-	-	-		3,207	6,883	5,689
51.2101	Insurance	24,339	24,061	278	1.2%	26,833	25,489	25,167
51.2200	FICA	10,025	9,726	299	3.1%	8,026	8,076	8,501
51.2401	Pension & Retirement	16,273	8,055	8,218	102.0%	7,740	7,741	14,504
51.2700	Worker's Comp claims	200	200	-	0.0%	-	-	707
	Total Salaries & Benefits	181,878	169,180	12,698	7.5%	170,481	169,322	181,192
Operating Expenditures								
52.1305	Insurance Deductibles	5,000	5,000	-	0.0%	-	-	-
52.2111	Solid waste disposal	234	234	-	0.0%	234	234	254
52.2201	O & M Vehicles	2,000	2,000	-	0.0%	1,814	1,754	2,333
52.2202	O & M Buildings	8,500	8,500	-	0.0%	6,918	8,354	8,344
52.2203	O & M Equipment	18,000	18,000	-	0.0%	17,575	22,202	16,787
52.2205	Towing fees	200	200	-	0.0%	120	420	115
52.3101	Property insurance	9,452	8,124	1,328	16.3%	8,124	8,124	8,037
52.3102	Liability insurance	10,012	11,192	(1,180)	-10.5%	11,191	11,192	11,192
52.3103	Workers Comp insurance	574	564	10	1.8%	544	600	528
52.3201	Telephone service (AT&T)	-	1,620	(1,620)	-100.0%	1,645	2,716	2,686
52.3202	Comm svc (Verizon)	9,800	9,800	-	0.0%	10,068	9,803	10,062
52.3206	Telecom service (Enet)	2,940	2,940	-	0.0%	2,940	9,323	8,736
52.3207	Software support	19,000	19,000	-	0.0%	18,713	20,356	19,000
52.3208	Dispatchers- Elbert Co.	75,000	65,000	10,000	15.4%	76,937	68,801	50,117
52.3402	Printing/publications	700	700	-	0.0%	106	568	682
52.3500	Travel and training	10,000	10,000	-	0.0%	9,823	12,390	12,233
52.3601	Dues	500	500	-	0.0%	190	150	545
52.3901	Postage	200	200	-	0.0%	50	110	170
52.3902	Waste surcharge	72	72	-	0.0%	72	72	78
58.2202	Copier lease	9,000	9,000	-	0.0%	9,158	9,089	8,845
53.1110	Gasoline	110	823	(713)	-86.6%	100	961	994
53.1115	Office supplies	3,500	3,500	-	0.0%	2,723	3,748	6,056
53.1117	Ammunition	2,500	2,500	-	0.0%	4,924	1,700	3,218
53.1124	Uniforms	500	500	-	0.0%	-	303	437
53.1210	Water & sewer	1,300	1,100	200	18.2%	1,291	1,305	1,430
53.1220	Natural gas	700	700	-	0.0%	503	745	756
53.1230	Electricity	10,300	10,500	(200)	-1.9%	9,941	9,515	10,897
53.1603	Small equipment	600	600	-	0.0%	-	10,477	569
	Total Operating Expenditures	200,694	192,869	7,825	4.1%	195,704	215,013	185,102
Total Expenditures		$ 382,572	$ 362,049	$ 20,523	5.7%	$ 366,185	$ 384,335	$ 366,294

Personnel Summary:

Police Chief	Grade 30
Office Manager	Grade 18

Police - Criminal Investigation 100 - 322

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 110,075	$ 107,011	$ 3,064	2.9%	$ 107,165	$ 101,559	$ 91,569
51.1101	Employee Assistance Prog.	-	-	-		976	-	-
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%	1,564	1,970	6,458
51.2101	Insurance	8,802	8,655	147	1.7%	8,667	7,958	14,862
51.2200	FICA	8,421	8,186	235	2.9%	8,327	7,892	7,049
51.2401	Pension & Retirement	13,710	6,824	6,886	100.9%	7,103	6,481	11,044
	Total Salaries & Benefits	154,328	143,996	10,332	7.2%	142,122	134,180	139,302
Operating Expenditures								
52.3103	Workers Comp insurance	963	949	14	1.5%	915	944	716
52.1203	Professional services	500	500	-	0.0%	41	-	1,000
52.3206	Telecom service (GTA)	240	240	-	0.0%	216	221	226
53.1110	Gasoline	3,742	4,033	(291)	-7.2%	3,960	4,062	3,556
53.1115	Supplies	2,000	2,000	-	0.0%	870	910	1,231
52.3701	Training	2,000	2,000	-	0.0%	1,080	1,313	1,617
53.1704	Clothing allowance	900	900	-	0.0%	545	852	680
	Total Operating Expenditures	10,345	10,622	(277)	-2.6%	7,627	8,302	9,026
Total Expenditures		$ 164,673	$ 154,618	$ 10,055	6.5%	$ 149,749	$ 142,482	$ 148,328

Personnel Summary:

Chief Investigator	Grade 21
Investigator	Grade 18

Police - Uniform Patrol 100 - 323

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Hourly wages	$ 687,607	$ 663,232	$ 24,375	3.7%	$ 633,030	$ 590,909	$ 562,316
51.1101	Holiday wages	23,937	23,155	782	3.4%	20,877	20,321	20,856
51.1101	Employee Assistance Prog.	-	-	-		6,494	8,211	472
51.1300	Overtime	40,000	50,000	(10,000)	-20.0%	34,391	36,313	70,971
51.2101	Insurance	133,478	126,026	7,452	5.9%	126,744	123,291	108,280
51.2200	FICA	52,602	50,737	1,865	3.7%	48,606	45,472	46,804
51.2401	Pension & Retirement	66,109	23,521	42,588	181.1%	25,986	23,136	55,975
51.2700	Workers Comp claims	2,500	2,500	-	0.0%	4,171	27,716	40,981
	Total Salaries & Benefits	1,006,233	939,171	67,062	7.1%	900,299	875,369	906,654
Operating Expenditures								
52.3103	Worker's Comp insurance	8,517	8,323	194	2.3%	8,026	8,630	7,037
52.2201	O & M Vehicles	25,000	25,000	-	0.0%	23,938	24,467	25,775
52.3701	Training	5,000	5,000	-	0.0%	3,193	5,159	5,860
53.1111	Supplies	5,000	5,000	-	0.0%	5,332	3,830	4,829
53.1123	Protective gear	2,000	2,000	-	0.0%	1,380	1,380	4,394
53.1124	Uniforms	6,000	6,000	-	0.0%	5,093	4,871	6,746
53.1110	Gasoline	28,592	29,388	(796)	-2.7%	31,940	31,171	28,198
	Total Operating Expenditures	80,109	80,711	(602)	0.7%	78,902	79,507	82,838
Total Expenditures		$ 1,086,342	$ 1,019,882	$ 66,460	6.5%	$ 979,200	$ 954,876	$ 989,493

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	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 48,680	$ 47,287	$ 1,393	2.9%	$ 47,064	$ 45,584	$ 48,808
51.1300	Overtime	-	2,000	(2,000)	-100.0%	-	1,964	3,855
51.2101	Insurance	8,417	8,325	92	1.1%	8,331	7,643	1,566
51.2200	FICA	3,724	3,617	107	3.0%	3,249	3,312	3,715
51.2401	Pension & Retirement	6,054	3,011	3,043	101.1%	3,119	2,908	5,704
	Total Salaries & Benefits	66,875	64,240	2,635	4.1%	61,763	61,412	63,647
Operating Expenditures								
52.3103	Worker's Comp insurance	425	419	6	1.4%	404	402	558
52.3701	Training	1,000	1,000	-	0.0%	998	1,294	79
53.1115	Supplies	500	500	-	0.0%	110	183	154
53.1124	Uniforms	250	250	-	0.0%	193	264	184
53.1603	Small equipment	2,000	2,000	-		298	982	-
57.3006	Community promotions	3,000	3,000	-	0.0%	742	2,689	1,570
	Total Operating Expenditures	7,175	7,169	6	0.1%	2,745	5,813	2,545
Total Expenditures		$ 74,050	$ 71,409	$ 2,641	3.7%	$ 64,508	$ 67,225	$ 66,193

Personnel Summary:

Special Operations Officer Grade 18

Police - Detention 100 - 326

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Operating Expenditures								
52.3903	Care of prisoners	$ 1,500	$ 1,500	$ -	0.0%	$ 558	$ 968	$ 461
52.3911	Per diem - Elbert County	35,000	27,500	7,500	27.3%	39,908	33,704	20,902
	Total Operating Expenditures	36,500	29,000	7,500	25.9%	40,466	34,672	21,362
Total Expenditures		$ 36,500	$ 29,000	$ 7,500	25.9%	$ 40,466	$ 34,672	$ 21,362

Animal Control

100 - 391

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 33,102	$ 32,138	$ 964	3.0%	$ 31,784	$ 30,892	$ 28,641
51.2101	Insurance	18,049	17,908	141	0.8%	17,827	17,507	17,569
51.2200	FICA	2,532	2,459	73	3.0%	1,527	1,483	1,348
51.2401	Pension & Retirement	2,211	192	2,019	1051.6%	191	200	1,969
51.2700	Workers Comp claims	-	-	-		-	-	2,533
	Total Salaries & Benefits	55,894	52,697	3,197	6.1%	51,328	50,082	52,059
Operating Expenditures								
52.2201	O & M Vehicles	500	500	-	0.0%	395	28	59
52.2202	O & M Buildings	500	500	-	0.0%	1,745	582	2,049
52.3103	Workers Comp insurance	435	427	8	1.9%	412	435	354
52.3202	Comm service (GPS)	516	516	-	0.0%	516	516	504
52.3206	Telecom service (Enet)	1,008	1,008	-	0.0%	1,008	923	1,006
52.3500	Travel and training	1,500	1,500	-	0.0%	1,538	677	2,206
52.3851	Vet services	2,500	2,500	-	0.0%	1,993	888	2,922
53.1112	Maintenance supplies	400	400	-	0.0%	49	580	431
53.1124	Uniforms	300	300	-	0.0%	-	294	72
53.1210	Water & sewer	400	400	-	0.0%	154	236	334
53.1220	Natural gas	700	700	-	0.0%	642	573	594
53.1230	Electricity	1,800	1,800	-	0.0%	2,034	1,896	1,840
53.1303	Feeding animals	300	300	-	0.0%	282	148	559
53.1603	Small equipment	250	250	-	0.0%	-	184	33
	Total Operating Expenditures	11,109	11,101	8	0.1%	10,767	7,776	12,929
Total Expenditures		$ 67,003	$ 63,798	$ 3,205	5.0%	$ 62,096	$ 58,042	$ 65,022

Personnel Summary:

Animal Control Officer — Grade 12

Fire Department

100 - 350

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1102	Salaries	$ 655,989	$ 650,437	$ 5,552	0.9%	$ 618,817	$ 601,539	$ 589,624
51.1102	Holidays	19,761	19,322	439	2.3%	18,249	17,547	17,155
51.1102	Employee Assistance Prog.	-	-	-		7,687	10,098	5,339
51.1200	Temps/Volunteers	1,800	1,800	-	0.0%	2,832	4,055	1,500
51.1300	Overtime (Garcia Wages)	-	-	-		27,421	28,538	29,466
51.2101	Insurance	96,530	95,880	650	0.7%	100,724	88,505	97,660
51.2200	FICA	50,183	49,758	425	0.9%	47,223	45,861	44,514
51.2401	Pension & Retirement	72,520	38,648	33,872	87.6%	36,172	36,189	67,013
	Total Salaries & Benefits	896,783	855,845	40,938	4.8%	859,124	832,332	852,270
Operating Expenditures								
52.3207	Software support	875	875	-	0.0%	946	905	861
52.2111	Solid waste disposal	396	396	-	0.0%	396	396	429
52.2201	O & M Vehicles	7,500	7,500	-	0.0%	10,391	9,085	6,567
52.2202	O & M Buildings	3,000	3,000	-	0.0%	2,366	1,852	2,455
52.2203	Testing Equipment	3,500	3,500	-	0.0%	6,168	7,374	3,023
52.3101	Property insurance	14,361	12,096	2,265	18.7%	12,096	12,094	11,929
52.3103	Workers Comp insurance	8,095	8,072	23	0.3%	7,784	8,432	7,132
52.3201	Telephone service (AT&T)	-	400	(400)	-100.0%	410	406	399
52.3206	Telecom service (Enet)	2,184	2,184	-	0.0%	2,177	3,075	3,347
52.3500	Travel and training	1,500	1,500	-	0.0%	697	657	1,481
52.3902	Elbert County surcharge	228	228	-	0.0%	228	228	247
53.1110	Gasoline & fuel	3,918	4,435	(517)	-11.7%	4,200	4,667	3,699
53.1115	Office supplies	500	500	-	0.0%	520	447	338
53.1124	Uniforms	4,500	4,500	-	0.0%	5,162	4,946	5,503
53.1220	Natural Gas	2,500	2,500	-	0.0%	3,202	3,038	2,680
53.1230	Electricity	10,000	10,000	-	0.0%	7,786	10,413	11,355
53.1603	Small equipment	1,000	1,000	-	0.0%	911	1,108	1,566
57.3006	Community promotions	500	500	-	0.0%	822	-	9
	Total Operating Expenditures	64,557	63,186	1,371	2.2%	66,262	69,125	63,020
Total Expenditures		$ 961,340	$ 919,031	$ 42,309	4.6%	$ 925,386	$ 901,457	$ 915,291

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	5 positions
Firefighter I	Grade 12	3 positions

Public Works - Administration 100 - 410

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 106,745	$ 43,281	$ 63,464	146.6%	$ 62,702	$ 41,872	$ 40,505
51.1101	Employee Assistance Prog.	-	-	-		2,390	-	-
51.2101	Insurance	21,082	12,609	8,473	67.2%	12,556	12,753	12,258
51.2200	FICA	8,166	3,311	4,855	146.6%	4,164	2,451	2,375
51.2401	Pension & Retirement	12,006	1,505	10,501	697.7%	1,555	1,508	3,838
	Total Salaries & Benefits	147,999	60,706	87,293	143.8%	83,368	58,585	58,976
Operating Expenditures								
52.2111	Solid waste disposal	612	612	-	0.0%	612	612	663
52.2201	O & M Vehicles	150	150	-	0.0%	269	330	35
52.3101	Property insurance	4,646	4,062	584	14.4%	4,062	4,062	4,029
52.3102	Liability insurance	850	850	-	0.0%	852	852	1,681
52.3103	Workers Comp insurance	467	192	275	143.2%	185	194	161
52.3201	Telephone service (AT&T)	-	750	(750)	-100.0%	80	812	731
52.3902	Waste surcharge	684	684	-	0.0%	684	684	741
52.2202	O & M Buildings	10,000	10,000	-	0.0%	14,131	8,927	6,745
52.3202	Comm service (Vzn)	540	540	-	0.0%	542	539	705
52.3206	Telecom service (Enet)	1,488	1,488	-	0.0%	1,488	3,523	3,685
52.3500	Travel and training	750	750	-	0.0%	1,250	317	757
53.1110	Gasoline	636	136	500	367.6%	504	-	74
53.1112	Maintenance supplies	500	500	-	0.0%	300	354	38
53.1115	Office supplies	1,000	1,000	-	0.0%	1,540	1,418	918
53.1124	Uniforms	500	500	-	0.0%	1,622	555	366
53.1210	Water & sewer	3,500	3,500	-	0.0%	3,156	3,922	3,435
53.1220	Natural gas	3,500	3,500	-	0.0%	2,902	3,918	2,968
53.1230	Electricity	7,000	7,000	-	0.0%	6,053	6,327	6,918
	Total Operating Expenditures	36,823	36,214	609	1.7%	40,232	37,346	34,649
Total Expenditures		$ 184,822	$ 96,920	$ 87,902	90.7%	$ 123,599	$ 95,931	$ 93,625

Personnel Summary:

Public Works Director	Grade 30
Office Manager	Grade 18

Public Works - Infrastructure Maintenance 100 - 421

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 315,249	$ 310,543	$ 4,706	1.5%	$ 311,174	$ 216,171	$ 220,528
51.1101	Employee Assist. Program	-	-	-		3,241	-	-
51.1300	Overtime	2,500	2,500	-	0.0%	2,775	679	1,312
51.2101	Insurance	46,767	50,724	(3,957)	-7.8%	53,758	51,803	33,843
51.2200	FICA	24,117	23,757	360	1.5%	22,188	18,654	17,502
51.2401	Pension & Retirement	33,858	13,981	19,877	142.2%	14,704	13,258	28,196
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	1,113	-	229
	Total Salaries & Benefits	423,491	402,505	20,986	5.2%	408,952	300,565	301,611
Operating Expenditures								
52.2201	O & M Vehicles	1,500	1,500	-	0.0%	2,168	4,797	1,780
52.2202	O & M Buildings	3,000	3,000	-	0.0%	918	1,440	2,315
52.2321	Equipment leasing program	9,601	9,601	-	0.0%	9,600	7,766	7,967
52.3103	Workers Comp insurance	4,154	4,131	23	0.6%	3,983	3,689	3,051
52.3202	Comm service (Vzn,GPS)	2,664	2,664	-	0.0%	2,562	2,670	2,658
53.1101	Asphalt	2,500	2,500	-	0.0%	1,377	3,581	1,794
53.1102	Brick, block, or stone	750	750	-	0.0%	-	1,287	195
53.1105	Concrete	3,000	3,000	-	0.0%	2,386	3,122	3,662
53.1110	Gasoline & fuel	9,934	9,934	-	0.0%	11,738	10,614	9,155
53.1113	Supplies & materials	5,000	5,000	-	0.0%	10,570	6,942	3,266
53.1118	Sand & gravel	750	750	-	0.0%	998	1,302	1,068
53.1120	Signs & markers	1,000	2,000	(1,000)	-50.0%	659	1,687	91
53.1122	Paint	500	500	-	0.0%	214	192	859
53.1123	Protective clothing	500	500	-	0.0%	488	816	395
53.1124	Uniforms	9,500	4,000	5,500	137.5%	9,484	5,953	4,222
53.1126	Road maintenance	500	1,500	(1,000)	-66.7%	577	831	2,265
53.1601	Small tools, equipment	2,000	2,000	-	0.0%	2,556	1,688	3,294
	Total Operating Expenditures	56,853	53,330	3,523	6.6%	60,278	58,375	48,040
Total Expenditures		$ 480,344	$ 455,835	$ 24,509	5.4%	$ 469,230	$ 358,940	$ 349,651

Personnel Summary:

Facilities Construction Manager	Grade 27	
Streets/Infrastructure Supervisor	Grade 24	
Streets/Infrastructure Foreman	Grade 18	
Infrastructure Technician	Grade 14	
Equipment Operator w/CDL	Grade 12	
Equipment Operator no/CDL	Grade 10	2 positions

Public Works - Street Lighting 100 - 426

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Operating Expenditures								
53.1230	Electricity	$ 10,000	$ 10,000	-	0.0%	$ 8,627	$ 8,691	$ 9,643
52.2203	O & M Lights, equipment	5,000	15,000	(10,000)	-66.7%	-	-	-
53.1702	Seasonal decor	5,000	4,000	1,000	25.0%	8,357	5,309	3,220
	Total Operating Expenditures	20,000	29,000	(9,000)	-31.0%	16,984	14,000	12,863
						-	-	-
Total Expenditures		$ 20,000	$ 29,000	$ (9,000)	-31.0%	$ 16,984	$ 14,000	$ 12,863

Public Works - Motor Pool 100 - 490

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 80,346	$ 81,755	$ (1,409)	-1.7%	$ 85,712	$ 80,588	$ 77,260
51.1101	Employee Assistance Prog.	-	-	-		705	-	-
51.1300	Overtime	2,000	2,000	-	0.0%	1,598	1,052	2,263
51.2101	Insurance	16,882	17,025	(143)	-0.8%	17,613	16,226	16,075
51.2200	FICA	6,146	6,254	(108)	-1.7%	6,269	5,585	5,433
51.2401	Pension & Retirement	7,985	5,144	2,841	55.2%	3,829	5,154	9,137
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	53
	Total Salaries & Benefits	113,859	112,678	1,181	1.0%	115,726	108,603	110,221
Operating Expenditures								
52.2201	O & M Vehicles	25,000	25,000	-	0.0%	19,735	21,866	18,607
52.2202	O & M Buildings	1,000	1,000	-	0.0%	145	136	383
52.2203	O & M Equipment	1,000	1,000	-	0.0%	-	400	1,761
52.2321	Equipment Leasing	2,674	2,674	-	0.0%	2,676	2,674	2,451
52.3101	Property Insurance	6,537	5,472	1,065	19.5%	5,472	5,472	5,391
52.3103	Workers Comp insurance	1,055	1,087	(32)	-2.9%	1,048	1,097	895
52.3202	Comm service (Vzn,GPS)	1,404	1,404	-	0.0%	1,460	1,409	1,419
53.1110	Gasoline, fuel & oil	10,000	10,000	-	0.0%	10,151	9,688	11,004
53.1113	Maintenance supplies	8,500	8,500	-	0.0%	8,722	7,328	6,601
53.1121	Tires & tubes	3,000	3,000	-	0.0%	8,094	3,447	2,306
53.1124	Uniforms	2,000	1,200	800	66.7%	2,579	1,674	1,323
53.1601	Small tools, equipment	2,500	2,500	-	0.0%	3,629	2,423	883
	Total Operating Expenditures	64,670	62,837	1,833	2.9%	63,711	57,613	53,025
Total Expenditures		$ 178,529	$ 175,515	$ 3,014	1.7%	$ 179,437	$ 166,217	$ 163,246

Personnel Summary:

Lead Mechanic	Grade 18
Mechanic I	Grade 12

Public Works - Cemeteries

100 - 495

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 38,888	$ 33,424	$ 5,464	16.3%	$ 34,046	$ 36,738	$ 34,824
51.1300	Overtime	-	-	-		140	-	149
51.2101	Insurance	8,370	8,269	101	1.2%	8,259	7,682	8,089
51.2200	FICA	2,975	2,557	418	16.3%	2,361	2,602	2,346
51.2401	Pension & Retirement	4,839	2,134	2,705	126.8%	2,206	2,049	3,732
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	-
	Total Salaries & Benefits	55,572	46,884	8,688	18.5%	47,012	49,071	49,140
Operating Expenditures								
52.1203	Professional Services	25,000	25,000	-	0.0%	28,934	22,349	23,387
52.2201	O & M Vehicles	1,000	1,000	-	0.0%	837	802	1,335
52.2202	O & M Buildings	300	300	-	0.0%	129	515	56
52.2203	O & M Equipment	8,000	8,000	-	0.0%	5,853	7,093	9,701
52.2204	O & M Grounds	15,000	15,000	-	0.0%	15,200	14,930	13,420
52.2321	Equipment leasing program	-	-	-		-	2,651	2,758
52.3101	Property insurance	991	827	164	19.8%	827	827	815
52.3103	Workers Comp insurance	510	445	65	14.6%	429	449	364
52.3202	Comm service (Vzn,GPS)	1,800	1,800	-	0.0%	1,624	1,811	1,768
52.3909	Whitworth Detention crew	20,000	20,000	-	0.0%	14,211	19,750	19,750
53.1110	Gasoline & fuel	3,902	2,404	1,498	62.3%	4,223	2,459	2,128
53.1115	Supplies	500	500	-	0.0%	121	406	313
53.1124	Uniforms	1,000	1,000	-	0.0%	1,200	1,131	789
53.1230	Electricity	1,080	1,080	-	0.0%	716	1,145	145
53.1705	Plantings	500	500	-	0.0%	-	-	-
	Total Operating Expenditures	79,583	77,856	1,727	2.2%	74,304	76,317	76,728
Total Expenditures		$ 135,155	$ 124,740	$ 10,415	8.3%	$ 121,316	$ 125,388	$ 125,868

Personnel Summary:

Public Works Foreman	Grade 18

Parks and Public Spaces 100 - 620

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 32,298	$ 39,808	$ (7,510)	-18.9%	$ 32,970	$ 42,597	$ 557
51.1200	Temporary workers	-	8,640	(8,640)	-100.0%	-	-	-
51.1300	Overtime	300	300	-	0.0%	-	66	-
51.2101	Insurance	244	250	(6)	-2.4%	244	97	-
51.2200	FICA	2,471	3,045	(574)	-18.9%	2,461	3,050	-
51.2401	Pension & Retirement	2,160	2,544	(384)	-15.1%	2,672	2,465	-
51.2700	Workers Comp claims	300	300	-	0.0%	-	-	-
	Total Salaries & Benefits	37,773	54,887	(17,114)	-31.2%	38,347	48,275	557
Operating Expenditures								
52.2100	Cleaning services	4,000	4,000	-	0.0%	2,146	3,774	2,010
52.2204	O & M Grounds/Bldgs	13,000	10,000	3,000	30.0%	13,262	13,976	10,183
52.2140	Lawn care service	22,200	22,200	-	0.0%	22,200	22,200	22,200
52.3103	Workers Comp insurance	425	530	(105)		511	530	
52.3202	Comm service (Vzn)	540	540	-		540	539	269
52.3909	Whitworth Detention crews	20,000	20,000	-	0.0%	14,211	19,750	19,750
53.1210	Water & sewer	5,000	4,000	1,000	25.0%	5,120	5,008	3,339
53.1705	Plantings	5,000	5,000	-	0.0%	1,493	2,796	1,813
	Total Operating Expenditures	70,165	66,270	3,895	5.9%	59,483	68,574	59,565
Total Expenditures		$ 107,938	$ 121,157	$ (13,219)	-10.9%	$ 97,830	$ 116,849	$ 60,122

Personnel Summary:

Landscape Technician Grade 14

Culture and Recreation 100 - 600

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Appropriations								
52.3918	Sister City program	$ 7,500	$ 7,500	$ -	0.0%	$ 1,000	$ 17,500	$ 7,500
57.3001	Elbert County Public Library	68,000	68,000	-	0.0%	68,000	68,000	66,000
57.3020	Keep Elbert County Beautiful	5,000	5,000	-	0.0%	5,000	-	-
	Total Appropriations	80,500	80,500	-	0.0%	74,000	85,500	73,500
Total Expenditures		$ 80,500	$ 80,500	$ -	0.0%	$ 74,000	$ 85,500	$ 73,500

Health and Welfare 100 - 500

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Appropriations								
57.1001	Elbert Memorial Hospital	$ 48,000	$ 57,600	$ (9,600)	-16.7%	$ 57,600	$ 57,600	$ 57,600
57.3003	Elbert Co. Aging Program	7,000	7,000	-	0.0%	7,000	6,000	6,000
57.3017	Community Partnership	1,500	1,500	-	0.0%	1,500	1,500	1,500
	Total Appropriations	56,500	66,100	(9,600)	-14.5%	66,100	65,100	65,100
Total Expenditures		$ 56,500	$ 66,100	$ (9,600)	-14.5%	$ 66,100	$ 65,100	$ 65,100

Elbert Theatre* 100 - 619

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1102	Salaries	$ -	$ -	$ -				$ 45,397
51.2101	Insurance	-	-	-				8,138
51.2200	FICA	-	-	-				3,140
51.2401	Pension & Retirement	-	-	-				5,574
	Total Salaries & Benefits	-	-	-		-	-	62,249
Operating Expenditures								
52.2202	O & M Buildings	-	-	-				2,706
52.2100	Cleaning services	-	-	-				1,473
52.2111	Solid Waste Disposal	-	-	-				1,092
52.2203	O & M Equipment	-	-	-				1,632
52.3101	Property insurance	-	-	-				5,448
52.3103	Workers Comp insurance	-	-	-				182
52.3201	Telephone service (Enet)	-	-	-				1,092
52.3206	Internet & website (Enet)	-	-	-				844
52.3701	Travel and training	-	-	-				239
53.1115	Office supplies	-	-	-				84
53.1210	Water & sewer	-	-	-				1,003
53.1220	Natural gas	-	-	-				1,739
53.1230	Electricity	-	-	-				16,883
	Total Operating Expenditures	-	-	-		-	-	34,416
Total Expenditures		$ -	$ -	$ -		$ -	$ -	$ 96,665

*Moved to the Elbert Theatre Enterprise Fund for FY19.

Building Inspections and Code Enforcement 100 - 720

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1102	Salaries	$ 40,922	$ 43,878	$ (2,956)	-6.7%	$ 42,691	$ 41,736	$ 40,348
51.2101	Insurance	286	8,525	(8,239)	-96.6%	456	8,128	7,880
51.2200	FICA	3,131	3,357	(226)	-6.7%	3,248	3,038	2,949
51.2401	Pension & Retirement	5,107	261	4,846	1856.7%	261	272	2,737
	Total Salaries & Benefits	49,446	56,021	(6,575)	-11.7%	46,656	53,174	53,913
Operating Expenditures								
52.3103	Workers Comp insurance	179	195	(16)	-8.2%	188	198	327
52.2201	O & M Vehicles	250	250	-	0.0%	-	-	-
52.3202	Communican Svc (Vzn)	541	-	541		-	-	-
52.3207	Software licensing	1,200	-	1,200		4,598	-	-
52.3402	Printing/publications	100	100	-	0.0%	-	-	115
52.3500	Travel and training	4,000	500	3,500	700.0%	4,118	-	263
52.3601	Dues	135	135	-	0.0%	135	135	135
53.1110	Gasoline	350	322	28	8.7%	1,646	369	157
53.1115	Supplies	1,000	600	400	66.7%	1,584	1,267	600
53.1124	Uniforms	500	500	-	0.0%	170	-	478
	Total Operating Expenditures	8,255	2,602	5,653	217.3%	12,439	1,969	2,075
Total Expenditures		$ 57,701	$ 58,623	$ (922)	-1.6%	$ 59,095	$ 55,143	$ 55,988

Personnel Summary:

Fire & Building Inspector Grade 20

City Marshal, Planning, and Zoning 100 - 740

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1102	Salaries	$ 60,866	$ 59,106	$ 1,760	3.0%	$ 58,840	$ 56,927	$ 54,472
51.2101	Insurance	382	327	55	16.8%	364	311	309
51.2200	FICA	4,656	4,522	134	3.0%	4,301	4,092	3,917
51.2401	Pension & Retirement	7,583	3,770	3,813	101.1%	3,907	3,746	6,717
	Total Salaries & Benefits	73,487	67,725	5,762	8.5%	67,412	65,077	65,414
Operating Expenditures								
52.2201	O & M Vehicles	300	300	-	0.0%	30	40	230
52.3103	Worker's Comp insurance	266	195	71	36.4%	253	262	217
52.3202	Comm service (Verizon)	540	540	-	0.0%	540	539	539
52.3402	Printing/publications	300	300	-	0.0%	-	-	-
52.3500	Travel and training	1,200	1,200	-	0.0%	980	908	1,179
53.1110	Gasoline	1,065	1,235	(170)	-13.8%	1,160	1,248	1,338
53.1115	Office supplies	500	500	-	0.0%	226	181	479
53.1124	Uniforms	500	500	-	0.0%	263	403	490
57.3007	Historic Preservation	500	500	-	0.0%	80	30	-
57.3010	Planning Commission	500	500	-	0.0%	35	-	35
	Total Operating Expenditures	5,671	5,770	(99)	-1.7%	3,567	3,610	4,507
Total Expenditures		$ 79,158	$ 73,495	$ 5,663	7.7%	$ 70,979	$ 68,687	$ 69,921

Personnel Summary:

City Marshal & Zoning Administrator Grade 24

Economic and Community Development 100 - 751

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Operating Expenditures								
52.1201	Legal fees-Dilap housing	$ 20,000	$ 20,000	-	0.0%	$ 14,164	$ 6,423	$ 20,446
52.2110	Disposal fees-Dilap housing	20,000	40,000	(20,000)	-50.0%	3,500	18,484	35,574
54.1102	Purchase of land	-	-	-		-	466,303	1,000
	Total Operating Expenditures	40,000	60,000	(20,000)	-33.3%	17,664	491,210	57,020
Total Expenditures		$ 40,000	$ 60,000	$ (20,000)	-33.3%	$ 17,664	$ 491,210	$ 57,020

Main Street Elberton 100 - 755

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1102	Salaries	$ 45,640	$ 43,477	$ 2,163	5.0%	$ 43,670	$ 39,171	$ 32,142
51.2101	Insurance	309	265	44	16.6%	282	87	201
51.2200	FICA	3,491	3,326	165	5.0%	3,338	2,931	2,313
51.2401	Pension & Retirement	3,053	260	2,793	1074.2%	260	934	3,909
	Total Salaries & Benefits	52,493	47,328	5,165	10.9%	47,550	43,124	38,566
Operating Expenditures								
52.2203	O & M Equipment	500	500	-	0.0%	1,383	1,106	293
52.3101	Property insurance	2,035	1,824	211	11.6%	1,824	1,824	1,816
52.3103	Workers Comp insurance	200	193	7	3.6%	186	166	128
52.3701	Travel and training	2,500	2,500	-	0.0%	2,809	3,217	3,815
53.1115	Office supplies	500	500	-	0.0%	853	642	393
57.3006	Community promotions	500	500	-	0.0%	436	466	367
57.3007	Façade grant program	10,000	10,000	-	0.0%	-	16,142	13,963
	Total Operating Expenditures	16,235	16,017	218	1.4%	7,491	23,564	20,775
Total Expenditures		$ 68,728	$ 63,345	$ 5,383	8.5%	$ 55,041	$ 66,688	$ 59,340

Personnel Summary:

Main Street Manager Grade 19

Other Financing

100 - 900

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Non-departmental expenditures								
52.1305	Insurance Deductibles	$ -	$ -	$ -		$ -	$ -	$ 10,000
57.3016	Landfill Post-Closure	9,000	9,000	-	0.0%	9,000	8,841	8,725
61.1002	Transfer to Solid Waste	-	-	-		-	100,000	40,000
61.1815	Labor on DDA capital proj.	-	-	-		-	63,501	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%	33,000	196,342	122,013
General Contingency/Reserve								
57.9001	General Contingency	517	3,390	(2,873)	-84.7%	-	-	-
	Total Contingency	517	3,390	(2,873)	-84.7%	-	-	-
Total Expenditures		$ 33,517	$ 36,390	$ (2,873)	-7.9%	$ 33,000	$ 196,342	$ 122,013

