City of Elberton

GEORGIA

Fiscal Year 2022 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
Scott Marunich ..... 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

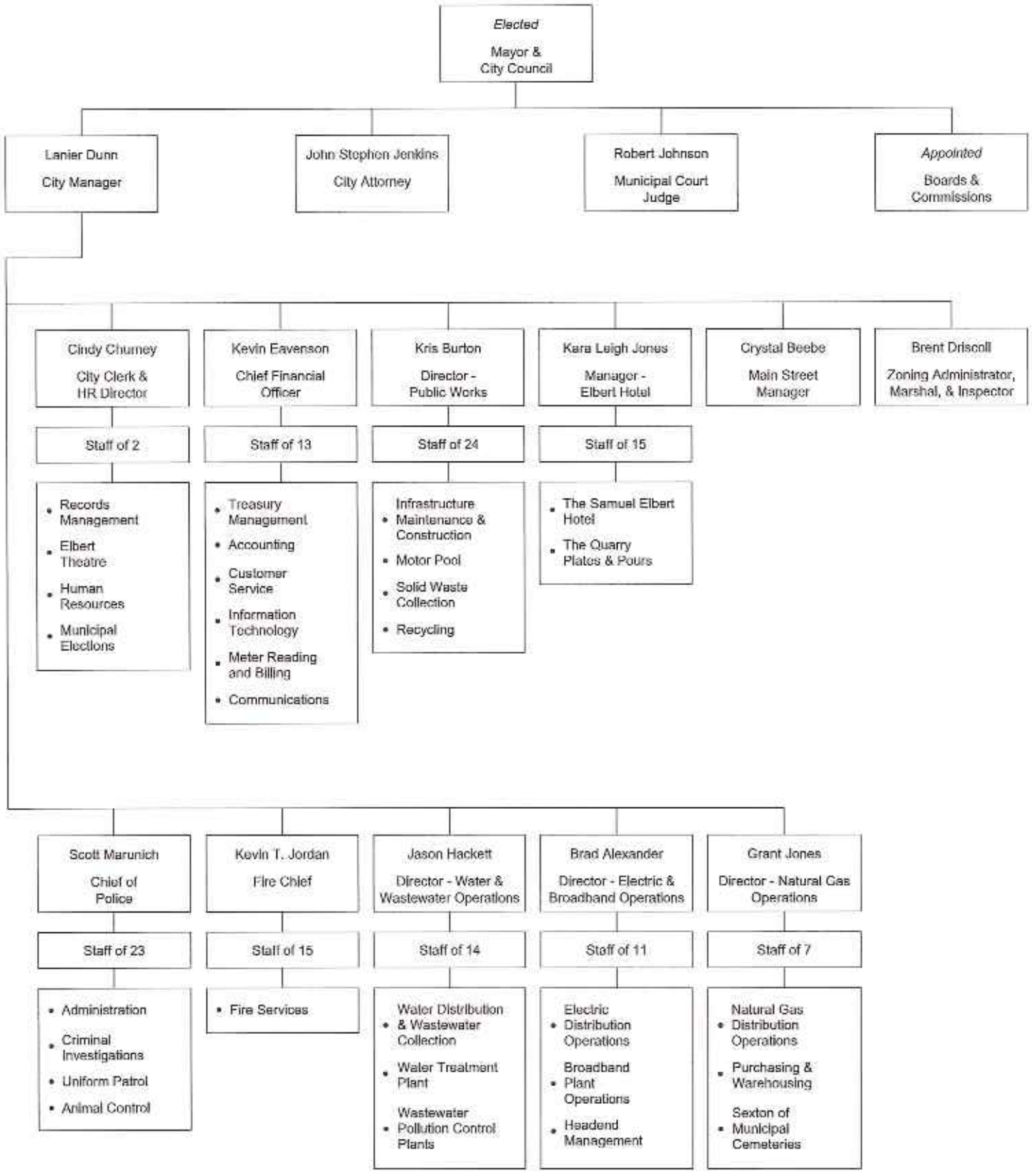
Senior and Professional Staff

Brent Driscoll ..... Zoning Administrator, Marshal, and Inspector
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

City of Elberton, Ga.

Organizational Chart

as of June 30, 2021



City of Elberton Budget 2022
TABLE OF CONTENTS

Transmittal Letter p. 1

Grand Total Fiscal Year 2022 Budget p. 3

The General Fund p. 5

Combined Public Utility System Fund p. 39

ElbertonNET Technology Services Fund p. 69

Solid Waste Fund p. 83

SPLOST Funds

- 2017 SPLOST Capital Projects Fund p. 89
- 2019 Transportation SPLOST Capital Projects Fund p. 90

Non-major Funds

- Elbert Theatre Enterprise Fund p. 91
- Downtown Development Revolving Loan Fund p. 95
- Hotel/Motel Tax Special Revenue Fund p. 96
- Elbert Hotel Enterprise Fund p. 97

Schedules

- Rates and Fees Schedule p. 99
- Pay Structure p. 105
- Headcount Summary p. 106
- Authorized Positions p. 108

City of Elberton • GEORGIA •
Rock Solid

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

June 22, 2021

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 2022, which begins on July 1, 2021, and ends on June 30, 2022. The City of Elberton Budget is balanced, as required by Georgia state law, and keeps Elberton on a fiscally sound plan that will allow us to address the highest priority needs of our community. The total budget appropriation of $36.6 million supports essential services, invests in critical capital projects, and maintains Elberton's existing emergency reserves. The total budget for fiscal year 2022 is $36,633,860. This budget results in a modest 1.6% decrease from FY 2021's budget of $37,245,624.

The adopted budget totals are as follows:

Elberton Utilities	$	22,438,221	61%
ElbertonNET		6,210,314	17%
The General Fund		5,093,948	14%
Solid Waste		937,462	3%
2017 SPLOST Capital Projects		696,200	2%
2019 T-SPLOST Capital Projects		514,200	1%
Elbert Hotel Enterprise		500,000	1%
Elbert Theatre Enterprise		151,600	0%
Hotel/Motel Tax Special Revenue		90,000	0%
D.D. Revolving Loan Fund		1,915	0%
	$	36,633,860	

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, 2021.

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 2022.

Sincerely,



Lanier Dunn, CPA, CGMA
City Manager

Fiscal Year 2022 Budget

All Funds of the City

	2022 TOTAL BUDGET	2021 TOTAL BUDGET	Variance 2022-21	% Change 2022-21
Revenues				
Taxes	$ 1,537,000	$ 1,396,000	$ 141,000	10.1%
Licenses and Permits	169,500	169,500	-	0.0%
Fines and Forfeitures	150,100	145,100	5,000	3.4%
Intergovernmental	1,210,000	1,124,000	86,000	7.7%
Charges for Services	29,026,564	29,496,131	(469,567)	-1.6%
Administrative Charges	625,198	652,291	(27,093)	-4.2%
Interfund Transfers	3,228,500	3,423,500	(195,000)	-5.7%
Other	686,998	839,102	(152,104)	-18.1%
Total Revenues	**$ 36,633,860**	**$ 37,245,624**	**$ (611,764)**	**-1.6%**
Expenditures				
General Government	803,790	774,594	29,196	3.8%
Judicial	87,448	82,399	5,049	6.1%
Public Safety	2,989,321	2,946,680	42,641	1.4%
Public Works	2,065,802	2,076,988	(11,186)	-0.5%
Housing & Development	774,299	811,702	(37,403)	-4.6%
Culture & Recreation	239,600	265,600	(26,000)	-9.8%
Health & Welfare	8,500	56,500	(48,000)	-85.0%
Other Financing	771,247	590,304	180,943	30.7%
Elberton Utilities	19,398,221	20,510,832	(1,112,611)	-5.4%
ElbertonNET	5,329,670	4,800,909	528,761	11.0%
Solid Waste	937,462	905,616	31,846	3.5%
Interfund Transfers	3,228,500	3,423,500	(195,000)	-5.7%
Total Expenditures	**$ 36,633,860**	**$ 37,245,624**	**$ (611,764)**	**-1.6%**

Fiscal Year 2022 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	$ 1,447,000	$ -	$ -	$ -	$ -	$ 90,000	$ 1,537,000
Licenses and Permits	169,500	-	-	-	-	-	169,500
Fines and Forfeitures	150,100	-	-	-	-	-	150,100
Intergovernmental	-	-	-	-	1,210,000	-	1,210,000
Charges for Services	88,300	22,048,421	5,994,407	835,836	-	59,600	29,026,564
Administrative Charges	625,198	-	-	-	-	-	625,198
Interfund Transfers	2,585,000	-	-	51,500	-	592,000	3,228,500
Other	28,850	389,800	215,907	50,126	400	1,915	686,998
Total Revenues	**$ 5,093,948**	**$ 22,438,221**	**$ 6,210,314**	**$ 937,462**	**$ 1,210,400**	**$ 743,515**	**$ 36,633,860**
Expenditures							
General Government	803,790	-	-	-	-	-	803,790
Judicial	87,448	-	-	-	-	-	87,448
Public Safety	2,789,321	-	-	-	200,000	-	2,989,321
Public Works	1,095,602	-	-	-	970,200	-	2,065,802
Housing & Development	187,184	-	-	-	40,200	546,915	774,299
Culture & Recreation	88,000	-	-	-	-	151,600	239,600
Health & Welfare	8,500	-	-	-	-	-	8,500
Other Financing	34,103	-	737,144	-	-	-	771,247
Elberton Utilities	-	19,398,221	-	-	-	-	19,398,221
ElbertonNET	-	-	5,329,670	-	-	-	5,329,670
Solid Waste	-	-	-	937,462	-	-	937,462
Interfund Transfers	-	3,040,000	143,500	-	-	45,000	3,228,500
Total Expenditures	**$ 5,093,948**	**$ 22,438,221**	**$ 6,210,314**	**$ 937,462**	**$ 1,210,400**	**$ 743,515**	**$ 36,633,860**
FY 2021 Budget	$ 5,152,365	$ 23,750,832	$ 5,501,196	$ 905,616	$ 1,144,400	$ 791,215	$ 37,245,624
Increase / (Decrease)	(58,417)	(1,312,611)	709,118	31,846	66,000	(47,700)	(611,764)
% Change	-1.1%	-5.5%	12.9%	3.5%	5.8%	-6.0%	-1.6%

General Fund (Fund 100)

Summary of Revenues and Expenditures

	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Revenues						
Taxes	$ 1,447,000	$ 1,316,000	$ 131,000	$ 1,454,736	$ 1,321,024	$ 1,307,413
Licenses, Permits, & Fees	169,500	169,500	-	154,141	175,846	157,376
Fines & Forfeitures	150,100	145,100	5,000	149,767	132,133	149,924
Intergovernmental	-	-	-	226,613	-	18,052
Charges for Services	88,300	82,100	6,200	123,715	81,210	68,875
Administrative Charges	625,198	652,291	(27,093)	652,291	620,426	609,882
Other	28,850	27,374	1,476	45,836	12,055	62,338
Interfund Transfers	2,585,000	2,760,000	(175,000)	2,315,160	2,556,074	2,565,015
Total Revenues	5,093,948	5,152,365	(58,417)	5,122,259	4,898,768	4,938,874
Expenditures						
General Government	803,790	774,594	29,196	744,876	715,911	725,300
Judicial	87,448	82,399	5,049	79,063	79,592	75,142
Public Safety	2,789,321	2,772,480	16,841	2,572,462	2,597,663	2,543,089
Public Works	1,095,602	1,106,788	(11,186)	1,042,026	998,791	877,325
Housing & Development	187,184	245,587	(58,403)	221,814	202,670	681,728
Culture & Recreation	88,000	80,500	7,500	82,000	74,000	85,500
Health & Welfare	8,500	56,500	(48,000)	40,500	66,100	65,100
Other Financing	34,103	33,517	586	45,978	88,659	196,342
Total Expenditures	5,093,948	5,152,365	(58,417)	4,828,718	4,823,386	5,249,526
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ 293,541	$ 75,382	$ (310,652)

General Fund - Revenue Detail by Source

		2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Taxes							
31.1312	Title ad valorem taxes	$ 102,000	$ 80,000	$ 22,000	$ 93,611	$ 71,902	$ 103,699
31.1600	Real estate transfer taxes	2,000	1,500	500	2,533	391	1,695
31.3100	Local option sales taxes	696,000	610,000	86,000	708,071	631,316	607,207
31.4201	Beer & wine taxes	110,000	110,000	-	105,671	105,330	102,832
31.4202	Liquor taxes	22,000	20,000	2,000	22,808	22,649	19,287
31.6101	Occupational taxes	140,000	130,000	10,000	146,239	135,680	140,333
31.6200	Insurance premium taxes	370,000	360,000	10,000	368,709	349,535	328,128
31.8001	Intangible taxes	4,500	4,000	500	6,695	4,089	4,224
32.3100	Occupational tax penalties	500	500	-	400	131	8
	Total Taxes	1,447,000	1,316,000	131,000	1,454,736	1,321,024	1,307,413
Licenses, Permits, & Fees							
31.1750	Franchise fees-Comcast	12,000	12,000	-	11,653	10,710	10,769
31.1752	Franchise fees-ElbertonNET	68,000	68,000	-	64,088	62,385	64,906
31.1760	Franchise fees-Telephone	18,000	18,000	-	18,080	20,049	19,006
32.1101	Alcoholic beverage licenses	43,000	43,000	-	41,000	47,000	42,250
32.1901	Regulatory permits	2,500	2,500	-	3,808	3,011	2,875
32.2101	Building permits	25,000	25,000	-	14,392	31,970	16,639
32.2991	Monument permits	1,000	1,000	-	1,120	720	930
	Total Licenses, Permits & Fees	169,500	169,500	-	154,141	175,846	157,376
Fines & Forfeitures							
35.1004	Parking tickets	1,000	1,000	-	80	814	2,017
35.1006	Administrative fines - alcohol	600	600	-	1,700	-	-
35.1008	Probation fees	3,000	3,000	-	3,000	3,000	3,000
35.1009	Municipal court revenue	135,000	130,000	5,000	132,991	120,117	133,101
35.1010	Technology add-on fees	10,000	10,000	-	10,747	8,202	11,806
35.2101	Forfeiture of alcohol bond	500	500	-	1,250	-	-
	Total Fines & Forfeitures	150,100	145,100	5,000	149,767	132,133	149,924
Intergovernmental							
33.4124	Police Dept. grants	-	-	-	-	-	18,052
33.4201	Georgia CARES grant	-	-	-	226,613	-	-
	Total Intergovernmental	-	-	-	226,613	-	18,052
Charges for Services							
34.2120	Incident reports	1,000	1,000	-	407	950	3,498
34.2150	Police services	12,000	12,000	-	15,603	4,988	4,495
34.2902	Zoning application fees	600	600	-	200	-	100
34.6100	Background check fees	2,000	2,000	-	1,224	1,680	1,920
34.5711	Animal Control fees	1,500	2,500	(1,000)	1,062	1,078	1,615
34.6902	Election qualifying fees	1,200	-	1,200	-	1,074	-
34.9101	Elmhurst grave fees	25,000	25,000	-	35,430	25,175	20,802
34.9102	Lincoln Heights grave fees	15,000	12,000	3,000	22,560	16,175	10,575
34.9103	Sale of lots - Elmhurst	15,000	15,000	-	20,150	11,550	15,510
34.9104	Sale of lots - Lincoln Heights	15,000	12,000	3,000	27,079	18,540	10,360
	Total Charges for Services	88,300	82,100	6,200	123,715	81,210	68,875

General Fund - Revenue Detail by Source

		2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Administrative Charges							
34.1942	Admin Charge-Electric	$ 168,953	$ 190,831	(21,878)	$ 190,831	$ 184,994	$ 181,651
34.1943	Admin Charge-Water/sewer	84,652	79,294	5,358	79,294	74,882	74,286
34.1944	Admin Charge-Natural gas	66,830	79,911	(13,081)	79,911	77,084	75,950
34.1945	Motor Pool Charge	126,826	133,897	(7,071)	133,897	131,636	127,782
34.1946	Admin Charge-Solid waste	42,532	40,938	1,594	40,938	34,614	34,924
34.1948	Admin Charge-ElbertonNET	135,405	127,420	7,985	127,420	117,216	115,289
	Total Administrative Charges	625,198	652,291	(27,093)	652,291	620,426	609,882
Other							
34.9901	Miscellaneous revenue	5,500	5,500	-	4,480	10,396	10,899
36.1001	Interest earned	1,500	24	1,476	1,545	1,659	8,835
37.1002	Donations-Animal shelter	350	350	-	135	-	285
38.3000	Reimbursement for damages	1,500	1,500	-	-	-	3,036
38.9001	Surplus property sales	20,000	20,000	-	39,676	-	39,282
	Total Other	28,850	27,374	1,476	45,836	12,055	62,338
SUBTOTAL before Transfers		2,508,948	2,392,365	116,583	2,807,099	2,342,694	2,373,859
Interfund Transfers							
39.1101	Transfer In - Electric	1,600,000	1,800,000	(200,000)	1,350,000	1,600,000	1,600,000
39.1102	Transfer In - Natural Gas	900,000	900,000	-	900,000	900,000	900,000
39.1205	Transfer In - Water	40,000	20,000	20,000	20,000	20,000	20,000
39.1203	Transfer In - Hotel/Motel Tax	45,000	40,000	5,000	45,160	36,074	45,015
	Interfund Transfers Total	2,585,000	2,760,000	(175,000)	2,315,160	2,556,074	2,565,015
Grand Total - General Fund Revenues		$ 5,093,948	$ 5,152,365	$ (58,417)	$ 5,122,259	$ 4,898,768	$ 4,938,874

General Fund - Summary of Expenditures

	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
General Government						
Mayor and City Council	$ 198,352	$ 186,864	$ 11,488	$ 170,919	$ 176,402	$ 172,195
City Manager	176,686	170,245	6,441	164,958	146,654	151,464
City Clerk	114,977	112,246	2,731	114,748	114,067	104,113
Elections	1,300	-	1,300	-	924	69
Finance	188,106	180,078	8,028	180,532	172,851	167,319
City Attorney	20,000	20,000	-	18,197	17,317	23,602
Human Resources	67,754	67,804	(50)	64,643	58,878	58,772
City Hall Maintenance	36,615	37,357	(742)	30,880	28,818	47,765
	803,790	774,594	29,196	744,876	715,911	725,300
Judicial						
Municipal Court	87,448	82,399	5,049	79,063	79,592	75,142
Public Safety						
Police - Administration	371,037	382,572	(11,535)	363,812	372,897	384,335
Police - Criminal Investigation	230,146	164,673	65,473	150,540	151,788	142,482
Police - Uniform Patrol	1,084,444	1,086,342	(1,898)	958,189	981,185	954,876
Police - Special Operations	5,500	74,050	(68,550)	74,241	66,056	67,225
Police - Detention	36,500	36,500	-	19,180	34,013	34,672
Fire Department	1,002,376	961,340	41,036	967,446	929,260	901,457
Animal Control	59,318	67,003	(7,685)	39,054	62,464	58,042
	2,789,321	2,772,480	16,841	2,572,462	2,597,663	2,543,089
Public Works						
Public Works Administration	199,644	184,822	14,822	182,937	127,289	95,931
Infrastructure Maintenance	461,497	480,344	(18,847)	482,663	459,582	358,940
Street Lighting	20,000	20,000	-	13,819	16,664	14,000
Motor Pool	181,180	178,529	2,651	158,639	179,404	166,217
Cemeteries	113,374	135,155	(21,781)	115,439	117,123	125,388
Parks and Public Spaces	119,907	107,938	11,969	88,529	98,729	116,849
	1,095,602	1,106,788	(11,186)	1,042,026	998,791	877,325
Housing and Development						
City Marshal, Planning, and Zoning	-	79,158	(79,158)	57,872	71,477	68,687
Inspections and Code Enforcement	74,359	57,701	16,658	57,160	59,639	55,143
Economic and Community Development	40,000	40,000	-	39,868	15,731	491,210
Main Street Elberton	72,825	68,728	4,097	66,913	55,824	66,688
	187,184	245,587	(58,403)	221,814	202,670	681,728
Culture and Recreation						
Agency Allocations	88,000	80,500	7,500	82,000	74,000	85,500
Health and Welfare						
Agency Allocations	8,500	56,500	(48,000)	40,500	66,100	65,100

