City of Elberton

GEORGIA

Fiscal Year 2023 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

R. Daniel Graves ..... 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

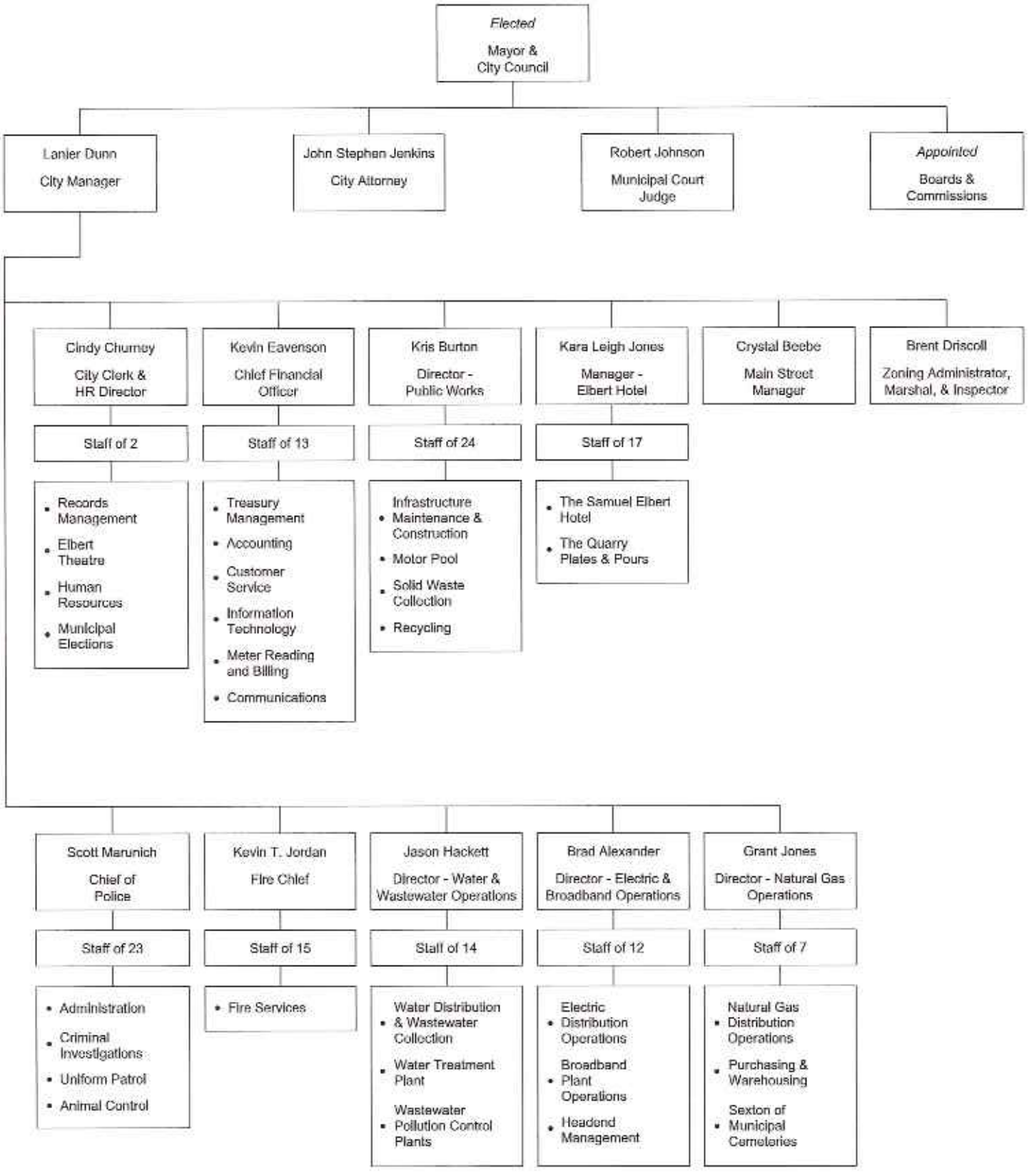
Senior and Professional Staff

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, 2022



City of Elberton
• GEORGIA •
Rock Solid

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

June 13, 2022

The Honorable Mayor R. Daniel Graves,
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 2023, which begins on July 1, 2022, and ends on June 30, 2023. 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 $38.4 million supports essential services, invests in critical capital projects, and maintains Elberton's existing emergency reserves. The total budget for fiscal year 2023 is $38,432,263.

The adopted budget totals are as follows:

Elberton Utilities	$	22,815,323	60%
ElbertonNET		6,843,509	18%
The General Fund		5,358,911	14%
Solid Waste		1,019,246	3%
2017 SPLOST Capital Projects		800,200	2%
2019 T-SPLOST Capital Projects		640,400	2%
Elbert Hotel Enterprise		700,000	2%
Elbert Theatre Enterprise		152,600	0%
Hotel/Motel Tax Special Revenue		10,000	0%
D.D. Revolving Loan Fund		2,074	0%
	$	38,342,263	

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, 2022.

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 2023.

Sincerely,



Lanier Dunn, CPA, CGMA
City Manager

Fiscal Year 2023 Budget

All Funds of the City

	2023 TOTAL BUDGET	2022 TOTAL BUDGET	Variance 2023-22	% Change 2023-22
Revenues				
Taxes	$ 1,707,000	$ 1,557,454	$ 149,546	9.6%
Licenses and Permits	168,500	169,500	(1,000)	-0.6%
Fines and Forfeitures	150,100	150,100	-	0.0%
Intergovernmental	1,440,000	1,248,754	191,246	15.3%
Charges for Services	30,138,423	29,026,564	1,111,859	3.8%
Administrative Charges	657,361	625,198	32,163	5.1%
Interfund Transfers	3,445,000	3,228,500	216,500	6.7%
Other	725,879	686,998	38,881	5.7%
Total Revenues	**$ 38,432,263**	**$ 36,693,068**	**$ 1,739,195**	**4.7%**
Expenditures				
General Government	857,935	808,098	49,837	6.2%
Judicial	94,630	88,525	6,105	6.9%
Public Safety	3,158,530	3,029,151	129,379	4.3%
Public Works	2,008,285	2,077,643	(69,358)	-3.3%
Housing & Development	1,276,867	776,451	500,416	64.4%
Culture & Recreation	240,600	239,600	1,000	0.4%
Health & Welfare	8,500	8,500	-	0.0%
Other Financing	790,512	771,247	19,265	2.5%
Elberton Utilities	19,765,323	19,398,221	367,102	1.9%
ElbertonNET	5,766,835	5,329,670	437,165	8.2%
Solid Waste	1,019,246	937,462	81,784	8.7%
Interfund Transfers	3,445,000	3,228,500	216,500	6.7%
Total Expenditures	**$ 38,432,263**	**$ 36,693,068**	**$ 1,739,195**	**4.7%**

Fiscal Year 2023 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	$ 1,607,000	$ -	$ -	$ -	$ -	$ 100,000	$ 1,707,000
Licenses and Permits	168,500	-	-	-	-	-	168,500
Fines and Forfeitures	150,100	-	-	-	-	-	150,100
Intergovernmental	-	-	-	-	1,440,000	-	1,440,000
Charges for Services	97,100	22,422,523	6,633,909	927,291	-	57,600	30,138,423
Administrative Charges	657,361	-	-	-	-	-	657,361
Interfund Transfers	2,650,000	-	-	-	-	795,000	3,445,000
Other	28,850	392,800	209,600	91,955	600	2,074	725,879
Total Revenues	**$ 5,358,911**	**$ 22,815,323**	**$ 6,843,509**	**$ 1,019,246**	**$ 1,440,600**	**$ 954,674**	**$ 38,432,263**
Expenditures							
General Government	857,935	-	-	-	-	-	857,935
Judicial	94,630	-	-	-	-	-	94,630
Public Safety	2,943,530	-	-	-	215,000	-	3,158,530
Public Works	1,132,685	-	-	-	875,600	-	2,008,285
Housing & Development	174,793	-	-	-	350,000	752,074	1,276,867
Culture & Recreation	88,000	-	-	-	-	152,600	240,600
Health & Welfare	8,500	-	-	-	-	-	8,500
Other Financing	58,838	-	731,674	-	-	-	790,512
Elberton Utilities	-	19,765,323	-	-	-	-	19,765,323
ElbertonNET	-	-	5,766,835	-	-	-	5,766,835
Solid Waste	-	-	-	1,019,246	-	-	1,019,246
Interfund Transfers	-	3,050,000	345,000	-	-	50,000	3,445,000
Total Expenditures	**$ 5,358,911**	**$ 22,815,323**	**$ 6,843,509**	**$ 1,019,246**	**$ 1,440,600**	**$ 954,674**	**$ 38,432,263**
FY 2022 Budget	$ 5,153,156	$ 22,438,221	$ 6,210,314	$ 937,462	$ 1,210,400	$ 743,515	$ 36,693,068
Increase / (Decrease)	205,755	377,102	633,195	81,784	230,200	211,159	1,739,195
% Change	4.0%	1.7%	10.2%	8.7%	19.0%	28.4%	4.7%