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Combined Public Utility System Fund (Fund 520)

Summary of Revenues and Expenditures

	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
WATER & SEWER DIVISION:							
Sewer Revenue	$ 1,304,800	$ 1,226,800	$ 78,000	6.4%	$ 1,363,094	$ 1,356,841	$ 1,247,917
Water Revenue	2,339,500	2,062,500	277,000	13.4%	2,638,403	2,353,726	2,077,941
Total Water & Sewer Revenue	3,644,300	3,289,300	355,000	10.8%	4,001,497	3,710,567	3,325,859
Sewer Collection Operations	283,796	263,942	19,854	7.5%	273,151	238,242	257,019
Sewer Plant Operations	761,702	696,435	65,267	9.4%	730,924	702,990	671,512
Water Treatment Plant	643,201	586,710	56,491	9.6%	696,763	577,355	584,801
Water Distribution Operations	364,637	336,471	28,166	8.4%	373,319	329,469	315,163
Lake Pumping Station	114,140	97,140	17,000	17.5%	105,153	96,874	102,830
Debt Service & Depreciation	1,366,120	1,242,156	123,964	10.0%	1,027,909	1,057,976	1,055,151
Total Water & Sewer Expenses	3,533,596	3,222,854	310,742	9.6%	3,207,218	3,002,906	2,986,476
Net Water & Sewer Income	**110,704**	**66,446**	**44,258**	**66.6%**	**794,278**	**707,662**	**339,383**
ELECTRIC DIVISION:							
Electric Revenue	15,928,126	15,779,946	148,180	0.9%	15,845,281	16,472,839	15,824,455
Plant Operations	12,099,615	11,989,163	110,452	0.9%	11,112,734	11,528,714	11,027,951
Distribution	1,098,974	1,238,062	(139,088)	11.2%	947,447	831,286	781,473
Security Lights	28,000	28,000	-	0.0%	35,658	15,090	20,794
Depreciation and Transfers	2,356,084	2,094,418	261,666	12.5%	2,388,604	2,361,737	2,403,862
Total Electric Expenses	15,582,673	15,349,643	233,030	1.5%	14,484,443	14,736,827	14,234,079
Net Electric Income	**345,453**	**430,303**	**(84,850)**	**-19.7%**	**1,360,838**	**1,736,011**	**1,590,375**
NATURAL GAS DIVISION:							
Natural Gas Revenue	4,178,406	4,092,478	85,928	2.1%	3,808,897	4,429,209	3,918,926
Plant Operations	21,560	21,560	-	0.0%	19,922	19,153	9,550
Distribution	2,564,564	2,549,804	14,760	0.6%	2,142,144	2,426,158	2,089,970
Depreciation and Transfers	914,352	916,524	(2,172)	-0.2%	1,183,557	1,151,704	1,107,837
Total Natural Gas Expenses	3,500,476	3,487,888	12,588	0.4%	3,345,624	3,597,016	3,207,357
Net Natural Gas Income	**677,930**	**604,590**	**73,340**	**12.1%**	**463,273**	**832,193**	**711,569**
NET OPERATING INCOME	**1,134,087**	**1,101,339**	**32,748**	**3.0%**	**2,618,390**	**3,275,866**	**2,641,327**
ADMINISTRATIVE EXPEND.							
Utilities Administration	329,166	315,283	13,883	4.4%	314,775	342,750	314,587
Meter Reading & Servicing	129,107	117,752	11,355	9.6%	98,415	94,589	92,345
Warehousing & Purchasing	62,985	57,639	5,346	9.3%	60,544	60,107	99,149
Customer Care & Marketing	416,886	437,302	(20,416)	-4.7%	437,638	383,931	367,307
Information Technology Systems	119,943	113,363	6,580	5.8%	133,025	94,068	124,849
Economic Development	76,000	60,000	16,000	26.7%	60,000	-	11,023
Total Administrative Expend.	**1,134,087**	**1,101,339**	**32,748**	**3.0%**	**1,104,398**	**975,445**	**1,009,260**
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$1,513,993	$2,300,421	$1,632,066
Total Revenues	23,750,832	23,161,724	589,108	2.5%	23,655,675	24,612,614	23,069,239
Total Expenditures	23,750,832	23,161,724	589,108	2.5%	22,141,682	22,312,193	21,437,173
	$ -	$ -	$ -		$ 1,513,993	$ 2,300,421	$ 1,632,066

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

	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Sewer Revenue	$ 1,304,800	$ 1,226,800	$ 78,000	6.4%	$ 1,363,094	$ 1,356,841	$ 1,247,917
Sewer Collection Operations	283,796	263,942	19,854	7.5%	273,151	238,242	257,019
Sewer Plant Operations	761,702	696,435	65,267	9.4%	730,924	702,990	671,512
	1,045,498	960,377	85,121	16.9%	1,004,074	941,232	928,531
Net Sewer Income	259,302	266,423	(7,121)	-2.7%	359,020	415,609	319,386
Water Revenue	2,339,500	2,062,500	277,000	13.4%	2,638,403	2,353,726	2,077,941
Water Treatment Plant	643,201	586,710	56,491	9.6%	696,763	577,355	584,801
Water Distribution Operations	364,637	336,471	28,166	8.4%	373,319	329,469	315,163
Lake Pumping Station	114,140	97,140	17,000	17.5%	105,153	96,874	102,830
	1,121,978	1,020,321	101,657	35.5%	1,175,234	1,003,698	1,002,794
Net Water Income	1,217,522	1,042,179	175,343	16.8%	1,463,168	1,350,028	1,075,147
Water & Sewer Income Before Debt Service Expense	1,476,824	1,308,602	168,222	12.9%	1,822,188	1,765,637	1,394,534
Debt Service	1,366,120	1,242,156	123,964	10.0%	1,027,909	1,057,976	1,055,151
Total Water & Sewer Income Before Administration Expense	$ 110,704	$ 66,446	$ 44,258	66.6%	$ 794,278	$ 707,662	$ 339,383

Revenue - Water & Sewer

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Sewer Revenue (520-430)								
34.4232	Sewer service fees	$1,300,000	$1,215,000	$ 85,000	7.0%	$1,359,253	$1,303,765	$1,181,409
34.4233	Sewer tap fees	1,300	1,300	-	0.0%	1,000	1,400	2,600
34.4217	Penalties	3,000	10,000	(7,000)	-70.0%	2,441	2,626	5,224
39.1202	SPLOST transfer	-	-	-		-	-	58,500
33.1120	GEFA grant for sewer	-	-	-		-	48,795	-
34.4235	Miscellaneous revenue	500	500	-	0.0%	400	255	184
	Total Sewer Revenue	1,304,800	1,226,800	78,000	6.4%	1,363,094	1,356,841	1,247,917
Water Revenue (520-440)								
34.4211	Metered water sales	2,050,000	2,000,000	50,000	2.5%	2,086,814	2,035,044	1,941,065
34.4212	Other water sales	2,000	2,000	-	0.0%	2,400	2,073	2,497
34.4213	Water tap fees	10,000	10,000	-	0.0%	14,354	19,050	8,150
34.4214	Madison Co. water sales	240,000	-	240,000		227,372	-	-
34.4215	Sale of material	2,500	2,500	-	0.0%	630	3,810	4,771
34.4216	Service charges	2,000	12,000	(10,000)	-83.3%	1,632	17,694	13,790
34.4217	Penalties	20,000	20,000	-	0.0%	20,191	17,878	19,609
34.4218	Miscellaneous revenue	1,000	1,000	-	0.0%	10,525	1,870	71
33.1120	GEFA grant for water	-	-	-		260,261	239,739	-
34.6903	Interest income	12,000	15,000	(3,000)	-20.0%	14,223	16,568	8,092
39.1204	SPLOST transfer	-	-	-		-	-	79,895
	Total Water Revenue	2,339,500	2,062,500	277,000	13.4%	2,638,403	2,353,726	2,077,941
				-				
Total Water & Sewer Revenue		$3,644,300	$3,289,300	$ 355,000	10.8%	$4,001,497	$3,710,567	$3,325,859

Sewer - Collection Operations 520 - 433

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 143,330	$ 131,683	$ 11,647	8.8%	$ 137,678	$ 128,126	$ 127,504
51.1300	Overtime	10,000	10,000	-	0.0%	6,342	4,038	7,176
51.2101	Insurance	18,216	22,153	(3,937)	-17.8%	19,219	17,542	19,968
51.2200	FICA	10,965	10,074	891	8.8%	10,095	9,044	9,455
51.2401	Pension & Retirement	14,475	5,845	8,630	147.6%	5,975	5,613	13,629
51.2700	Workers Comp claims	500	500	-	0.0%	3,864	218	560
	Total Salaries & Benefits	197,486	180,255	17,231	9.6%	183,172	164,582	178,291
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%	23,849	9,938	13,178
52.3103	Workers Comp insurance	1,709	1,594	115	7.2%	1,537	1,567	1,407
52.2320	Equipment lease program	9,601	9,601	-	0.0%	9,601	7,976	7,967
52.2321	Motor Pool charge	17,853	17,552	301	1.7%	17,552	17,037	16,777
55.1103	Admin charge-Gen Fund	39,647	37,440	2,207	5.9%	37,440	37,143	37,868
	Total Operating Expenditures	86,310	83,687	2,623	3.1%	89,979	73,660	78,727
Total Expenditures		$ 283,796	$ 263,942	$ 19,854	7.5%	$ 273,151	$ 238,242	$ 257,019

Personnel Summary:

Director of Operations	Grade 32	
Foreman	Grade 24	
Maintenance Technician	Grade 18	
Serviceman II	Grade 15	
Serviceman I	Grade 7	2 positions

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

Sewer - Plant Operations & Pumping 520 - 435

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 216,345	$ 193,556	$ 22,789	11.8%	$ 208,252	$ 194,768	$ 190,882
51.1300	Overtime	10,000	10,000	-	0.0%	30,742	11,101	9,365
51.1101	Employee Assistance Prog.	-	-	-		-	4,171	-
51.2101	Insurance	37,614	37,423	191	0.5%	33,515	34,335	51,935
51.2200	FICA	16,550	14,807	1,743	11.8%	17,545	14,547	12,902
51.2401	Pension & Retirement	21,627	7,790	13,837	177.6%	9,466	(2,312)	(7,209)
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	-
	Total Salaries & Benefits	302,636	264,076	38,560	14.6%	299,519	256,609	257,874
Operating Expenditures								
52.1203	Engineering services	2,000	2,000	-	0.0%	6,954	-	-
52.2101	Uniforms	3,500	3,500	-	0.0%	3,405	4,080	3,501
52.2202	O & M Plant facilities	45,000	45,000	-	0.0%	43,940	46,518	54,176
52.2203	O & M Lift stations	30,000	30,000	-	0.0%	11,342	30,579	19,637
52.2212	Sludge disposal	60,000	35,000	25,000	71.4%	61,648	44,101	28,730
52.3101	Property insurance	12,559	11,111	1,448	13.0%	11,111	11,111	11,042
52.3103	Workers Comp insurance	2,623	2,364	259	11.0%	2,280	1,878	1,487
52.3206	Data service (Enet)	2,700	2,700	-	0.0%	2,700	2,472	2,754
52.3207	TV service (Enet)	684	684	-	0.0%	684	622	743
52.3500	Travel & training	5,000	5,000	-	0.0%	2,271	5,748	5,841
53.1104	Chemical & lab supplies	120,000	120,000	-	0.0%	118,176	123,810	120,103
53.1210	Water & sewer	50,000	50,000	-	0.0%	41,720	49,098	42,622
53.1230	Electricity	125,000	125,000	-	0.0%	125,173	126,364	123,004
	Total Operating Expenditures	459,066	432,359	26,707	6.2%	431,404	446,380	413,638
Total Expenditures		$ 761,702	$ 696,435	$ 65,267	9.4%	$ 730,924	$ 702,990	$ 671,512

Personnel Summary:

Chief Plant Operator	Grade 22	
Wastewater Operator I (dual license with water)	Grade 20	2 positions
Wastewater Operator III (dual license with water)	Grade 14	
Wastewater Operator III	Grade 12	

Water - Filter Plant & Treatment 520 - 443

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 152,104	$ 151,349	$ 755	0.5%	$ 142,968	$ 145,381	$ 154,088
51.1101	Employee Assistsance Prog.	-	-	-		1,939	-	-
51.1300	Overtime	10,000	10,000	-	0.0%	10,662	7,685	8,850
51.2101	Insurance	33,465	25,101	8,364	33.3%	24,912	23,153	21,245
51.2200	FICA	11,636	11,578	58	0.5%	10,958	10,488	11,172
51.2401	Pension & Retirement	16,294	8,061	8,233	102.1%	7,051	(1,155)	(3,997)
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	482
	Total Salaries & Benefits	223,999	206,589	17,410	8.4%	198,490	185,552	191,839
Operating Expenditures								
52.1203	Engineering Services	1,000	1,000	-	0.0%	87,097	-	-
52.1302	Lab testing fees	7,500	7,500	-	0.0%	7,227	6,875	7,518
52.2101	Uniforms	4,000	3,250	750	23.1%	4,416	4,046	3,200
52.2202	O & M Buildings	5,000	5,000	-	0.0%	8,465	4,720	9,799
52.2203	O & M Equipment	30,000	30,000	-	0.0%	23,425	43,531	20,674
52.2210	O & M Structures	71,150	71,150	-	0.0%	71,149	71,149	89,027
52.2212	Sludge disposal	4,000	4,000	-	0.0%	4,221	2,556	3,611
52.3101	Property insurance	12,212	10,861	1,351	12.4%	10,860	10,861	10,801
52.3103	Workers Comp insurance	1,772	1,792	(20)	-1.1%	1,728	1,403	1,235
52.3201	Telephone service (Enet)	288	288	-	0.0%	229	714	784
52.3206	Telecom service (Enet)	14,580	14,580	-	0.0%	14,579	14,909	15,688
52.3500	Travel & training	8,500	8,500	-	0.0%	3,744	10,734	7,941
53.1104	Chemical & lab supplies	115,000	90,000	25,000	27.8%	115,398	91,893	81,813
53.1210	Water	4,000	4,000	-	0.0%	3,776	2,795	3,259
53.1220	Natural gas	200	200	-	0.0%	96	104	86
53.1230	Electricity	140,000	128,000	12,000	9.4%	141,862	125,513	137,524
	Total Operating Expenditures	419,202	380,121	39,081	10.3%	498,272	391,803	392,961
Total Expenditures		$ 643,201	$ 586,710	$ 56,491	9.6%	$ 696,763	$ 577,355	$ 584,801

Personnel Summary:

Chief Plant Operator	Grade 22	
Water Plant Operator III (dual license with wastewater)	Grade 14	
Water Plant Operator III	Grade 12	2 positions

Water - Distribution Operations 520 - 444

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 143,330	$ 131,683	$ 11,647	8.8%	$ 135,033	$ 128,126	$ 127,504
51.1101	Employee Assistance Prog.	-	-	-		2,645	-	-
51.1300	Overtime	10,000	10,000	-	0.0%	6,342	4,038	7,176
51.2101	Insurance	18,216	22,153	(3,937)	-17.8%	19,219	17,542	19,968
51.2200	FICA	10,965	10,074	891	8.8%	10,095	9,044	9,455
51.2401	Pension & Retirement	14,475	5,845	8,630	147.6%	5,975	(8,275)	(20,933)
51.2700	Workers Comp claims	500	500	-	0.0%	3,864	218	560
	Total Salaries & Benefits	197,486	180,255	17,231	9.6%	183,172	150,694	143,729
Operating Expenditures								
52.1203	Engineering services	5,000	5,000	-	0.0%	1,660	13,215	28,758
52.1206	On-call dispatch	3,000	3,000	-	0.0%	3,000	3,000	3,000
52.2101	Uniforms	6,000	6,000	-	0.0%	5,684	6,544	5,921
52.2201	O & M Vehicles	7,500	7,500	-	0.0%	7,892	12,298	9,603
52.2203	O & M Equipment	2,000	2,000	-	0.0%	2,416	1,586	221
52.2321	Motor Pool charge	17,853	17,551	302	1.7%	17,551	17,038	16,777
52.2320	Equipment lease program	9,601	9,601	-	0.0%	9,601	7,766	7,967
52.3103	Workers Comp insurance	1,709	1,594	115	7.2%	1,537	1,568	1,406
52.3202	Comm service (Vzn,GPS)	3,600	3,600	-	0.0%	3,829	4,168	3,686
52.3401	Printing	1,000	1,000	-	0.0%	233	700	626
52.3500	Travel & training	2,500	2,500	-	0.0%	1,801	4,661	1,591
53.1103	O & M Pipelines	30,000	25,000	5,000	20.0%	46,067	34,416	28,456
53.1107	O & M Metering	15,000	10,000	5,000	50.0%	29,070	9,814	3,129
53.1110	Gasoline & fuel	15,541	17,229	(1,688)	-9.8%	16,770	17,964	15,234
53.1120	Freight expense-Inventory	200	200	-	0.0%	474	559	96
53.1601	Small tools	2,000	2,000	-	0.0%	381	1,342	1,865
55.1103	Admin Charge-Gen Fund	39,647	37,441	2,206	5.9%	37,441	37,143	37,869
57.4000	Bad debt expense	5,000	5,000	-	0.0%	4,740	4,994	5,230
	Total Operating Expenditures	167,151	156,216	10,935	7.0%	190,147	178,775	171,434
Total Expenditures		$ 364,637	$ 336,471	$ 28,166	8.4%	$ 373,319	$ 329,469	$ 315,163