General Fund - Summary of Expenditures

	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Other Financing						
Non-departmental	33,000	33,000	-	45,978	88,659	196,342
General Contingency/Reserve	1,103	517	586	-	-	-
	34,103	33,517	586	45,978	88,659	196,342
Grand Total - Expenditures	$ 5,093,948	$ 5,152,365	$ (58,417)	$ 4,828,718	$ 4,823,386	$ 5,249,526

Mayor and City Council 100 - 110

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1200	Wages-Elected officials	$ 25,800	$ 25,800	$ -	$ 26,400	$ 27,400	$ 27,600
51.2101	Insurance	98,747	108,264	(9,517)	115,525	109,309	102,665
51.2200	FICA	1,974	1,974	-	2,000	2,096	2,112
51.2401	Pension & Retirement	18,360	3,240	15,120	3,240	3,240	365
	Total Salaries & Benefits	144,881	139,278	5,603	147,166	142,045	132,741
Operating Expenditures							
52.3102	Liability insurance	24,981	14,096	10,885	14,096	13,206	13,028
52.3202	Communication service	540	540	-	540	543	646
52.3402	Publications	200	200	-	651	989	202
52.3500	Travel and training	13,000	18,000	(5,000)	544	8,322	12,793
52.3601	Dues	7,000	7,000	-	6,559	6,520	7,542
53.1115	Office supplies	250	250	-	13	58	866
57.3006	Community promotions	7,500	7,500	-	1,350	4,719	4,378
	Total Operating Expenditures	53,471	47,586	5,885	23,753	34,357	39,455
Total Expenditures		$ 198,352	$ 186,864	$ 11,488	$ 170,919	$ 176,402	$ 172,195

Personnel Summary:

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

City Manager

100 - 132

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1102	Salaries	$ 133,960	$ 129,006	$ 4,954	$ 127,610	$ 117,011	$ 123,303
51.2101	Insurance	8,551	8,911	(360)	8,703	8,809	8,383
51.2200	FICA	10,248	9,869	379	9,762	8,675	8,608
51.2401	Pension & Retirement	16,931	15,480	1,451	15,592	8,061	7,751
	Total Salaries & Benefits	169,690	163,266	6,424	161,667	142,556	148,045
Operating Expenditures							
52.3103	Worker's comp insurance	561	544	17	554	551	519
52.3500	Travel and training	4,000	4,000	-	1,340	1,574	1,451
52.3601	Dues	935	935	-	820	820	1,315
53.1115	Office supplies	1,000	1,000	-	469	1,153	(67)
57.3006	Community promotions	500	500	-	108	-	200
	Total Operating Expenditures	6,996	6,979	17	3,291	4,098	3,419
Total Expenditures		$ 176,686	$ 170,245	$ 6,441	$ 164,958	$ 146,654	$ 151,464

Personnel Summary:

City Manager Grade 40

City Clerk

100 - 133

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1102	Salaries	$ 73,638	$ 71,295	$ 2,343	$ 71,135	$ 69,645	$ 67,115
51.1102	Employee Assistance Prog.	-	-	-	3,268	5,244	-
51.2101	Insurance	17,696	18,234	(538)	17,843	18,096	17,660
51.2200	FICA	5,633	5,454	179	5,692	4,465	3,910
51.2401	Pension & Retirement	9,631	8,891	740	8,592	4,532	4,279
	Total Salaries & Benefits	106,598	103,874	2,724	106,530	101,982	92,965
Operating Expenditures							
52.3103	Worker's comp insurance	319	312	7	318	296	314
52.3500	Travel and training	500	500	-	740	491	484
52.3601	Dues	250	250	-	85	280	105
52.3910	Records mgmt. software	6,810	6,810	-	6,830	10,693	9,925
53.1115	Office supplies	500	500	-	245	325	321
	Total Operating Expenditures	8,379	8,372	7	8,218	12,085	11,149
Total Expenditures		$ 114,977	$ 112,246	$ 2,731	$ 114,748	$ 114,067	$ 104,113

Personnel Summary:

City Clerk Grade 27

Elections 100 - 140

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1200	Temporary Employees	$ 400	$ -	$ 400	$ -	$ 280	$ -
	Total Salaries & Benefits	400	-	400	-	280	-
Operating Expenditures							
52.3402	Printing/publications	800	-	800	-	603	69
53.1115	Office Supplies	50	-	50	-	26	-
53.1702	Miscellaneous	50	-	50	-	16	-
	Total Operating Expenditures	900	-	900	-	644	69
Total Expenditures		$ 1,300	$ -	$ 1,300	$ -	$ 924	$ 69

Finance

100 - 151

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1102	Salaries	$ 99,455	$ 94,686	$ 4,769	$ 93,873	$ 91,361	$ 88,167
51.1102	Employee Assistance Prog.	-	-	-	3,522	1,651	1,406
51.2101	Insurance	8,409	8,641	(232)	8,569	8,521	8,553
51.2200	FICA	7,608	7,243	365	7,451	6,827	6,206
51.2401	Pension & Retirement	13,066	11,833	1,233	11,371	5,963	5,840
51.2901	Surety bond	875	-	875	-	875	1,575
	Total Salaries & Benefits	129,413	122,403	7,010	124,786	115,198	111,746
Operating Expenditures							
52.1202	Audit	40,000	40,000	-	38,008	41,969	38,444
52.1308	Bank fees	16,000	15,000	1,000	16,343	14,828	14,320
52.2203	O & M Equipment	500	500	-	193	26	807
52.3103	Worker's Comp insurance	433	415	18	422	393	408
52.3206	Telecomm service (Enet)	-	-	-	-	-	1,080
52.3500	Travel and training	500	500	-	-	-	-
52.3601	Dues	160	160	-	160	160	160
52.3901	Postage	100	100	-	8	-	-
53.1115	Office supplies	1,000	1,000	-	612	278	355
	Total Operating Expenditures	58,693	57,675	1,018	55,746	57,654	55,573
Total Expenditures		$ 188,106	$ 180,078	$ 8,028	$ 180,532	$ 172,851	$ 167,319

Personnel Summary:

Chief Financial Officer Grade 35

City Attorney

100 - 153

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Operating Expenditures							
52.1201	Legal fees	$ 15,000	$ 15,000	$ -	$ 13,723	$ 11,217	$ 21,154
52.1203	Professional services	5,000	5,000	-	4,474	6,100	2,448
	Total Operating Expenditures	20,000	20,000	-	18,197	17,317	23,602
Total Expenditures		$ 20,000	$ 20,000	$ -	$ 18,197	$ 17,317	$ 23,602

Personnel Summary:

City Attorney	Appointed, part-time

Human Resources 100 - 154

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1102	Salaries	$ 41,286	$ 41,285	$ 1	$ 40,258	$ 39,307	$ 37,202
51.2101	Insurance	8,126	8,511	(385)	8,368	8,256	7,421
51.2200	FICA	3,158	3,158	-	3,080	2,799	2,529
51.2401	Pension & Retirement	5,405	5,070	335	4,900	2,547	2,455
	Total Salaries & Benefits	57,975	58,024	(49)	56,606	52,908	49,606
Operating Expenditures							
52.1203	Professional Services	2,100	2,100	-	770	770	1,410
52.1204	Employment physical	1,000	1,000	-	320	320	350
52.1205	Hepatitis B vaccinations	-	-	-	-	960	1,300
52.1301	Drug screenings	2,000	2,000	-	1,950	1,150	2,060
52.2208	Wellness center	2,000	2,000	-	1,634	-	-
52.3103	Worker's Comp insurance	179	180	(1)	183	293	518
52.3500	Travel and training	500	500	-	49	131	1,286
53.1115	Office supplies	2,000	2,000	-	3,131	2,347	2,243
	Total Operating Expenditures	9,779	9,780	(1)	8,037	5,970	9,166
Total Expenditures		$ 67,754	$ 67,804	$ (50)	$ 64,643	$ 58,878	$ 58,772

Personnel Summary:

Office Manager Grade 18

City Hall Maintenance 100 - 156

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Operating Expenditures							
52.2100	Cleaning services	$ 4,200	$ 4,200	$ -	$ 2,970	$ 2,333	$ 2,822
52.2111	Solid Waste Disposal	396	396	-	396	363	396
52.3101	Property Insurance	1,899	2,641	(742)	2,640	2,395	2,346
52.2202	O & M Buildings	7,500	7,500	-	3,298	1,072	16,816
52.3201	Telephone service (AT&T)	-	-	-	-	1,029	2,445
52.3206	Telecom service (Enet)	1,692	1,692	-	1,645	3,344	4,200
52.3902	Elbert County surcharge	228	228	-	228	209	228
58.2202	Copier lease/copies	10,000	10,000	-	9,004	9,674	9,467
53.1112	Maintenance supplies	1,000	1,000	-	35	-	27
53.1210	Water & sewer	1,700	1,700	-	1,247	1,541	1,667
53.1220	Natural gas	2,000	2,000	-	1,782	1,569	2,136
53.1230	Electricity	6,000	6,000	-	7,635	5,289	5,215
	Total Operating Expenditures	36,615	37,357	(742)	30,880	28,818	47,765
Total Expenditures		$ 36,615	$ 37,357	$ (742)	$ 30,880	$ 28,818	$ 47,765

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Municipal Court 100 - 250

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Salaries	$ 63,211	$ 58,950	$ 4,261	$ 59,161	$ 57,680	$ 55,950
51.1101	Employee Assistance Prog.	-	-	-	-	3,393	-
51.2101	Insurance	8,144	8,508	(364)	8,381	8,511	8,112
51.2200	FICA	4,836	4,510	326	4,526	4,356	3,971
51.2401	Pension & Retirement	5,894	5,084	810	4,903	2,557	2,499
	Total Salaries & Benefits	82,085	77,052	5,033	76,971	76,497	70,531
Operating Expenditures							
52.1306	Interpreter	100	100	-	30	-	30
52.1101	Public defender	1,000	1,000	-	500	-	585
52.3103	Worker's Comp insurance	195	179	16	182	170	180
52.3206	Internet service	1,068	1,068	-	1,067	978	889
52.3701	Training	3,000	3,000	-	312	1,946	2,928
	Total Operating Expenditures	5,363	5,347	16	2,091	3,094	4,612
Total Expenditures		$ 87,448	$ 82,399	$ 5,049	$ 79,063	$ 79,592	$ 75,142

Personnel Summary:

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

Police - Administration 100 - 321

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1102	Salaries & wages	$ 119,724	$ 131,041	$ (11,317)	$ 124,624	$ 125,887	$ 121,133
51.1102	Employee Assistance Prog.	-	-	-	2,949	3,207	6,883
51.2101	Insurance	11,815	24,339	(12,524)	20,289	26,965	25,489
51.2200	FICA	9,159	10,025	(866)	9,759	8,094	8,076
51.2401	Pension & Retirement	15,403	16,273	(870)	13,967	8,194	7,741
51.2700	Worker's Comp claims	-	200	(200)	-	-	-
	Total Salaries & Benefits	156,101	181,878	(25,777)	171,588	172,347	169,322
Operating Expenditures							
52.1305	Insurance Deductibles	-	5,000	(5,000)	-	-	-
52.2111	Solid waste disposal	234	234	-	234	215	234
52.2201	O & M Vehicles	2,000	2,000	-	991	2,189	1,754
52.2202	O & M Buildings	8,500	8,500	-	8,698	7,895	8,354
52.2203	O & M Equipment	18,000	18,000	-	17,345	21,654	22,202
52.2205	Towing fees	200	200	-	100	120	420
52.3101	Property insurance	10,053	9,452	601	9,452	8,345	8,124
52.3102	Liability insurance	23,238	10,012	13,226	10,011	10,995	11,192
52.3103	Workers Comp insurance	529	574	(45)	585	544	600
52.3201	Telephone service (AT&T)	-	-	-	-	1,372	2,716
52.3202	Comm svc (Verizon)	10,200	9,800	400	11,001	10,117	9,803
52.3206	Telecom service (Enet)	3,000	2,940	60	3,135	2,693	9,323
52.3207	Software support	19,000	19,000	-	18,713	18,713	20,356
52.3208	Dispatchers- Elbert Co.	80,000	75,000	5,000	77,022	76,937	68,801
52.3402	Printing/publications	700	700	-	365	106	568
52.3500	Travel and training	10,000	10,000	-	10,114	10,469	12,390
52.3601	Dues	500	500	-	-	190	150
52.3901	Postage	200	200	-	71	50	110
52.3902	Waste surcharge	72	72	-	72	66	72
58.2202	Copier lease	9,000	9,000	-	8,855	9,180	9,089
53.1110	Gasoline	110	110	-	100	132	961
53.1115	Office supplies	3,500	3,500	-	2,353	2,834	3,748
53.1117	Ammunition	2,500	2,500	-	2,164	4,925	1,700
53.1124	Uniforms	500	500	-	485	-	303
53.1210	Water & sewer	1,300	1,300	-	1,112	1,159	1,305
53.1220	Natural gas	700	700	-	593	453	745
53.1230	Electricity	10,300	10,300	-	8,654	8,984	9,515
53.1603	Small equipment	600	600	-	-	215	10,477
	Total Operating Expenditures	214,936	200,694	14,242	192,225	200,550	215,013
Total Expenditures		$ 371,037	$ 382,572	$ (11,535)	$ 363,812	$ 372,897	$ 384,335

Police - Administration 100 - 321

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual

Personnel Summary:

Police Chief	Grade 30
Administration Commander	Grade 21

Police - Criminal Investigation 100 - 322

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ 150,283	$ 110,075	$ 40,208	$ 102,604	$ 108,220	$ 101,559
51.1101	Employee Assistance Prog.	-	-	-	1,635	976	-
51.1101	On Call Pay	8,320	8,320	-	8,320	8,320	8,320
51.1300	Overtime	2,000	5,000	(3,000)	651	1,543	1,970
51.2101	Insurance	28,396	8,802	19,594	8,657	8,686	7,958
51.2200	FICA	11,497	8,421	3,076	8,187	8,407	7,892
51.2401	Pension & Retirement	19,645	13,710	5,935	13,597	7,005	6,481
	Total Salaries & Benefits	220,141	154,328	65,813	143,652	143,158	134,180
Operating Expenditures							
52.3103	Workers Comp insurance	1,301	963	338	981	915	944
52.1203	Professional services	500	500	-	-	1,469	-
52.3206	Telecom service (GTA)	240	240	-	213	221	221
53.1110	Gasoline	3,064	3,742	(678)	2,903	3,241	4,062
53.1115	Supplies	2,000	2,000	-	2,600	908	910
52.3701	Training	2,000	2,000	-	32	1,331	1,313
53.1704	Clothing allowance	900	900	-	159	545	852
	Total Operating Expenditures	10,005	10,345	(340)	6,888	8,630	8,302
Total Expenditures		$ 230,146	$ 164,673	$ 65,473	$ 150,540	$ 151,788	$ 142,482

Personnel Summary:

Chief Investigator	Grade 21	
Investigator	Grade 18	2 positions

Police - Uniform Patrol 100 - 323

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Hourly wages	$ 703,772	$ 687,607	$ 16,165	$ 614,162	$ 639,852	$ 590,909
51.1101	Holiday wages	24,487	23,937	550	22,397	22,620	20,321
51.1101	Employee Assistance Prog.	-	-	-	3,199	6,493	8,211
51.1300	Overtime	30,000	40,000	(10,000)	29,355	29,894	36,313
51.2101	Insurance	122,483	133,478	(10,995)	114,802	127,522	123,291
51.2200	FICA	53,839	52,602	1,237	49,358	48,962	45,472
51.2401	Pension & Retirement	69,023	66,109	2,914	63,134	25,552	23,136
51.2700	Workers Comp claims	2,500	2,500	-	-	4,172	27,716
	Total Salaries & Benefits	1,006,104	1,006,233	(129)	896,407	905,066	875,369
Operating Expenditures							
52.3103	Worker's Comp insurance	8,643	8,517	126	8,672	8,026	8,630
52.2201	O & M Vehicles	25,000	25,000	-	17,809	26,288	24,467
52.3701	Training	5,000	5,000	-	3,554	2,662	5,159
53.1111	Supplies	5,000	5,000	-	2,075	4,444	3,830
53.1123	Protective gear	2,000	2,000	-	2,247	-	1,380
53.1124	Uniforms	6,000	6,000	-	2,672	5,208	4,871
53.1110	Gasoline	26,697	28,592	(1,895)	24,752	29,492	31,171
	Total Operating Expenditures	78,340	80,109	(1,769)	61,782	76,119	79,507
Total Expenditures		$ 1,084,444	$ 1,086,342	$ (1,898)	$ 958,189	$ 981,185	$ 954,876

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	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ -	$ 48,680	$ (48,680)	$ 49,676	$ 47,479	$ 45,584
51.1101	Employee Assistance Prog.	-	-	-	3,500	-	-
51.1300	Overtime	-	-	-	35	-	1,964
51.2101	Insurance	-	8,417	(8,417)	8,479	8,363	7,643
51.2200	FICA	-	3,724	(3,724)	3,930	3,274	3,312
51.2401	Pension & Retirement	-	6,054	(6,054)	5,846	3,079	2,908
	Total Salaries & Benefits	-	66,875	(66,875)	71,466	62,196	61,412
Operating Expenditures							
52.3103	Worker's Comp insurance	-	425	(425)	433	404	402
52.3701	Training	-	1,000	(1,000)	450	998	1,294
53.1115	Supplies	500	500	-	133	155	183
53.1124	Uniforms	-	250	(250)	118	193	264
53.1603	Small equipment	2,000	2,000	-	821	943	982
57.3006	Community promotions	3,000	3,000	-	820	1,166	2,689
	Total Operating Expenditures	5,500	7,175	(1,675)	2,775	3,859	5,813
Total Expenditures		$ 5,500	$ 74,050	$ (68,550)	$ 74,241	$ 66,056	$ 67,225

Police - Detention 100 - 326

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Operating Expenditures							
52.3903	Care of prisoners	$ 1,500	$ 1,500	$ -	$ 2,976	$ 511	$ 968
52.3911	Per diem - Elbert County	35,000	35,000	-	16,204	33,502	33,704
	Total Operating Expenditures	36,500	36,500	-	19,180	34,013	34,672
Total Expenditures		$ 36,500	$ 36,500	$ -	$ 19,180	$ 34,013	$ 34,672