General Fund (Fund 100)

Summary of Revenues and Expenditures

	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Revenues						
Taxes	$ 1,607,000	$ 1,467,454	$ 139,546	$ 1,573,855	$ 1,505,988	$ 1,321,024
Licenses, Permits, & Fees	168,500	169,500	(1,000)	156,963	159,803	175,846
Fines & Forfeitures	150,100	150,100	-	162,342	146,095	132,133
Intergovernmental	-	38,754	(38,754)	39,831	226,613	-
Charges for Services	97,100	88,300	8,800	99,259	116,929	81,210
Administrative Charges	657,361	625,198	32,163	625,198	652,291	620,426
Other	28,850	28,850	-	41,650	46,854	12,055
Interfund Transfers	2,650,000	2,585,000	65,000	2,386,895	1,913,875	2,556,074
Total Revenues	5,358,911	5,153,156	205,755	5,085,992	4,768,447	4,898,768
Expenditures						
General Government	857,935	808,098	49,837	815,875	743,522	715,911
Judicial	94,630	88,525	6,105	87,969	79,111	79,592
Public Safety	2,943,530	2,829,151	114,379	2,736,178	2,602,060	2,597,663
Public Works	1,132,685	1,107,443	25,242	1,031,957	1,063,041	998,791
Housing & Development	200,631	189,336	11,295	164,705	214,338	202,670
Culture & Recreation	88,000	88,000	-	80,500	81,000	74,000
Health & Welfare	8,500	8,500	-	8,500	40,500	66,100
Other Financing	33,000	34,103	(1,103)	35,639	51,209	88,659
Total Expenditures	5,358,911	5,153,156	205,755	4,961,323	4,874,782	4,823,386
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ 124,669	$ (106,335)	$ 75,382

General Fund - Revenue Detail by Source

		2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Taxes							
31.1312	Title ad valorem taxes	$ 115,000	$ 102,000	$ 13,000	$ 112,268	$ 112,773	$ 71,902
31.1600	Real estate transfer taxes	3,000	2,000	1,000	2,786	2,727	391
31.3100	Local option sales taxes	800,000	696,000	104,000	787,139	730,519	631,316
31.4201	Beer & wine taxes	110,000	110,000	-	105,556	109,043	105,330
31.4202	Liquor taxes	22,000	22,000	-	22,929	24,506	22,649
31.6101	Occupational taxes	150,000	140,000	10,000	152,707	150,617	135,680
31.6200	Insurance premium taxes	400,000	390,454	9,546	381,694	368,710	349,535
31.8001	Intangible taxes	6,500	4,500	2,000	7,980	6,550	4,089
32.3100	Occupational tax penalties	500	500	-	795	543	131
	Total Taxes	1,607,000	1,467,454	139,546	1,573,855	1,505,988	1,321,024
Licenses, Permits, & Fees							
31.1750	Franchise fees-Comcast	12,000	12,000	-	12,375	11,843	10,710
31.1752	Franchise fees-ElbertonNET	65,000	68,000	(3,000)	62,452	65,494	62,385
31.1760	Franchise fees-Telephone	18,000	18,000	-	15,029	18,094	20,049
32.1101	Alcoholic beverage licenses	45,000	43,000	2,000	46,000	42,000	47,000
32.1901	Regulatory permits	2,500	2,500	-	2,705	3,983	3,011
32.2101	Building permits	25,000	25,000	-	17,394	17,249	31,970
32.2991	Monument permits	1,000	1,000	-	1,008	1,140	720
	Total Licenses, Permits & Fees	168,500	169,500	(1,000)	156,963	159,803	175,846
Fines & Forfeitures							
35.1004	Parking tickets	1,000	1,000	-	2,018	140	814
35.1006	Administrative fines - alcohol	600	600	-	500	1,700	-
35.1008	Probation fees	3,000	3,000	-	3,000	3,000	3,000
35.1009	Municipal court revenue	135,000	135,000	-	142,001	129,434	120,117
35.1010	Technology add-on fees	10,000	10,000	-	14,573	10,571	8,202
35.2101	Forfeiture of alcohol bond	500	500	-	250	1,250	-
	Total Fines & Forfeitures	150,100	150,100	-	162,342	146,095	132,133
Intergovernmental							
33.4201	Georgia CARES grant	-	38,754	(38,754)	39,831	226,613	-
	Total Intergovernmental	-	38,754	(38,754)	39,831	226,613	-
Charges for Services							
34.2120	Incident reports	1,000	1,000	-	774	420	950
34.2150	Police services	12,000	12,000	-	4,676	12,009	4,988
34.2902	Zoning application fees	600	600	-	400	200	-
34.6100	Background check fees	2,000	2,000	-	1,660	1,380	1,680
34.5711	Animal Control fees	1,500	1,500	-	401	1,030	1,078
34.6902	Election qualifying fees	-	1,200	(1,200)	3,189	-	1,074
34.9101	Elmhurst grave fees	25,000	25,000	-	23,286	32,100	25,175
34.9102	Lincoln Heights grave fees	20,000	15,000	5,000	23,250	20,400	16,175
34.9103	Sale of lots - Elmhurst	15,000	15,000	-	17,520	20,950	11,550
34.9104	Sale of lots - Lincoln Heights	20,000	15,000	5,000	24,103	28,440	18,540
	Total Charges for Services	97,100	88,300	8,800	99,259	116,929	81,210

General Fund - Revenue Detail by Source

		2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Administrative Charges							
34.1942	Admin Charge-Electric	$ 181,802	$ 168,953	12,849	$ 168,953	$ 190,831	$ 184,994
34.1943	Admin Charge-Water/sewer	90,028	84,652	5,376	84,652	79,294	74,882
34.1944	Admin Charge-Natural gas	71,475	66,830	4,645	66,830	79,911	77,084
34.1945	Motor Pool Charge	123,331	126,826	(3,495)	126,826	133,897	131,636
34.1946	Admin Charge-Solid waste	44,673	42,532	2,141	42,532	40,938	34,614
34.1948	Admin Charge-ElbertonNET	146,052	135,405	10,647	135,405	127,420	117,216
	Total Administrative Charges	657,361	625,198	32,163	625,198	652,291	620,426
Other							
34.9901	Miscellaneous revenue	5,500	5,500	-	1,009	44,749	10,396
36.1001	Interest earned	1,500	1,500	-	1,500	1,544	1,659
37.1002	Donations-Animal shelter	350	350	-	-	135	-
38.3000	Reimbursement for damages	1,500	1,500	-	5,322	-	-
38.9001	Surplus property sales	20,000	20,000	-	33,819	426	-
	Total Other	28,850	28,850	-	41,650	46,854	12,055
SUBTOTAL before Transfers		2,708,911	2,568,156	140,755	2,699,098	2,854,572	2,342,694
Interfund Transfers							
39.1101	Transfer In - Electric	1,400,000	1,600,000	(200,000)	1,400,000	950,000	1,600,000
39.1102	Transfer In - Natural Gas	900,000	900,000	-	900,000	900,000	900,000
39.1205	Transfer In - Water	50,000	40,000	10,000	40,000	20,000	20,000
39.1206	Transfer In - ElbertonNET	250,000	-	250,000	-	-	-
39.1203	Transfer In - Hotel/Motel Tax	50,000	45,000	5,000	46,895	43,875	36,074
	Interfund Transfers Total	2,650,000	2,585,000	65,000	2,386,895	1,913,875	2,556,074
Grand Total - General Fund Revenues		$ 5,358,911	$ 5,153,156	$ 205,755	$ 5,085,992	$ 4,768,447	$ 4,898,768