Personnel Summary:

Director of Operations	Grade 32	
Foreman	Grade 24	
Maintenance Technician	Grade 18	
Serviceman II	Grade 15	
Serviceman I	Grade 7	2 positions

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

Water - Lake Pumping Station 520 - 447

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 7,000	$ 7,000	$ -	0.0%	$ 200	$ 6,765	$ 6,154
52.3206	Telecom service (Enet)	13,140	13,140	-	0.0%	13,140	13,140	14,235
52.3904	Water storage contract	3,500	3,500	-	0.0%	3,146	3,464	3,045
53.1110	Gasoline & fuel	500	500	-	0.0%	466	324	-
53.1230	Electricity	90,000	73,000	17,000	23.3%	88,201	73,181	79,397
	Total Operating Expenditures	114,140	97,140	17,000	17.5%	105,153	96,874	102,830
Total Expenditures		$ 114,140	$ 97,140	$ 17,000	17.5%	$ 105,153	$ 96,874	$ 102,830

Water/Sewer - Debt Service 520 - 436

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Depreciation								
56.1000	Depreciation (Reserve)	$ 85,524	$ 86,650	$ (1,126)	-1.3%	$ 855,240	$ 863,788	$ 866,500
	Total Depreciation	85,524	86,650	(1,126)	-1.3%	855,240	863,788	866,500
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	937,605	936,789	816	0.1%	61,789	85,361	108,387
58.2303	Debt service - GEFA notes	301,491	177,217	124,274	70.1%	69,380	42,327	38,764
58.4000	GEFA issuance costs	-	-	-		-	25,000	-
	Total Debt Service Expenditures	1,239,096	1,114,006	125,090	11.2%	131,169	152,688	147,151
Total Expenditures		$1,366,120	$ 1,242,156	$ 123,964	10.0%	$1,027,909	$1,057,976	$1,055,151

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

	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Sales of Electric Services	$ 15,125,226	$ 14,923,406	$ 201,820	1.4%	$14,952,081	$15,185,350	$14,752,139
Other Revenue	802,900	856,540	(53,640)	-6.3%	893,200	1,287,489	1,072,316
Total Electric Revenue	15,928,126	15,779,946	148,180	0.9%	15,845,281	16,472,839	15,824,455
Plant Operations	12,099,615	11,989,163	110,452	0.9%	11,112,734	11,528,714	11,027,951
Distribution Operations	1,098,974	1,238,062	(139,088)	-11.2%	947,447	831,286	781,473
Security Lighting	28,000	28,000	-	0.0%	35,658	15,090	20,794
Depreciation and Transfers	2,356,084	2,094,418	261,666	12.5%	2,388,604	2,361,737	2,403,862
Total Electric Expenditures	15,582,673	15,349,643	233,030	1.5%	14,484,443	14,736,827	14,234,079
Total Electric Income Before Administration Expense	$ 345,453	$ 430,303	$ (84,850)	-19.7%	$ 1,360,838	$ 1,736,011	$ 1,590,375

Revenue - Electric

520 - 460

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Sales of Electric Services								
34.4311	Residential energy sales	$4,866,057	$4,785,221	$ 80,836	1.7%	$4,887,625	$4,955,342	$4,799,592
34.4312	Commercial energy sales	6,999,145	7,003,679	(4,534)	-0.1%	6,752,228	7,067,704	6,930,594
34.4313	Industrial energy sales	2,900,000	2,748,474	151,526	5.5%	2,957,926	2,769,847	2,648,338
34.4316	Installation charges	10,000	10,000	-	0.0%	3,412	8,875	9,316
34.4320	Security lighting	247,200	248,208	(1,008)	-0.4%	246,007	250,457	247,175
34.4321	Street lighting	1,824	1,824	-	0.0%	1,824	1,976	1,748
34.4328	Off-system energy sales	100,000	125,000	(25,000)	-20.0%	94,701	130,454	113,996
34.4331	Security light install fees	1,000	1,000	-	0.0%	8,358	695	1,380
	Total Electric Services	15,125,226	14,923,406	201,820	1.4%	14,952,081	15,185,350	14,752,139
Other Revenue								
34.4315	Miscellaneous revenue	2,000	2,000	-	0.0%	4,999	45,390	2,992
34.4317	Pole attachment fees	135,000	135,000	-	0.0%	134,267	132,884	133,704
34.4318	Sale of material/scrap	5,000	30,000	(25,000)	-83.3%	15,222	36,103	-
34.4319	Service charges	122,000	114,000	8,000	7.0%	122,194	122,993	113,242
34.4323	Account establishment	22,000	22,000	-	0.0%	22,020	23,050	21,950
34.4324	Penalties	162,000	162,000	-	0.0%	165,074	158,621	156,878
34.4327	Credit check fees	800	800	-	0.0%	1,080	816	504
34.6901	Sales tax commission	4,100	4,100	-	0.0%	4,734	4,043	3,966
34.6903	Interest income	-	2,640	(2,640)	-100.0%	12	2,758	2,379
34.6910	Dividends on trust	350,000	384,000	(34,000)	-8.9%	333,692	398,967	276,096
34.6912	Unrealized gain(loss) inv.	-	-	-		89,906	229,025	(112,286)
34.6920	MEAG Contribution Credits	-	-	-		-	132,837	472,892
	Total Other Revenue	802,900	856,540	(53,640)	-6.3%	893,200	1,287,489	1,072,316
Total Electric Revenue		$15,928,126	$15,779,946	$ 148,180	0.9%	$15,845,281	$16,472,839	$15,824,455

Electric - Distribution Operations 520 - 461

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 389,926	$ 380,796	$ 9,130	2.4%	$ 384,073	$ 340,438	$ 339,308
51.1300	Overtime	20,000	20,000	-	0.0%	16,422	10,076	14,061
51.2101	Insurance	61,160	60,718	442	0.7%	68,361	61,355	66,032
51.2200	FICA	29,829	29,131	698	2.4%	27,616	25,562	25,192
51.1101	Employee Assistance Prog.	-	-	-		1,598	2,589	-
51.2401	Pension & Retirement	45,780	21,660	24,120	111.4%	21,613	3,781	(8,705)
51.2700	Workers Comp claims	500	500	-	0.0%	63,957	2,715	9,878
	Total Salaries & Benefits	547,195	512,805	34,390	6.7%	583,640	446,516	445,765
Operating Expenditures								
52.1206	On-call disptach	7,000	7,000	-	0.0%	6,127	6,668	7,016
52.1304	Hotline testing	3,000	3,000	-	0.0%	3,876	4,933	1,263
52.2101	Uniforms	10,000	10,000	-	0.0%	797	15,744	7,963
52.2201	O & M Vehicles	25,000	25,000	-	0.0%	11,984	32,952	13,916
52.2203	O & M Equipment	5,000	5,000	-	0.0%	6,868	12,749	9,823
52.2206	ROW maintenance	80,000	80,000	-	0.0%	105,914	46,793	80,223
52.2320	Equipment lease program	9,601	9,601	-	0.0%	9,601	5,115	5,209
52.2321	Motor Pool charge	26,779	26,327	452	1.7%	26,327	26,281	25,166
52.3101	Property insurance	12,438	10,387	2,051	19.7%	10,387	5,714	4,708
52.3103	Workers Comp insurance	5,119	5,065	54	1.1%	4,884	5,193	4,042
52.3202	Comm service (Vzn,GPS)	3,840	3,840	-	0.0%	3,913	3,850	6,336
52.3500	Travel & training	7,500	7,500	-	0.0%	12,024	2,761	4,982
53.1101	O & M Conductors	20,000	20,000	-	0.0%	8,143	20,569	5,287
53.1102	Truck stock & supplies	40,000	35,000	5,000	14.3%	41,962	47,369	37,877
53.1106	O & M Poles, fixtures	50,000	50,000	-	0.0%	39,468	29,711	44,866
53.1107	O & M Meter service	15,000	15,000	-	0.0%	11,610	6,957	17,423
53.1109	Customer premises - New	10,000	20,000	(10,000)	-50.0%	3,463	29,496	15,830
53.1110	Gasoline & fuel	11,002	12,037	(1,035)	-8.6%	11,647	11,431	12,753
53.1111	O & M Customer premises	10,000	10,000	-	0.0%	5,978	9,537	5,016
53.1114	Storm restoration	5,000	5,000	-	0.0%	16,791	34,701	9,488
53.1120	Freight expense-Inventory	500	500	-	0.0%	295	11	-
53.1126	Tools & equipment	20,000	15,000	5,000	33.3%	21,748	26,235	16,522
	Total Operating Expenditures	376,779	375,257	1,522	0.4%	363,807	384,770	335,709
Capital Expenditures								
54.1409	Capital projects	175,000	350,000	(175,000)	-50.0%	-	-	-
	Total Capital Expenditures	175,000	350,000	(175,000)	-50.0%	-	-	-
Total Expenditures		$1,098,974	$ 1,238,062	$ (139,088)	-11.2%	$ 947,447	$ 831,286	$ 781,473

Personnel Summary:

Director of Operations	Grade 32		Foreman	Grade 24
Journeyman Lineman	Grade 22	2 positions	Serviceman I	Grade 7
Apprentice Lineman	Grade 15	2 positions		

Electric - Plant Operations 520 - 462

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Operating Expenditures								
52.1203	Professional services	$ 25,000	$ 25,000	-	0.0%	$ 37,680	$ 20,300	$ -
52.1313	MEAG Telecom services	3,420	3,420	-	0.0%	3,562	1,872	2,452
52.1317	Electric Cities of Ga services	11,100	11,100	-	0.0%	9,958	9,564	10,659
52.3905	Comp. Trust, Short-term	420,000	420,000	-	0.0%	-	-	-
53.1270	Energy for resale	11,338,264	11,243,649	94,615	0.8%	10,763,530	11,217,478	10,731,343
55.1101	Admin Charge-Gen Fund	190,831	184,994	5,837	3.2%	184,994	181,651	198,417
57.4002	Credit card fees	110,000	100,000	10,000	10.0%	105,284	94,498	83,611
57.4004	Collection service fees	1,000	1,000	-	0.0%	7,726	3,351	1,469
	Total Operating Expenditures	12,099,615	11,989,163	110,452	0.9%	11,112,734	11,528,714	11,027,951
Total Expenditures		$12,099,615	$11,989,163	$ 110,452	0.9%	$ 11,112,734	$ 11,528,714	$ 11,027,951

Electric - Security Lights 520 - 463

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 10,000	$ 10,000	$ -	0.0%	$ -	$ -	$ (659)
53.1102	Supplies	18,000	18,000	-	0.0%	35,658	15,090	21,453
	Total Operating Expenditures	28,000	28,000	-	0.0%	35,658	15,090	20,794
Total Expenditures		$ 28,000	$ 28,000	$ -	0.0%	$ 35,658	$ 15,090	$ 20,794

Electric - Depreciation, Transfers & Contingency 520 - 464

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Depreciation								
56.1000	Depreciation	$ -	$ -	$ -		$ 322,114	$ 280,116	$ 305,332
	Total Depreciation/Amortization	-	-	-		322,114	280,116	305,332
Other Costs								
57.4000	Bad debt expense	40,000	40,000	-	0.0%	26,490	41,621	42,530
57.9002	General contingency	16,084	14,418	1,666	11.6%	-	-	-
	Total Other Costs	56,084	54,418	1,666	3.1%	26,490	41,621	42,530
Transfers								
57.9001	General Fund	1,800,000	1,600,000	200,000	12.5%	1,600,000	1,600,000	1,600,000
57.9004	Elbert Hotel Fund	500,000	440,000	60,000	13.6%	440,000	440,000	456,000
	Total Transfers	2,300,000	2,040,000	260,000	12.7%	2,040,000	2,040,000	2,056,000
Total Expenditures		$ 2,356,084	$ 2,094,418	$ 261,666	12.5%	$2,388,604	$2,361,737	$2,403,862

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

	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Sales of Natural Gas Services	$ 4,104,106	$ 4,022,578	$ 81,528	1.4%	$3,723,118	$4,332,368	$3,847,811
Other Revenue	74,300	69,900	4,400	-6.3%	85,779	96,841	71,114
Total Natural Gas Revenue	4,178,406	4,092,478	85,928	2.1%	3,808,897	4,429,209	3,918,926
Plant Operations	21,560	21,560	-	0.0%	19,922	19,153	9,550
Distribution Operations	2,564,564	2,549,804	14,760	0.6%	2,142,144	2,426,158	2,089,970
Depreciation and Transfers	914,352	916,524	(2,172)	-0.2%	1,183,557	1,151,704	1,107,837
Total Natural Gas Expenditures	3,500,476	3,487,888	12,588	0.4%	3,345,624	3,597,016	3,207,357
Total Natural Gas Income Before Administration Expense	$ 677,930	$ 604,590	$ 73,340	12.1%	$ 463,273	$ 832,193	$ 711,569

Revenue - Natural Gas

520 - 470

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Sales of Natural Gas Services								
34.4411	Residential & small comm	$2,098,759	$2,100,760	$ (2,001)	-0.1%	$1,891,885	$2,266,716	$2,066,019
34.4412	Medium commercial	646,491	650,483	(3,992)	-0.6%	581,911	711,243	650,714
34.4413	Large commercial	130,066	133,314	(3,248)	-2.4%	125,619	139,051	128,632
34.4414	Industrial	603,924	622,013	(18,089)	-2.9%	498,549	700,979	510,348
34.4415	Agricultural	555,601	446,106	109,495	24.5%	566,508	437,667	418,442
34.4416	Granite companies	69,265	69,902	(637)	-0.9%	58,646	76,712	73,657
	Total - Natural Gas Services	4,104,106	4,022,578	81,528	2.0%	3,723,118	4,332,368	3,847,811
Other Revenue								
34.4417	Tap & installation fees	20,000	3,000	17,000	566.7%	34,194	18,901	5,190
34.4419	Sale of material	2,000	2,000	-	0.0%	1,185	1,394	2,389
34.4421	Service charges	2,000	15,000	(13,000)	-86.7%	1,550	23,494	14,850
34.4422	Penalties	43,000	42,000	1,000	2.4%	43,054	45,304	43,617
34.4424	Miscellaneous revenue	2,500	2,500	-	0.0%	961	2,500	1,524
34.6901	Sales tax commission	1,800	1,800	-	0.0%	1,882	1,932	1,825
34.6903	Interest income	3,000	3,600	(600)	-16.7%	2,953	3,317	1,720
	Total Other Revenue	74,300	69,900	4,400	6.3%	85,779	96,841	71,114
Total Natural Gas Revenue		$4,178,406	$4,092,478	$ 85,928	2.1%	$3,808,897	$4,429,209	$3,918,926

Natural Gas - Plant Operations 520 - 471

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Operating Expenditures								
52.1306	Telemetry/Monitoring	$ 9,120	$ 9,120	$ -	0.0%	$ 11,736	$ 10,032	$ 519
52.3202	Comm service (Vzn)	1,440	1,440	-	0.0%	1,440	1,440	360
52.2202	O & M Buildings	500	500	-	0.0%	-	-	-
52.2203	O & M Equipment	2,000	2,000	-	0.0%	-	-	-
53.1230	Electricity	8,500	8,500	-	0.0%	6,746	7,681	8,671
	Total Operating Expenditures	21,560	21,560	-	0.0%	19,922	19,153	9,550
Total Expenditures		$ 21,560	$ 21,560	$ -	0.0%	$ 19,922	$ 19,153	$ 9,550