Animal Control 100 - 391

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ 34,918	$ 33,102	$ 1,816	$ 24,637	$ 32,066	$ 30,892
51.2101	Insurance	8,096	18,049	(9,953)	3,802	17,926	17,507
51.2200	FICA	2,671	2,532	139	1,709	1,528	1,483
51.2401	Pension & Retirement	2,561	2,211	350	2,448	192	200
	Total Salaries & Benefits	48,246	55,894	(7,648)	32,596	51,712	50,082
Operating Expenditures							
52.2201	O & M Vehicles	500	500	-	240	395	28
52.2202	O & M Buildings	500	500	-	667	1,990	582
52.3103	Workers Comp insurance	456	435	21	443	412	435
52.3202	Comm service (GPS)	516	516	-	516	473	516
52.3206	Telecom service (Enet)	1,200	1,008	192	1,167	923	923
52.3500	Travel and training	1,500	1,500	-	186	1,538	677
52.3851	Vet services	2,500	2,500	-	313	1,993	888
53.1112	Maintenance supplies	400	400	-	78	144	580
53.1124	Uniforms	300	300	-	208	-	294
53.1210	Water & sewer	250	400	(150)	132	140	236
53.1220	Natural gas	600	700	(100)	578	550	573
53.1230	Electricity	1,800	1,800	-	1,419	1,838	1,896
53.1303	Feeding animals	300	300	-	78	354	148
53.1603	Small equipment	250	250	-	432	-	184
	Total Operating Expenditures	11,072	11,109	(37)	6,026	10,752	7,776
Total Expenditures		$ 59,318	$ 67,003	$ (7,685)	$ 39,054	$ 62,464	$ 58,042

Personnel Summary:

Animal Control Officer Grade 12

Fire Department 100 - 350

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1102	Salaries	$ 678,756	$ 655,989	$ 22,767	$ 624,279	$ 624,960	$ 601,539
51.1102	Holidays	20,283	19,761	522	19,869	19,628	17,547
51.1102	Employee Assistance Prog.	-	-	-	4,447	7,687	10,098
51.1200	Temps/Volunteers	1,800	1,800	-	3,142	2,980	4,055
51.1300	Overtime (Garcia Wages)	-	-	-	30,358	26,917	28,538
51.2101	Insurance	103,535	96,530	7,005	107,433	102,068	88,505
51.2200	FICA	51,925	50,183	1,742	49,010	47,251	45,861
51.2401	Pension & Retirement	81,263	72,520	8,743	69,869	35,254	36,189
	Total Salaries & Benefits	937,562	896,783	40,779	908,406	866,746	832,332
Operating Expenditures							
52.3207	Software support	1,000	875	125	979	946	905
52.2111	Solid waste disposal	396	396	-	396	363	396
52.2201	O & M Vehicles	7,500	7,500	-	5,897	9,381	9,085
52.2202	O & M Buildings	3,000	3,000	-	2,140	2,533	1,852
52.2203	Testing equipment	5,000	3,500	1,500	6,836	5,341	7,374
52.3101	Property insurance	14,119	14,361	(242)	14,360	12,474	12,094
52.3103	Workers Comp insurance	8,275	8,095	180	8,243	8,029	8,432
52.3201	Telephone service (AT&T)	-	-	-	-	343	406
52.3206	Telecom service (Enet)	2,184	2,184	-	2,214	1,995	3,075
52.3500	Travel and training	1,500	1,500	-	265	622	657
52.3902	Elbert County surcharge	228	228	-	228	209	228
53.1110	Gasoline & fuel	4,112	3,918	194	3,579	3,964	4,667
53.1115	Office supplies	500	500	-	318	434	447
53.1124	Uniforms	4,500	4,500	-	1,279	4,515	4,946
53.1220	Natural Gas	3,000	2,500	500	3,525	2,712	3,038
53.1230	Electricity	8,000	10,000	(2,000)	7,216	7,032	10,413
53.1603	Small equipment	1,000	1,000	-	1,565	798	1,108
57.3006	Community promotions	500	500	-	-	823	-
	Total Operating Expenditures	64,814	64,557	257	59,040	62,513	69,125
Total Expenditures		$1,002,376	$ 961,340	$ 41,036	$ 967,446	$ 929,260	$ 901,457

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	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ 114,633	$ 106,745	$ 7,888	$ 106,547	$ 65,851	$ 41,872
51.1101	Employee Assistance Prog.	-	-	-	-	2,390	-
51.2101	Insurance	20,296	21,082	(786)	20,578	13,293	12,753
51.2200	FICA	8,769	8,166	603	7,333	4,176	2,451
51.2401	Pension & Retirement	13,645	12,006	1,639	11,466	1,952	1,508
	Total Salaries & Benefits	157,343	147,999	9,344	145,924	87,662	58,585
Operating Expenditures							
52.2111	Solid waste disposal	612	612	-	612	561	612
52.2201	O & M Vehicles	150	150	-	211	225	330
52.3101	Property insurance	8,308	4,646	3,662	4,645	4,159	4,062
52.3102	Liability insurance	850	850	-	805	-	852
52.3103	Workers Comp insurance	496	467	29	475	185	194
52.3201	Telephone service (AT&T)	-	-	-	-	686	812
52.3902	Waste surcharge	684	684	-	684	627	684
52.2202	O & M Buildings	10,000	10,000	-	8,704	13,041	8,927
52.3202	Comm service (Vzn)	540	540	-	528	543	539
52.3206	Telecom service (Enet)	1,740	1,488	252	1,636	1,363	3,523
52.3300	Advertising	350	-	350	445	-	-
52.3500	Travel and training	750	750	-	498	3,125	317
53.1110	Gasoline	1,321	636	685	1,191	750	-
53.1112	Maintenance supplies	500	500	-	245	416	354
53.1115	Office supplies	1,500	1,000	500	1,722	1,433	1,418
53.1124	Uniforms	500	500	-	574	1,623	555
53.1210	Water & sewer	3,500	3,500	-	5,114	2,995	3,922
53.1220	Natural gas	3,500	3,500	-	3,106	2,439	3,918
53.1230	Electricity	7,000	7,000	-	5,818	5,457	6,327
	Total Operating Expenditures	42,301	36,823	5,478	37,013	39,626	37,346
Total Expenditures		$ 199,644	$ 184,822	$ 14,822	$ 182,937	$ 127,289	$ 95,931

Personnel Summary:

Public Works Director	Grade 30
Office Manager	Grade 18

Public Works - Infrastructure Maintenance 100 - 421

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ 299,421	$ 315,249	$ (15,828)	$ 285,111	$ 306,580	$ 216,171
51.1101	Employee Assist. Program	-	-	-	3,031	3,241	-
51.1300	Overtime	2,500	2,500	-	1,465	2,812	679
51.2101	Insurance	45,149	46,767	(1,618)	47,104	50,229	51,803
51.2200	FICA	22,906	24,117	(1,211)	21,223	21,964	18,654
51.2401	Pension & Retirement	33,200	33,858	(658)	29,497	14,538	13,258
51.2700	Workers Comp claims	1,000	1,000	-	38,812	1,113	-
	Total Salaries & Benefits	404,176	423,491	(19,315)	426,244	400,478	300,565
Operating Expenditures							
52.2201	O & M Vehicles	1,500	1,500	-	1,186	1,808	4,797
52.2202	O & M Buildings	3,000	3,000	-	6,108	765	1,440
52.2321	Equipment leasing program	9,824	9,601	223	8,596	9,889	7,766
52.3103	Workers Comp insurance	3,899	4,154	(255)	4,230	3,983	3,689
52.3202	Comm service (Vzn,GPS)	2,664	2,664	-	2,951	2,501	2,670
53.1101	Asphalt	2,500	2,500	-	1,366	1,377	3,581
53.1102	Brick, block, or stone	750	750	-	132	-	1,287
53.1105	Concrete	3,000	3,000	-	1,643	2,419	3,122
53.1110	Gasoline & fuel	9,934	9,934	-	7,688	10,259	10,614
53.1113	Supplies & materials	5,000	5,000	-	6,414	9,224	6,942
53.1118	Sand & gravel	750	750	-	1,830	1,061	1,302
53.1120	Signs & markers	1,000	1,000	-	2,135	890	1,687
53.1122	Paint	2,500	500	2,000	2,554	2,431	192
53.1123	Protective clothing	500	500	-	455	541	816
53.1124	Uniforms	8,000	9,500	(1,500)	7,856	8,782	5,953
53.1126	Road maintenance	500	500	-	1,006	578	831
53.1601	Small tools, equipment	2,000	2,000	-	271	2,595	1,688
	Total Operating Expenditures	57,321	56,853	468	56,420	59,104	58,375
Total Expenditures		$ 461,497	$ 480,344	$ (18,847)	$ 482,663	$ 459,582	$ 358,940

Personnel Summary:

Facilities Construction Manager	Grade 27	
Streets/Infrastructure Supervisor	Grade 24	
Streets/Infrastructure Foreman	Grade 18	
Facilities Maintenance 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	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Operating Expenditures							
53.1230	Electricity	$ 10,000	$ 10,000	-	$ 8,696	$ 7,941	$ 8,691
52.2203	O & M Lights, equipment	5,000	5,000	-	-	-	-
53.1702	Seasonal decor	5,000	5,000	-	5,123	8,722	5,309
	Total Operating Expenditures	20,000	20,000	-	13,819	16,664	14,000
					-	-	-
Total Expenditures		$ 20,000	$ 20,000	$ -	$ 13,819	$ 16,664	$ 14,000

Public Works - Motor Pool 100 - 490

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ 82,745	$ 80,346	$ 2,399	$ 81,984	$ 85,654	$ 80,588
51.1101	Employee Assistance Prog.	-	-	-	1,302	705	-
51.1300	Overtime	2,000	2,000	-	1,036	1,598	1,052
51.2101	Insurance	16,254	16,882	(628)	16,588	17,565	16,226
51.2200	FICA	6,330	6,146	184	6,327	6,267	5,585
51.2401	Pension & Retirement	10,847	7,985	2,862	8,444	3,676	5,154
51.2700	Workers Comp claims	500	500	-	-	-	-
	Total Salaries & Benefits	118,676	113,859	4,817	115,682	115,466	108,603
Operating Expenditures							
52.2201	O & M Vehicles	20,000	25,000	(5,000)	14,279	19,193	21,866
52.2202	O & M Buildings	1,000	1,000	-	528	509	136
52.2203	O & M Equipment	1,000	1,000	-	171	15	400
52.2321	Equipment Leasing	2,897	2,674	223	1,670	2,674	2,674
52.3101	Property insurance	8,815	6,537	2,278	6,536	5,650	5,472
52.3103	Workers Comp insurance	1,078	1,055	23	1,074	1,049	1,097
52.3202	Comm service (Vzn,GPS)	1,714	1,404	310	1,810	1,555	1,409
53.1110	Gasoline, fuel & oil	10,000	10,000	-	5,896	10,697	9,688
53.1113	Maintenance supplies	8,500	8,500	-	4,285	8,278	7,328
53.1121	Tires & tubes	3,000	3,000	-	1,260	8,325	3,447
53.1124	Uniforms	2,000	2,000	-	2,176	2,323	1,674
53.1601	Small tools, equipment	2,500	2,500	-	3,273	3,671	2,423
	Total Operating Expenditures	62,504	64,670	(2,166)	42,957	63,938	57,613
Total Expenditures		$ 181,180	$ 178,529	$ 2,651	$ 158,639	$ 179,404	$ 166,217

Personnel Summary:

Lead Mechanic	Grade 18
Mechanic I	Grade 12

Public Works - Cemeteries 100 - 495

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ 29,406	$ 38,888	$ (9,482)	$ 32,623	$ 34,215	$ 36,738
51.1300	Overtime	-	-	-	209	295	-
51.2101	Insurance	230	8,370	(8,140)	4,874	8,276	7,682
51.2200	FICA	2,250	2,975	(725)	2,416	2,394	2,602
51.2401	Pension & Retirement	2,155	4,839	(2,684)	5,148	2,218	2,049
51.2700	Workers Comp claims	500	500	-	-	-	-
	Total Salaries & Benefits	34,541	55,572	(21,031)	45,270	47,397	49,071
Operating Expenditures							
52.1203	Professional Services	25,000	25,000	-	39,398	29,077	22,349
52.2201	O & M Vehicles	1,000	1,000	-	100	840	802
52.2202	O & M Buildings	300	300	-	424	129	515
52.2203	O & M Equipment	8,000	8,000	-	5,362	6,823	7,093
52.2204	O & M Grounds	15,000	15,000	-	14,900	10,200	14,930
52.2321	Equipment leasing program	-	-	-	-	-	2,651
52.3101	Property insurance	320	991	(671)	991	854	827
52.3103	Workers Comp insurance	383	510	(127)	519	429	449
52.3202	Comm service (Vzn,GPS)	1,848	1,800	48	2,029	1,546	1,811
52.3909	Whitworth Detention crew	20,000	20,000	-	3,500	14,211	19,750
53.1110	Gasoline & fuel	3,902	3,902	-	189	3,641	2,459
53.1115	Supplies	500	500	-	552	173	406
53.1124	Uniforms	1,000	1,000	-	1,311	1,166	1,131
53.1230	Electricity	1,080	1,080	-	893	636	1,145
53.1705	Plantings	500	500	-	-	-	-
	Total Operating Expenditures	78,833	79,583	(750)	70,169	69,726	76,317
Total Expenditures		$ 113,374	$ 135,155	$ (21,781)	$ 115,439	$ 117,123	$ 125,388

Personnel Summary:

Equipment Operator, no CDL	Grade 10

Parks and Public Spaces 100 - 620

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ 36,209	$ 32,298	$ 3,911	$ 34,311	$ 33,807	$ 42,597
51.1300	Overtime	300	300	-	315	-	66
51.2101	Insurance	263	244	19	298	248	97
51.2200	FICA	2,770	2,471	299	2,646	2,559	3,050
51.2401	Pension & Retirement	2,653	2,160	493	1,944	2,358	2,465
51.2700	Workers Comp claims	300	300	-	-	-	-
	Total Salaries & Benefits	42,495	37,773	4,722	39,514	38,972	48,275
Operating Expenditures							
52.2100	Cleaning services	4,000	4,000	-	1,627	2,111	3,774
52.2204	O & M Grounds/Bldgs	10,000	13,000	(3,000)	5,195	12,195	13,976
52.2140	Lawn care service	32,400	22,200	10,200	32,400	23,050	22,200
52.3103	Workers Comp insurance	472	425	47	433	511	530
52.3202	Comm service (Vzn)	540	540	-	111	453	539
52.3909	Whitworth Detention crews	20,000	20,000	-	3,500	14,211	19,750
53.1210	Water & sewer	5,000	5,000	-	2,859	4,817	5,008
53.1705	Plantings	5,000	5,000	-	2,890	2,410	2,796
	Total Operating Expenditures	77,412	70,165	7,247	49,015	59,757	68,574
				-			
Total Expenditures		$ 119,907	$ 107,938	$ 11,969	$ 88,529	$ 98,729	$ 116,849

Personnel Summary:

Landscape Technician Grade 14

Culture and Recreation 100 - 600

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Appropriations							
52.3918	Sister City program	$ 7,500	$ 7,500	$ -	$ 1,000	$ 1,000	$ 17,500
57.3001	Elbert County Public Library	75,500	68,000	7,500	68,000	68,000	68,000
57.3020	Keep Elbert County Beautiful	5,000	5,000	-	5,000	5,000	-
57.3021	Burke Street Facility	-	-	-	8,000	-	-
	Total Appropriations	88,000	80,500	7,500	82,000	74,000	85,500
Total Expenditures		$ 88,000	$ 80,500	$ 7,500	$ 82,000	$ 74,000	$ 85,500

Health and Welfare 100 - 500

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Appropriations							
57.1001	Elbert Memorial Hospital	$ -	$ 48,000	$ (48,000)	$ 32,000	$ 57,600	$ 57,600
57.3003	Elbert Co. Aging Program	7,000	7,000	-	7,000	7,000	6,000
57.3017	Community Partnership	1,500	1,500	-	1,500	1,500	1,500
	Total Appropriations	8,500	56,500	(48,000)	40,500	66,100	65,100
Total Expenditures		$ 8,500	$ 56,500	$ (48,000)	$ 40,500	$ 66,100	$ 65,100

Planning, Zoning, Marshal, and Inspections 100 - 720

(formerly Buildng Inspections and Code Enforcement)

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1102	Salaries	$ 53,885	$ 40,922	$ 12,963	$ 44,296	$ 42,944	$ 41,736
51.2101	Insurance	349	286	63	303	442	8,128
51.2200	FICA	4,122	3,131	991	3,388	3,250	3,038
51.2401	Pension & Retirement	6,693	5,107	1,586	5,059	535	272
	Total Salaries & Benefits	65,049	49,446	15,603	53,046	47,170	53,174
Operating Expenditures							
52.3103	Workers Comp insurance	234	179	55	182	188	198
52.2201	O & M Vehicles	250	250	-	-	-	-
52.3202	Communican Svc (Vzn)	541	541	-	501	90	-
52.3207	Software licensing	1,200	1,200	-	1,200	4,598	-
52.3402	Printing/publications	100	100	-	-	-	-
52.3500	Travel and training	4,000	4,000	-	1,162	4,119	-
52.3601	Dues	135	135	-	145	135	135
53.1110	Gasoline	350	350	-	121	1,383	369
53.1115	Supplies	1,000	1,000	-	580	1,615	1,267
53.1124	Uniforms	500	500	-	223	340	-
57.3007	Historic Preservation	500	-	500	-	-	-
57.3010	Planning Commission	500	-	500	-	-	-
	Total Operating Expenditures	9,310	8,255	1,055	4,114	12,468	1,969
Total Expenditures		$ 74,359	$ 57,701	$ 16,658	$ 57,160	$ 59,639	$ 55,143

Personnel Summary:

Zoning Administrator, Marshal, and Inspector Grade 24

City Marshal, Planning, and Zoning* 100 - 740

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1102	Salaries	$ -	$ 60,866	$ (60,866)	$ 46,547	$ 59,327	$ 56,927
51.2101	Insurance	-	382	(382)	222	336	311
51.2200	FICA	-	4,656	(4,656)	3,560	4,265	4,092
51.2401	Pension & Retirement	-	7,583	(7,583)	5,596	3,857	3,746
	Total Salaries & Benefits	-	73,487	(73,487)	55,925	67,784	65,077
Operating Expenditures							
52.2201	O & M Vehicles	-	300	(300)	152	30	40
52.3103	Worker's Comp insurance	-	266	(266)	271	253	262
52.3202	Comm service (Verizon)	-	540	(540)	281	593	539
52.3402	Printing/publications	-	300	(300)	-	-	-
52.3500	Travel and training	-	1,200	(1,200)	57	980	908
53.1110	Gasoline	-	1,065	(1,065)	441	1,064	1,248
53.1115	Office supplies	-	500	(500)	280	226	181
53.1124	Uniforms	-	500	(500)	430	433	403
57.3007	Historic Preservation	-	500	(500)	-	80	30
57.3010	Planning Commission	-	500	(500)	35	35	-
	Total Operating Expenditures	-	5,671	(5,671)	1,947	3,693	3,610
Total Expenditures		$ -	$ 79,158	$ (79,158)	$ 57,872	$ 71,477	$ 68,687

*Division combined with the Building Inspections and Code Enforcement office for FY22. See page 34.