General Fund - Summary of Expenditures

	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
General Government						
Mayor and City Council	$ 219,914	$ 198,352	$ 21,562	$ 211,415	$ 166,828	$ 176,402
City Manager	191,058	177,763	13,295	170,263	166,216	146,654
City Clerk	117,132	116,054	1,078	119,994	114,546	114,067
Elections	-	1,300	(1,300)	2,107	-	924
Finance	204,546	189,183	15,363	200,120	181,685	172,851
City Attorney	20,000	20,000	-	12,700	18,480	17,317
Human Resources	69,510	68,831	679	65,005	64,907	58,878
City Hall Maintenance	35,775	36,615	(840)	34,271	30,859	28,818
	857,935	808,098	49,837	815,875	743,522	715,911
Judicial						
Municipal Court	94,630	88,525	6,105	87,969	79,111	79,592
Public Safety						
Police - Administration	394,412	373,190	21,222	384,251	369,331	372,897
Police - Criminal Investigation	227,858	233,375	(5,517)	209,608	151,633	151,788
Police - Uniform Patrol	1,178,232	1,100,591	77,641	1,049,840	970,964	981,185
Police - Special Operations	5,500	5,500	-	1,897	75,451	66,056
Police - Detention	20,500	36,500	(16,000)	11,695	21,594	34,013
Fire Department	1,059,110	1,019,600	39,510	1,024,600	972,379	929,260
Animal Control	57,918	60,395	(2,477)	54,288	40,707	62,464
	2,943,530	2,829,151	114,379	2,736,178	2,602,060	2,597,663
Public Works						
Public Works Administration	210,757	201,797	8,960	205,248	185,763	127,289
Infrastructure Maintenance	489,862	466,879	22,983	438,624	488,423	459,582
Street Lighting	19,000	20,000	(1,000)	10,751	14,191	16,664
Motor Pool	176,187	183,333	(7,146)	176,027	164,400	179,404
Cemeteries	115,387	114,451	936	97,608	118,942	117,123
Parks and Public Spaces	121,492	120,983	509	103,700	91,321	98,729
	1,132,685	1,107,443	25,242	1,031,957	1,063,041	998,791
Housing and Development						
City Marshal, Planning, and Zoning	-	-	-	-	56,972	71,477
Inspections and Code Enforcement	73,383	75,435	(2,052)	68,199	58,405	59,639
Economic and Community Development	55,838	40,000	15,838	20,355	41,539	15,731
Main Street Elberton	71,410	73,901	(2,491)	76,151	57,423	55,824
	200,631	189,336	11,295	164,705	214,338	202,670
Culture and Recreation						
Agency Allocations	88,000	88,000	-	80,500	81,000	74,000
Health and Welfare						
Agency Allocations	8,500	8,500	-	8,500	40,500	66,100

General Fund - Summary of Expenditures

	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Other Financing						
Non-departmental	33,000	33,000	-	35,639	51,209	88,659
General Contingency/Reserve	-	1,103	(1,103)	-	-	-
	33,000	34,103	(1,103)	35,639	51,209	88,659
Grand Total - Expenditures	$ 5,358,911	$ 5,153,156	$ 205,755	$ 4,961,323	$ 4,874,782	$ 4,823,386

Mayor and City Council 100 - 110

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1200	Wages-Elected officials	$ 33,000	$ 25,800	$ 7,200	$ 29,400	$ 26,400	$ 27,400
51.2101	Insurance	110,474	98,747	11,727	105,801	107,877	109,309
51.2200	FICA	2,525	1,974	551	2,226	2,020	2,096
51.2401	Pension & Retirement	18,360	18,360	-	18,360	3,240	3,240
	Total Salaries & Benefits	164,359	144,881	19,478	155,787	139,537	142,045
Operating Expenditures							
52.3102	Liability insurance	24,665	24,981	(316)	24,981	15,910	13,206
52.3202	Communication service	540	540	-	557	589	543
52.3402	Publications	600	200	400	654	651	989
52.3500	Travel and training	15,000	13,000	2,000	18,205	2,033	8,322
52.3601	Dues	7,000	7,000	-	6,684	6,559	6,520
53.1115	Office supplies	250	250	-	1,228	13	58
57.3006	Community promotions	7,500	7,500	-	3,319	1,536	4,719
	Total Operating Expenditures	55,555	53,471	2,084	55,628	27,291	34,357
Total Expenditures		$ 219,914	$ 198,352	$ 21,562	$ 211,415	$ 166,828	$ 176,402

Personnel Summary:

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

City Manager

100 - 132

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1102	Salaries	$ 148,886	$ 134,960	$ 13,926	$ 131,462	$ 128,219	$ 117,011
51.2101	Insurance	8,138	8,551	(413)	8,420	8,684	8,809
51.2200	FICA	11,390	10,325	1,065	9,810	9,640	8,675
51.2401	Pension & Retirement	17,733	16,931	802	17,158	16,217	8,061
	Total Salaries & Benefits	186,147	170,767	15,380	166,849	162,760	142,556
Operating Expenditures							
52.3103	Worker's comp insurance	561	561	-	561	554	551
52.3500	Travel and training	2,000	4,000	(2,000)	1,167	1,402	1,574
52.3601	Dues	850	935	(85)	830	730	820
53.1115	Office supplies	1,000	1,000	-	656	662	1,153
57.3006	Community promotions	500	500	-	200	108	-
	Total Operating Expenditures	4,911	6,996	(2,085)	3,414	3,456	4,098
Total Expenditures		$ 191,058	$ 177,763	$ 13,295	$ 170,263	$ 166,216	$ 146,654

Personnel Summary:

City Manager Grade 40

City Clerk 100 - 133

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1102	Salaries	$ 76,557	$ 74,638	$ 1,919	$ 74,392	$ 71,465	$ 69,645
51.1102	Employee Assistance Prog.	-	-	-	5,143	3,268	5,244
51.2101	Insurance	16,602	17,696	(1,094)	17,606	17,875	18,096
51.2200	FICA	5,857	5,710	147	5,165	4,747	4,465
51.2401	Pension & Retirement	9,737	9,631	106	9,606	9,006	4,532
	Total Salaries & Benefits	108,753	107,675	1,078	111,912	106,360	101,982
Operating Expenditures							
52.3103	Worker's comp insurance	319	319	-	319	318	296
52.3500	Travel and training	500	500	-	20	740	491
52.3601	Dues	250	250	-	85	85	280
52.3910	Records mgmt. software	6,810	6,810	-	6,936	6,830	10,693
53.1115	Office supplies	500	500	-	722	214	325
	Total Operating Expenditures	8,379	8,379	-	8,082	8,187	12,085
Total Expenditures		$ 117,132	$ 116,054	$ 1,078	$ 119,994	$ 114,546	$ 114,067

Personnel Summary:

City Clerk Grade 27

Elections 100 - 140

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1200	Temporary Employees	$ -	$ 400	$ (400)	$ 1,040	$ -	$ 280
	Total Salaries & Benefits	-	400	(400)	1,040	-	280
Operating Expenditures							
52.3402	Printing/publications	-	800	(800)	851	-	603
53.1115	Office Supplies	-	50	(50)	121	-	26
53.1702	Miscellaneous	-	50	(50)	95	-	16
	Total Operating Expenditures	-	900	(900)	1,067	-	644
Total Expenditures		$ -	$ 1,300	$ (1,300)	$ 2,107	$ -	$ 924