Natural Gas - Distribution Operations 520 - 473

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 314,215	$ 268,965	$ 45,250	16.8%	$ 278,406	$ 239,194	$ 187,980
51.1101	Employee Assistance Prog.	-	-	-		4,798	-	-
51.1300	Overtime	5,000	5,000	-	0.0%	8,973	3,728	4,608
51.2101	Insurance	37,874	45,386	(7,512)	-16.6%	48,098	45,570	29,179
51.2200	FICA	24,037	21,341	2,696	12.6%	20,400	18,751	15,291
51.2401	Pension & Retirement	32,583	14,799	17,784	120.2%	14,605	(98)	(6,476)
51.2700	Workers Comp claims	1,500	1,500	-	0.0%	1,212	615	1,800
	Total Salaries & Benefits	415,209	356,991	58,218	16.3%	376,492	307,761	232,382
Operating Expenditures								
52.1203	Professional services	50,000	50,000	-	0.0%	43,134	49,690	58,631
52.1206	On-call dispatch	3,000	3,000	-	0.0%	3,000	3,000	3,000
52.1307	Meter testing	5,000	5,000	-	0.0%	5,850	5,000	5,000
52.1318	Sofware License/Support	12,500	12,500	-	0.0%	12,500	12,500	12,500
52.2201	O & M Vehicles	5,000	5,000	-	0.0%	7,883	9,904	5,735
52.2203	O & M Equipment	7,500	7,500	-	0.0%	20,198	8,054	19,283
52.2205	O & M System	40,000	40,000	-	0.0%	12,190	2,787	7,684
52.2219	O & M Meters	20,000	20,000	-	0.0%	18,962	56,330	53,814
52.2320	Equipment lease program	9,601	9,601	-	0.0%	9,601	7,766	7,967
52.2321	Motor Pool charge	35,706	35,103	603	1.7%	35,103	34,075	33,554
52.3101	Property insurance	3,399	2,861	538	18.8%	2,861	1,692	1,440
52.3103	Workers Comp insurance	3,777	3,396	381	11.2%	3,274	3,319	2,155
52.3202	Comm service (Vzn,GPS)	3,360	3,360	-	0.0%	3,492	3,397	3,983
52.3206	Data Service for GIS (Enet)	-	6,600	(6,600)	-100.0%	6,600	6,599	7,149
52.3301	Advertising	500	500	-	0.0%	25	1,419	441
52.3500	Travel & training	5,000	5,000	-	0.0%	3,495	5,838	5,950
53.1110	Gasoline & fuel	7,197	6,338	859	13.6%	7,697	6,654	6,167
53.1120	Freight expense-Inventory	1,000	1,000	-	0.0%	1,466	813	1,317
53.1124	Uniforms	7,500	7,500	-	0.0%	5,093	12,998	8,261
53.1125	Welding supplies	600	600	-	0.0%	1,180	543	1,868
53.1270	Energy for resale	1,571,496	1,616,562	(45,066)	-2.8%	1,440,566	1,767,538	1,488,781
53.1601	Small tools & equipment	2,500	1,500	1,000	66.7%	8,355	2,319	1,320
55.1102	Admin Charge-Gen Fund	79,911	77,084	2,827	3.7%	77,084	75,950	76,015
	Total Operating Expenditures	1,874,547	1,920,005	(45,458)	-2.4%	1,729,609	2,077,685	1,812,014
Other Costs								
57.3003	Gas rebate program	5,000	5,000	-	0.0%	4,100	5,900	3,400
57.3004	City of Bowman - Margins	12,000	10,000	2,000	20.0%	12,648	12,656	15,216
58.2201	Debt service - Bare steel	257,808	257,808	-	0.0%	19,295	22,157	26,957
	Total Other Costs	274,808	272,808	2,000	0.7%	16,748	18,556	18,616
Total Expenditures		$ 2,564,564	$ 2,549,804	$ 14,760	0.6%	$ 2,142,144	$ 2,426,158	$ 2,089,970

Personnel Summary:

Director of Operations	Grade 32	Foreman	Grade 24	
Journeyman Welder	Grade 18	Serviceman II	Grade 15	3 positions

Natural Gas - Depreciation, Transfers & Contingency 520 - 474

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Depreciation								
56.1000	Depreciation	$ -	$ -	$ -		$ 280,297	$ 244,907	$ 202,297
	Total Depreciation/Amortization	-	-	-		280,297	244,907	202,297
Other Costs								
57.4000	Bad debt expense	4,000	4,000	-	0.0%	3,260	6,797	5,540
57.9002	General contingency	10,352	12,524	(2,172)	-17.3%	-	-	-
	Total Other Costs	14,352	16,524	(2,172)	-13.1%	3,260	6,797	5,540
Transfers								
57.9001	General Fund	900,000	900,000	-	0.0%	900,000	900,000	900,000
	Total Transfers	900,000	900,000	-	0.0%	900,000	900,000	900,000
Total Expenditures		$ 914,352	$ 916,524	$ (2,172)	-0.2%	$1,183,557	$1,151,704	$1,107,837

Combined Public Utility System Fund (Fund 520)

Summary of Administrative Expenditures

	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Utilities Administration	$ 329,166	$ 315,283	$ 13,883	4.4%	$ 314,775	$ 342,750	$ 314,587
Meter Reading and Servicing	129,107	117,752	11,355	9.6%	98,415	94,589	92,345
Warehousing and Purchasing	62,985	57,639	5,346	9.3%	60,544	60,107	99,149
Customer Service	416,886	437,302	(20,416)	-4.7%	437,638	383,931	367,307
Information Technology Systems	119,943	113,363	6,580	5.8%	133,025	94,068	124,849
Economic Development	76,000	60,000	16,000	26.7%	60,000	-	11,023
Total Adminstrative Expenditures	$ 1,134,087	$ 1,101,339	$ 32,748	3.0%	$ 1,104,398	$ 975,445	$ 1,009,260

Utilities Administration 520 - 490

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1102	Salaries	$ 95,071	$ 87,906	$ 7,165	8.2%	$ 89,503	$ 111,727	$ 101,669
51.2101	Insurance	8,859	8,791	68	0.8%	8,761	12,593	19,334
51.1102	Employee Assistance Prog.	-	-	-		2,984	3,319	-
51.2200	FICA	7,273	6,725	548	8.1%	6,504	7,952	6,632
51.2401	Pension & Retirement	11,847	5,606	6,241	111.3%	5,941	2,082	(13,677)
	Total Salaries & Benefits	123,050	109,028	14,022	12.9%	113,693	137,672	113,957
Operating Expenditures								
52.1205	Credit check fees	800	800	-	0.0%	685	929	516
52.1315	O & M AS/400	35,000	42,000	(7,000)	-16.7%	31,434	33,151	40,380
52.1319	Fire alarm monitoring	420	420	-	0.0%	420	385	990
52.2100	Cleaning services	8,235	8,235	-	0.0%	7,841	6,625	3,916
52.2101	Uniforms; mats; towels	3,000	2,300	700	30.4%	2,520	3,984	2,050
52.2111	Solid waste disposal	768	768	-	0.0%	768	768	832
52.2201	O & M Vehicles	375	375	-	0.0%	42	189	152
52.2202	O & M Buildings	12,000	12,000	-	0.0%	19,602	10,426	15,148
52.2203	O & M Equipment	4,500	4,500	-	0.0%	5,918	8,593	2,015
52.3101	Property insurance	6,798	6,031	767	12.7%	6,031	6,031	5,995
52.3101	Cyber liability insurance	5,368	-	5,368		-	-	-
52.3103	Workers Comp insurance	416	390	26	6.7%	376	682	401
52.3201	Telephone service (AT&T)	5,000	5,000	-	0.0%	3,292	7,364	7,303
52.3202	Comm service (Vzn)	1,068	1,068	-	0.0%	1,080	1,078	1,078
52.3206	Data service (Enet)	8,076	8,076	-	0.0%	8,079	8,486	9,655
52.3207	Cable TV (Enet)	480	480	-	0.0%	480	779	1,924
52.3301	Advertising; website	2,500	2,500	-	0.0%	8,768	4,567	1,994
52.3500	Travel & training	5,000	5,000	-	0.0%	4,018	6,425	2,039
52.3601	Dues	1,500	1,500	-	0.0%	1,754	1,391	1,274
52.3901	Postage	47,000	47,000	-	0.0%	41,918	45,679	44,258
52.3909	EC waste surcharge	912	912	-	0.0%	912	912	988
58.2203	Copier leases	8,500	8,500	-	0.0%	8,916	8,316	8,602
53.1112	Janitorial supplies	6,000	6,000	-	0.0%	6,289	7,540	8,772
53.1115	Office supplies	18,000	18,000	-	0.0%	17,825	17,485	14,511
53.1210	Water & sewer	1,400	1,400	-	0.0%	1,301	1,298	1,406
53.1220	Natural gas	3,000	3,000	-	0.0%	2,977	3,276	3,479
53.1230	Electricity	20,000	20,000	-	0.0%	17,836	18,719	20,954
	Total Operating Expenditures	206,116	206,255	(139)	-0.1%	201,082	205,078	200,630
Total Expenditures		$ 329,166	$ 315,283	$ 13,883	4.4%	$ 314,775	$ 342,750	$ 314,587

Personnel Summary:

Utility Services Manager	Grade 19
Communications Manager	Grade 15

Meter Reading & Servicing

520 - 491

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 65,135	$ 61,214	$ 3,921	6.4%	$ 62,498	$ 57,573	$ 57,232
51.1101	Employee Assistance Prog.	-	-	-		624	-	-
51.1300	Overtime	500	500	-	0.0%	552	577	389
51.2101	Insurance	8,714	8,683	31	0.4%	8,737	12,770	16,128
51.2200	FICA	4,983	4,683	300	6.4%	4,462	4,152	3,999
51.2401	Pension & Retirement	8,105	364	7,741	2126.6%	4,874	(1,875)	(2,414)
51.2700	Workers Comp claims	500	500	-	0.0%	-	53	-
	Total Salaries & Benefits	87,937	75,944	11,993	15.8%	81,747	73,249	75,334
Operating Expenditures								
52.1303	Itron hosted solution	24,000	24,000	-	0.0%	6,663	6,407	6,161
52.1309	Itron repairs & equipment	6,500	6,500	-	0.0%	-	-	11
52.3103	Workers Comp insurance	854	814	40	4.9%	785	846	700
52.3202	Comm service (Vzn,GPS)	1,632	1,632	-	0.0%	1,481	1,636	1,610
52.3206	Data Service (Enet)	3,600	3,600	-	0.0%	3,600	3,297	3,597
53.1110	Gasoline	3,324	4,002	(678)	-16.9%	3,402	5,663	3,308
53.1124	Uniforms	1,260	1,260	-	0.0%	737	3,491	1,624
	Total Operating Expenditures	41,170	41,808	(638)	-1.5%	16,668	21,340	17,011
Total Expenditures		$ 129,107	$ 117,752	$ 11,355	9.6%	$ 98,415	$ 94,589	$ 92,345

Personnel Summary:

Meter Service Technician	Grade 12	2 positions

Warehousing & Purchasing 520 - 492

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 45,960	$ 43,761	$ 2,199	5.0%	$ 44,058	$ 41,529	$ 63,038
51.1300	Overtime	-	-	-		-	-	366
51.2101	Insurance	309	265	44	16.6%	404	254	13,815
51.1101	Employee Assistance Prog.	-	-	-		-	3,000	-
51.2200	FICA	3,516	3,348	168	5.0%	3,138	3,179	4,935
51.2401	Pension & Retirement	5,712	2,784	2,928	105.2%	2,911	469	9,029
51.2700	Workers Comp claims	-	-	-		-	-	350
	Total Salaries & Benefits	55,497	50,158	5,339	10.6%	50,511	48,431	91,533
Operating Expenditures								
52.2202	O & M Buildings; grounds	2,000	2,000	-	0.0%	6,316	830	1,366
52.3103	Workers Comp insurance	201	194	7	3.6%	187	184	445
52.3202	Comm service (Vzn,GPS)	768	768	-	0.0%	695	778	1,362
52.3207	Internet (Enet)	719	719	-	0.0%	719	659	779
53.1112	Janitorial supplies	500	500	-	0.0%	226	170	196
53.1115	Office supplies	500	500	-	0.0%	82	6,912	653
53.1124	Uniforms	500	500	-	0.0%	-	-	390
53.1210	Water & sewer	300	300	-	0.0%	240	255	294
53.1230	Electricity	2,000	2,000	-	0.0%	1,568	1,887	2,132
	Total Operating Expenditures	7,488	7,481	7	0.1%	10,033	11,676	7,616
Total Expenditures		$ 62,985	$ 57,639	$ 5,346	9.3%	$ 60,544	$ 60,107	$ 99,149

Personnel Summary:

Purchasing Agent & Cemetery Sexton Grade 27

Customer Care & Marketing

520 - 493

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1102	Salaries	$ 278,585	$ 296,645	$ (18,060)	-6.1%	$ 320,259	$ 288,881	$ 274,211
51.2101	Insurance	58,342	53,783	4,559	8.5%	64,279	71,444	75,950
51.1102	Employee Assistance Prog.	-	-	-		3,943	1,960	-
51.2200	FICA	21,312	22,693	(1,381)	-6.1%	21,333	18,092	16,474
51.2401	Pension & Retirement	30,430	15,923	14,507	91.1%	17,616	(1,160)	(4,244)
	Total Salaries & Benefits	388,669	389,044	(375)	-0.1%	427,430	379,217	362,392
Operating Expenditures								
52.3103	Workers Comp insurance	1,217	1,258	(41)	-3.3%	1,159	1,362	1,076
52.1203	Professional services	20,000	40,000	(20,000)	-50.0%	-	-	-
52.3304	Promotional items	4,000	4,000	-	0.0%	3,856	372	2,209
52.3401	Printing	500	500	-	0.0%	75	-	-
52.3500	Travel & training	500	500	-	0.0%	-	-	-
53.1115	Office supplies	2,000	2,000	-	0.0%	5,118	2,981	1,630
	Total Operating Expenditures	28,217	48,258	(20,041)	-41.5%	10,208	4,714	4,915
Total Expenditures		$ 416,886	$ 437,302	$ (20,416)	-4.7%	$ 437,638	$ 383,931	$ 367,307

Personnel Summary:

Customer Care Manager	Grade 22	
Customer Service Representative	Grade 12	4 positions
Cashier/Clerk	Grade 9	3 positions

Information Technology Systems 520 - 495

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1102	Salaries	$ 56,403	$ 53,738	$ 2,665	5.0%	$ 52,879	$ 50,207	$ 44,029
51.2101	Insurance	8,455	8,351	104	1.2%	8,318	7,526	7,455
51.2200	FICA	4,315	4,111	204	5.0%	3,696	3,411	3,007
51.2401	Pension & Retirement	7,023	3,425	3,598	105.1%	3,493	475	(523)
	Total Salaries & Benefits	76,196	69,625	6,571	9.4%	68,386	61,619	53,968
Operating Expenditures								
52.2203	O & M Equipment	40,000	40,000	-	0.0%	63,550	31,506	70,350
52.3103	Workers Comp insurance	247	238	9	3.8%	229	219	174
52.3500	Travel & training	2,500	2,500	-	0.0%	-	-	-
53.1115	Office supplies	1,000	1,000	-	0.0%	860	723	356
	Total Operating Expenditures	43,747	43,738	9	0.0%	64,639	32,449	70,881
Total Expenditures		$ 119,943	$ 113,363	$ 6,580	5.8%	$ 133,025	$ 94,068	$ 124,849

Personnel Summary:

Information Technology Manager Grade 27

Economic Development 520 - 496

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Contracted Services								
51.1203	Economic developer	$ 60,000	$ -	$ 60,000		$ 60,000	$ -	$ -
52.1203	Professional services	-	60,000	(60,000)		-	-	11,023
52.2204	O&M - Grounds*	15,000	-	15,000		-	-	-
53.1210	Water service	1,000	-	1,000		-	-	-
	Total Contracted Services	76,000	60,000	16,000	26.7%	60,000	-	11,023
Total Expenditures		$ 76,000	$ 60,000	$ 16,000	26.7%	$ 60,000	$ -	$ 11,023

*Elberton Industrial Park improvements, landscaping, plantings, irrigation, and maintenance.