Economic and Community Development 100 - 751

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Operating Expenditures							
52.1201	Legal fees-Dilap housing	$ 20,000	$ 20,000	-	$ 7,321	$ 13,134	$ 6,423
52.1203	Professional services	-	-	-	18,300	-	-
52.2110	Disposal fees-Dilap housing	20,000	20,000	-	14,247	2,597	18,484
54.1102	Purchase of land	-	-	-	-	-	466,303
	Total Operating Expenditures	40,000	40,000	-	39,868	15,731	491,210
Total Expenditures		$ 40,000	$ 40,000	$ -	$ 39,868	$ 15,731	$ 491,210

Main Street Elberton 100 - 755

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1102	Salaries	$ 47,003	$ 45,640	$ 1,363	$ 45,181	$ 44,050	$ 39,171
51.2101	Insurance	316	309	7	310	284	87
51.2200	FICA	3,596	3,491	105	3,454	3,341	2,931
51.2401	Pension & Retirement	3,448	3,053	395	2,748	260	934
	Total Salaries & Benefits	54,363	52,493	1,870	51,693	47,935	43,124
Operating Expenditures							
52.2203	O & M Equipment	500	500	-	228	1,730	1,106
52.3101	Property insurance	4,258	2,035	2,223	2,035	1,859	1,824
52.3103	Workers Comp insurance	204	200	4	204	186	166
52.3701	Travel and training	2,500	2,500	-	1,442	2,824	3,217
53.1115	Office supplies	500	500	-	246	854	642
57.3006	Community promotions	500	500	-	166	436	466
57.3007	Façade grant program	10,000	10,000	-	10,900	-	16,142
	Total Operating Expenditures	18,462	16,235	2,227	15,221	7,889	23,564
Total Expenditures		$ 72,825	$ 68,728	$ 4,097	$ 66,913	$ 55,824	$ 66,688

Personnel Summary:

Main Street Manager Grade 19

Other Financing 100 - 900

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Non-departmental expenditures							
52.1305	Insurance Deductibles	$ -	$ -	$ -	$ 10,000	$ -	$ -
57.3015	CARES Act expense	-	-	-	7,478	-	-
57.3016	Landfill Post-Closure	9,000	9,000	-	4,500	4,659	8,841
61.1002	Transfer to Solid Waste	-	-	-	-	60,000	100,000
61.1815	Labor on DDA capital proj.	-	-	-	-	-	63,501
61.1815	Transfer to Rev.Loan Fund	24,000	24,000	-	24,000	24,000	24,000
	Total Expenditures	33,000	33,000	-	45,978	88,659	196,342
General Contingency/Reserve							
57.9001	General Contingency	1,103	517	586	-	-	-
	Total Contingency	1,103	517	586	-	-	-
Total Expenditures		$ 34,103	$ 33,517	$ 586	$ 45,978	$ 88,659	$ 196,342

Combined Public Utility System Fund (Fund 520)

Summary of Revenues and Expenditures

	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
WATER & SEWER DIVISION:						
Sewer Revenue	$ 1,304,800	$ 1,304,800	$ -	$ 1,370,187	$ 1,589,182	$ 1,356,841
Water Revenue	2,097,800	2,339,500	(241,700)	2,086,254	2,370,600	2,353,726
Total Water & Sewer Revenue	3,402,600	3,644,300	(241,700)	3,456,441	3,959,782	3,710,567
Sewer Collection Operations	292,995	283,796	9,199	283,806	271,192	238,242
Sewer Plant Operations	812,981	761,702	51,279	822,359	759,988	702,990
Water Treatment Plant	650,453	643,201	7,252	659,762	734,542	577,355
Water Distribution Operations	376,737	364,637	12,100	363,741	387,880	329,469
Lake Pumping Station	102,140	114,140	(12,000)	97,632	96,797	96,874
Debt Service & Depreciation	902,439	1,366,120	(463,681)	1,091,594	1,067,436	1,057,976
Total Water & Sewer Expenses	3,137,745	3,533,596	(395,851)	3,318,895	3,317,835	3,002,906
Net Water & Sewer Income	**264,855**	**110,704**	**154,151**	**137,547**	**641,947**	**707,662**
ELECTRIC DIVISION:						
Electric Revenue	15,040,724	15,928,126	(887,402)	14,464,907	15,524,350	16,472,839
Plant Operations	11,787,901	12,099,615	(311,714)	11,192,027	10,988,143	11,528,714
Distribution	1,072,873	1,098,974	(26,101)	977,588	993,556	831,286
Security Lights	28,000	28,000	-	26,900	36,123	15,090
Depreciation and Transfers	2,140,000	2,356,084	(216,084)	2,217,152	2,456,917	2,361,737
Total Electric Expenses	15,028,774	15,582,673	(553,899)	14,413,667	14,474,740	14,736,827
Net Electric Income	**11,950**	**345,453**	**(333,503)**	**51,240**	**1,049,610**	**1,736,011**
NATURAL GAS DIVISION:						
Natural Gas Revenue	3,994,897	4,178,406	(183,509)	4,285,758	3,853,584	4,429,209
Plant Operations	24,940	21,560	3,380	21,663	20,141	19,153
Distribution	2,181,678	2,564,564	(382,886)	2,095,973	1,876,925	2,426,158
Depreciation and Transfers	914,352	914,352	-	1,231,950	1,214,057	1,151,704
Total Natural Gas Expenses	3,120,970	3,500,476	(379,506)	3,349,586	3,111,123	3,597,016
Net Natural Gas Income	**873,927**	**677,930**	**195,997**	**936,172**	**742,460**	**832,193**
NET OPERATING INCOME	**1,150,732**	**1,134,087**	**16,645**	**1,124,958**	**2,434,017**	**3,275,866**
ADMINISTRATIVE EXPEND.						
Utilities Administration	336,829	329,166	7,663	330,662	341,098	342,750
Meter Reading & Servicing	132,896	129,107	3,789	118,613	103,188	94,589
Warehousing & Purchasing	68,500	62,985	5,515	62,054	63,675	60,107
Customer Care & Marketing	412,982	416,886	(3,904)	408,098	453,926	383,931
Information Technology Systems	123,525	119,943	3,582	135,859	141,417	94,068
Economic Development	76,000	76,000	-	60,000	60,000	-
Total Administrative Expend.	**1,150,732**	**1,134,087**	**16,645**	**1,115,285**	**1,163,304**	**975,445**
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ 9,673**	**$ 1,270,713**	**$ 2,300,421**
Total Revenues	22,438,221	23,750,832	(1,312,611)	22,207,106	23,337,716	24,612,614
Total Expenditures	22,438,221	23,750,832	(1,312,611)	22,197,433	22,067,003	22,312,193
	$ -	$ -	$ -	$ 9,673	$ 1,270,713	$ 2,300,421

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

	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Sewer Revenue	$ 1,304,800	$ 1,304,800	$ -	$ 1,370,187	$ 1,589,182	$ 1,356,841
Sewer Collection Operations	292,995	283,796	9,199	283,806	271,192	238,242
Sewer Plant Operations	812,981	761,702	51,279	822,359	759,988	702,990
	1,105,976	1,045,498	60,478	1,106,166	1,031,180	941,232
Net Sewer Income	198,824	259,302	(60,478)	264,022	558,001	415,609
Water Revenue	2,097,800	2,339,500	(241,700)	2,086,254	2,370,600	2,353,726
Water Treatment Plant	650,453	643,201	7,252	659,762	734,542	577,355
Water Distribution Operations	376,737	364,637	12,100	363,741	387,880	329,469
Lake Pumping Station	102,140	114,140	(12,000)	97,632	96,797	96,874
	1,129,330	1,121,978	7,352	1,121,135	1,219,218	1,003,698
Net Water Income	968,470	1,217,522	(249,052)	965,119	1,151,382	1,350,028
Water & Sewer Income Before Debt Service Expense	1,167,294	1,476,824	(309,530)	1,229,141	1,709,383	1,765,637
Debt Service	902,439	1,366,120	(463,681)	1,091,594	1,067,436	1,057,976
Total Water & Sewer Income Before Administration Expense	$ 264,855	$ 110,704	$ 154,151	$ 137,547	$ 641,947	$ 707,662

Revenue - Water & Sewer

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Sewer Revenue (520-430)							
34.4232	Sewer service fees	$1,100,000	$1,300,000	$ (200,000)	$1,118,236	$1,344,010	$1,303,765
34.4236	Industrial waste fees	200,000	-	200,000	239,556	-	-
34.4233	Sewer tap fees	1,300	1,300	-	3,440	1,000	1,400
34.4217	Penalties	3,000	3,000	-	8,356	2,749	2,626
39.1202	SPLOST transfer	-	-	-	-	53,862	-
33.1120	GEFA grant for sewer	-	-	-	-	184,386	48,795
34.4235	Miscellaneous revenue	500	500	-	600	3,175	255
	Total Sewer Revenue	1,304,800	1,304,800	-	1,370,187	1,589,182	1,356,841
Water Revenue (520-440)							
34.4211	Metered water sales	1,800,000	2,050,000	(250,000)	1,770,307	2,057,904	2,035,044
34.4212	Other water sales	2,000	2,000	-	1,862	2,843	2,073
34.4213	Water tap fees	10,000	10,000	-	14,075	14,113	19,050
34.4214	Madison Co. water sales	260,000	240,000	20,000	273,122	251,766	-
34.4215	Sale of material	2,500	2,500	-	2,475	825	3,810
34.4216	Service charges	2,000	2,000	-	621	1,360	17,694
34.4217	Penalties	20,000	20,000	-	18,883	20,110	17,878
34.4218	Miscellaneous revenue	1,000	1,000	-	4,507	10,526	1,870
33.1120	GEFA grant for water	-	-	-	-	-	239,739
34.6903	Interest income	300	12,000	(11,700)	401	11,155	16,568
	Total Water Revenue	2,097,800	2,339,500	(241,700)	2,086,254	2,370,600	2,353,726
				-			
Total Water & Sewer Revenue		$3,402,600	$3,644,300	$ (241,700)	$3,456,441	$3,959,782	$3,710,567

Sewer - Collection Operations 520 - 433

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ 152,379	$ 143,330	$ 9,049	$ 148,968	$ 140,157	$ 128,126
51.1300	Overtime	5,000	10,000	(5,000)	4,424	5,794	4,038
51.2101	Insurance	17,466	18,216	(750)	19,427	19,527	17,542
51.2200	FICA	11,657	10,965	692	11,840	10,127	9,044
51.2401	Pension & Retirement	16,423	14,475	1,948	12,970	5,883	5,613
51.2700	Workers Comp claims	500	500	-	1,880	4,633	218
	Total Salaries & Benefits	203,425	197,486	5,939	199,507	186,121	164,582
Operating Expenditures							
52.1203	Engineernig services	2,500	2,500	-	-	-	-
52.2208	O & M Sewer mains	15,000	15,000	-	15,458	20,478	9,938
52.3103	Workers Comp insurance	1,802	1,709	93	1,740	-	1,567
52.2320	Equipment lease program	9,824	9,601	223	9,601	9,601	7,976
52.2321	Motor Pool charge	18,118	17,853	265	17,853	17,552	17,037
55.1103	Admin charge-Gen Fund	42,326	39,647	2,679	39,647	37,440	37,143
	Total Operating Expenditures	89,570	86,310	3,260	84,299	85,071	73,660
Total Expenditures		$ 292,995	$ 283,796	$ 9,199	$ 283,806	$ 271,192	$ 238,242

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	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ 224,546	$ 216,345	$ 8,201	$ 216,811	$ 216,839	$ 194,768
51.1300	Overtime	10,000	10,000	-	19,436	28,290	11,101
51.1101	Employee Assistance Prog.	-	-	-	2,300	243	4,171
51.2101	Insurance	47,139	37,614	9,525	48,890	43,516	34,335
51.2200	FICA	17,178	16,550	628	16,617	16,974	14,547
51.2401	Pension & Retirement	23,813	21,627	2,186	20,464	17,227	(2,312)
51.2700	Workers Comp claims	500	500	-	530	-	-
	Total Salaries & Benefits	323,176	302,636	20,540	325,048	323,089	256,609
Operating Expenditures							
52.1203	Engineering services	2,000	2,000	-	4,659	9,966	-
52.2101	Uniforms	3,500	3,500	-	5,275	3,415	4,080
52.2202	O & M Plant facilities	45,000	45,000	-	46,645	41,107	46,518
52.2203	O & M Lift stations	30,000	30,000	-	14,429	11,074	30,579
52.2212	Sludge disposal	75,000	60,000	15,000	74,671	75,253	44,101
52.3101	Property insurance	7,512	12,559	(5,047)	12,559	11,352	11,111
52.3103	Workers Comp insurance	2,917	2,623	294	2,671	2,280	1,878
52.3206	Data service (Enet)	3,192	2,700	492	3,008	2,452	2,472
52.3207	TV service (Enet)	684	684	-	672	606	622
52.3500	Travel & training	5,000	5,000	-	4,181	2,272	5,748
53.1104	Chemical & lab supplies	155,000	120,000	35,000	166,994	126,076	123,810
53.1210	Water & sewer	45,000	50,000	(5,000)	45,960	37,776	49,098
53.1230	Electricity	115,000	125,000	(10,000)	115,587	113,269	126,364
	Total Operating Expenditures	489,805	459,066	30,739	497,311	436,899	446,380
Total Expenditures		$ 812,981	$ 761,702	$ 51,279	$ 822,359	$ 759,988	$ 702,990

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	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ 159,280	$ 152,104	$ 7,176	$ 152,746	$ 140,530	$ 145,381
51.1101	Employee Assistsance Prog.	-	-	-	1,931	1,697	-
51.1300	Overtime	10,000	10,000	-	8,243	9,963	7,685
51.2101	Insurance	32,477	33,465	(988)	29,909	24,944	23,153
51.2200	FICA	12,185	11,636	549	12,222	11,031	10,488
51.2401	Pension & Retirement	16,648	16,294	354	16,750	13,006	(1,155)
51.2700	Workers Comp claims	500	500	-	240	-	-
	Total Salaries & Benefits	231,090	223,999	7,091	222,041	201,170	185,552
Operating Expenditures							
52.1203	Engineering Services	1,000	1,000	-	12,758	129,550	-
52.1302	Lab testing fees	7,500	7,500	-	8,282	7,303	6,875
52.2101	Uniforms	4,000	4,000	-	4,916	4,119	4,046
52.2202	O & M Buildings	5,000	5,000	-	7,314	8,289	4,720
52.2203	O & M Equipment	30,000	30,000	-	32,592	40,583	43,531
52.2210	O & M Structures	71,150	71,150	-	71,952	61,930	71,149
52.2212	Sludge disposal	8,000	4,000	4,000	11,273	4,221	2,556
52.3101	Property insurance	7,894	12,212	(4,318)	12,212	11,086	10,861
52.3103	Workers Comp insurance	2,071	1,772	299	1,804	1,728	1,403
52.3201	Telephone service (Enet)	288	288	-	286	210	714
52.3206	Telecom service (Enet)	14,760	14,580	180	15,226	13,364	14,909
52.3500	Travel & training	8,500	8,500	-	2,563	4,342	10,734
53.1104	Chemical & lab supplies	115,000	115,000	-	114,296	113,317	91,893
53.1210	Water	4,000	4,000	-	4,528	3,188	2,795
53.1220	Natural gas	200	200	-	103	94	104
53.1230	Electricity	140,000	140,000	-	137,616	130,048	125,513
	Total Operating Expenditures	419,363	419,202	161	437,721	533,372	391,803
Total Expenditures		$ 650,453	$ 643,201	$ 7,252	$ 659,762	$ 734,542	$ 577,355

Personnel Summary:

Chief Plant Operator	Grade 22
Water Plant Operator II (dual license with wastewater)	Grade 17
Water Plant Operator III (dual license with wastewater)	Grade 14
Water Plant Operator III	Grade 12

Water - Distribution Operations 520 - 444

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ 152,379	$ 143,330	$ 9,049	$ 144,279	$ 137,512	$ 128,126
51.1101	Employee Assistance Prog.		-	-	4,689	2,645	-
51.1300	Overtime	5,000	10,000	(5,000)	4,424	5,794	4,038
51.2101	Insurance	17,466	18,216	(750)	19,427	19,527	17,542
51.2200	FICA	11,657	10,965	692	11,840	10,127	9,044
51.2401	Pension & Retirement	16,423	14,475	1,948	12,970	16,458	(8,275)
51.2700	Workers Comp claims	500	500	-	1,880	5,187	218
	Total Salaries & Benefits	203,425	197,486	5,939	199,507	197,250	150,694
Operating Expenditures							
52.1203	Engineering services	5,000	5,000	-	2,332	1,660	13,215
52.1206	On-call dispatch	3,000	3,000	-	3,000	3,000	3,000
52.2101	Uniforms	6,000	6,000	-	7,565	5,607	6,544
52.2201	O & M Vehicles	7,500	7,500	-	8,316	9,903	12,298
52.2203	O & M Equipment	2,000	2,000	-	131	2,094	1,586
52.2321	Motor Pool charge	18,118	17,853	265	17,853	17,551	17,038
52.2320	Equipment lease program	9,824	9,601	223	9,601	9,601	7,766
52.3103	Workers Comp insurance	1,802	1,709	93	1,740	3,074	1,568
52.3202	Comm service (Vzn,GPS)	4,140	3,600	540	4,631	3,860	4,168
52.3401	Printing	500	1,000	(500)	91	233	700
52.3500	Travel & training	3,500	2,500	1,000	4,933	1,801	4,661
53.1103	O & M Pipelines	34,000	30,000	4,000	34,452	51,317	34,416
53.1107	O & M Metering	15,000	15,000	-	16,447	22,154	9,814
53.1110	Gasoline & fuel	13,402	15,541	(2,139)	12,259	15,614	17,964
53.1120	Freight expense-Inventory	200	200	-	120	529	559
53.1601	Small tools	2,000	2,000	-	766	571	1,342
55.1103	Admin Charge-Gen Fund	42,326	39,647	2,679	39,647	37,441	37,143
57.4000	Bad debt expense	5,000	5,000	-	350	4,620	4,994
	Total Operating Expenditures	173,312	167,151	6,161	164,234	190,630	178,775
Total Expenditures		$ 376,737	$ 364,637	$ 12,100	$ 363,741	$ 387,880	$ 329,469

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	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Operating Expenditures							
52.2203	O & M Equipment	$ 5,000	$ 7,000	$ (2,000)	$ 200	$ 200	$ 6,765
52.3206	Telecom service (Enet)	13,140	13,140	-	13,140	12,045	13,140
52.3904	Water storage contract	3,500	3,500	-	3,798	3,145	3,464
53.1110	Gasoline & fuel	500	500	-	-	466	324
53.1230	Electricity	80,000	90,000	(10,000)	80,494	80,940	73,181
	Total Operating Expenditures	102,140	114,140	(12,000)	97,632	96,797	96,874
Total Expenditures		$ 102,140	$ 114,140	$ (12,000)	$ 97,632	$ 96,797	$ 96,874