Finance 100 - 151

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1102	Salaries	$ 104,790	$ 100,455	$ 4,335	$ 99,673	$ 94,368	$ 91,361
51.1102	Employee Assistance Prog.	-	-	-	3,778	3,522	1,651
51.2101	Insurance	7,975	8,409	(434)	8,362	8,509	8,521
51.2200	FICA	8,016	7,685	331	7,769	7,304	6,827
51.2401	Pension & Retirement	13,387	13,066	321	12,994	11,949	5,963
51.2901	Surety bond	875	875	-	875	-	875
	Total Salaries & Benefits	135,043	130,490	4,553	133,450	125,653	115,198
Operating Expenditures							
52.1202	Audit	50,000	40,000	10,000	48,028	38,009	41,969
52.1308	Bank fees	18,000	16,000	2,000	18,039	16,723	14,828
52.2203	O & M Equipment	200	500	(300)	-	193	26
52.3103	Worker's Comp insurance	433	433	-	433	423	393
52.3500	Travel and training	200	500	(300)	-	-	-
52.3601	Dues	170	160	10	170	-	160
52.3901	Postage	-	100	(100)	-	8	-
53.1115	Office supplies	500	1,000	(500)	-	677	278
	Total Operating Expenditures	69,503	58,693	10,810	66,670	56,033	57,654
Total Expenditures		$ 204,546	$ 189,183	$ 15,363	$ 200,120	$ 181,685	$ 172,851

Personnel Summary:

Chief Financial Officer Grade 35

City Attorney

100 - 153

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Operating Expenditures							
52.1201	Legal fees	$ 15,000	$ 15,000	$ -	$ 8,002	$ 14,006	$ 11,217
52.1203	Professional services	5,000	5,000	-	4,698	4,474	6,100
	Total Operating Expenditures	20,000	20,000	-	12,700	18,480	17,317
Total Expenditures		$ 20,000	$ 20,000	$ -	$ 12,700	$ 18,480	$ 17,317

Personnel Summary:

City Attorney	Appointed, part-time

Human Resources 100 - 154

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1102	Salaries	$ 43,743	$ 42,286	$ 1,457	$ 42,284	$ 40,495	$ 39,307
51.2101	Insurance	7,677	8,126	(449)	8,111	8,352	8,256
51.2200	FICA	3,346	3,235	111	3,117	2,961	2,799
51.2401	Pension & Retirement	5,465	5,405	60	5,400	5,142	2,547
	Total Salaries & Benefits	60,231	59,052	1,179	58,912	56,951	52,908
Operating Expenditures							
52.1203	Professional Services	2,000	2,100	(100)	1,125	1,160	770
52.1204	Employment physical	1,000	1,000	-	700	-	320
52.1205	Hepatitis B vaccinations	-	-	-	-	-	960
52.1301	Drug screenings	2,000	2,000	-	-	2,085	1,150
52.2208	Wellness center	2,000	2,000	-	2,361	1,634	-
52.3103	Worker's Comp insurance	179	179	-	179	183	293
52.3500	Travel and training	100	500	(400)	-	49	131
53.1115	Office supplies	2,000	2,000	-	1,728	2,844	2,347
	Total Operating Expenditures	9,279	9,779	(500)	6,093	7,956	5,970
Total Expenditures		$ 69,510	$ 68,831	$ 679	$ 65,005	$ 64,907	$ 58,878

Personnel Summary:

Office Manager Grade 18

City Hall Maintenance 100 - 156

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Operating Expenditures							
52.2100	Cleaning services	$ 4,000	$ 4,200	$ (200)	$ 3,486	$ 3,230	$ 2,333
52.2111	Solid Waste Disposal	396	396	-	396	396	363
52.3101	Property Insurance	2,551	1,899	652	1,899	2,517	2,395
52.2202	O & M Buildings	5,000	7,500	(2,500)	4,603	2,492	1,072
52.3201	Telephone service (AT&T)	-	-	-	-	-	1,029
52.3206	Telecom service (Enet)	3,200	1,692	1,508	3,230	3,045	3,344
52.3902	Elbert County surcharge	228	228	-	228	228	209
58.2202	Copier lease/copies	9,000	10,000	(1,000)	8,672	7,834	9,674
53.1112	Maintenance supplies	500	1,000	(500)	-	35	-
53.1210	Water & sewer	1,600	1,700	(100)	1,617	1,576	1,541
53.1220	Natural gas	1,800	2,000	(200)	1,821	1,807	1,569
53.1230	Electricity	7,500	6,000	1,500	8,319	7,700	5,289
	Total Operating Expenditures	35,775	36,615	(840)	34,271	30,859	28,818
Total Expenditures		$ 35,775	$ 36,615	$ (840)	$ 34,271	$ 30,859	$ 28,818

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Municipal Court 100 - 250

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Salaries	$ 65,445	$ 64,211	$ 1,234	$ 63,410	$ 57,637	$ 57,680
51.1101	Employee Assistance Prog.	-	-	-	-	-	3,393
51.2101	Insurance	7,696	8,144	(448)	8,074	8,362	8,511
51.2200	FICA	5,007	4,913	94	4,974	4,415	4,356
51.2401	Pension & Retirement	5,959	5,894	65	5,862	5,167	2,557
	Total Salaries & Benefits	84,107	83,162	945	82,320	75,582	76,497
Operating Expenditures							
52.1306	Interpreter	60	100	(40)	-	60	-
52.1101	Solicitor & Public defender	7,200	1,000	6,200	3,007	500	-
52.3103	Worker's Comp insurance	195	195	-	195	182	170
52.3206	Internet service	1,068	1,068	-	1,068	1,067	978
52.3701	Training	2,000	3,000	(1,000)	1,379	1,720	1,946
	Total Operating Expenditures	10,523	5,363	5,160	5,649	3,529	3,094
Total Expenditures		$ 94,630	$ 88,525	$ 6,105	$ 87,969	$ 79,111	$ 79,592

Personnel Summary:

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

Police - Administration 100 - 321

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1102	Salaries & wages	$ 127,514	$ 121,724	$ 5,790	$ 118,846	$ 124,505	$ 125,887
51.1102	Employee Assistance Prog.	-	-	-	4,254	2,949	3,207
51.2101	Insurance	11,145	11,815	(670)	11,259	19,528	26,965
51.2200	FICA	9,755	9,312	443	8,841	8,835	8,094
51.2401	Pension & Retirement	16,183	15,403	780	15,616	14,681	8,194
51.2700	Worker's Comp claims	-	-	-	8,001	1,296	-
	Total Salaries & Benefits	164,597	158,254	6,343	166,817	171,793	172,347
Operating Expenditures							
52.2111	Solid waste disposal	234	234	-	234	235	215
52.2201	O & M Vehicles	500	2,000	(1,500)	353	826	2,189
52.2202	O & M Buildings	10,000	8,500	1,500	9,032	8,775	7,895
52.2203	O & M Equipment	18,000	18,000	-	16,490	18,921	21,654
52.2205	Towing fees	200	200	-	-	100	120
52.3101	Property insurance	11,477	10,053	1,424	10,053	9,552	8,345
52.3102	Liability insurance	24,400	23,238	1,162	23,238	12,216	10,995
52.3103	Workers Comp insurance	529	529	-	529	585	544
52.3201	Telephone service (AT&T)	-	-	-	-	-	1,372
52.3202	Comm svc (Verizon)	10,200	10,200	-	10,968	11,071	10,117
52.3206	Telecom service	4,100	3,000	1,100	4,147	4,120	2,693
52.3207	Software support	25,000	19,000	6,000	20,259	18,713	18,713
52.3208	Dispatchers- Elbert Co.	90,000	80,000	10,000	90,155	77,023	76,937
52.3402	Printing/publications	300	700	(400)	311	299	106
52.3500	Travel and training	10,000	10,000	-	9,807	12,154	10,469
52.3601	Dues	200	500	(300)	125	-	190
52.3901	Postage	100	200	(100)	33	85	50
52.3902	Waste surcharge	72	72	-	72	72	66
58.2202	Copier lease	7,000	9,000	(2,000)	6,876	7,729	9,180
53.1110	Gasoline	1,103	110	993	1,049	170	132
53.1115	Office supplies	2,500	3,500	(1,000)	1,243	1,976	2,834
53.1117	Ammunition	2,500	2,500	-	2,100	2,092	4,925
53.1124	Uniforms	500	500	-	172	484	-
53.1210	Water & sewer	1,300	1,300	-	1,252	1,138	1,159
53.1220	Natural gas	500	700	(200)	510	529	453
53.1230	Electricity	8,800	10,300	(1,500)	8,425	8,673	8,984
53.1603	Small equipment	300	600	(300)	-	-	215
	Total Operating Expenditures	229,815	214,936	14,879	217,434	197,538	200,550
Total Expenditures		$ 394,412	$ 373,190	$ 21,222	$ 384,251	$ 369,331	$ 372,897