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ElbertonNET Technology Services Fund (Fund 525)

Summary of Revenues and Expenditures

	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
BROADBAND TV DIVISION:							
Programming Sales	$ 2,611,458	$ 2,736,614	$ (125,156)	-4.6%	$ 2,663,924	$ 2,736,752	$ 2,608,100
Adminstrative Revenue	85,500	83,000	2,500	3.0%	93,337	88,709	88,334
Total TV Operations Revenue	2,696,958	2,819,614	(122,656)	-4.4%	2,757,261	2,825,461	2,696,434
Programming Operations	2,556,952	2,543,838	13,114	0.5%	2,435,874	2,520,683	2,386,579
Video Production	17,634	26,300	(8,666)	-33.0%	12,505	26,841	56,987
Total TV Operations Expenses	2,574,586	2,570,138	4,448	0.2%	2,448,329	2,547,523	2,443,566
Net TV Operations Income	122,372	249,476	(127,104)	-50.9%	308,932	277,938	252,868
INTERNET & FIBER DIVISION:							
Fiber Leases & Dial-up	205,704	206,303	(599)	-0.3%	204,640	219,437	205,082
High Speed Internet	2,275,171	2,057,762	217,409	10.6%	2,193,149	2,007,295	1,784,121
Total Internet & Fiber Revenue	2,480,875	2,264,065	216,810	9.6%	2,397,789	2,226,732	1,989,203
Lit & Dark Fiber Operations	5,000	5,000	-	0.0%	8,336	4,349	4,307
High Speed Internet Operations	409,628	403,614	6,014	1.5%	387,218	390,846	398,829
Total Fiber & Internet Expenses	414,628	408,614	6,014	1.5%	395,554	395,194	403,136
Net Internet & Fiber Income	2,066,247	1,855,451	210,796	11.4%	2,002,235	1,831,538	1,586,067
DIGITAL PHONE OPERATIONS:							
Digital Phone Revenue	323,363	305,135	18,228	6.0%	322,279	307,868	317,451
Digital Phone Expenditures	256,652	248,104	8,548	3.4%	250,089	250,786	245,455
Net Digital Phone Income	66,711	57,031	9,680	17.0%	72,190	57,082	71,995
NET OPERATING INCOME	2,255,330	2,161,958	93,372	4.3%	2,383,356	2,166,558	1,910,931
ADMINISTRATIVE EXPEND.							
Administration	193,420	170,996	22,424	13.1%	189,942	156,588	162,379
Distribution Operations	861,623	837,630	23,993	2.9%	835,635	798,729	858,669
Debt Service & Depreciation	1,200,287	1,153,332	46,955	4.1%	421,450	413,813	318,613
Total Administrative Expend.	2,255,330	2,161,958	93,372	4.3%	1,447,027	1,369,130	1,339,661
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 936,329	$ 797,428	$ 571,270
Total Revenues	5,501,196	5,388,814	112,382	2.1%	5,477,329	5,360,061	5,008,088
Total Expenditures	5,501,196	5,388,814	112,382	2.1%	4,541,000	4,562,634	4,437,819
	$ -	$ -	$ -		$ 936,329	$ 797,428	$ 571,270

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

	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Programming sales	$ 2,611,458	$ 2,736,614	$ (125,156)	-4.6%	$ 2,663,924	$ 2,736,752	$ 2,608,100
Service charges & other revenue	85,500	83,000	2,500	3.0%	93,337	88,709	88,334
Total Revenue	2,696,958	2,819,614	(122,656)	-4.4%	2,757,261	2,825,461	2,696,434
Programming expenses	2,556,952	2,543,838	13,114	0.5%	2,435,824	2,520,683	2,386,579
Video production operations	17,634	26,300	(8,666)	-33.0%	12,505	26,841	56,987
Total Expenditures	2,574,586	2,570,138	4,448	0.2%	2,448,329	2,547,523	2,443,566
Net TV Operations Income	$ 122,372	$ 249,476	$ (127,104)	-50.9%	$ 308,932	$ 277,938	$ 252,868

Revenue - Broadband TV Operations 525 - 480

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Programming Sales								
34.4601	Basic - City	$ 268,697	$ 281,492	$ (12,795)	-4.5%	$ 278,679	$ 288,456	$ 254,851
34.4602	Basic - County	263,623	271,215	(7,592)	-2.8%	264,919	273,770	231,573
34.4603	Expanded - City	276,824	293,016	(16,192)	-5.5%	288,236	303,728	322,625
34.4604	Expanded - County	277,859	291,438	(13,579)	-4.7%	282,016	293,305	286,331
34.4640	Premier - City	514,622	550,091	(35,469)	-6.4%	524,312	539,076	531,686
34.4641	Premier - County	687,818	728,963	(41,145)	-5.6%	700,439	704,677	646,436
34.4644	Digital Premiums - City	32,087	36,874	(4,787)	-13.0%	34,348	39,520	51,118
34.4645	Digital Premiums - County	39,164	39,311	(147)	-0.4%	38,435	38,940	45,262
	Total Programming Sales	2,360,694	2,492,400	(131,706)	-5.3%	2,411,384	2,481,471	2,369,881
Other Revenue								
34.4618	Programming rebates	2,000	2,000	-	0.0%	3,547	2,341	2,347
34.4619	Commissions	1,500	1,500	-	0.0%	1,176	1,344	1,292
34.4625	Franchise fees - City	57,886	60,665	(2,779)	-4.6%	59,391	61,425	60,001
34.4626	Franchise fees - County	65,635	67,446	(1,811)	-2.7%	66,424	67,371	61,729
34.4659	HD equipment charges	2,500	2,500	-	0.0%	1,290	7,055	39,537
34.4660	Equipment charges	10,000	10,000	-	0.0%	12,472	18,272	10,273
34.4661	Sales of videos	500	500	-	0.0%	130	765	675
34.4665	Monthly box fee - City	58,745	57,445	1,300	2.3%	58,947	56,777	36,110
34.4666	Monthly box fee - County	35,727	35,369	358	1.0%	36,004	35,221	26,160
34.4670	DVR - City	6,063	2,488	3,575	143.7%	4,712	1,866	47
34.4671	DVR - County	10,208	4,301	5,907	137.3%	8,447	2,844	48
	Total Other Revenue	250,764	244,214	6,550	2.7%	252,540	255,281	238,218
Total Broadband TV Revenue		$2,611,458	$2,736,614	$ (125,156)	-4.6%	$2,663,924	$2,736,752	$2,608,100

Revenue - Administrative

525 - 482

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Revenue								
34.4611	Connection fees	$ 10,000	$ 7,500	$ 2,500	33.3%	$ 23,420	$ 9,088	$ 6,355
34.4612	Late penalties	60,000	60,000	-	0.0%	56,980	59,577	59,717
34.4614	Advertising sales	-	-	-		942	3,197	2,408
34.4616	Service charges	1,500	1,500	-	0.0%	360	1,155	4,671
34.4621	Russell State Park services	14,000	14,000	-	0.0%	11,635	15,692	15,182
Total Administrative Revenue		$ 85,500	$ 83,000	$ 2,500	3.0%	$ 93,337	$ 88,709	$ 88,334

Programming Operations 525 - 480

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Operating Expenditures								
53.1103	Digital boxes and remotes	$ 60,000	$ 60,000	$ -	0.0%	$ 59,360	$ 92,101	$ 171,487
53.1541	Basic programming	578,304	513,560	64,744	12.6%	518,682	522,933	410,609
53.1543	Expanded programming	1,457,316	1,468,790	(11,474)	-0.8%	1,400,531	1,402,513	1,358,868
53.1545	Premium programming	56,532	51,840	4,692	9.1%	57,075	59,843	67,974
53.1546	TV Everywhere expense	11,424	11,000	424	3.9%	10,277	11,042	6,544
53.1548	Premier programming	87,216	122,040	(34,824)	-28.5%	96,230	253,090	224,839
53.1549	HITS, NASRAC, & Rovi fees	164,160	157,560	6,600	4.2%	149,763	22,000	-
52.3915	Franchise fees - City	57,000	68,000	(11,000)	-16.2%	63,120	64,906	62,793
52.3916	Franchise fees - County	65,000	71,048	(6,048)	-8.5%	69,656	70,863	64,854
57.4000	Bad debt expense	20,000	20,000	-	0.0%	11,130	21,392	18,610
Total Operating Expenditures		$2,556,952	$2,543,838	$ 13,114	0.5%	$2,435,824	$2,520,683	$2,386,579

Video Production 525 - 483

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 9,414	$ 17,464	$ (8,050)	-46.1%	$ 10,455	$ 19,124	$ 50,131
51.2101	Insurance	-	-	-		-	-	223
51.2200	FICA	720	1,336	(616)	-46.1%	797	1,507	3,661
51.2401	Pension & Retirement	-	-	-		-	-	(686)
	Total Salaries & Benefits	10,134	18,800	(8,666)	-46.1%	11,252	20,632	53,329
Operating Expenditures								
52.2203	O & M Equipment	5,000	5,000	-	0.0%	355	4,457	2,578
52.3103	Workers Comp insurance	-	-	-		-	85	207
53.1115	Supplies & materials	2,500	2,500	-	0.0%	898	1,667	872
	Total Operating Expenditures	7,500	7,500	-	0.0%	1,253	6,209	3,658
Total Expenditures		$ 17,634	$ 26,300	$ (8,666)	-33.0%	$ 12,505	$ 26,841	$ 56,987

Personnel Summary:

Video Intern	Part-time	2 positions

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

	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Lit & Dark Fiber Services	$ 205,704	$ 206,303	$ (599)	-0.3%	$ 204,640	$ 219,437	$ 205,082
High Speed Internet	2,275,171	2,057,762	217,409	10.6%	2,193,149	2,007,295	1,784,121
Total Internet Revenue	2,480,875	2,264,065	216,810	9.6%	2,397,789	2,226,732	1,989,203
Fiber & Dial-up Operations	5,000	5,000	-	0.0%	8,336	4,349	4,307
High Speed Internet Operations	409,628	403,614	6,014	1.5%	387,218	390,846	398,829
Total Internet Expenditures	414,628	408,614	6,014	1.5%	395,554	395,194	403,136
Net Internet and Fiber Income	$ 2,066,247	$ 1,855,451	$ 210,796	11.4%	$ 2,002,235	$ 1,831,538	$ 1,586,067

Revenue - Internet and Fiber Operations

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Lit & Dark Fiber Services (525-473)								
34.4326	Fiber leases	$ 95,892	$ 106,668	$ (10,776)	-10.1%	$ 101,142	$ 123,222	$ 120,805
34.4327	Internet over Fiber	68,244	58,067	10,177	17.5%	61,929	52,456	42,549
34.4328	Transport over Fiber	41,568	41,568	-	0.0%	41,570	43,760	41,729
	Total Dial-up & Fiber Leases	205,704	206,303	(599)	-0.3%	204,640	219,437	205,082
High Speed Internet (525-474)								
34.5614	Web hosting	2,280	2,767	(487)	-17.6%	2,347	2,947	2,867
34.5626	Broadband Basic	731,862	714,276	17,586	2.5%	734,223	741,923	802,080
34.5629	Wideband 50	944,975	953,370	(8,395)	-0.9%	947,919	908,996	753,096
34.5622	Static IP	7,674	-	7,674		7,199	879	-
34.5624	Additional e-mail	3,222	3,222	-	0.0%	3,228	3,251	3,166
34.5638	Wideband 100 & 200	548,697	326,137	222,560	68.2%	457,261	286,344	184,766
34.6911	Bundle discounts	(26,921)	(26,498)	(423)	1.6%	(27,036)	(26,615)	(40,752)
34.4330	GPW Distribution	-	27,780	(27,780)	-100.0%	-	27,780	27,780
34.4611	Connection fees	500	500	-	0.0%	540	1,130	708
34.4620	Collocation service	3,000	3,900	(900)	-23.1%	3,000	3,375	3,000
34.4660	Equipment charges/sales	59,882	52,308	7,574	14.5%	64,468	57,286	47,410
	Total High Speed Internet	2,275,171	2,057,762	217,409	10.6%	2,193,149	2,007,295	1,784,121
Total Internet & Fiber Revenue		$2,480,875	$2,264,065	$ 216,810	9.6%	$ 2,397,789	$ 2,226,732	$ 1,989,203

Dark & Lit Fiber Operations 525 - 473

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Operating Expenditures								
53.1101	Supplies & materials	$ 5,000	$ 5,000	$ -	0.0%	$ 8,336	$ 4,349	$ 4,307
	Total Operating Expenditures	5,000	5,000	-	0.0%	8,336	4,349	4,307
Total Expenditures		$ 5,000	$ 5,000	$ -	0.0%	$ 8,336	$ 4,349	$ 4,307

High Speed Internet Operations 525 - 474

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 12,000	$ 12,000	$ -	0.0%	$ 15,802	$ 9,598	$ 8,311
52.3904	Accounts and Provisioning	176,042	168,000	8,042	4.8%	174,504	167,328	161,620
52.3907	Internet connectivity	164,616	167,544	(2,928)	-1.7%	155,231	161,261	166,085
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%	2,850	3,225	2,650
53.1250	ESPN 3 Subscription Fees	6,000	5,496	504	9.2%	5,969	5,664	5,290
53.1101	Supplies & materials	2,500	2,500	-	0.0%	-	-	-
53.1104	Cable modems, equipment	25,000	25,000	-	0.0%	14,831	20,670	28,619
52.1204	Bandwidth analytics	7,920	7,524	396	5.3%	7,752	7,458	7,234
57.4000	Bad debt expense	10,000	10,000	-	0.0%	8,530	13,891	17,270
	Total Operating Expenditures	409,628	403,614	6,014	1.5%	387,218	390,846	398,829
Total Expenditures		$ 409,628	$ 403,614	$ 6,014	1.5%	$ 387,218	$ 390,846	$ 398,829

Revenue - Digital Phone

525 - 475

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Digital Phone Revenue								
34.5617	Set-up fees	$ 2,000	$ 2,000	$ -	0.0%	$ 2,496	$ 1,640	$ 1,880
34.5630	Residential service fees	192,055	193,611	(1,556)	-0.8%	194,019	197,371	200,139
34.5631	Business service fees	90,731	75,505	15,226	20.2%	86,684	76,295	62,429
34.5632	Toll free services	1,386	1,051	335	31.9%	1,359	1,051	685
34.5633	Hosted PBX Services	31,501	27,049	4,452	16.5%	29,261	25,008	17,914
34.4660	Equipment sales	-	-	-		2,392	-	-
34.5634	Usage fees	1,500	1,500	-	0.0%	1,300	2,553	435
34.5635	Directory Assistance	1,500	1,500	-	0.0%	1,990	1,053	2,894
34.5636	International Calls	50	50	-	0.0%	36	23	42
34.5637	Fax-to-PDF Services	2,030	2,269	(239)	-10.5%	2,138	2,277	2,159
34.5640	Universal Service Fees	610	600	10	1.7%	605	597	28,873
Total Digital Phone Revenue		$ 323,363	$ 305,135	$ 18,228	6.0%	$ 322,279	$ 307,868	$ 317,451

Expenditures - Digital Phone Operations

525 - 475

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Operating Expenditures								
52.1200	Professional services	$ 3,000	$ 3,000	$ -	0.0%	$ 2,556	$ 2,426	$ 2,745
52.3905	Residential access fees	180,504	178,056	2,448	1.4%	179,446	180,435	185,042
52.3906	Business access fees	51,348	45,948	5,400	11.8%	49,181	44,203	36,888
52.3912	Usage fees	4,800	4,800	-	0.0%	4,271	4,698	3,980
52.3914	Setup fees	3,500	3,500	-	0.0%	3,270	2,520	3,268
52.3917	Universal Service Fund	11,500	10,800	700	6.5%	11,206	15,018	7,825
53.1101	Supplies & materials	500	500	-	0.0%	-	-	2,097
57.4000	Bad debt expense	1,500	1,500	-	0.0%	160	1,487	3,610
Total Expenditures		$ 256,652	$ 248,104	$ 8,548	3.4%	$ 250,089	$ 250,786	$ 245,455
Net Income - Digital Phone		$ 66,711	$ 57,031	$ 9,680	17.0%	$ 72,190	$ 57,082	$ 71,995

ElbertonNET Technology Services Fund (Fund 525)

Summary of Administrative Expenses

	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Administration	$ 193,420	$ 170,996	$ 22,424	13.1%	$ 189,942	$ 156,588	$ 162,379
Distribution Operations	861,623	837,630	23,993	2.9%	835,635	798,729	858,669
Debt Service & Depreciation	1,200,287	1,153,332	46,955	4.1%	421,450	413,813	318,613
Total Adminstrative Expenditures	$ 2,255,330	$ 2,161,958	$ 93,372	4.3%	$ 1,447,027	$ 1,369,130	$ 1,339,661

Administration 525 - 482

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Operating Expenditures								
52.2203	O & M Equipment	$ 30,000	$ 28,000	$ 2,000	7.1%	$ 29,167	$ 27,870	$ 25,979
52.3101	Property insurance	2,500	1,500	1,000	66.7%	2,500	2,100	1,500
52.3201	Telephone service (AT&T)	-	780	(780)	-100.0%	822	812	797
52.3301	Advertising	25,000	15,000	10,000	66.7%	39,191	7,287	15,399
52.3500	Travel & training	2,500	2,500	-	0.0%	90	77	-
53.1102	Promotional items	5,000	5,000	-	0.0%	558	2,676	3,480
52.1103	Admin Charge - Gen Fund	127,420	117,216	10,204	8.7%	117,216	115,291	114,296
52.1201	Legal fees	500	500	-	0.0%	398	380	360
53.1115	Office & billing supplies	500	500	-	0.0%	-	95	568
	Total Operating Expenditures	193,420	170,996	22,424	13.1%	189,942	156,588	162,379
Total Expenditures		$ 193,420	$ 170,996	$ 22,424	13.1%	$ 189,942	$ 156,588	$ 162,379