Water/Sewer - Debt Service 520 - 436

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Depreciation							
56.1000	Depreciation (Reserve)	$ 89,330	$ 85,524	$ 3,806	$ 909,026	$ 893,293	$ 863,788
	Total Depreciation	89,330	85,524	3,806	909,026	893,293	863,788
Other Costs & Transfers							
57.3002	Paying fees on bonds	1,500	1,500	-	1,500	1,500	1,500
57.9005	General Fund	40,000	20,000	20,000	20,000	20,000	20,000
57.9006	SPLOST Fund (Excise Tax)	-	20,000	(20,000)	20,000	20,000	20,000
	Total Other Costs	41,500	41,500	-	41,500	41,500	41,500
Debt Service Expenditures							
58.2103	Debt service - Bonds	470,582	937,605	(467,023)	37,605	61,789	85,361
58.2303	Debt service - GEFA notes	301,027	301,491	(464)	78,463	70,854	42,327
58.4000	GEFA issuance costs	-	-	-	25,000	-	25,000
	Total Debt Service Expenditures	771,609	1,239,096	(467,487)	141,068	132,643	152,688
Total Expenditures		$ 902,439	$ 1,366,120	$ (463,681)	$ 1,091,594	$ 1,067,436	$ 1,057,976

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

	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Sales of Electric Services	$14,405,224	$15,125,226	$ (720,002)	$13,999,461	$14,715,653	$15,185,350
Other Revenue	635,500	802,900	(167,400)	465,446	808,697	1,287,489
Total Electric Revenue	15,040,724	15,928,126	(887,402)	14,464,907	15,524,350	16,472,839
Plant Operations	11,787,901	12,099,615	(311,714)	11,192,027	10,988,143	11,528,714
Distribution Operations	1,072,873	1,098,974	(26,101)	977,588	993,556	831,286
Security Lighting	28,000	28,000	-	26,900	36,123	15,090
Depreciation and Transfers	2,140,000	2,356,084	(216,084)	2,217,152	2,456,917	2,361,737
Total Electric Expenditures	15,028,774	15,582,673	(553,899)	14,413,667	14,474,740	14,736,827
Total Electric Income Before Administration Expense	$ 11,950	$ 345,453	$ (333,503)	$ 51,240	$ 1,049,610	$ 1,736,011

Revenue - Electric

520 - 460

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Sales of Electric Services							
34.4311	Residential energy sales	$4,850,000	$4,866,057	$ (16,057)	$4,782,339	$4,850,369	$4,955,342
34.4312	Commercial energy sales	6,650,000	6,999,145	(349,145)	6,458,715	6,604,909	7,067,704
34.4313	Industrial energy sales	2,550,000	2,900,000	(350,000)	2,457,821	2,922,241	2,769,847
34.4316	Installation charges	10,000	10,000	-	7,575	3,413	8,875
34.4320	Security lighting	242,400	247,200	(4,800)	242,971	245,829	250,457
34.4321	Street lighting	1,824	1,824	-	1,824	1,824	1,976
34.4328	Off-system energy sales	100,000	100,000	-	48,021	77,604	130,454
34.4331	Security light install fees	1,000	1,000	-	195	9,465	695
	Total Electric Services	14,405,224	15,125,226	(720,002)	13,999,461	14,715,653	15,185,350
Other Revenue							
34.4315	Miscellaneous revenue	5,000	2,000	3,000	11,202	9,123	45,390
34.4317	Pole attachment fees	150,000	135,000	15,000	145,848	134,343	132,884
34.4318	Sale of material/scrap	5,000	5,000	-	6,432	21,923	36,103
34.4319	Service charges	125,000	122,000	3,000	131,854	118,476	122,993
34.4323	Account establishment	22,000	22,000	-	20,100	21,475	23,050
34.4324	Penalties	155,000	162,000	(7,000)	141,871	154,731	158,621
34.4327	Credit check fees	1,000	800	200	1,055	1,065	816
34.6901	Sales tax commission	4,500	4,100	400	4,531	4,588	4,043
34.6903	Interest income	-	-	-	12	641	2,758
34.6910	Dividends on trust	168,000	350,000	(182,000)	131,855	290,877	398,967
34.6912	Unrealized gain(loss) inv.	-	-	-	(129,314)	51,455	229,025
34.6920	MEAG Contribution Credits	-	-	-	-	-	132,837
	Total Other Revenue	635,500	802,900	(167,400)	465,446	808,697	1,287,489
Total Electric Revenue		$15,040,724	$15,928,126	$ (887,402)	$14,464,907	$15,524,350	$16,472,839

Electric - Distribution Operations 520 - 461

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ 415,709	$ 389,926	$ 25,783	$ 416,293	$ 385,664	$ 340,438
51.1300	Overtime	15,000	20,000	(5,000)	12,869	16,036	10,076
51.2101	Insurance	58,987	61,160	(2,173)	66,260	68,625	61,355
51.2200	FICA	31,802	29,829	1,973	31,391	27,788	25,562
51.1101	Employee Assistance Prog.	-	-	-	3,419	1,598	2,589
51.2401	Pension & Retirement	53,681	45,780	7,901	44,737	37,420	3,781
51.2700	Workers Comp claims	500	500	-	5,116	74,520	2,715
	Total Salaries & Benefits	575,679	547,195	28,484	580,085	611,652	446,516
Operating Expenditures							
52.1206	On-call disptach	7,000	7,000	-	7,847	6,270	6,668
52.1304	Hotline testing	3,000	3,000	-	1,678	3,989	4,933
52.2101	Uniforms	10,000	10,000	-	6,223	652	15,744
52.2201	O & M Vehicles	12,000	25,000	(13,000)	11,803	11,765	32,952
52.2203	O & M Equipment	5,000	5,000	-	2,702	5,935	12,749
52.2206	ROW maintenance	90,000	80,000	10,000	90,937	90,914	46,793
52.2320	Equipment lease program	9,824	9,601	223	9,601	9,312	5,115
52.2321	Motor Pool charge	27,177	26,779	398	26,779	26,327	26,281
52.3101	Property insurance	12,453	12,438	15	12,438	10,729	5,714
52.3103	Workers Comp insurance	5,416	5,119	297	5,213	4,884	5,193
52.3202	Comm service (Vzn,GPS)	3,840	3,840	-	4,022	4,014	3,850
52.3500	Travel & training	7,500	7,500	-	4,850	12,433	2,761
53.1101	O & M Conductors	20,000	20,000	-	75,025	19,338	20,569
53.1102	Truck stock & supplies	54,000	40,000	14,000	54,444	54,753	47,369
53.1106	O & M Poles, fixtures	40,000	50,000	(10,000)	34,855	51,636	29,711
53.1107	O & M Meter service	10,000	15,000	(5,000)	9,427	10,211	6,957
53.1109	Customer premises - New	10,000	10,000	-	16,921	4,406	29,496
53.1110	Gasoline & fuel	11,984	11,002	982	10,379	11,288	11,431
53.1111	O & M Customer premises	7,500	10,000	(2,500)	2,733	6,454	9,537
53.1114	Storm restoration	5,000	5,000	-	12	16,792	34,701
53.1120	Freight expense-Inventory	500	500	-	-	331	11
53.1126	Tools & equipment	20,000	20,000	-	9,613	19,472	26,235
	Total Operating Expenditures	372,194	376,779	(4,585)	397,503	381,904	384,770
Capital Expenditures							
54.1409	Capital projects	125,000	175,000	(50,000)	-	-	-
	Total Capital Expenditures	125,000	175,000	(50,000)	-	-	-
Total Expenditures		$1,072,873	$ 1,098,974	$ (26,101)	$ 977,588	$ 993,556	$ 831,286

Electric - Distribution Operations 520 - 461

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual

Personnel Summary:

Director of Operations	Grade 32	
Foreman	Grade 30	
Journeyman Lineman	Grade 27	3 positions
Lineman, Second Class	Grade 18	

Electric - Plant Operations 520 - 462

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Operating Expenditures							
52.1203	Professional services	$ 25,000	$ 25,000	-	$ 24,251	$ 35,160	$ 20,300
52.1313	MEAG Telecom services	3,420	3,420	-	4,117	1,758	1,872
52.1317	Electric Cities of Ga services	11,100	11,100	-	8,508	9,970	9,564
52.3905	Comp. Trust, Short-term	420,000	420,000	-	-	-	-
53.1270	Energy for resale	11,013,428	11,338,264	(324,836)	10,817,203	10,637,971	11,217,478
55.1101	Admin Charge-Gen Fund	168,953	190,831	(21,878)	190,831	184,994	181,651
57.4002	Credit card fees	144,000	110,000	34,000	145,064	109,758	94,498
57.4004	Collection service fees	2,000	1,000	1,000	2,053	8,532	3,351
	Total Operating Expenditures	11,787,901	12,099,615	(311,714)	11,192,027	10,988,143	11,528,714
Total Expenditures		$11,787,901	$12,099,615	$ (311,714)	$11,192,027	$10,988,143	$11,528,714

Electric - Security Lights 520 - 463

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Operating Expenditures							
52.2203	O & M Equipment	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -
53.1102	Supplies	18,000	18,000	-	26,900	36,123	15,090
	Total Operating Expenditures	28,000	28,000	-	26,900	36,123	15,090
Total Expenditures		$ 28,000	$ 28,000	$ -	$ 26,900	$ 36,123	$ 15,090

Electric - Depreciation, Transfers & Contingency 520 - 464

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Depreciation							
56.1000	Depreciation	$ -	$ -	$ -	$ 354,012	$ 330,647	$ 280,116
	Total Depreciation/Amortization	-	-	-	354,012	330,647	280,116
Other Costs							
57.4000	Bad debt expense	40,000	40,000	-	13,140	26,270	41,621
57.9002	General contingency	-	16,084	(16,084)	-	-	-
	Total Other Costs	40,000	56,084	(16,084)	13,140	26,270	41,621
Transfers							
57.9001	General Fund	1,600,000	1,800,000	(200,000)	1,350,000	1,600,000	1,600,000
57.9004	Elbert Hotel Fund	500,000	500,000	-	500,000	500,000	440,000
	Total Transfers	2,100,000	2,300,000	(200,000)	1,850,000	2,100,000	2,040,000
Total Expenditures		$ 2,140,000	$ 2,356,084	$ (216,084)	$ 2,217,152	$ 2,456,917	$ 2,361,737

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

	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Sales of Natural Gas Services	$ 3,922,897	$ 4,104,106	$ (181,209)	$4,183,238	$3,670,960	$4,332,368
Other Revenue	72,000	74,300	(2,300)	102,520	182,623	96,841
Total Natural Gas Revenue	3,994,897	4,178,406	(183,509)	4,285,758	3,853,584	4,429,209
Plant Operations	24,940	21,560	3,380	21,663	20,141	19,153
Distribution Operations	2,181,678	2,564,564	(382,886)	2,095,973	1,876,925	2,426,158
Depreciation and Transfers	914,352	914,352	-	1,231,950	1,214,057	1,151,704
Total Natural Gas Expenditures	3,120,970	3,500,476	(379,506)	3,349,586	3,111,123	3,597,016
Total Natural Gas Income Before Administration Expense	$ 873,927	$ 677,930	$ 195,997	$ 936,172	$ 742,460	$ 832,193

Revenue - Natural Gas 520 - 470

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Sales of Natural Gas Services							
34.4411	Residential & small comm	$2,039,980	$2,098,759	$ (58,779)	$2,166,189	$1,920,670	$2,266,716
34.4412	Medium commercial	628,700	646,491	(17,791)	603,836	575,364	711,243
34.4413	Large commercial	118,636	130,066	(11,430)	135,613	127,527	139,051
34.4414	Industrial	299,704	603,924	(304,220)	448,279	403,678	700,979
34.4415	Agricultural	767,113	555,601	211,512	756,942	583,857	437,667
34.4416	Granite companies	68,764	69,265	(501)	72,379	59,865	76,712
	Total - Natural Gas Services	3,922,897	4,104,106	(181,209)	4,183,238	3,670,960	4,332,368
Other Revenue							
34.4417	Tap & installation fees	20,000	20,000	-	27,778	36,079	18,901
34.4419	Sale of material	2,000	2,000	-	563	1,186	1,394
34.4421	Service charges	2,000	2,000	-	560	1,303	23,494
34.4422	Penalties	43,000	43,000	-	41,683	39,245	45,304
34.4424	Miscellaneous revenue	2,500	2,500	-	29,785	1,987	2,500
34.6901	Sales tax commission	2,000	1,800	200	2,000	1,911	1,932
34.6902	Transco rate case refund	-	-	-	-	98,481	-
34.6903	Interest income	500	3,000	(2,500)	150	2,432	3,317
	Total Other Revenue	72,000	74,300	(2,300)	102,520	182,623	96,841
Total Natural Gas Revenue		$3,994,897	$4,178,406	$ (183,509)	$4,285,758	$3,853,584	$4,429,209

Natural Gas - Plant Operations 520 - 471

Budget:

Account	Description	2022 Budget	2022 Budget2	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Operating Expenditures							
52.1306	Telemetry/Monitoring	$ 13,000	$ 9,120	$ 3,880	$ 12,502	$ 11,856	$ 10,032
52.3202	Comm service (Vzn)	1,440	1,440	-	1,440	1,440	1,440
52.2202	O & M Buildings	500	500	-	-	-	-
52.2203	O & M Equipment	2,000	2,000	-	-	-	-
53.1230	Electricity	8,000	8,500	(500)	7,721	6,845	7,681
	Total Operating Expenditures	24,940	21,560	3,380	21,663	20,141	19,153
Total Expenditures		$ 24,940	$ 21,560	$ 3,380	$ 21,663	$ 20,141	$ 19,153

Natural Gas - Distribution Operations 520 - 473

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ 356,987	$ 314,215	$ 42,772	$ 333,441	$ 197,819	$ 239,194
51.1101	Employee Assistance Prog.	-	-	-	4,562	4,798	-
51.1300	Overtime	5,000	5,000	-	7,837	9,248	3,728
51.2101	Insurance	60,423	37,874	22,549	58,345	48,221	45,570
51.2200	FICA	27,310	24,037	3,273	25,538	20,978	18,751
51.2401	Pension & Retirement	38,544	32,583	5,961	32,982	25,860	(98)
51.2700	Workers Comp claims	1,500	1,500	-	9,771	1,212	615
	Total Salaries & Benefits	489,764	415,209	74,555	472,476	308,137	307,761
Operating Expenditures							
52.1203	Professional services	50,000	50,000	-	44,419	39,177	49,690
52.1206	On-call dispatch	3,000	3,000	-	3,000	3,000	3,000
52.1307	Meter testing	6,600	5,000	1,600	8,025	5,850	5,000
52.1318	Sofware License/Support	12,500	12,500	-	12,500	12,500	12,500
52.2201	O & M Vehicles	9,000	5,000	4,000	9,409	9,363	9,904
52.2203	O & M Equipment	7,500	7,500	-	7,846	19,762	8,054
52.2205	O & M System	40,000	40,000	-	42,749	13,618	2,287
52.2219	O & M Meters	20,000	20,000	-	46,340	34,832	56,330
52.2320	Equipment lease program	9,824	9,601	223	9,601	9,601	7,766
52.2321	Motor Pool charge	27,177	35,706	(8,529)	35,706	35,103	34,075
52.3101	Property insurance	4,955	3,399	1,556	3,399	2,951	1,692
52.3103	Workers Comp insurance	4,271	3,777	494	3,846	3,275	3,319
52.3202	Comm service (Vzn,GPS)	3,722	3,360	362	4,453	3,658	3,397
52.3206	Data Service for GIS (Enet)	-	-	-	-	5,500	6,599
52.3301	Advertising	500	500	-	235	25	1,419
52.3500	Travel & training	5,000	5,000	-	2,714	3,573	5,838
53.1110	Gasoline & fuel	6,012	7,197	(1,185)	5,339	7,734	6,654
53.1120	Freight expense-Inventory	1,000	1,000	-	1,259	2,002	813
53.1124	Uniforms	7,500	7,500	-	6,410	5,782	12,998
53.1125	Welding supplies	600	600	-	468	1,179	543
53.1270	Energy for resale	1,381,423	1,571,496	(190,073)	1,268,903	1,235,132	1,767,538
53.1601	Small tools & equipment	2,500	2,500	-	3,850	8,406	2,319
55.1102	Admin Charge-Gen Fund	66,830	79,911	(13,081)	79,911	77,084	75,950
	Total Operating Expenditures	1,669,914	1,874,547	(204,633)	1,600,382	1,539,108	2,077,685

Natural Gas - Distribution Operations 520 - 473

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Other Costs							
57.3003	Gas rebate program	10,000	5,000	5,000	7,500	6,100	5,900
57.3004	City of Bowman - Margins	12,000	12,000	-	10,920	6,325	12,656
58.2201	Debt service - Bare steel	-	257,808	(257,808)	4,695	17,256	22,157
	Total Other Costs	22,000	274,808	(252,808)	23,115	29,681	40,713
Total Expenditures		$ 2,181,678	$ 2,564,564	$ (382,886)	$2,095,973	$1,876,925	$2,426,158

Personnel Summary:

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

Gas - Depreciation, Transfers & Contingency 520 - 474

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Depreciation							
56.1000	Depreciation	$ -	$ -	$ -	$ 330,490	$ 310,607	$ 244,907
	Total Depreciation/Amortization	-	-	-	330,490	310,607	244,907
Other Costs							
57.4000	Bad debt expense	4,000	4,000	-	1,460	3,450	6,797
57.9002	General contingency	10,352	10,352	-	-	-	-
	Total Other Costs	14,352	14,352	-	1,460	3,450	6,797
Transfers							
57.9001	General Fund	900,000	900,000	-	900,000	900,000	900,000
	Total Transfers	900,000	900,000	-	900,000	900,000	900,000
Total Expenditures		$ 914,352	$ 914,352	$ -	$1,231,950	$1,214,057	$1,151,704

Combined Public Utility System Fund (Fund 520)

Summary of Administrative Expenditures

	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Utilities Administration	$ 336,829	$ 329,166	$ 7,663	$ 330,662	$ 341,098	$ 342,750
Meter Reading and Servicing	132,896	129,107	3,789	118,613	103,188	94,589
Warehousing and Purchasing	68,500	62,985	5,515	62,054	63,675	60,107
Customer Service	412,982	416,886	(3,904)	408,098	453,926	383,931
Information Technology Systems	123,525	119,943	3,582	135,859	141,417	94,068
Economic Development	76,000	76,000	-	60,000	60,000	-
Total Adminstrative Expenditures	$ 1,150,732	$ 1,134,087	$ 16,645	$ 1,115,285	$ 1,163,304	$ 975,445