Police - Administration 100 - 321

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual

Personnel Summary:

Police Chief	Grade 30
Administration Commander	Grade 21

Police - Criminal Investigation 100 - 322

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 163,320	$ 153,283	$ 10,037	$ 142,557	$ 102,967	$ 108,220
51.1101	Employee Assistance Prog.	-	-	-	2,858	1,635	976
51.1101	On Call Pay	8,320	8,320	-	8,320	8,320	8,320
51.1300	Overtime	2,000	2,000	-	2,272	867	1,543
51.2101	Insurance	15,808	28,396	(12,588)	15,602	8,697	8,686
51.2200	FICA	12,494	11,726	768	11,171	8,243	8,407
51.2401	Pension & Retirement	18,161	19,645	(1,484)	19,864	14,469	7,005
	Total Salaries & Benefits	220,103	223,370	(3,267)	202,644	145,197	143,158
Operating Expenditures							
52.3103	Workers Comp insurance	1,301	1,301	-	1,301	981	915
52.1203	Professional services	500	500	-	1,428	-	1,469
52.3206	Telecom service (GTA)	240	240	-	136	214	221
53.1110	Gasoline	2,814	3,064	(250)	2,424	2,657	3,241
53.1115	Supplies	1,000	2,000	(1,000)	710	2,328	908
52.3701	Training	1,000	2,000	(1,000)	900	97	1,331
53.1704	Clothing allowance	900	900	-	65	160	545
	Total Operating Expenditures	7,755	10,005	(2,250)	6,964	6,436	8,630
Total Expenditures		$ 227,858	$ 233,375	$ (5,517)	$ 209,608	$ 151,633	$ 151,788

Personnel Summary:

Chief Investigator	Grade 21	
Investigator	Grade 18	2 positions

Police - Uniform Patrol 100 - 323

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Hourly wages	$ 775,733	$ 718,772	$ 56,961	$ 669,393	$ 616,721	$ 639,852
51.1101	Holiday wages	26,444	24,487	1,957	22,826	20,726	22,620
51.1101	Employee Assistance Prog.	-	-	-	5,509	3,199	6,493
51.1300	Overtime	30,000	30,000	-	27,202	27,810	29,894
51.2101	Insurance	104,753	122,483	(17,730)	105,737	115,274	127,522
51.2200	FICA	59,344	54,986	4,358	54,209	49,170	48,962
51.2401	Pension & Retirement	83,132	69,023	14,109	74,944	67,086	25,552
51.2700	Workers Comp claims	2,500	2,500	-	1,221	-	4,172
	Total Salaries & Benefits	1,081,906	1,022,251	59,655	961,041	899,986	905,066
Operating Expenditures							
52.3103	Worker's Comp insurance	8,643	8,643	-	8,643	8,673	8,026
52.2201	O & M Vehicles	20,000	25,000	(5,000)	19,274	21,285	26,288
52.3701	Training	3,500	5,000	(1,500)	3,452	3,568	2,662
53.1111	Supplies	2,500	5,000	(2,500)	1,313	2,463	4,444
53.1123	Protective gear	2,500	2,000	500	2,977	2,247	-
53.1124	Uniforms	6,000	6,000	-	5,679	5,162	5,208
53.1110	Gasoline	53,183	26,697	26,486	47,460	27,580	29,492
	Total Operating Expenditures	96,326	78,340	17,986	88,799	70,978	76,119
Total Expenditures		$ 1,178,232	$ 1,100,591	$ 77,641	$1,049,840	$ 970,964	$ 981,185

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	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ -	$ -	$ -	$ -	$ 49,975	$ 47,479
51.1101	Employee Assistance Prog.	-	-	-	-	3,500	-
51.1300	Overtime	-	-	-	-	191	-
51.2101	Insurance	-	-	-	-	8,464	8,363
51.2200	FICA	-	-	-	-	3,931	3,274
51.2401	Pension & Retirement	-	-	-	-	5,795	3,079
	Total Salaries & Benefits	-	-	-	-	71,856	62,196
Operating Expenditures							
52.3103	Worker's Comp insurance	-	-	-	-	433	404
52.3701	Training	-	-	-	-	525	998
53.1115	Supplies	500	500	-	-	133	155
53.1124	Uniforms	-	-	-	-	118	193
53.1603	Small equipment	2,000	2,000	-	-	1,078	943
57.3006	Community promotions	3,000	3,000	-	1,897	1,308	1,166
	Total Operating Expenditures	5,500	5,500	-	1,897	3,595	3,859
Total Expenditures		$ 5,500	$ 5,500	$ -	$ 1,897	$ 75,451	$ 66,056

Police - Detention 100 - 326

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Operating Expenditures							
52.3903	Care of prisoners	$ 500	$ 1,500	$ (1,000)	$ 7	$ 2,948	$ 511
52.3911	Per diem - Elbert County	20,000	35,000	(15,000)	11,688	18,646	33,502
	Total Operating Expenditures	20,500	36,500	(16,000)	11,695	21,594	34,013
Total Expenditures		$ 20,500	$ 36,500	$ (16,000)	$ 11,695	$ 21,594	$ 34,013

Animal Control 100 - 391

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 36,316	$ 35,918	$ 398	$ 34,898	$ 24,851	$ 32,066
51.2101	Insurance	7,641	8,096	(455)	8,078	3,479	17,926
51.2200	FICA	2,778	2,748	30	2,563	1,711	1,528
51.2401	Pension & Retirement	2,477	2,561	(84)	2,561	2,593	192
	Total Salaries & Benefits	49,212	49,323	(111)	48,100	32,634	51,712
Operating Expenditures							
52.2201	O & M Vehicles	500	500	-	28	240	395
52.2202	O & M Buildings	500	500	-	200	557	1,990
52.3103	Workers Comp insurance	456	456	-	456	443	412
52.3202	Comm service (GPS)	-	516	(516)	301	602	473
52.3206	Telecom service (Enet)	1,200	1,200	-	1,265	1,175	923
52.3500	Travel and training	1,500	1,500	-	1,261	1,476	1,538
52.3851	Vet services	1,000	2,500	(1,500)	408	532	1,993
53.1112	Maintenance supplies	300	400	(100)	193	121	144
53.1124	Uniforms	300	300	-	-	208	-
53.1210	Water & sewer	150	250	(100)	132	133	140
53.1220	Natural gas	600	600	-	681	599	550
53.1230	Electricity	1,500	1,800	(300)	778	1,352	1,838
53.1303	Feeding animals	300	300	-	170	202	354
53.1603	Small equipment	400	250	150	315	433	-
	Total Operating Expenditures	8,706	11,072	(2,366)	5,873	7,640	10,752
Total Expenditures		$ 57,918	$ 60,395	$ (2,477)	$ 54,288	$ 40,707	$ 62,464

Personnel Summary:

Animal Control Officer Grade 12

Fire Department 100 - 350

Budget:

Account	Description	2023 Budget	2023 Budget2	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1102	Salaries	$ 717,496	$ 694,756	$ 22,740	$ 665,503	$ 629,340	$ 624,960
51.1102	Holidays	20,970	20,283	687	18,967	18,457	19,628
51.1102	Employee Assistance Prog.	-	-	-	2,036	4,447	7,687
51.1200	Temps/Volunteers	1,800	1,800	-	1,690	2,940	2,980
51.1300	Overtime (Garcia Wages)	-	-	-	31,566	28,935	26,917
51.2101	Insurance	105,136	103,535	1,601	108,525	107,173	102,068
51.2200	FICA	54,888	53,149	1,739	52,610	49,133	47,251
51.2401	Pension & Retirement	81,871	81,263	608	79,482	73,745	35,254
	Total Salaries & Benefits	982,161	954,786	27,375	960,379	914,171	866,746
Operating Expenditures							
52.3207	Software support	1,000	1,000	-	1,018	979	946
52.2111	Solid waste disposal	396	396	-	396	396	363
52.2201	O & M Vehicles	7,500	7,500	-	10,746	5,389	9,381
52.2202	O & M Buildings	3,000	3,000	-	1,282	1,931	2,533
52.2203	Testing equipment	5,000	5,000	-	2,377	6,105	5,341
52.3101	Property insurance	21,571	14,119	7,452	14,119	14,321	12,474
52.3103	Workers Comp insurance	8,275	8,275	-	8,275	8,243	8,029
52.3201	Telephone service (AT&T)	-	-	-	-	-	343
52.3206	Telecom service (Enet)	2,184	2,184	-	2,069	2,207	1,995
52.3500	Travel and training	1,500	1,500	-	1,542	265	622
52.3902	Elbert County surcharge	228	228	-	228	228	209
53.1110	Gasoline & fuel	9,795	4,112	5,683	6,439	3,947	3,964
53.1115	Office supplies	500	500	-	92	266	434
53.1124	Uniforms	3,000	4,500	(1,500)	2,824	1,818	4,515
53.1220	Natural Gas	3,500	3,000	500	3,556	3,301	2,712
53.1230	Electricity	8,000	8,000	-	7,952	7,246	7,032
53.1603	Small equipment	1,000	1,000	-	1,097	1,566	798
57.3006	Community promotions	500	500	-	209	-	823
	Total Operating Expenditures	76,949	64,814	12,135	64,221	58,208	62,513
Total Expenditures		$1,059,110	$1,019,600	$ 39,510	$1,024,600	$ 972,379	$ 929,260

Personnel Summary:

Fire Chief	Grade 30	
Shift Commander	Grade 20	3 positions
Assistant Shift Commander	Grade 18	3 positions
Senior Firefighter	Grade 14	1 position
Firefighter II	Grade 13	6 positions
Firefighter I	Grade 12	3 positions

Public Works - Administration 100 - 410

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 125,668	$ 116,633	$ 9,035	$ 116,187	$ 107,917	$ 65,851
51.1101	Employee Assistance Prog.	-	-	-	1,618	-	2,390
51.2101	Insurance	19,145	20,296	(1,151)	20,098	20,569	13,293
51.2200	FICA	9,614	8,922	692	8,274	7,337	4,176
51.2401	Pension & Retirement	14,545	13,645	900	13,597	12,148	1,952
	Total Salaries & Benefits	168,972	159,496	9,476	159,774	147,971	87,662
Operating Expenditures							
52.2111	Solid waste disposal	612	612	-	612	612	561
52.2201	O & M Vehicles	150	150	-	130	746	225
52.3101	Property insurance	6,055	8,308	(2,253)	8,308	5,256	4,159
52.3102	Liability insurance	800	850	(50)	735	805	-
52.3103	Workers Comp insurance	496	496	-	496	476	185
52.3201	Telephone service (AT&T)	-	-	-	-	-	686
52.3902	Waste surcharge	684	684	-	684	684	627
52.2202	O & M Buildings	12,000	10,000	2,000	16,812	8,258	13,041
52.3202	Comm service (Vzn)	540	540	-	526	529	543
52.3206	Telecom service (Enet)	1,740	1,740	-	1,745	1,645	1,363
52.3300	Advertising	350	350	-	-	445	-
52.3500	Travel and training	500	750	(250)	300	498	3,125
53.1110	Gasoline	2,358	1,321	1,037	1,832	1,339	750
53.1112	Maintenance supplies	500	500	-	107	244	416
53.1115	Office supplies	1,500	1,500	-	727	1,915	1,433
53.1124	Uniforms	500	500	-	158	575	1,623
53.1210	Water & sewer	3,500	3,500	-	3,312	4,913	2,995
53.1220	Natural gas	3,500	3,500	-	3,575	3,119	2,439
53.1230	Electricity	6,000	7,000	(1,000)	5,415	5,733	5,457
	Total Operating Expenditures	41,785	42,301	(516)	45,474	37,792	39,626
Total Expenditures		$ 210,757	$ 201,797	$ 8,960	$ 205,248	$ 185,763	$ 127,289

Personnel Summary:

Public Works Director	Grade 30
Office Manager	Grade 18

Public Works - Infrastructure Maintenance 100 - 421

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 326,409	$ 304,421	$ 21,988	$ 275,028	$ 282,971	$ 306,580
51.1101	Employee Assist. Program	-	-	-	1,968	3,031	3,241
51.1300	Overtime	2,500	2,500	-	2,654	2,106	2,812
51.2101	Insurance	45,660	45,149	511	49,896	45,393	50,229
51.2200	FICA	24,970	23,288	1,682	20,171	20,906	21,964
51.2401	Pension & Retirement	37,231	33,200	4,031	33,200	31,868	14,538
51.2700	Workers Comp claims	1,000	1,000	-	1,849	40,900	1,113
	Total Salaries & Benefits	437,770	409,558	28,212	384,766	427,175	400,478
Operating Expenditures							
52.2201	O & M Vehicles	1,500	1,500	-	1,386	5,328	1,808
52.2202	O & M Buildings	3,000	3,000	-	2,336	5,717	765
52.2321	Equipment leasing program	9,824	9,824	-	9,824	8,598	9,889
52.3103	Workers Comp insurance	3,899	3,899	-	3,899	4,230	3,983
52.3202	Comm service (Vzn,GPS)	2,664	2,664	-	2,338	2,605	2,501
53.1101	Asphalt	2,000	2,500	(500)	1,207	2,421	1,377
53.1102	Brick, block, or stone	500	750	(250)	20	132	-
53.1105	Concrete	3,000	3,000	-	2,977	2,479	2,419
53.1110	Gasoline & fuel	9,705	9,934	(229)	13,693	8,807	10,259
53.1113	Supplies & materials	5,000	5,000	-	4,738	6,067	9,224
53.1118	Sand & gravel	1,000	750	250	3,832	1,585	1,061
53.1120	Signs & markers	1,000	1,000	-	566	2,029	890
53.1122	Paint	1,000	2,500	(1,500)	380	2,128	2,431
53.1123	Protective clothing	500	500	-	232	447	541
53.1124	Uniforms	5,000	8,000	(3,000)	3,984	6,941	8,782
53.1126	Road maintenance	500	500	-	999	1,148	578
53.1601	Small tools, equipment	2,000	2,000	-	1,447	585	2,595
	Total Operating Expenditures	52,092	57,321	(5,229)	53,858	61,248	59,104
Total Expenditures		$ 489,862	$ 466,879	$ 22,983	$ 438,624	$ 488,423	$ 459,582

Personnel Summary:

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

Public Works - Street Lighting 100 - 426

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Operating Expenditures							
53.1230	Electricity	$ 9,000	$ 10,000	(1,000)	$ 8,856	$ 8,768	$ 7,941
52.2203	O & M Lights, equipment	5,000	5,000	-	-	-	-
53.1702	Seasonal decor	5,000	5,000	-	1,895	5,423	8,722
	Total Operating Expenditures	19,000	20,000	(1,000)	10,751	14,191	16,664
					-	-	-
Total Expenditures		$ 19,000	$ 20,000	$ (1,000)	$ 10,751	$ 14,191	$ 16,664

Public Works - Motor Pool 100 - 490

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 89,368	$ 84,745	$ 4,623	$ 87,096	$ 82,281	$ 85,654
51.1101	Employee Assistance Prog.	-	-	-	3,410	1,302	705
51.1300	Overtime	1,000	2,000	(1,000)	332	1,037	1,598
51.2101	Insurance	15,367	16,254	(887)	16,149	16,562	17,565
51.2200	FICA	6,837	6,483	354	6,743	6,215	6,267
51.2401	Pension & Retirement	11,238	10,847	391	10,728	9,115	3,676
51.2700	Workers Comp claims	100	500	(400)	-	-	-
	Total Salaries & Benefits	123,910	120,829	3,081	124,458	116,512	115,466
Operating Expenditures							
52.2201	O & M Vehicles	20,000	20,000	-	16,846	15,237	19,193
52.2202	O & M Buildings	500	1,000	(500)	814	528	509
52.2203	O & M Equipment	500	1,000	(500)	90	171	15
52.2321	Equipment Leasing	2,897	2,897	-	2,897	1,672	2,674
52.3101	Property insurance	4,588	8,815	(4,227)	8,815	6,917	5,650
52.3103	Workers Comp insurance	1,078	1,078	-	1,078	1,074	1,049
52.3202	Comm service (Vzn,GPS)	1,714	1,714	-	1,708	1,794	1,555
53.1110	Gasoline, fuel & oil	10,000	10,000	-	11,332	9,359	10,697
53.1113	Maintenance supplies	6,500	8,500	(2,000)	5,640	4,095	8,278
53.1121	Tires & tubes	2,000	3,000	(1,000)	655	1,260	8,325
53.1124	Uniforms	1,000	2,000	(1,000)	310	1,783	2,323
53.1601	Small tools, equipment	1,500	2,500	(1,000)	1,385	4,000	3,671
	Total Operating Expenditures	52,277	62,504	(10,227)	51,569	47,889	63,938
Total Expenditures		$ 176,187	$ 183,333	$ (7,146)	$ 176,027	$ 164,400	$ 179,404