Distribution Operations 525 - 481

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 326,286	$ 323,534	$ 2,752	0.9%	$ 312,931	$ 300,028	$ 254,681
51.1101	Employee Assistance Prog.	-	-	-		1,360	858	-
51.1300	Overtime	20,000	20,000	-	0.0%	22,721	18,648	35,723
51.2101	Insurance	43,094	61,072	(17,978)	-29.4%	56,103	59,154	57,062
51.2200	FICA	24,961	24,750	211	0.9%	24,671	25,985	22,148
51.2401	Pension & Retirement	35,748	9,113	26,635	292.3%	10,340	(7,550)	(8,869)
51.2700	Workers Comp claims	5,000	500	4,500	900.0%	2,758	5,972	7,693
	Total Salaries & Benefits	455,089	438,969	16,120	3.7%	430,884	403,095	368,439
Operating Expenditures								
52.1200	Professional services	2,500	2,500	-	0.0%	-	2,375	-
52.1205	On-call dispatch	6,000	6,000	-	0.0%	6,127	6,668	9,023
52.2101	Uniforms	4,000	4,000	-	0.0%	2,217	2,755	2,798
52.2201	O & M Vehicles	10,000	7,500	2,500	33.3%	12,880	19,753	4,309
52.2203	O & M Equipment	7,500	7,500	-	0.0%	5,750	3,345	23,966
52.2321	Motor Pool charge	17,853	17,552	301	1.7%	17,552	17,038	16,777
52.3101	Property insurance	37,256	30,879	6,377	20.7%	30,879	29,712	29,810
52.3103	Workers Comp insurance	3,646	3,673	(27)	-0.7%	3,541	3,645	2,758
52.3202	Comm service (Vrzn,GPS)	6,000	6,000	-	0.0%	5,964	6,405	5,484
52.3207	Data service (Enet)	1,839	1,839	-	0.0%	1,839	1,686	1,924
52.3500	Travel & training	2,500	2,500	-	0.0%	106	253	219
53.1101	Supplies & materials	2,000	2,000	-	0.0%	4,402	110	1,431
53.1107	Headend O & M	20,000	20,000	-	0.0%	2,066	20,924	34,695
53.1108	Pole attachment fees	118,000	118,000	-	0.0%	114,912	115,305	158,890
53.1110	System O & M	75,000	75,000	-	0.0%	101,973	67,584	77,822
53.1111	Fuel	14,940	16,218	(1,278)	-7.9%	16,033	17,338	12,747
53.1120	Freight Expense-Inventory	7,500	7,500	-	0.0%	9,701	8,159	11,146
53.1230	Utilities - System	70,000	70,000	-	0.0%	68,809	72,579	96,433
	Total Operating Expenditures	406,534	398,661	7,873	2.0%	404,751	395,634	490,230
Total Expenditures		$ 861,623	$ 837,630	$ 23,993	2.9%	$ 835,635	$ 798,729	$ 858,669

Personnel Summary:

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

Debt Service & Depreciation 525 - 485

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Operating Expenditures								
56.1000	Depreciation	$ -	$ -	$ -		$ 313,450	$ 313,813	$ 318,613
61.1001	Transfer out - Elbert Theatre	77,000	68,000	9,000	13.2%	68,000	68,000	-
61.1002	Transfer out - Solid Waste	42,500	40,000	2,500	6.3%	40,000	32,000	-
	Total Operating Expenditures	119,500	108,000	11,500	10.6%	421,450	413,813	318,613
Capital Outlay								
54.1000	System Expansion	500,000	-	500,000		-	-	-
	Total Debt Service	500,000	-	500,000		-	-	-
Debt Service								
57.9000	Repayment-Electric Div.	580,787	1,045,332	(464,545)	-44.4%	-	-	-
	Total Debt Service	580,787	1,045,332	(464,545)	-44.4%	-	-	-
Total Expenditures		$1,200,287	$1,153,332	$ 46,955	4.1%	$ 421,450	$ 413,813	$ 318,613

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Solid Waste Fund (Fund 540)

Summary of Revenues and Expenditures

	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Revenues							
Residential Collection	$ 492,914	$ 487,428	$ 5,486	1.1%	$ 462,937	$ 484,560	$ 478,020
Commercial Collection	337,620	337,452	168	0.0%	365,393	339,031	336,758
Sale of Recyclables	32,082	59,973	(27,891)	-46.5%	23,797	54,985	70,123
Other Revenue	43,000	40,500	2,500	6.2%	40,000	190,800	40,630
Total Revenues	905,616	925,353	(19,737)	-2.1%	892,127	1,069,376	925,531
Expenditures							
Residential Collection	300,564	309,061	(8,497)	-2.7%	298,523	343,969	294,052
Commercial Collection	269,241	284,202	(14,961)	-5.3%	285,321	294,987	276,810
Recycling Operations	123,285	132,698	(9,413)	-7.1%	190,477	203,981	151,229
Leaf & Limb Collection	212,526	199,392	13,134	6.6%	222,026	205,328	193,269
Total Expenditures	905,616	925,353	(19,737)	-2.1%	996,346	1,048,265	915,360
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ (104,219)	$ 21,111	$ 10,171

Solid Waste Fund - Revenue Detail by Source

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Revenues								
34.4111	Collection - Residential	$ 376,800	$ 374,736	$ 2,064	0.6%	$ 376,809	$ 372,319	$ 368,537
34.4112	Collection - Commercial	177,600	177,600	-	0.0%	177,467	179,173	178,501
34.4114	County residential service	29,304	26,400	2,904	11.0%	28,424	26,422	23,914
34.4131	Sale of recyclables	32,082	59,973	(27,891)	-46.5%	23,797	54,985	70,123
34.4191	EC Surcharge - Residential	86,810	86,292	518	0.6%	86,128	85,819	85,569
34.4192	EC Surcharge - Commercial	143,220	143,220	-	0.0%	142,550	144,818	143,958
34.4193	Dumpster sales	16,800	16,632	168	1.0%	16,952	15,040	14,299
34.4195	Inert Waste Collection	500	500	-	0.0%	1,080	900	630
38.3000	Reimb. for damaged propert	-	-	-		-	57,900	-
39.1201	Transfer in - General Fund	-	-	-		-	100,000	40,000
39.1202	Transfer in - ElbertonNET	42,500	40,000	2,500	6.3%	40,000	32,000	-
Grand Total - Solid Waste Revenues		$ 905,616	$ 925,353	$ (19,737)	-2.1%	$ 893,207	$ 1,069,376	$ 925,531

Residential Waste Collection 540 - 451

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 120,340	$ 117,916	$ 2,424	2.1%	$ 106,950	$ 118,815	$ 103,891
51.1300	Overtime	1,000	1,000	-	0.0%	789	606	661
51.2100	Insurance	25,473	25,393	80	0.3%	17,539	30,194	32,124
51.2200	FICA	9,206	9,021	185	2.1%	8,035	8,631	7,279
51.2401	Pension & Retirement	12,191	3,179	9,012	283.5%	4,349	(2,584)	(4,857)
51.2601	Unemployment payments	-	-	-		2,508	-	-
51.2700	Workers Comp claims	200	200	-	0.0%	1,858	14,879	2,531
	Total Salaries & Benefits	168,410	156,709	11,701	7.5%	142,027	170,542	141,630
Operating Expenditures								
52.1101	Admin Charge-General Fund	13,646	11,538	2,108	18.3%	11,538	11,641	11,694
52.2111	Disposal fees	85,400	85,400	-	0.0%	84,080	85,962	86,617
52.2201	O & M Vehicles	3,500	3,500	-	0.0%	10,043	6,790	3,054
52.2321	Motor Pool charge	5,951	5,851	100	1.7%	5,851	5,679	5,592
52.3101	Property/Liab. Insurance	1,985	1,657	328	19.8%	1,657	1,657	1,632
52.3103	Workers Comp insurance	1,576	1,568	8	0.5%	1,512	856	1,266
52.3202	Comm service (Vzn,GPS)	1,020	1,020	-	0.0%	925	1,029	1,061
53.1110	Fuel	7,290	8,170	(880)	-10.8%	8,394	9,750	7,610
53.1115	Supplies	200	200	-	0.0%	-	41	37
53.1123	Protective supplies	500	500	-	0.0%	600	513	159
53.1124	Uniforms	3,000	3,000	-	0.0%	2,974	2,972	2,968
53.1550	Poly-karts	6,086	6,086	-	0.0%	6,373	22,539	6,099
56.1000	Depreciation	-	-	-		20,357	20,357	20,357
57.4000	Bad debt expense	2,000	2,000	-	0.0%	1,160	2,239	2,460
58.2200	Truck payments - GMA	-	21,862	(21,862)	-100.0%	1,032	1,403	1,816
	Total Operating Expenditures	132,154	152,352	(20,198)	-13.3%	156,496	173,427	152,422
Total Expenditures		$ 300,564	$ 309,061	$ (8,497)	-2.7%	$ 298,523	$ 343,969	$ 294,052

Personnel Summary:

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

Commercial Waste Collection 540 - 452

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 64,279	$ 63,959	$ 320	0.5%	$ 64,235	$ 64,221	$ 61,427
51.1300	Overtime	1,300	1,300	-	0.0%	1,478	1,491	1,480
51.2100	Insurance	16,803	16,525	278	1.7%	16,515	15,151	15,744
51.2200	FICA	4,917	4,893	24	0.5%	4,746	4,589	4,458
51.2401	Pension & Retirement	5,987	651	5,336	819.7%	863	(2,804)	(3,831)
51.2700	Workers Comp claims	200	200	-	0.0%	-	-	-
	Total Salaries & Benefits	93,486	87,528	5,958	6.8%	87,837	82,648	79,277
Operating Expenditures								
52.1101	Admin Charge-General Fund	13,646	11,538	2,108	18.3%	11,538	11,641	11,694
52.2111	Disposal fees	128,000	128,000	-	0.0%	128,267	135,240	126,122
52.2201	O & M Vehicles	5,000	5,000	-	0.0%	10,067	8,734	8,416
52.2321	Motor Pool charge	5,951	5,851	100	1.7%	5,851	5,679	5,592
52.3101	Property/Liab. Insurance	1,323	1,105	218	19.7%	1,105	1,105	1,087
52.3103	Workers Comp insurance	841	851	(10)	-1.2%	821	1,093	708
52.3202	Comm. Service (Vzn,GPS)	768	768	-	0.0%	695	776	766
53.1110	Fuel	7,876	9,349	(1,473)	-15.8%	7,813	8,360	7,085
53.1115	Supplies	150	150	-	0.0%	17	42	138
53.1123	Protective supplies	500	500	-	0.0%	294	440	161
53.1124	Uniforms	1,700	1,700	-	0.0%	1,877	2,086	1,648
53.1550	Garbage containers	10,000	10,000	-	0.0%	7,750	15,384	11,944
56.1000	Depreciation	-	-	-		20,357	20,357	20,357
58.2200	Truck payments - GMA	-	21,862	(21,862)	-100.0%	1,032	1,403	1,816
	Total Operating Expenditures	175,755	196,674	(20,919)	-10.6%	197,483	212,339	197,533
Total Expenditures		$ 269,241	$ 284,202	$ (14,961)	-5.3%	$ 285,321	$ 294,987	$ 276,810

Personnel Summary:

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

Recycling Operations 540 - 455

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 66,056	$ 75,537	$ (9,481)	-12.6%	$ 94,828	$ 55,943	$ 75,290
51.2100	Insurance	16,684	16,573	111	0.7%	16,911	8,670	7,773
51.2200	FICA	5,053	5,779	(726)	-12.6%	6,841	3,661	5,420
51.2401	Pension & Retirement	4,404	3,320	1,084	32.7%	5,374	(1,139)	(1,971)
51.2700	Workers Comp claims	300	300	-	0.0%	23,814	88,767	15,194
	Total Salaries & Benefits	92,497	101,509	(9,012)	-8.9%	147,768	155,902	101,706
Operating Expenditures								
52.1101	Admin Charge-General Fund	6,823	5,769	1,054	18.3%	5,769	5,821	5,846
52.2111	Disposal fees	612	612	-	0.0%	612	612	663
52.2201	O & M Vehicles	3,000	3,000	-	0.0%	5,386	5,861	6,026
52.2202	O & M Buildings	1,000	1,000	-	0.0%	2,889	3,996	127
52.2203	O & M Equipment	1,800	1,800	-	0.0%	2,073	1,599	4,379
52.3101	Property insurance	1,394	1,209	185	15.3%	1,209	1,209	1,197
52.3103	Workers Comp insurance	866	1,005	(139)	-13.8%	969	1,624	905
52.3202	Comm service (Vzn,GPS)	1,284	1,284	-	0.0%	1,417	1,314	1,277
52.3901	Shipping	-	900	(900)	-100.0%	-	600	900
52.3902	EC Surcharge	684	684	-	0.0%	684	684	741
53.1110	Fuel	8,225	9,026	(801)	-8.9%	9,629	10,213	8,918
53.1115	Supplies	750	750	-	0.0%	291	768	742
53.1124	Uniforms	1,500	1,400	100	7.1%	1,753	1,730	1,451
53.1210	Water & sewer	250	250	-	0.0%	206	207	227
53.1230	Electricity	2,600	2,500	100	4.0%	3,013	2,603	2,627
56.1000	Depreciation	-	-	-		6,808	9,237	13,498
	Total Operating Expenditures	30,788	31,189	(401)	-1.3%	42,709	48,079	49,523
Total Expenditures		$ 123,285	$ 132,698	$ (9,413)	-7.1%	$ 190,477	$ 203,981	$ 151,229

Personnel Summary:

Public Works Foreman	Grade 18
Public Works Laborer	Grade 7

Leaf & Limb Collection & Street Cleaning 540 - 458

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Salaries & Benefits								
51.1101	Wages	$ 127,162	$ 121,081	$ 6,081	5.0%	$ 97,088	$ 115,763	$ 110,744
51.1300	Overtime	500	500	-	0.0%	880	483	1,087
51.2100	Insurance	17,284	17,361	(77)	-0.4%	29,113	16,381	23,469
51.2200	FICA	9,728	9,263	465	5.0%	7,195	8,435	8,098
51.2401	Pension & Retirement	10,944	1,598	9,346	584.9%	1,835	(4,962)	(4,818)
51.2700	Workers Comp claims	500	500	-	0.0%	36,690	9,487	332
	Total Salaries & Benefits	166,118	150,303	15,815	10.5%	172,801	145,586	138,912
Operating Expenditures								
52.1101	Admin Charge-General Fund	6,823	5,769	1,054	18.3%	5,769	5,820	5,846
52.2201	O & M Vehicles	15,000	15,000	-	0.0%	7,034	12,973	12,776
52.2321	Motor Pool charge	5,951	5,850	101	1.7%	5,850	5,679	5,593
52.3101	Property/Liab. Insurance	1,323	1,105	218	19.7%	1,105	1,105	1,087
52.3103	Workers Comp insurance	1,668	1,611	57	3.5%	1,553	1,521	1,297
52.3202	Comm. Service (Vzn,GPS)	2,316	2,316	-	0.0%	2,266	2,356	2,272
53.1110	Fuel	9,477	13,588	(4,111)	-30.3%	10,228	14,130	12,560
53.1123	Protective clothing	500	500	-	0.0%	191	423	306
53.1124	Uniforms	3,000	3,000	-	0.0%	6,179	5,199	3,043
53.1601	Small tools & equipment	350	350	-	0.0%	596	1,261	303
56.1000	Depreciation	-	-	-		8,455	9,275	9,275
	Total Operating Expenditures	46,408	49,089	(2,681)	-5.5%	49,225	59,742	54,357
Total Expenditures		$ 212,526	$ 199,392	$ 13,134	6.6%	$ 222,026	$ 205,328	$ 193,269

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

		2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
REVENUES:								
33.7100	Special Purpose Local Option Sales Tax - Elbert Co.	$ -	$ -	$ -		$ -	$ -	$ -
33.4318	GDOT Local Maint. Grant	-	-	-		-	-	-
36.1000	Interest Revenue	-	-	-		-	-	45
39.1205	Transfer In - Water	-	-	-		-	-	-
	Total Revenues	-	-	-		-	-	45
EXPENDITURES:								
350-58.1202	Fire Ladder Truck Payments	-	-	-		-	-	338,228
350-53.1601	Fire - Equipment	-	-	-		-	-	-
321-54.1405	Police Vehicles	-	-	-		-	-	-
410-54.1405	Public Works Vehicles	-	-	-		-	-	-
422-53.1126	Road Maintenance	-	-	-		-	-	113,060
422-53.1127	Sidewalks	-	-	-		-	-	-
422-53.1130	Stormwater Improvements	-	-	-		-	-	11,267
620-53.1127	Park Repairs or Improvements	-	-	-		-	-	-
	Total Expenditures	-	-	-		-	-	462,555
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ -	$ -	$ (462,510)