Utilities Administration 520 - 490

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1102	Salaries	$ 97,904	$ 95,071	$ 2,833	$ 93,963	$ 104,239	$ 111,727
51.2101	Insurance	8,488	8,859	(371)	8,749	8,779	12,593
51.1102	Employee Assistance Prog.	-	-	-	3,154	2,984	3,319
51.2200	FICA	7,490	7,273	217	7,294	7,602	7,952
51.2401	Pension & Retirement	12,833	11,847	986	11,384	9,385	2,082
	Total Salaries & Benefits	126,715	123,050	3,665	124,544	132,989	137,672
Operating Expenditures							
52.1205	Credit check fees	1,000	800	200	1,000	1,153	929
52.1315	O & M AS/400	35,000	35,000	-	35,588	36,017	33,151
52.1319	Fire alarm monitoring	420	420	-	420	455	385
52.2100	Cleaning services	8,235	8,235	-	6,510	7,133	6,625
52.2101	Uniforms; mats; towels	3,000	3,000	-	2,119	2,838	3,984
52.2111	Solid waste disposal	768	768	-	768	704	768
52.2201	O & M Vehicles	375	375	-	1,019	283	189
52.2202	O & M Buildings	12,000	12,000	-	11,649	18,507	10,426
52.2203	O & M Equipment	6,000	4,500	1,500	11,032	5,096	8,593
52.3101	Property insurance	4,246	6,798	(2,552)	6,798	11,462	6,031
52.3101	Cyber liability insurance	6,494	5,368	1,126	5,368	-	-
52.3103	Workers Comp insurance	425	416	9	423	376	682
52.3201	Telephone service (AT&T)	6,000	5,000	1,000	7,969	4,103	7,364
52.3202	Comm service (Vzn)	1,583	1,068	515	1,508	1,479	1,078
52.3206	Data service (Enet)	8,076	8,076	-	6,618	6,733	8,486
52.3207	Cable TV (Enet)	480	480	-	519	439	779
52.3301	Advertising; website	4,500	2,500	2,000	4,470	9,512	4,567
52.3500	Travel & training	5,000	5,000	-	865	4,415	6,425
52.3601	Dues	1,700	1,500	200	1,719	1,755	1,391
52.3901	Postage	47,000	47,000	-	41,840	42,180	45,679
52.3909	EC waste surcharge	912	912	-	912	836	912
58.2203	Copier leases	8,500	8,500	-	8,363	8,880	8,316
53.1112	Janitorial supplies	6,000	6,000	-	5,854	6,607	7,540
53.1115	Office supplies	18,000	18,000	-	19,014	17,125	17,485
53.1210	Water & sewer	1,400	1,400	-	1,410	1,190	1,298
53.1220	Natural gas	3,000	3,000	-	3,244	2,566	3,276
53.1230	Electricity	20,000	20,000	-	19,118	16,267	18,719
	Total Operating Expenditures	210,114	206,116	3,998	206,117	208,109	205,078
Total Expenditures		$ 336,829	$ 329,166	$ 7,663	$ 330,662	$ 341,098	$ 342,750

Utilities Administration 520 - 490

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual

Personnel Summary:

Utility Services Manager	Grade 19
Communications Manager	Grade 15

Meter Reading & Servicing 520 - 491

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ 68,391	$ 65,135	$ 3,256	$ 66,169	$ 65,319	$ 57,573
51.1101	Employee Assistance Prog.	-	-	-	643	624	-
51.1300	Overtime	500	500	-	294	563	577
51.2101	Insurance	8,345	8,714	(369)	8,604	8,744	12,770
51.2200	FICA	5,232	4,983	249	5,005	4,499	4,152
51.2401	Pension & Retirement	8,953	8,105	848	7,903	7,268	(1,875)
51.2700	Workers Comp claims	500	500	-	-	-	53
	Total Salaries & Benefits	91,921	87,937	3,984	88,618	87,017	73,249
Operating Expenditures							
52.1303	Itron hosted solution	24,000	24,000	-	8,497	6,664	6,407
52.1309	Itron repairs & equipment	6,500	6,500	-	9,979	-	-
52.3103	Workers Comp insurance	889	854	35	870	785	846
52.3202	Comm service (Vzn,GPS)	2,123	1,632	491	1,995	1,601	1,636
52.3206	Data Service (Enet)	3,600	3,600	-	3,600	3,297	3,297
53.1110	Gasoline	2,603	3,324	(721)	3,022	3,090	5,663
53.1124	Uniforms	1,260	1,260	-	2,032	734	3,491
	Total Operating Expenditures	40,975	41,170	(195)	29,994	16,171	21,340
Total Expenditures		$ 132,896	$ 129,107	$ 3,789	$ 118,613	$ 103,188	$ 94,589

Personnel Summary:

Meter Service Technician	Grade 12	2 positions

Warehousing & Purchasing 520 - 492

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ 50,273	$ 45,960	$ 4,313	$ 47,387	$ 45,407	$ 41,529
51.2101	Insurance	329	309	20	265	393	254
51.1101	Employee Assistance Prog.	-	-	-	1,284	-	3,000
51.2200	FICA	3,846	3,516	330	3,683	3,164	3,179
51.2401	Pension & Retirement	6,548	5,712	836	5,600	4,631	469
	Total Salaries & Benefits	60,996	55,497	5,499	58,219	53,594	48,431
Operating Expenditures							
52.2202	O & M Buildings; grounds	2,000	2,000	-	69	6,578	830
52.3103	Workers Comp insurance	217	201	16	205	187	184
52.3202	Comm service (Vzn,GPS)	768	768	-	689	686	778
52.3207	Internet (Enet)	719	719	-	719	659	659
53.1112	Janitorial supplies	500	500	-	284	227	170
53.1115	Office supplies	500	500	-	60	82	6,912
53.1124	Uniforms	500	500	-	-	-	-
53.1210	Water & sewer	300	300	-	240	261	255
53.1230	Electricity	2,000	2,000	-	1,568	1,400	1,887
	Total Operating Expenditures	7,504	7,488	16	3,834	10,080	11,676
Total Expenditures		$ 68,500	$ 62,985	$ 5,515	$ 62,054	$ 63,675	$ 60,107

Personnel Summary:

Purchasing Agent & Cemetery Sexton Grade 24

Customer Care & Marketing 520 - 493

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1102	Salaries	$ 288,808	$ 278,585	$ 10,223	$ 290,634	$ 324,003	$ 288,881
51.2101	Insurance	48,391	58,342	(9,951)	59,991	65,201	71,444
51.1102	Employee Assistance Prog.	-	-	-	3,168	3,944	1,960
51.2200	FICA	22,094	21,312	782	20,544	21,467	18,092
51.2401	Pension & Retirement	34,440	30,430	4,010	29,962	29,182	(1,160)
	Total Salaries & Benefits	393,733	388,669	5,064	404,299	443,798	379,217
Operating Expenditures							
52.3103	Workers Comp insurance	1,249	1,217	32	1,239	1,919	1,362
52.1203	Professional services	10,000	20,000	(10,000)	950	-	-
52.3304	Promotional items	4,000	4,000	-	810	3,869	372
52.3401	Printing	500	500	-	-	75	-
52.3500	Travel & training	500	500	-	-	-	-
53.1115	Office supplies	3,000	2,000	1,000	800	4,266	2,981
	Total Operating Expenditures	19,249	28,217	(8,968)	3,799	10,129	4,714
Total Expenditures		$ 412,982	$ 416,886	$ (3,904)	$ 408,098	$ 453,926	$ 383,931

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	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1102	Salaries	$ 59,418	$ 56,403	$ 3,015	$ 55,189	$ 53,648	$ 50,207
51.1102	Employee Assistance Prog.	-	-	-	457	-	-
51.2101	Insurance	8,213	8,455	(242)	10,743	8,340	7,526
51.2200	FICA	4,545	4,315	230	4,145	3,725	3,411
51.2401	Pension & Retirement	7,592	7,023	569	6,696	5,623	475
	Total Salaries & Benefits	79,768	76,196	3,572	77,230	71,337	61,619
Operating Expenditures							
52.2203	O & M Equipment	40,000	40,000	-	57,347	68,779	31,506
52.3103	Workers Comp insurance	257	247	10	252	230	219
52.3500	Travel & training	2,500	2,500	-	-	-	-
53.1115	Office supplies	1,000	1,000	-	1,030	1,071	723
	Total Operating Expenditures	43,757	43,747	10	58,629	70,080	32,449
Total Expenditures		$ 123,525	$ 119,943	$ 3,582	$ 135,859	$ 141,417	$ 94,068

Personnel Summary:

Information Technology Manager Grade 27

Economic Development 520 - 496

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Contracted Services							
51.1203	Economic developer	$ 60,000	$ 60,000	$ -	$ 60,000	$ 60,000	$ -
52.2204	O&M - Grounds*	15,000	15,000	-	-	-	-
53.1210	Water service	1,000	1,000	-	-	-	-
	Total Contracted Services	76,000	76,000	-	60,000	60,000	-
Total Expenditures		$ 76,000	$ 76,000	$ -	$ 60,000	$ 60,000	$ -

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

ElbertonNET Technology Services Fund (Fund 525)

Summary of Revenues and Expenditures

	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
BROADBAND TV DIVISION:						
Programming Sales	$ 2,938,092	$ 2,611,458	$ 326,634	$ 2,875,486	$ 2,656,030	$ 2,736,752
Adminstrative Revenue	89,000	85,500	3,500	109,389	202,086	88,709
Total TV Operations Revenue	3,027,092	2,696,958	330,134	2,984,875	2,858,116	2,825,461
Programming Operations	2,692,277	2,556,952	135,325	2,533,358	2,471,222	2,520,683
Video Production	17,634	17,634	-	10,147	13,475	26,841
Total TV Operations Expenses	2,709,911	2,574,586	135,325	2,543,504	2,484,697	2,547,523
Net TV Operations Income	**317,181**	**122,372**	**194,809**	**441,370**	**373,419**	**277,938**
INTERNET & FIBER DIVISION:						
Fiber Leases & Services	230,484	205,704	24,780	223,437	206,245	219,437
High Speed Internet	2,569,739	2,275,171	294,568	2,420,108	2,198,473	2,007,295
Total Internet & Fiber Revenue	2,800,223	2,480,875	319,348	2,643,544	2,404,718	2,226,732
Lit & Dark Fiber Operations	5,000	5,000	-	1,836	8,489	4,349
High Speed Internet Operations	466,068	409,628	56,440	431,316	395,407	390,846
Total Fiber & Internet Expenses	471,068	414,628	56,440	433,152	403,896	395,194
Net Internet & Fiber Income	**2,329,155**	**2,066,247**	**262,908**	**2,210,393**	**2,000,822**	**1,831,538**
DIGITAL PHONE OPERATIONS:						
Digital Phone Revenue	382,999	323,363	59,636	372,908	322,603	307,868
Digital Phone Expenditures	205,100	256,652	(51,552)	232,251	249,459	250,786
Net Digital Phone Income	**177,899**	**66,711**	**111,188**	**140,656**	**73,144**	**57,082**
NET OPERATING INCOME	**2,824,235**	**2,255,330**	**568,905**	**2,792,419**	**2,447,384**	**2,166,558**
ADMINISTRATIVE EXPEND.						
Administration	226,405	193,420	32,985	179,592	191,059	156,588
Distribution Operations	917,186	861,623	55,563	994,312	843,721	798,729
Debt Service & Depreciation	1,680,644	1,200,287	480,357	508,594	470,108	413,813
Total Administrative Expend.	**2,824,235**	**2,255,330**	**568,905**	**1,682,498**	**1,504,888**	**1,369,130**
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ 1,109,922**	**$ 942,497**	**$ 797,428**
Total Revenues	6,210,314	5,501,196	709,118	6,001,327	5,585,437	5,360,061
Total Expenditures	6,210,314	5,501,196	709,118	4,891,406	4,642,940	4,562,634
	$ -	$ -	$ -	$ 1,109,922	$ 942,497	$ 797,428

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

	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Programming sales	$ 2,938,092	$ 2,611,458	$ 326,634	$ 2,875,486	$ 2,656,030	$ 2,736,752
Service charges & other revenue	89,000	85,500	3,500	109,389	202,086	88,709
Total Revenue	3,027,092	2,696,958	330,134	2,984,875	2,858,116	2,825,461
Programming expenses	2,692,277	2,556,952	135,325	2,533,358	2,471,222	2,520,683
Video production operations	17,634	17,634	-	10,147	13,475	26,841
Total Expenditures	2,709,911	2,574,586	135,325	2,543,504	2,484,697	2,547,523
Net TV Operations Income	$ 317,181	$ 122,372	$ 194,809	$ 441,370	$ 373,419	$ 277,938

Revenue - Broadband TV Operations 525 - 480

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Programming Sales							
34.4601	Basic - City	$ 312,805	$ 268,697	$ 44,108	$ 310,694	$ 277,139	$ 288,456
34.4602	Basic - County	327,397	263,623	63,774	311,862	265,024	273,770
34.4603	Expanded - City	294,662	276,824	17,838	297,417	285,998	303,728
34.4604	Expanded - County	315,683	277,859	37,824	306,926	282,357	293,305
34.4640	Premier - City	527,815	514,622	13,193	533,541	523,519	539,076
34.4641	Premier - County	802,508	687,818	114,690	765,935	697,940	704,677
34.4644	Digital Premiums - City	34,064	32,087	1,977	36,314	34,084	39,520
34.4645	Digital Premiums - County	45,362	39,164	6,198	44,996	38,621	38,940
	Total Programming Sales	2,660,296	2,360,694	299,602	2,607,685	2,404,682	2,481,471
Other Revenue							
34.4618	Programming rebates	2,000	2,000	-	2,555	3,692	2,341
34.4619	Commissions	1,500	1,500	-	1,337	1,245	1,344
34.4625	Franchise fees - City	61,746	57,886	3,860	62,223	59,217	61,425
34.4626	Franchise fees - County	77,159	65,635	11,524	73,965	66,343	67,371
34.4659	HD equipment charges	2,500	2,500	-	425	1,325	7,055
34.4660	Equipment charges	10,000	10,000	-	9,808	10,753	18,272
34.4661	Sales of videos	200	500	(300)	120	130	765
34.4665	Monthly box fee - City	59,545	58,745	800	57,687	58,953	56,777
34.4666	Monthly box fee - County	36,180	35,727	453	36,489	36,124	35,221
34.4670	DVR - City	9,127	6,063	3,064	8,272	5,004	1,866
34.4671	DVR - County	17,839	10,208	7,631	14,921	8,562	2,844
	Total Other Revenue	277,796	250,764	27,032	267,801	251,348	255,281
Total Broadband TV Revenue		$2,938,092	$2,611,458	$ 326,634	$2,875,486	$2,656,030	$2,736,752

Revenue - Administrative 525 - 482

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Revenue							
34.4611	Connection fees	$ 10,000	$ 10,000	$ -	$ 23,978	$ 34,185	$ 9,088
34.4612	Late penalties	60,000	60,000	-	49,789	55,112	59,577
34.4614	Advertising sales	3,000	-	3,000	19,457	3,382	3,197
34.4616	Service charges	1,000	1,500	(500)	948	757	1,155
34.4621	Russell State Park services	15,000	14,000	1,000	15,216	17,132	15,692
39.1202	Transfer from 2017 SPLOST	-	-	-	-	91,518	-
Total Administrative Revenue		$ 89,000	$ 85,500	$ 3,500	$ 109,389	$ 202,086	$ 88,709

Programming Operations 525 - 480

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Operating Expenditures							
53.1103	Digital boxes and remotes	$ 60,000	$ 60,000	$ -	$ 84,311	$ 53,534	$ 92,101
53.1107	Headend O & M	7,500	-	7,500	-	-	-
53.1541	Basic programming	686,713	578,304	108,409	626,890	558,778	522,933
53.1543	Expanded programming	1,459,849	1,457,316	2,533	1,365,999	1,391,191	1,402,513
53.1545	Premium programming	53,235	56,532	(3,297)	58,527	56,582	59,843
53.1546	TV Everywhere expense	11,052	11,424	(372)	10,755	11,196	11,042
53.1548	Premier programming	82,560	87,216	(4,656)	83,895	93,358	253,090
53.1549	HITS, NASRAC, & Rovi fees	172,368	164,160	8,208	161,539	163,264	22,000
52.3915	Franchise fees - City	64,000	57,000	7,000	64,088	62,385	64,906
52.3916	Franchise fees - County	75,000	65,000	10,000	74,964	69,555	70,863
57.4000	Bad debt expense	20,000	20,000	-	2,390	11,380	21,392
Total Operating Expenditures		$2,692,277	$2,556,952	$ 135,325	$2,533,358	$2,471,222	$2,520,683

Video Production 525 - 483

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ 9,414	$ 9,414	$ -	$ 8,644	$ 11,221	$ 19,124
51.2101	Insurance	-	-	-	-	-	-
51.2200	FICA	720	720	-	661	839	1,507
51.2401	Pension & Retirement	-	-	-	-	-	-
	Total Salaries & Benefits	10,134	10,134	-	9,305	12,060	20,632
Operating Expenditures							
52.2203	O & M Equipment	5,000	5,000	-	240	356	4,457
52.3103	Workers Comp insurance	-	-	-	42	-	85
53.1115	Supplies & materials	2,500	2,500	-	560	1,058	1,667
	Total Operating Expenditures	7,500	7,500	-	842	1,414	6,209
Total Expenditures		$ 17,634	$ 17,634	$ -	$ 10,147	$ 13,475	$ 26,841

Personnel Summary:

Video Intern	Part-time

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

	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Lit & Dark Fiber Services	$ 230,484	$ 205,704	$ 24,780	$ 223,437	$ 206,245	$ 219,437
High Speed Internet	2,569,739	2,275,171	294,568	2,420,108	2,198,473	2,007,295
Total Internet Revenue	2,800,223	2,480,875	319,348	2,643,544	2,404,718	2,226,732
Fiber Operations	5,000	5,000	-	1,836	8,489	4,349
High Speed Internet Operations	466,068	409,628	56,440	431,316	395,407	390,846
Total Internet Expenditures	471,068	414,628	56,440	433,152	403,896	395,194
Net Internet and Fiber Income	$ 2,329,155	$ 2,066,247	$ 262,908	$ 2,210,393	$ 2,000,822	$ 1,831,538

Revenue - Internet and Fiber Operations

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Lit & Dark Fiber Services (525-473)							
34.4326	Fiber leases	$ 106,800	$ 95,892	$ 10,908	$ 103,767	$ 101,142	$ 123,222
34.4327	Internet over Fiber	82,116	68,244	13,872	78,100	63,533	52,456
34.4328	Transport over Fiber	41,568	41,568	-	41,570	41,570	43,760
	Total Fiber Services	230,484	205,704	24,780	223,437	206,245	219,437
High Speed Internet (525-474)							
34.5614	Web hosting	2,052	2,280	(228)	2,047	2,297	2,947
34.5626	Broadband Basic	1,102,856	731,862	370,994	977,916	735,322	741,923
34.5629	Internet 50	1,300,712	944,975	355,737	1,194,481	951,022	908,996
34.5622	Static IP	7,807	7,674	133	8,144	7,181	879
34.5624	Additional e-mail	3,276	3,222	54	3,257	3,228	3,251
34.5638	Internet 100 & 200	629,748	548,697	81,051	577,656	458,065	286,344
34.6911	Bundle discounts	(570,212)	(26,921)	(543,291)	(431,313)	(27,000)	(26,615)
34.4330	GPW Distribution	-	-	-	-	-	27,780
34.4611	Connection fees	500	500	-	645	932	1,130
34.4620	Collocation service	3,000	3,000	-	3,000	3,000	3,375
34.4660	Equipment charges/sales	90,000	59,882	30,118	84,275	64,426	57,286
	Total High Speed Internet	2,569,739	2,275,171	294,568	2,420,108	2,198,473	2,007,295
Total Internet & Fiber Revenue		$2,800,223	$2,480,875	$ 319,348	$2,643,544	$2,404,718	$2,226,732