Personnel Summary:

Lead Mechanic	Grade 18
Mechanic I	Grade 12

Public Works - Cemeteries 100 - 495

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 31,375	$ 30,406	$ 969	$ 24,334	$ 30,919	$ 34,215
51.1300	Overtime	-	-	-	309	209	295
51.2101	Insurance	234	230	4	168	4,874	8,276
51.2200	FICA	2,400	2,327	73	1,890	2,421	2,394
51.2401	Pension & Retirement	3,011	2,155	856	2,612	5,001	2,218
51.2700	Workers Comp claims	100	500	(400)	-	-	-
	Total Salaries & Benefits	37,120	35,618	1,502	29,313	43,424	47,397
Operating Expenditures							
52.1203	Professional Services	30,000	25,000	5,000	31,208	36,437	29,077
52.2201	O & M Vehicles	500	1,000	(500)	175	175	840
52.2202	O & M Buildings	300	300	-	43	425	129
52.2203	O & M Equipment	8,000	8,000	-	6,676	5,740	6,823
52.2204	O & M Grounds	15,000	15,000	-	14,900	19,900	10,200
52.3101	Property insurance	342	320	22	320	879	854
52.3103	Workers Comp insurance	383	383	-	383	519	429
52.3202	Comm service (Vzn,GPS)	780	1,848	(1,068)	1,504	2,005	1,546
52.3909	Whitworth Detention crew	20,000	20,000	-	11,618	6,244	14,211
53.1110	Gasoline & fuel	382	3,902	(3,520)	286	219	3,641
53.1115	Supplies	500	500	-	131	787	173
53.1124	Uniforms	500	1,000	(500)	73	1,312	1,166
53.1230	Electricity	1,080	1,080	-	978	876	636
53.1705	Plantings	500	500	-	-	-	-
	Total Operating Expenditures	78,267	78,833	(566)	68,294	75,518	69,726
Total Expenditures		$ 115,387	$ 114,451	$ 936	$ 97,608	$ 118,942	$ 117,123

Personnel Summary:

Equipment Operator, no CDL Grade 10

Parks and Public Spaces 100 - 620

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 39,903	$ 37,209	$ 2,694	$ 37,216	$ 34,523	$ 33,807
51.1300	Overtime	-	300	(300)	50	315	-
51.2101	Insurance	276	263	13	249	294	248
51.2200	FICA	3,053	2,846	207	2,850	2,649	2,559
51.2401	Pension & Retirement	2,748	2,653	95	2,652	2,160	2,358
51.2700	Workers Comp claims	100	300	(200)	-	-	-
	Total Salaries & Benefits	46,080	43,571	2,509	43,017	39,941	38,972
Operating Expenditures							
52.2100	Cleaning services	2,000	4,000	(2,000)	1,743	1,615	2,111
52.2204	O & M Grounds/Bldgs	10,000	10,000	-	7,114	7,555	12,195
52.2140	Lawn care service	32,400	32,400	-	32,400	32,400	23,050
52.3103	Workers Comp insurance	472	472	-	471	433	511
52.3202	Comm service (Vzn)	540	540	-	528	361	453
52.3909	Whitworth Detention crews	20,000	20,000	-	12,329	4,110	14,211
53.1210	Water & sewer	5,000	5,000	-	3,878	2,828	4,817
53.1705	Plantings	5,000	5,000	-	2,220	2,079	2,410
	Total Operating Expenditures	75,412	77,412	(2,000)	60,683	51,380	59,757
				-			
Total Expenditures		$ 121,492	$ 120,983	$ 509	$ 103,700	$ 91,321	$ 98,729

Personnel Summary:

Landscape Technician Grade 14

Culture and Recreation 100 - 600

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Appropriations							
52.3918	Sister City program	$ 7,500	$ 7,500	$ -	$ -	$ -	$ 1,000
57.3001	Elbert County Public Library	75,500	75,500	-	75,500	68,000	68,000
57.3020	Keep Elbert County Beautiful	5,000	5,000	-	5,000	5,000	5,000
57.3021	Burke Street Facility	-	-	-	-	8,000	-
	Total Appropriations	88,000	88,000	-	80,500	81,000	74,000
Total Expenditures		$ 88,000	$ 88,000	$ -	$ 80,500	$ 81,000	$ 74,000

Health and Welfare 100 - 500

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Appropriations							
57.1001	Elbert Memorial Hospital	$ -	$ -	$ -	$ -	$ 32,000	$ 57,600
57.3003	Elbert Co. Aging Program	7,000	7,000	-	7,000	7,000	7,000
57.3017	Community Partnership	1,500	1,500	-	1,500	1,500	1,500
	Total Appropriations	8,500	8,500	-	8,500	40,500	66,100
Total Expenditures		$ 8,500	$ 8,500	$ -	$ 8,500	$ 40,500	$ 66,100

Planning, Zoning, Marshal, and Inspections 100 - 720

(formerly Buildng Inspections and Code Enforcement)

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1102	Salaries	$ 54,925	$ 54,885	$ 40	$ 53,325	$ 44,833	$ 42,944
51.2101	Insurance	349	349	-	286	302	442
51.2200	FICA	4,202	4,198	4	4,079	3,389	3,250
51.2401	Pension & Retirement	6,937	6,693	244	6,971	5,381	535
	Total Salaries & Benefits	66,413	66,125	288	64,661	53,904	47,170
Operating Expenditures							
52.3103	Workers Comp insurance	234	234	-	234	182	188
52.2201	O & M Vehicles	250	250	-	-	-	-
52.3202	Communican Svc (Vzn)	541	541	-	578	589	90
52.3207	Software licensing	1,200	1,200	-	1,200	1,200	4,598
52.3402	Printing/publications	100	100	-	-	-	-
52.3500	Travel and training	2,000	4,000	(2,000)	700	1,310	4,119
52.3601	Dues	145	135	10	145	145	135
53.1110	Gasoline	500	350	150	314	171	1,383
53.1115	Supplies	500	1,000	(500)	313	436	1,615
53.1124	Uniforms	500	500	-	54	468	340
57.3007	Historic Preservation	500	500	-	-	-	-
57.3010	Planning Commission	500	500	-	-	-	-
	Total Operating Expenditures	6,970	9,310	(2,340)	3,538	4,501	12,468
Total Expenditures		$ 73,383	$ 75,435	$ (2,052)	$ 68,199	$ 58,405	$ 59,639

Personnel Summary:

Zoning Administrator, Marshal, and Inspector Grade 24

City Marshal, Planning, and Zoning* 100 - 740

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1102	Salaries	$ -	$ -	$ -	$ -	$ 44,968	$ 59,327
51.2101	Insurance	-	-	-	-	222	336
51.2200	FICA	-	-	-	-	3,561	4,265
51.2401	Pension & Retirement	-	-	-	-	6,273	3,857
	Total Salaries & Benefits	-	-	-	-	55,024	67,784
Operating Expenditures							
52.2201	O & M Vehicles	-	-	-	-	152	30
52.3103	Worker's Comp insurance	-	-	-	-	271	253
52.3202	Comm service (Verizon)	-	-	-	-	281	593
52.3402	Printing/publications	-	-	-	-	-	-
52.3500	Travel and training	-	-	-	-	57	980
53.1110	Gasoline	-	-	-	-	442	1,064
53.1115	Office supplies	-	-	-	-	280	226
53.1124	Uniforms	-	-	-	-	430	433
57.3007	Historic Preservation	-	-	-	-	-	80
57.3010	Planning Commission	-	-	-	-	35	35
	Total Operating Expenditures	-	-	-	-	1,947	3,693
Total Expenditures		$ -	$ -	$ -	$ -	$ 56,972	$ 71,477