2017 SPLOST Capital Projects Fund (Fund 320)

Summary of Revenues and Expenditures

		Budget 2021	Budget 2020	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
REVENUES:								
33.7100	Special Purpose Local Option Sales Tax - Elbert Co.	$ 610,000	$ 620,000	$ (10,000)	-1.6%	$ 607,592	$ 607,204	$ 597,254
33.4318	GDOT Local Maint. Grant	-	-	-		-	62,960	76,085
36.1000	Interest Revenue	200	200	-		445	136	117
39.1205	Transfer In - Water	20,000	20,000	-	0.0%	20,000	20,000	20,000
	Total Revenues	630,200	640,200	(10,000)	-1.6%	628,038	690,300	693,456
EXPENDITURES:								
321-54.1405	Police vehicles	90,000	90,000	-	0.0%	68,961	65,630	178,412
321-53.1602	Police equipment	-	-	-		3,950	13,349	-
350-53.1601	Fire equipment	84,200	-	84,200		17,074	8,753	49,295
350-54.1405	Fire lot concrete paving	-	-	-		-	51,159	-
410-54.1405	Public Works equipment	-	100,000	(100,000)	-100.0%	35,537	56,078	-
422-53.1126	Road Maintenance	-	100,000	(100,000)	-100.0%	62,987	-	55,831
422-54.1406	Stormwater improvements	456,000	75,200	380,800	506.4%	9,890	86,976	375
433-54.1407	Sewer improvements	-	-	-		53,862	-	58,500
444-54.1416	Water system improvements	-	-	-		-	-	79,895
481-54.1420	Broadband system extensions	-	250,000	(250,000)	-100.0%	-	-	-
619-54.1401	Elbert Theatre equipment	-	25,000	(25,000)	-100.0%	24,740	7,494	-
620-54.1305	Recreation improvements	-	-	-		-	11,308	-
755-53.1127	Downtown revitalization projects	-	-	-		-	14,284	34,607
755-54-1101	Jones Building apartments	-	-	-		-	158,871	68,357
	Total Expenditures	630,200	640,200	(10,000)	-1.6%	276,996	473,902	525,272
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 351,042	$ 216,398	$ 168,184

2019 T-SPLOST Capital Projects Fund (Fund 325)

Summary of Revenues and Expenditures

		Budget 2021	Budget 2020	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
REVENUES:								
33.7100	Transportation Special Purpose Sales Tax	$ 444,000	$ 490,000	$ (46,000)	-9.4%	$ 364,158	$ -	$ -
33.4318	GDOT Local Maint. Grant	70,000	70,000	-	0.0%	67,712	-	-
36.1000	Interest Revenue	200	200	-	0.0%	52	-	-
	Total Revenues	514,200	560,200	(46,000)	-8.2%	431,922	-	-
EXPENDITURES:								
422-53.1126	Road Maintenance	514,200	560,200	(46,000)	-8.2%	306,058	-	-
	Total Expenditures	514,200	560,200	(46,000)	-8.2%	306,058	-	-
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ 125,864	$ -	$ -

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Elbert Theatre Enterprise Fund (Fund 555)

Summary of Revenues and Expenditures

	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
ELBERT THEATRE ADMINISTRATION:							
Revenue	$ 84,500	$ 75,500	$ 9,000	11.9%	$ 72,059	$ 76,351	$ -
Expenditures	100,905	91,453	9,452	10.3%	92,902	96,919	172
Net Elbert Theatre Income	(16,405)	(15,953)	(452)	2.8%	(20,843)	(20,569)	(172)
ELBERTON ARTS CENTER:							
Revenue	3,600	4,000	(400)	-10.0%	3,350	3,680	-
Expenditures	9,581	9,369	212	2.3%	8,037	6,794	-
Net Arts Center Income	(5,981)	(5,369)	(612)	11.4%	(4,687)	(3,114)	-
MOVIES OPERATIONS:							
Revenue	97,000	97,500	(500)	-0.5%	56,546	107,731	87,973
Expenditures	74,614	76,178	(1,564)	-2.1%	52,702	82,118	77,903
Net Movies Income	22,386	21,322	1,064	5.0%	3,844	25,613	10,070
Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ (21,686)	$ 1,930	$ 9,898
Total Revenues	185,100	177,000	8,100	4.6%	131,955	187,761	87,973
Total Expenditures	185,100	177,000	8,100	4.6%	153,641	185,831	78,075
	$ -	$ -	$ -		$ (21,686)	$ 1,930	$ 9,898

Revenue - Elbert Theatre Administration 555 - 611

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Elbert Theatre Revenue								
34.7401	Rental fees	$ 7,500	$ 7,500	$ -	0.0%	$ 4,059	$ 8,351	$ -
39.1000	Transfer in - ElbertonNET	77,000	68,000	9,000	13.2%	68,000	68,000	-
Total Elbert Theatre Revenue		$ 84,500	$ 75,500	$ 9,000	11.9%	$ 72,059	$ 76,351	$ -

Expenditures - Elbert Theatre Administration 555 - 611

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Expenditures								
51.1102	Salaries	$ 50,189	$ 48,738	$ 1,451	3.0%	$ 49,123	$ 52,248	$ -
51.2101	Insurance	12,445	8,545	3,900	45.6%	14,631	7,408	-
51.2200	FICA	3,839	3,728	111	3.0%	2,910	3,181	-
51.2401	Pension & Retirement	6,250	3,107	3,143	101.2%	3,197	3,088	-
52.2202	O & M Buildings	3,000	3,000	-	0.0%	2,870	3,733	-
52.2111	Solid Waste Disposal	1,008	1,008	-	0.0%	1,008	1,008	-
52.2203	O & M Equipment	2,500	2,500	-	0.0%	130	2,295	-
52.3101	Property insurance	4,071	3,648	423	11.6%	3,648	5,168	-
52.3103	Workers Comp insurance	658	216	442	204.6%	208	220	-
52.3201	Telephone service (Enet)	241	259	(18)	-6.9%	241	417	-
52.3206	Internet & website (Enet)	1,019	1,019	-	0.0%	1,374	999	-
52.3701	Travel and training	250	250	-	0.0%	62	111	-
53.1115	Office supplies	250	250	-	0.0%	72	149	-
53.1210	Water & sewer	660	660	-	0.0%	625	732	-
53.1220	Natural gas	1,725	1,725	-	0.0%	1,052	1,412	-
53.1230	Electricity	12,800	12,800	-	0.0%	9,689	12,690	-
56.1000	Depreciation	-	-	-		2,061	2,061	172
Total Expenditures		$ 100,905	$ 91,453	$ 9,452	10.3%	$ 92,902	$ 96,919	$ 172
Net Income - Elbert Theatre		$ (16,405)	$ (15,953)	$ (452)	2.8%	$ (20,843)	$ (20,569)	$ (172)

Personnel Summary:

Theatre Manager Grade 19

Revenue - Elberton Arts Center 555 - 614

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Arts Center Revenue								
34.7401	Rental fees	$ 3,600	$ 4,000	$ (400)	-10.0%	$ 3,350	$ 3,680	$ -
Total Arts Center Revenue		$ 3,600	$ 4,000	$ (400)	-10.0%	$ 3,350	$ 3,680	$ -

Expenditures - Elberton Arts Center 555 - 614

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Expenditures								
52.2202	O & M Buildings	$ 1,500	$ 1,500	$ -	-	$ 1,456	$ 2,122	$ -
52.2100	Cleaning services	1,600	1,600	-	0.0%	1,410	1,330	-
52.2203	O & M Equipment	1,000	1,000	-	0.0%	240	14	-
52.3101	Property insurance	2,036	1,824	212	11.6%	1,824	304	-
52.3206	Internet service (Enet)	480	480	-	0.0%	480	400	-
53.1115	Office supplies	250	250	-	0.0%	107	31	-
53.1210	Water & sewer	240	240	-	0.0%	272	251	-
53.1220	Natural gas	275	275	-	0.0%	254	370	-
53.1230	Electricity	2,200	2,200	-	0.0%	1,994	1,972	-
Total Expenditures		$ 9,581	$ 9,369	$ 212	2.3%	$ 8,037	$ 6,794	$ -
Net Income - Arts Center		$ (5,981)	$ (5,369)	$ (612)	11.4%	$ (4,687)	$ (3,114)	$ -

Revenue - Movies Operations

555 - 617

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Movies Revenue								
34.1920	Advertising sales	$ 2,000	$ 2,500	$ (500)	-20.0%	$ 1,160	$ 2,050	$ 900
34.7201	Concession sales	35,000	35,000	-	0.0%	21,233	41,033	28,631
34.7301	Ticket sales	60,000	60,000	-	0.0%	34,153	64,648	58,442
Total Movies Revenue		$ 97,000	$ 97,500	$ (500)	-0.5%	$ 56,546	$ 107,731	$ 87,973

Expenditures - Movies Operations

555 - 617

Budget:

Account	Description	2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
Movies Expenditures								
51.1101	Wages	$ 21,000	$ 21,000	$ -	0.0%	$ 15,213	$ 21,256	$ 20,164
51.2200	FICA	1,608	1,608	-	0.0%	1,164	1,684	1,386
52.1200	Professional services	1,800	2,400	(600)	-25.0%	977	1,748	2,080
52.2101	Cleaning expense	1,800	1,800	-	0.0%	1,389	1,314	1,627
52.3301	Advertising	3,000	3,000	-	0.0%	3,799	5,463	8,260
52.3601	Movie rights	31,370	31,370	-	0.0%	18,828	32,395	30,248
53.1101	Supplies & materials	800	1,500	(700)	-46.7%	890	1,547	1,451
53.1590	Concession expense	12,236	12,500	(264)	-2.1%	8,686	14,848	11,455
53.1750	Miscellaneous	1,000	1,000	-	0.0%	1,756	1,863	1,232
Total Movies Expenditures		$ 74,614	$ 76,178	$ (1,564)	-2.1%	$ 52,702	$ 82,118	$ 77,903
Net Income - Movies		$ 22,386	$ 21,322	$ 1,064	5.0%	$ 3,844	$ 25,613	$ 10,070

Downtown Development Revolving Loan
Special Revenue Fund (Fund 225)

Summary of Revenues and Expenditures

		2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
REVENUES:								
31.4100	Transfer In - DDA	$ 24,000	$ 24,000	$ -	0.0%	$ -	$ -	$ -
36.1000	Interest revenue	2,115	855	1,260	147.4%	854	490	-
	Total Revenues	26,115	24,855	1,260	5.1%	854	490	-
EXPENDITURES:								
57.1000	Loan servicing fee	2,115	855	1,260	147.4%	854	490	-
61.1001	RLF Cash for Loans	24,000	24,000	-	0.0%	-	-	-
	Total Expenditures	26,115	24,855	1,260	5.1%	854	490	-
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	0.0%	$ -	$ -	$ -

Hotel/Motel Tax Special Revenue Fund (Fund 275)

Summary of Revenues and Expenditures

		2021 Budget	2020 Budget	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
REVENUES:								
31.4100	Hotel/Motel Tax	$ 80,000	$ 80,000	$ -	0.0%	$ 67,386	$ 90,030	$ 76,622
	Total Revenues	80,000	80,000	-	0.0%	67,386	90,030	76,622
EXPENDITURES:								
57.2001	Chamber of Commerce	-	-	-		27,518	52,238	20,413
57.2003	Tourism services	40,000	40,000	-	0.0%	6,175	4,393	17,898
61.1001	Transfer to General Fund	40,000	40,000	-	0.0%	33,693	45,015	37,503
	Total Expenditures	80,000	80,000	-	0.0%	67,386	101,645	75,814
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	0.0%	-	$ (11,616)	$ 808

Elbert Hotel Enterprise Fund (Fund 558)

Summary of Revenues and Expenditures

		Budget 2021	Budget 2020	Variance 2021-20	% Change 2021-20	2020 Projected	2019 Actual	2018 Actual
REVENUES:								
36.1000	Interest revenue	$ -	$ -	$ -		$ 2	$ 2	$ 1
38.1001	Restaurant lease	-	14,400	(14,400)	-100.0%	4,800	13,638	14,331
39.1000	Transfer In - Utility Fund	500,000	440,000	60,000	13.6%	440,000	440,000	456,000
	Total Revenues	500,000	454,400	45,600	10.0%	444,802	453,640	470,332
EXPENDITURES:								
58.2201	Debt Service - Bond	444,012	441,396	2,616	0.6%	348,151	215,333	226,475
56.1000	Depreciation expense	-	-	-		217,828	217,828	218,108
52.1200	Professional services	1,000	1,000	-	0.0%	6,404	750	-
52.3101	Property insurance	10,363	9,286	1,077	11.6%	9,286	9,286	9,245
53.1101	Supplies & materials	4,000	2,718	1,282	47.2%	4,656	13,659	11,626
54.1000	Capital outlay (windows)	40,625	-	40,625		-	-	-
	Total Expenditures	500,000	454,400	45,600	10.0%	586,325	456,856	465,454
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -		$ (141,523)	$ (3,216)	$ 4,878

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Rates and Fees Schedule
Fiscal Year 2021

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	$19.00
Monthly box rental, after 1st & 2nd box	$3.95
Digital box, after 2nd box (one time fee)	$25.00
Digital Video Record (DVR), per box	$35.00
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
Bix Bundle - 2 lines w/ Internet	$129.95
Additional lines	$39.95
Domestic Long Distance	Included
International Long Distance	Published Rate
Standard installation	Free
Modem/EMTA not returned	$45.00

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 2021 Budget

Funds / Divisions	FY 2021 Full Time Positions	FY 2020 Total	FY 2019 Total	FY 2018 Total	FY 2017 Total	FY 2021 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	1	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	
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	2	1	1	1	1	
PW-Infrastructure Maintenance	7	7	6	6	6	
PW-Motor Pool	2	2	2	2	2	
PW-Cemetery	1	1	1	1	1	
	60	59	58	59	59	8
Public Utilities Fund						
Sewer Plants	5	5	5	5	5	
Water Plant	4	4	4	4	3	
Water/Sewer Distribution	6	6	6	6	6	
Electric Distribution	7	7	7	7	7	
Gas Distribution	6	6	6	5	6	
Administration	2	2	3	2	2	
Meter Reading and Servicing	2	2	2	2	2	
Warehouse	1	1	1	2	2	
Customer Service	8	7	7	7	7	
Information Technology	1	1	1	1	1	
	42	41	42	41	41	-
ElbertonNET Fund						
Video Production				1	1	1
Distribution	6	6	6	5	5	
	6	6	6	6	6	1

City of Elberton
Headcount Summary
Fiscal Year 2021 Budget

Funds / Divisions	FY 2021 Full Time Positions	FY 2020 Total	FY 2019 Total	FY 2018 Total	FY 2017 Total	FY 2021 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	1			6
GRAND TOTAL	121	119	119	118	118	**15**

City of Elberton Pay Structure
Fiscal Year 2021

Grade	Minimum	Mid-Point	Maximum
7	$ 26,427	$ 31,713	$ 36,998
9	27,825	33,390	38,956
10	29,223	35,068	40,913
11	30,619	36,742	42,866
12	32,146	38,575	45,004
13	33,184	39,614	46,043
14	33,973	40,893	47,814
15	35,187	42,730	50,272
17	37,118	44,422	51,726
18	39,048	46,114	53,180
19	39,817	47,233	54,647
20	40,552	49,460	58,367
21	41,793	50,151	58,509
22	44,586	53,503	62,420
23	45,984	55,181	64,377
24	47,382	56,858	66,333
27	54,365	68,721	83,077
30	58,554	72,520	86,485
32	62,046	79,463	96,880
35	65,538	86,406	107,275
40	73,215	102,094	130,975

City of Elberton
Authorized Positions - Fiscal Year 2021

The City of Elberton has six elected officials, three appointed officials, and has twelve operating departments across five operating funds. The City employs 121 full-time positions and 15 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, 2 positions		Part-time
Total Department Employees		3	6
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: BUILDING INSPECTIONS			
100-720: Building Inspections	Fire & Building Inspector	20	
Total Department Employees		1	0

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part-time
DEPARTMENT: POLICE			
100-321: Police Administration	Police Chief	30	
	Office Manager	18	
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 I	12	
	Firefighter I	12	
	Firefighter I	12	
Total Department Employees		16	0

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part-time
DEPARTMENT: PUBLIC WORKS			
100-410: Public Works Administration	Public Works Director	30	
	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	Public Works Foreman	18	
100-620: Parks & Public Spaces	Landscape Technician	14	
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 Foreman	18	
	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		25	0
DEPARTMENT: WATER & WASTEWATER			
520-435: Wastewater Plants	Chief Plant Operator I	22	
	Wastewater Operator I (dual license)	20	
	Wastewater Operator I (dual license)	20	
	Wastewater Operator III (dual license)	14	
	Wastewater Operator III	12	
520-443: Water Filter Plant	Chief Plant Operator I	22	
	Filter Plant Operator III (dual license)	14	
	Filter Plant Operator III	12	
	Filter Plant Operator III	12	
520-444: Water & Sewer Distribution	Director of Operations	32	
	Foreman	24	
	Maintenance Technician	18	
	Serviceman II	15	
	Serviceman I	7	
	Serviceman I	7	
Total Department Employees		15	0

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part-time
DEPARTMENT: ELECTRIC & BROADBAND			
520-461: Electric Distribution Operations	Director of Operations	32	
	Foreman	24	
	Journeyman Lineman	22	
	Journeyman Lineman	22	
	Apprentice Lineman	15	
	Apprentice Lineman	15	
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 II	15	
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			
100-151: Finance	Chief Financial Officer	35	
520-493: Customer Service & Marketing	Customer Care Manager	22	
	Customer Service Representative	12	
	Customer Service Representative	12	
	Customer Service Representative	12	
	Customer Service Representative	12	
	Cashier/Clerk	9	
	Cashier/Clerk	9	
	Cashier/Clerk	9	
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
Total Department Employees		14	1
GRAND TOTAL - ALL EMPLOYEES		121	15