Dark & Lit Fiber Operations 525 - 473

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Operating Expenditures							
53.1101	Supplies & materials	$ 5,000	$ 5,000	$ -	$ 1,836	$ 8,489	$ 4,349
	Total Operating Expenditures	5,000	5,000	-	1,836	8,489	4,349
Total Expenditures		$ 5,000	$ 5,000	$ -	$ 1,836	$ 8,489	$ 4,349

High Speed Internet Operations 525 - 474

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Operating Expenditures							
52.2203	O & M Equipment	$ 30,000	$ 12,000	$ 18,000	$ 20,467	$ 20,702	$ 9,598
52.3904	Accounts and Provisioning	204,000	176,042	27,958	191,893	175,062	167,328
52.3907	Internet connectivity	164,616	164,616	-	164,932	156,633	161,261
52.3908	CALEA Compliance	-	1,750	(1,750)	-	1,750	1,750
52.3909	IP Addresses	7,500	3,800	3,700	7,550	2,850	3,225
53.1250	ESPN 3 Subscription Fees	6,552	6,000	552	6,303	6,004	5,664
53.1101	Supplies & materials	2,500	2,500	-	962	-	-
53.1104	Cable modems, equipment	25,000	25,000	-	28,157	16,329	20,670
53.1107	Headend O & M	7,500	-	7,500	-	-	-
52.1204	Bandwidth analytics	8,400	7,920	480	8,402	7,757	7,458
57.4000	Bad debt expense	10,000	10,000	-	2,650	8,320	13,891
	Total Operating Expenditures	466,068	409,628	56,440	431,316	395,407	390,846
Total Expenditures		$ 466,068	$ 409,628	$ 56,440	$ 431,316	$ 395,407	$ 390,846

Revenue - Digital Phone 525 - 475

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Digital Phone Revenue							
34.5617	Set-up fees	$ 2,000	$ 2,000	$ -	$ 1,872	$ 2,280	$ 1,640
34.5630	Residential service fees	247,001	192,055	54,946	228,985	194,185	197,371
34.5631	Business service fees	74,635	90,731	(16,096)	81,436	87,102	76,295
34.5632	Toll free services	1,554	1,386	168	1,379	1,361	1,051
34.5633	Hosted PBX Services	33,727	31,501	2,226	35,627	29,454	25,008
34.4660	Equipment sales	2,000	-	2,000	3,490	2,392	-
34.5634	Usage fees	500	1,500	(1,000)	488	673	2,553
34.5635	Directory Assistance	2,500	1,500	1,000	2,736	2,363	1,053
34.5636	International Calls	50	50	-	11	77	23
34.5637	Fax-to-PDF Services	2,030	2,030	-	1,948	2,110	2,277
34.5640	Universal Service Fees	17,002	610	16,392	14,936	606	597
Total Digital Phone Revenue		$ 382,999	$ 323,363	$ 59,636	$ 372,908	$ 322,603	$ 307,868

Expenditures - Digital Phone Operations 525 - 475

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Operating Expenditures							
52.1200	Professional services	$ 4,000	$ 3,000	$ 1,000	$ 4,678	$ 2,556	$ 2,426
52.3905	Phone access fees	156,000	180,504	(24,504)	167,113	179,532	180,435
52.3906	PBX, DID access fees	9,600	51,348	(41,748)	34,633	48,771	44,203
52.3912	Usage fees	4,000	4,800	(800)	3,992	4,345	4,698
52.3914	Setup fees	3,500	3,500	-	3,086	2,936	2,520
52.3917	Universal Service Fund	24,000	11,500	12,500	17,624	11,140	15,018
53.1101	Supplies & materials	2,500	500	2,000	525	-	-
57.4000	Bad debt expense	1,500	1,500	-	600	180	1,487
Total Expenditures		$ 205,100	$ 256,652	$ (51,552)	$ 232,251	$ 249,459	$ 250,786
Net Income - Digital Phone		$ 177,899	$ 66,711	$ 111,188	$ 140,656	$ 73,144	$ 57,082

ElbertonNET Technology Services Fund (Fund 525)

Summary of Administrative Expenses

	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Administration	$ 226,405	$ 193,420	$ 32,985	$ 179,592	$ 191,059	$ 156,588
Distribution Operations	917,186	861,623	55,563	994,312	843,721	798,729
Debt Service & Depreciation	1,680,644	1,200,287	480,357	508,594	470,108	413,813
Total Adminstrative Expenditures	$ 2,824,235	$ 2,255,330	$ 568,905	$ 1,682,498	$ 1,504,888	$ 1,369,130

Administration 525 - 482

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Operating Expenditures							
52.1200	Professional Services	$ 25,000	$ -	$ 25,000	$ 11,000	$ 29,850	$ -
52.2203	O & M Equipment	30,000	30,000	-	27,457	29,167	27,870
52.3101	Property insurance	2,500	2,500	-	2,500	2,500	2,100
52.3201	Telephone service (AT&T)	-	-	-	-	686	812
52.3301	Advertising	25,000	25,000	-	9,718	9,772	7,287
52.3500	Travel & training	2,500	2,500	-	-	90	77
53.1102	Promotional items	5,000	5,000	-	1,077	557	2,676
52.1103	Admin Charge - Gen Fund	135,405	127,420	7,985	127,420	117,216	115,291
52.1201	Legal fees	500	500	-	420	1,220	380
53.1115	Office & billing supplies	500	500	-	-	-	95
	Total Operating Expenditures	226,405	193,420	32,985	179,592	191,059	156,588
Total Expenditures		$ 226,405	$ 193,420	$ 32,985	$ 179,592	$ 191,059	$ 156,588

Distribution Operations 525 - 481

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ 334,258	$ 326,286	$ 7,972	$ 359,031	$ 291,471	$ 300,028
51.1101	Employee Assistance Prog.	-	-	-	10,587	930	858
51.1300	Overtime	20,000	20,000	-	23,277	22,638	18,648
51.2101	Insurance	49,165	43,094	6,071	51,933	55,834	59,154
51.2200	FICA	25,571	24,961	610	28,276	25,219	25,985
51.2401	Pension & Retirement	40,643	35,748	4,895	39,077	21,901	(7,550)
51.2700	Workers Comp claims	5,000	5,000	-	49,402	3,624	5,972
	Total Salaries & Benefits	474,637	455,089	19,548	561,583	421,618	403,095
Operating Expenditures							
52.1200	Professional services	2,500	2,500	-	-	-	2,375
52.1205	On-call dispatch	7,000	6,000	1,000	7,738	6,270	6,668
52.2101	Uniforms	4,000	4,000	-	2,217	1,811	2,755
52.2201	O & M Vehicles	10,000	10,000	-	9,556	12,646	19,753
52.2203	O & M Equipment	7,500	7,500	-	4,729	6,642	3,345
52.2321	Motor Pool charge	27,177	17,853	9,324	17,853	17,552	17,038
52.3101	Property insurance	26,178	37,256	(11,078)	37,256	31,942	29,712
52.3103	Workers Comp insurance	3,648	3,646	2	3,712	3,542	3,645
52.3202	Comm service (Vrzn,GPS)	7,113	6,000	1,113	7,932	6,302	6,405
52.3207	Data service (Enet)	2,244	1,839	405	2,304	1,686	1,686
52.3500	Travel & training	2,500	2,500	-	200	106	253
53.1101	Supplies & materials	2,000	2,000	-	1,658	4,403	110
53.1107	Headend O & M	5,000	20,000	(15,000)	29,054	3,119	20,924
53.1108	Pole attachment fees	150,000	118,000	32,000	129,277	119,618	115,305
53.1110	System O & M	75,000	75,000	-	66,528	109,582	67,584
53.1111	Fuel	15,689	14,940	749	14,430	15,498	17,338
53.1120	Freight Expense-Inventory	15,000	7,500	7,500	18,190	11,042	8,159
53.1230	Utilities - System	80,000	70,000	10,000	80,096	70,342	72,579
	Total Operating Expenditures	442,549	406,534	36,015	432,730	422,103	395,634
Total Expenditures		$ 917,186	$ 861,623	$ 55,563	$ 994,312	$ 843,721	$ 798,729

Personnel Summary:

Operations Manager	Grade 30	
Foreman	Grade 27	
Telecommunications Technician	Grade 22	4 positions

Debt Service & Depreciation 525 - 485

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Operating Expenditures							
56.1000	Depreciation	$ -	$ -	$ -	$ 389,094	$ 362,108	$ 313,813
61.1001	Transfer out - Elbert Theatre	92,000	77,000	15,000	77,000	68,000	68,000
61.1002	Transfer out - Solid Waste	51,500	42,500	9,000	42,500	40,000	32,000
	Total Operating Expenditures	143,500	119,500	24,000	508,594	470,108	413,813
Capital Outlay							
54.1000	System Expansion	800,000	500,000	300,000	-	-	-
	Total Debt Service	800,000	500,000	300,000	-	-	-
Debt Service							
57.9000	Repayment-Electric Div.	737,144	580,787	156,357	-	-	-
	Total Debt Service	737,144	580,787	156,357	-	-	-
Total Expenditures		$1,680,644	$1,200,287	$ 480,357	$ 508,594	$ 470,108	$ 413,813

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Solid Waste Fund (Fund 540)

Summary of Revenues and Expenditures

	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Revenues						
Residential Collection	$ 496,716	$ 492,914	$ 3,802	$ 466,500	$ 491,890	$ 484,560
Commercial Collection	337,620	337,620	-	369,198	337,221	339,031
Sale of Recyclables	50,126	32,082	18,044	51,613	39,562	54,985
Other Revenue	53,000	43,000	10,000	42,500	113,510	190,800
Total Revenues	937,462	905,616	31,846	929,811	982,182	1,069,376
Expenditures						
Residential Collection	301,398	300,564	834	361,074	316,870	337,596
Commercial Collection	269,909	269,241	668	273,187	292,980	294,987
Recycling Operations	137,544	123,285	14,259	170,507	188,022	203,981
Leaf & Limb Collection	228,611	212,526	16,085	209,018	235,267	205,328
Total Expenditures	937,462	905,616	31,846	1,013,787	1,033,138	1,041,892
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ (83,976)	$ (50,956)	$ 27,484

Solid Waste Fund - Revenue Detail by Source

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Revenues							
34.4111	Collection - Residential	$ 378,696	$ 376,800	$ 1,896	$ 379,060	$ 377,021	$ 372,319
34.4112	Collection - Commercial	177,600	177,600	-	178,152	177,607	179,173
34.4114	County residential service	30,624	29,304	1,320	30,184	28,250	26,422
34.4131	Sale of recyclables	50,126	32,082	18,044	51,613	39,562	54,985
34.4191	EC Surcharge - Residential	87,396	86,810	586	87,440	86,619	85,819
34.4192	EC Surcharge - Commercial	143,220	143,220	-	143,739	142,659	144,818
34.4193	Dumpster sales	16,800	16,800	-	17,123	16,955	15,040
34.4195	Inert Waste Collection	1,500	500	1,000	1,985	1,575	900
38.3000	Reimb. for damaged propert	-	-	-	-	-	57,900
39.2100	Sale of Assets	-	-	-	-	11,935	-
39.1201	Transfer in - General Fund	-	-	-	-	60,000	100,000
39.1202	Transfer in - ElbertonNET	51,500	42,500	9,000	42,500	40,000	32,000
Grand Total - Solid Waste Revenues		$ 937,462	$ 905,616	$ 31,846	$ 931,796	$ 982,182	$ 1,069,376

Residential Waste Collection 540 - 451

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ 122,717	$ 120,340	$ 2,377	$ 118,326	$ 112,829	$ 118,815
51.1300	Overtime	1,000	1,000	-	995	789	606
51.2100	Insurance	24,461	25,473	(1,012)	25,822	18,225	30,194
51.2200	FICA	9,388	9,206	182	8,774	8,053	8,631
51.2401	Pension & Retirement	10,716	12,191	(1,475)	10,823	8,828	(2,584)
51.2601	Unemployment payments	-	-	-	-	2,508	-
51.2700	Workers Comp claims	200	200	-	-	2,313	14,879
	Total Salaries & Benefits	168,482	168,410	72	164,740	153,545	170,542
Operating Expenditures							
52.1101	Admin Charge-General Fund	14,177	13,646	531	13,646	11,538	11,641
52.2111	Disposal fees	87,396	85,400	1,996	96,171	82,584	85,962
52.2201	O & M Vehicles	3,500	3,500	-	2,677	9,350	6,790
52.2321	Motor Pool charge	3,020	5,951	(2,931)	5,951	5,851	5,679
52.3101	Property/Liab. Insurance	3,428	1,985	1,443	1,985	1,712	1,657
52.3103	Workers Comp insurance	1,595	1,576	19	1,605	1,512	856
52.3202	Comm service (Vzn,GPS)	1,346	1,020	326	1,145	984	1,029
53.1110	Fuel	6,668	7,290	(622)	5,533	7,659	9,750
53.1115	Supplies	200	200	-	31	-	41
53.1123	Protective supplies	500	500	-	198	552	513
53.1124	Uniforms	3,000	3,000	-	6,668	2,832	2,972
53.1550	Poly-karts	6,086	6,086	-	16,732	3,187	16,166
56.1000	Depreciation	-	-	-	42,852	33,479	20,357
57.4000	Bad debt expense	2,000	2,000	-	1,140	1,160	2,239
58.2200	Truck payments - GMA	-	-	-	-	926	1,403
	Total Operating Expenditures	132,916	132,154	762	196,334	163,326	167,054
Total Expenditures		$ 301,398	$ 300,564	$ 834	$ 361,074	$ 316,870	$ 337,596

Personnel Summary:

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

Commercial Waste Collection 540 - 452

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ 66,596	$ 64,279	$ 2,317	$ 63,487	$ 65,811	$ 64,221
51.1101	Employee Assistance Prog.	-	-	-	1,676	-	-
51.1300	Overtime	1,300	1,300	-	1,241	1,746	1,491
51.2100	Insurance	16,174	16,803	(629)	17,299	17,242	15,151
51.2200	FICA	5,095	4,917	178	4,848	4,784	4,589
51.2401	Pension & Retirement	6,602	5,987	615	5,629	3,450	(2,804)
51.2700	Workers Comp claims	200	200	-	-	-	-
	Total Salaries & Benefits	95,967	93,486	2,481	94,180	93,033	82,648
Operating Expenditures							
52.1101	Admin Charge-General Fund	14,177	13,646	531	13,646	11,538	11,641
52.2111	Disposal fees	128,000	128,000	-	121,911	127,630	135,240
52.2201	O & M Vehicles	5,000	5,000	-	1,754	12,118	8,734
52.2321	Motor Pool charge	3,020	5,951	(2,931)	5,951	5,851	5,679
52.3101	Property/Liab. Insurance	3,428	1,323	2,105	1,323	1,141	1,105
52.3103	Workers Comp insurance	860	841	19	856	821	1,093
52.3202	Comm. Service (Vzn,GPS)	784	768	16	830	686	776
53.1110	Fuel	6,023	7,876	(1,853)	6,079	7,401	8,360
53.1115	Supplies	150	150	-	-	17	42
53.1123	Protective supplies	500	500	-	104	380	440
53.1124	Uniforms	2,000	1,700	300	2,450	1,857	2,086
53.1550	Garbage containers	10,000	10,000	-	3,746	9,224	15,384
56.1000	Depreciation	-	-	-	20,357	20,357	20,357
58.2200	Truck payments - GMA	-	-	-	-	926	1,403
	Total Operating Expenditures	173,942	175,755	(1,813)	179,008	199,947	212,339
Total Expenditures		$ 269,909	$ 269,241	$ 668	$ 273,187	$ 292,980	$ 294,987

Personnel Summary:

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

Recycling Operations 540 - 455

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ 76,361	$ 66,056	$ 10,305	$ 73,017	$ 88,671	$ 55,943
51.2100	Insurance	16,223	16,684	(461)	15,787	16,250	8,670
51.2200	FICA	5,842	5,053	789	5,385	6,850	3,661
51.2401	Pension & Retirement	6,424	4,404	2,020	4,757	7,640	(1,139)
51.2700	Workers Comp claims	300	300	-	31,703	26,179	88,767
	Total Salaries & Benefits	105,150	92,497	12,653	130,648	145,589	155,902
Operating Expenditures							
52.1101	Admin Charge-General Fund	7,088	6,823	265	6,823	5,769	5,821
52.2111	Disposal fees	612	612	-	612	561	612
52.2201	O & M Vehicles	5,000	3,000	2,000	5,214	5,413	5,861
52.2202	O & M Buildings	1,000	1,000	-	155	2,890	3,996
52.2203	O & M Equipment	1,800	1,800	-	1,928	3,531	1,599
52.3101	Property insurance	1,450	1,394	56	1,394	1,240	1,209
52.3103	Workers Comp insurance	994	866	128	882	969	1,624
52.3202	Comm service (Vzn,GPS)	1,560	1,284	276	1,843	1,357	1,314
52.3901	Shipping	-	-	-	-	-	600
52.3902	EC Surcharge	684	684	-	684	627	684
53.1110	Fuel	7,156	8,225	(1,069)	7,595	9,263	10,213
53.1115	Supplies	500	750	(250)	262	350	768
53.1124	Uniforms	1,700	1,500	200	1,805	1,607	1,730
53.1210	Water & sewer	250	250	-	206	189	207
53.1230	Electricity	2,600	2,600	-	3,649	2,677	2,603
56.1000	Depreciation	-	-	-	6,808	5,989	9,237
	Total Operating Expenditures	32,394	30,788	1,606	39,860	42,432	48,079
Total Expenditures		$ 137,544	$ 123,285	$ 14,259	$ 170,507	$ 188,022	$ 203,981

Personnel Summary:

Public Works Supervisor	Grade 24
Public Works Laborer	Grade 7

Leaf & Limb Collection & Street Cleaning 540 - 458

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Salaries & Benefits							
51.1101	Wages	$ 121,634	$ 127,162	$ (5,528)	$ 97,439	$ 99,125	$ 115,763
51.1300	Overtime	500	500	-	464	1,169	483
51.2100	Insurance	35,506	17,284	18,222	32,411	28,085	16,381
51.2200	FICA	9,305	9,728	(423)	6,906	7,414	8,435
51.2401	Pension & Retirement	13,114	10,944	2,170	10,312	6,695	(4,962)
51.2700	Workers Comp claims	500	500	-	475	42,206	9,487
	Total Salaries & Benefits	180,559	166,118	14,441	148,007	184,694	145,586
Operating Expenditures							
52.1101	Admin Charge-General Fund	7,088	6,823	265	6,823	5,769	5,820
52.2201	O & M Vehicles	15,000	15,000	-	17,948	7,693	12,973
52.2321	Motor Pool charge	3,020	5,951	(2,931)	5,951	5,850	5,679
52.3101	Property/Liab. Insurance	1,727	1,323	404	1,323	1,141	1,105
52.3103	Workers Comp insurance	1,580	1,668	(88)	1,699	1,553	1,521
52.3202	Comm. Service (Vzn,GPS)	1,548	2,316	(768)	1,834	2,124	2,356
53.1110	Fuel	13,239	9,477	3,762	11,948	9,897	14,130
53.1123	Protective clothing	500	500	-	147	436	423
53.1124	Uniforms	4,000	3,000	1,000	4,742	6,138	5,199
53.1601	Small tools & equipment	350	350	-	141	697	1,261
56.1000	Depreciation	-	-	-	8,455	9,275	9,275
	Total Operating Expenditures	48,052	46,408	1,644	61,012	50,573	59,742
Total Expenditures		$ 228,611	$ 212,526	$ 16,085	$ 209,018	$ 235,267	$ 205,328

Personnel Summary:

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

2017 SPLOST Capital Projects Fund (Fund 320)

Summary of Revenues and Expenditures

		Budget 2022	Budget 2021	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
REVENUES:							
33.7100	Special Purpose Local Option Sales Tax - Elbert Co.	$696,000	$610,000	$ 86,000	$700,140	$628,739	$607,204
33.4318	GDOT Local Maint. Grant	-	-	-	-	-	62,960
36.1000	Interest Revenue	200	200	-	286	466	136
39.1205	Transfer In - Water	-	20,000	(20,000)	20,000	20,000	20,000
	Total Revenues	696,200	630,200	66,000	720,426	649,204	690,300
EXPENDITURES:							
321-54.1405	Police vehicles	90,000	90,000	-	134,997	181,914	65,630
321-53.1602	Police equipment	-	-	-	1,649	3,950	13,349
350-53.1601	Fire equipment	110,000	84,200	25,800	-	58,835	8,753
350-54.1405	Fire lot concrete paving		-	-	-	-	51,159
350-54.1405	Fire pumper truck	-	-	-	498,000	-	-
410-54.1405	Public Works equipment	-	-	-	64,724	35,538	56,078
422-53.1126	Road Maintenance	-	-	-	12,725	62,982	-
422-54.1406	Stormwater improvements	456,000	456,000	-	135,000	22,884	86,976
433-54.1407	Sewer improvements		-	-	-	53,862	-
481-54.1420	Broadband system extensions	-	-	-	307,678	91,518	-
619-54.1401	Elbert Theatre equipment	-	-	-	24,740	24,752	7,494
620-54.1305	Recreation improvements	-	-	-	-	-	11,308
755-54.1102	23 N. Public Square project	40,200	-	40,200	22,965	-	14,284
755-54-1101	Jones Building apartments	-	-	-	-	-	158,871
	Total Expenditures	696,200	630,200	66,000	1,202,478	536,235	473,902
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$(482,052)	$112,969	$216,398

2019 T-SPLOST Capital Projects Fund (Fund 325)

Summary of Revenues and Expenditures

		Budget 2022	Budget 2021	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
REVENUES:							
33.7100	Transportation Special Purpose Sales Tax	$ 444,000	$ 444,000	$ -	$531,965	$461,038	$ -
33.4318	GDOT Local Maint. Grant	70,000	70,000	-	59,613	67,712	-
36.1000	Interest Revenue	200	200	-	187	77	-
	Total Revenues	514,200	514,200	-	591,765	528,827	-
EXPENDITURES:							
422-53.1126	Road Maintenance	514,200	514,200	-	367,038	306,058	-
	Total Expenditures	514,200	514,200	-	367,038	306,058	-
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$224,727	$222,770	$ -

Elbert Theatre Enterprise Fund (Fund 555)

Summary of Revenues and Expenditures

	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
ELBERT THEATRE ADMINISTRATION:						
Revenue	$ 99,500	$ 84,500	$ 15,000	$ 79,250	$ 72,059	$ 76,351
Expenditures	99,875	100,905	(1,030)	97,376	93,724	96,919
Net Elbert Theatre Income	**(375)**	**(16,405)**	**16,030**	**(18,126)**	**(21,665)**	**(20,569)**
ELBERTON ARTS CENTER:						
Revenue	3,600	3,600	-	1,200	3,323	3,680
Expenditures	8,675	9,581	(906)	8,245	8,192	6,794
Net Arts Center Income	**(5,075)**	**(5,981)**	**906**	**(7,045)**	**(4,869)**	**(3,114)**
MOVIES OPERATIONS:						
Revenue	48,500	97,000	(48,500)	5,940	56,646	107,731
Expenditures	43,050	74,614	(31,564)	10,459	54,004	82,118
Net Movies Income	**5,450**	**22,386**	**(16,936)**	**(4,519)**	**2,642**	**25,613**
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ (29,690)**	**$ (23,892)**	**$ 1,930**
Total Revenues	151,600	185,100	(33,500)	86,390	132,028	187,761
Total Expenditures	151,600	185,100	(33,500)	116,080	155,920	185,831
	$ -	$ -	$ -	$ (29,690)	$ (23,892)	$ 1,930

Revenue - Elbert Theatre Administration 555 - 611

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Elbert Theatre Revenue							
34.7401	Rental fees	$ 7,500	$ 7,500	$ -	$ 2,250	$ 4,059	$ 8,351
39.1000	Transfer in - ElbertonNET	92,000	77,000	15,000	77,000	68,000	68,000
Total Elbert Theatre Revenue		$ 99,500	$ 84,500	$ 15,000	$ 79,250	$ 72,059	$ 76,351

Expenditures - Elbert Theatre Administration 555 - 611

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Expenditures							
51.1102	Salaries	$ 51,738	$ 50,189	$ 1,549	$ 49,573	$ 48,758	$ 52,248
51.1102	Employee Assistance Prog.	-	-	-	1,813	930	-
51.2101	Insurance	12,067	12,445	(378)	12,488	14,531	7,408
51.2200	FICA	3,958	3,839	119	3,297	2,937	3,181
51.2401	Pension & Retirement	6,770	6,250	520	6,004	3,159	3,088
52.2202	O & M Buildings	3,000	3,000	-	2,798	3,007	3,733
52.2111	Solid Waste Disposal	1,008	1,008	-	1,008	924	1,008
52.2203	O & M Equipment	1,735	2,500	(765)	-	130	2,295
52.3101	Property insurance	2,129	4,071	(1,942)	4,071	3,719	5,168
52.3103	Workers Comp insurance	224	658	(434)	670	208	220
52.3201	Telephone service (Enet)	241	241	-	241	222	417
52.3206	Internet & website (Enet)	1,320	1,019	301	1,409	1,504	999
52.3701	Travel and training	250	250	-	-	62	111
53.1115	Office supplies	250	250	-	14	72	149
53.1210	Water & sewer	660	660	-	627	623	732
53.1220	Natural gas	1,725	1,725	-	1,177	1,061	1,412
53.1230	Electricity	12,800	12,800	-	10,125	9,817	12,690
56.1000	Depreciation	-	-	-	2,061	2,061	2,061
Total Expenditures		$ 99,875	$ 100,905	$ (1,030)	$ 97,376	$ 93,724	$ 96,919
Net Income - Elbert Theatre		$ (375)	$ (16,405)	$ 16,030	$ (18,126)	$ (21,665)	$ (20,569)

Personnel Summary:

Theatre Manager Grade 19

Revenue - Elberton Arts Center 555 - 614

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Arts Center Revenue							
34.7401	Rental fees	$ 3,600	$ 3,600	$ -	$ 1,200	$ 3,323	$ 3,680
Total Arts Center Revenue		$ 3,600	$ 3,600	$ -	$ 1,200	$ 3,323	$ 3,680

Expenditures - Elberton Arts Center 555 - 614

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Expenditures							
52.2202	O & M Buildings	$ 1,500	$ 1,500	$ -	$ 838	$ 1,504	$ 2,122
52.2100	Cleaning services	1,600	1,600	-	1,627	1,433	1,330
52.2203	O & M Equipment	500	1,000	(500)	480	360	14
52.3101	Property insurance	1,490	2,036	(546)	2,036	1,859	304
52.3206	Internet service (Enet)	720	480	240	599	439	400
53.1115	Office supplies	150	250	(100)	5	107	31
53.1210	Water & sewer	240	240	-	208	266	251
53.1220	Natural gas	275	275	-	295	263	370
53.1230	Electricity	2,200	2,200	-	2,157	1,961	1,972
Total Expenditures		$ 8,675	$ 9,581	$ (906)	$ 8,245	$ 8,192	$ 6,794
Net Income - Arts Center		$ (5,075)	$ (5,981)	$ 906	$ (7,045)	$ (4,869)	$ (3,114)

Revenue - Movies Operations 555 - 617

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Movies Revenue							
34.1920	Advertising sales	$ 1,000	$ 2,000	$ (1,000)	$ -	$ 1,260	$ 2,050
34.7201	Concession sales	17,500	35,000	(17,500)	3,643	21,233	41,033
34.7301	Ticket sales	30,000	60,000	(30,000)	2,297	34,153	64,648
Total Movies Revenue		$ 48,500	$ 97,000	$ (48,500)	$ 5,940	$ 56,646	$ 107,731

Expenditures - Movies Operations 555 - 617

Budget:

Account	Description	2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
Movies Expenditures							
51.1101	Wages	$ 15,000	$ 21,000	$ (6,000)	$ 3,871	$ 14,805	$ 21,256
51.2200	FICA	1,150	1,608	(458)	296	1,164	1,684
52.1200	Professional services	1,000	1,800	(800)	-	977	1,748
52.2101	Cleaning expense	1,800	1,800	-	1,627	1,413	1,314
52.3301	Advertising	1,500	3,000	(1,500)	-	3,847	5,463
52.3601	Movie rights	15,000	31,370	(16,370)	1,106	18,829	32,395
53.1101	Supplies & materials	500	800	(300)	375	890	1,547
53.1590	Concession expense	6,100	12,236	(6,136)	2,151	10,142	14,848
53.1750	Miscellaneous	1,000	1,000	-	1,033	1,938	1,863
Total Movies Expenditures		$ 43,050	$ 74,614	$ (31,564)	$ 10,459	$ 54,004	$ 82,118
Net Income - Movies		$ 5,450	$ 22,386	$ (16,936)	$ (4,519)	$ 2,642	$ 25,613

Downtown Development Revolving Loan
Special Revenue Fund (Fund 225)

Summary of Revenues and Expenditures

		2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
REVENUES:							
31.4100	Transfer In - DDA	$ -	$ 24,000	$ (24,000)	$ -	$ -	$ -
36.1000	Interest revenue	1,915	2,115	(200)	2,115	855	490
	Total Revenues	1,915	26,115	(24,200)	2,115	855	490
EXPENDITURES:							
57.1000	Loan servicing fee	1,915	2,115	(200)	2,115	855	490
61.1001	RLF Cash for Loans	-	24,000	(24,000)	-	-	-
	Total Expenditures	1,915	26,115	(24,200)	2,115	855	490
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ -	$ -	$ -

Hotel/Motel Tax Special Revenue Fund (Fund 275)

Summary of Revenues and Expenditures

		2022 Budget	2021 Budget	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
REVENUES:							
31.4100	Hotel/Motel Tax	$ 90,000	$ 80,000	$ 10,000	$ 91,624	$ 72,148	$ 90,030
	Total Revenues	90,000	80,000	10,000	91,624	72,148	90,030
EXPENDITURES:							
57.2001	Chamber of Commerce	-	-	-	24,318	32,376	52,238
57.2003	Tourism services	45,000	40,000	5,000	3,146	6,675	4,393
61.1001	Transfer to General Fund	45,000	40,000	5,000	45,812	36,074	45,015
	Total Expenditures	90,000	80,000	10,000	73,276	75,124	101,645
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	18,348	$ (2,977)	$ (11,616)

Elbert Hotel Enterprise Fund (Fund 558)

Summary of Revenues and Expenditures

		Budget 2022	Budget 2021	Variance 2022-21	2021 Projected	2020 Actual	2019 Actual
REVENUES:							
36.1000	Interest revenue	$ -	$ -	$ -	$ -	$ 2	$ 2
38.1001	Restaurant lease	-	-	-	-	4,800	13,638
39.1000	Transfer In - Utility Fund	500,000	500,000	-	500,000	500,000	440,000
	Total Revenues	500,000	500,000	-	500,000	504,802	453,640
EXPENDITURES:							
58.2201	Debt Service - Bond	444,012	444,012	-	72,149	124,474	215,333
56.1000	Depreciation expense	-	-	-	195,084	195,084	217,828
52.1200	Professional services	1,000	1,000	-	-	12,750	750
52.3101	Property insurance	6,955	10,363	(3,408)	10,363	9,465	9,286
53.1101	Supplies & materials	4,000	4,000	-	1,802	5,942	13,659
54.1000	Capital outlay (windows)	44,033	40,625	3,408	-	-	-
58.4000	Debt Issuance Costs	-	-	-	-	220,284	-
	Total Expenditures	500,000	500,000	-	279,398	567,998	456,856
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$220,602	$ (63,196)	$ (3,216)

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Rates and Fees Schedule
Fiscal Year 2022

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	$4.50
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	$3.00
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	$225/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	$225/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	$43.95
Expanded cable	$99.95
Premier cable	$105.95
HBO	$20.00
Cinemax	$16.00
Starz!/Encore	$16.00
Showtime	$20.00
Playboy	$10.00
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	
Basic Internet	$59.95
Internet 50	$79.95
Internet 100	$99.95
Internet 200	$139.95
Digital Phone, standard line	$24.95
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: 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 13: Inspection & Land Use Fees				
Natural gas service permits, based on number and size of units				
Natural gas service permit	$65.00			
Plus:	$3.00	per each fixture less than 125,000 BTUs		
Plus:	$4.00	per each fixture 125,000 - 250,000 BTUs		
Plus:	$5.00	per each fixture 250,000 - 400,000 BTUs		
Plus:	$8.00	per each fixture 400,000 - 1,000,000 BTUs		
Plus:	$10.00	per each fixture 1,000,000 - 5,000,000 BTUs		
Plus:	$20.00	per each fixture over 5,000,000 BTUs		
Plus:	$2.00	Over Five objects per category.		
Sign permit, based on value of construction				
$1,009 of value and less	$65.00			
$1,010 of value and over	$65.00	plus $7.00 for each thousand and fraction of a thousand over $1,010		
Roofing permit	$30.00	Re-inspection fees:		
Demolition permit	$150.00	1st re-inspection	$50.00	
Relocating structure or building	$200.00	2nd re-inspection	$75.00	
Mobile home application fee	$50.00	3rd re-inspection	$100.00	
Conditional use application fee	$100.00	After-hours inspections	$75.00	
Plans review	$30.00	Inspections outside city limits	$75.00	
Zoning adjustment application fee	$200.00	Inspections, customer request/no permit	$75.00	
Billboard inspection per sign per year	$350.00	Land disturbance application	$40.00	
		Land disturbance permit	$40.00	

City of Elberton Pay Structure
Fiscal Year 2022

Grade	Minimum	Mid-Point	Maximum
7	$ 27,220	$ 32,664	$ 38,108
9	28,660	34,392	40,124
10	30,100	36,120	42,141
11	31,538	37,845	44,152
12	33,110	39,732	46,354
13	34,180	40,802	47,424
14	34,993	42,120	49,249
15	36,242	44,011	51,780
17	38,231	45,754	53,278
18	40,220	47,497	54,775
19	41,012	48,649	56,286
20	41,769	50,943	60,118
21	43,047	51,656	60,264
22	45,924	55,108	64,293
23	47,364	56,836	66,308
24	48,804	58,563	68,323
27	55,995	70,783	85,570
30	60,311	74,695	89,080
32	63,907	81,847	99,786
35	67,504	88,998	110,493
40	75,411	105,157	134,904

City of Elberton
Headcount Summary
Fiscal Year 2022 Budget

Funds / Divisions	FY 2022 Full Time Positions	FY 2021 Total	FY 2020 Total	FY 2019 Total	FY 2018 Total	FY 2022 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	1	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	
Building Inspections		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	1		
Public Works-Administration	2	2	1	1	1	
PW-Infrastructure Maintenance	7	7	7	6	6	
PW-Motor Pool	2	2	2	2	2	
PW-Cemetery	1	1	1	1	1	
	59	60	59	58	59	8
Public Utilities Fund						
Sewer Plants	5	5	5	5	5	
Water Plant	4	4	4	4	4	
Water/Sewer Distribution	6	6	6	6	6	
Electric Distribution	6	7	7	7	7	
Gas Distribution	7	6	6	6	5	
Administration	2	2	2	3	2	
Meter Reading and Servicing	2	2	2	2	2	
Warehouse	1	1	1	1	2	
Customer Service	8	8	7	7	7	
Information Technology	1	1	1	1	1	
	42	42	41	42	41	-
ElbertonNET Fund						
Video Production					1	1
Distribution	6	6	6	6	5	
	6	6	6	6	6	1

City of Elberton
Headcount Summary

Fiscal Year 2022 Budget

Funds / Divisions	FY 2022 Full Time Positions	FY 2021 Total	FY 2020 Total	FY 2019 Total	FY 2018 Total	FY 2022 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	1		6
GRAND TOTAL	**120**	121	119	119	118	**15**

City of Elberton
Authorized Positions - Fiscal Year 2022

The City of Elberton has six elected officials, three appointed officials, and has ten operating departments across five operating funds. The City employs 120 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: ZONING, MARSHAL, & INSPECTIONS			
100-720: City Marshal, Planning and Zoning	Zoning Administrator, Marshal, & Insp.	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: POLICE			
100-321: Police Administration	Police Chief	30	
	Administration Commander	21	
100-250: Municipal Court	Municipal Court Clerk	14	
100-322: Criminal Investigation	Chief Investigator	21	
	Investigator	18	

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part-time
	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	
100-391: 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 Supervisor	24	
	Streets/Infrastructure Foreman	18	
	Facilities Maintenance Technician	14	
	Equipment Operator w/CDL	12	
	Equipment Operator no/CDL	10	
	Equipment Operator no/CDL	10	
100-490: Motor Pool	Lead Mechanic	18	
	Mechanic I	12	
100-495: Cemetery	Equipment Operator no/CDL	10	
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 Supervisor	24	
	Public Works Laborer	7	
540-458: Leaf & Limb & Street Cleaning	Equipment Operator w/CDL	11	
	Public Works Laborer	7	
	Public Works Laborer	7	
	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 II (dual license)	17	
	Filter Plant Operator III (dual license)	14	
	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	30	
	Journeyman Lineman	27	
	Journeyman Lineman	27	
	Journeyman Lineman	27	
	Lineman, Second Class	18	
525-481: Broadband Distribution Operations	Operations Manager	30	
	Foreman	27	
	Telecomm. Technician	22	
	Telecomm. Technician	22	
	Telecomm. Technician	22	
	Telecomm. Technician	22	
Total Department Employees		12	0
DEPARTMENT: NATURAL GAS			
520-473: Natural Gas Distribution	Director of Operations	32	
	Foreman	24	
	Journeyman Welder	18	
	Field Service Technician	18	
	Serviceman II	15	
	Serviceman I	7	
	Serviceman I	7	
520-492: Combined Warehousing	Purchasing Agent & Cemetery Sexton	24	
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		120	15

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