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

Economic and Community Development 100 - 751

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Operating Expenditures							
52.1201	Legal fees-Dilap housing	$ 10,000	$ 20,000	(10,000)	$ 7,024	$ 9,752	$ 13,134
52.1203	Professional services	-	-	-	-	18,300	-
52.1203	New community reinvestment program	25,838	-	25,838	-	-	-
52.2110	Disposal fees-Dilap housing	20,000	20,000	-	13,331	13,487	2,597
	Total Operating Expenditures	55,838	40,000	15,838	20,355	41,539	15,731
Total Expenditures		$ 55,838	$ 40,000	$ 15,838	$ 20,355	$ 41,539	$ 15,731

Main Street Elberton 100 - 755

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1102	Salaries	$ 49,342	$ 48,003	$ 1,339	$ 47,476	$ 45,392	$ 44,050
51.1102	Employee Assistance Prog.	-	-	-	720	-	-
51.2101	Insurance	322	316	6	310	310	284
51.2200	FICA	3,775	3,672	103	3,685	3,456	3,341
51.2401	Pension & Retirement	3,435	3,448	(13)	3,448	3,053	260
	Total Salaries & Benefits	56,874	55,439	1,435	55,638	52,212	47,935
Operating Expenditures							
52.2203	O & M Equipment	500	500	-	33	-	1,730
52.3101	Property insurance	1,332	4,258	(2,926)	2,446	2,176	1,859
52.3103	Workers Comp insurance	204	204	-	204	204	186
52.3701	Travel and training	1,500	2,500	(1,000)	830	1,442	2,824
53.1115	Office supplies	500	500	-	1,030	248	854
57.3006	Community promotions	500	500	-	1,275	166	436
57.3007	Façade grant program	10,000	10,000	-	14,695	975	-
	Total Operating Expenditures	14,536	18,462	(3,926)	20,513	5,212	7,889
Total Expenditures		$ 71,410	$ 73,901	$ (2,491)	$ 76,151	$ 57,423	$ 55,824

Personnel Summary:

Main Street Manager Grade 19

Other Financing 100 - 900

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Non-departmental expenditures							
52.1305	Insurance Deductibles	$ -	$ -	$ -	$ -	$ 10,000	$ -
57.3015	CARES Act expense	-	-	-	2,639	7,808	-
57.3016	Landfill Post-Closure	9,000	9,000	-	9,000	9,401	4,659
61.1002	Transfer to Solid Waste	-	-	-	-	-	60,000
61.1815	Transfer to Rev.Loan Fund	24,000	24,000	-	24,000	24,000	24,000
	Total Expenditures	33,000	33,000	-	35,639	51,209	88,659
General Contingency/Reserve							
57.9001	General Contingency	-	1,103	(1,103)	-	-	-
	Total Contingency	-	1,103	(1,103)	-	-	-
Total Expenditures		$ 33,000	$ 34,103	$ (1,103)	$ 35,639	$ 51,209	$ 88,659

Combined Public Utility System Fund (Fund 520)

Summary of Revenues and Expenditures

	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
WATER & SEWER DIVISION:						
Sewer Revenue	$ 1,158,500	$ 1,304,800	$ (146,300)	$ 1,418,077	$ 1,638,588	$ 1,589,182
Water Revenue	2,207,800	2,097,800	110,000	2,153,003	2,146,200	2,370,600
Total Water & Sewer Revenue	3,366,300	3,402,600	(36,300)	3,571,080	3,784,788	3,959,782
Sewer Collection Operations	290,935	292,995	(2,060)	281,850	287,059	271,192
Sewer Plant Operations	935,103	812,981	122,122	878,834	830,776	759,988
Water Treatment Plant	631,334	650,453	(19,119)	608,615	636,541	734,542
Water Distribution Operations	393,850	376,737	17,113	382,745	377,539	387,880
Lake Pumping Station	102,140	102,140	-	98,064	98,140	96,797
Debt Service & Depreciation	556,764	902,439	(345,675)	1,059,306	1,108,671	1,067,436
Total Water & Sewer Expenses	2,910,126	3,137,745	(227,619)	3,309,415	3,338,726	3,317,835
Net Water & Sewer Income	**456,174**	**264,855**	**191,319**	**261,665**	**446,062**	**641,947**
ELECTRIC DIVISION:						
Electric Revenue	15,001,174	15,040,724	(39,550)	13,845,831	14,559,376	15,524,350
Plant Operations	11,671,595	11,787,901	(116,306)	11,293,142	10,957,692	10,988,143
Distribution	1,052,518	1,072,873	(20,355)	1,012,642	1,036,512	993,556
Security Lights	30,000	28,000	2,000	35,940	28,665	36,123
Depreciation and Transfers	2,150,277	2,140,000	10,277	2,465,644	2,218,224	2,456,917
Total Electric Expenses	14,904,390	15,028,774	(124,384)	14,807,368	14,241,094	14,474,740
Net Electric Income	**96,784**	**11,950**	**84,834**	**(961,538)**	**318,282**	**1,049,610**
NATURAL GAS DIVISION:						
Natural Gas Revenue	4,447,849	3,994,897	452,952	4,416,563	4,230,893	3,853,584
Plant Operations	24,940	24,940	-	21,722	21,913	20,141
Distribution	3,046,917	2,181,678	865,239	2,656,824	2,094,599	1,876,925
Depreciation and Transfers	924,000	914,352	9,648	1,244,749	1,245,299	1,214,057
Total Natural Gas Expenses	3,995,857	3,120,970	874,887	3,923,296	3,361,811	3,111,123
Net Natural Gas Income	**451,992**	**873,927**	**(421,935)**	**493,267**	**869,082**	**742,460**
NET OPERATING INCOME	**1,004,950**	**1,150,732**	**(145,782)**	**(206,605)**	**1,633,426**	**2,434,017**
ADMINISTRATIVE EXPEND.						
Utilities Administration	284,894	336,829	(51,935)	328,205	367,703	341,098
Meter Reading & Servicing	145,760	132,896	12,864	117,206	125,643	103,188
Warehousing & Purchasing	71,813	68,500	3,313	66,724	62,118	63,675
Customer Care & Marketing	299,189	412,982	(113,793)	433,486	402,877	453,926
Information Technology Systems	127,294	123,525	3,769	113,248	129,589	141,417
Economic Development	76,000	76,000	-	60,000	60,000	60,000
Total Administrative Expend.	**1,004,950**	**1,150,732**	**(145,782)**	**1,118,869**	**1,147,930**	**1,163,304**
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ (1,325,474)**	**$ 485,496**	**$ 1,270,713**
Total Revenues	22,815,323	22,438,221	377,102	21,833,473	22,575,056	23,337,716
Total Expenditures	22,815,323	22,438,221	377,102	23,158,947	22,089,560	22,067,003
	$ -	$ -	$ -	$(1,325,474)	$ 485,496	$ 1,270,713

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

	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Sewer Revenue	$ 1,158,500	$ 1,304,800	$ (146,300)	$ 1,418,077	$ 1,638,588	$ 1,589,182
Sewer Collection Operations	290,935	292,995	(2,060)	281,850	287,059	271,192
Sewer Plant Operations	935,103	812,981	122,122	878,834	830,776	759,988
	1,226,038	1,105,976	120,062	1,160,685	1,117,835	1,031,180
Net Sewer Income	(67,538)	198,824	(266,362)	257,392	520,753	558,001
Water Revenue	2,207,800	2,097,800	110,000	2,153,003	2,146,200	2,370,600
Water Treatment Plant	631,334	650,453	(19,119)	608,615	636,541	734,542
Water Distribution Operations	393,850	376,737	17,113	382,745	377,539	387,880
Lake Pumping Station	102,140	102,140	-	98,064	98,140	96,797
	1,127,324	1,129,330	(2,006)	1,089,424	1,112,220	1,219,218
Net Water Income	1,080,476	968,470	112,006	1,063,580	1,033,980	1,151,382
Water & Sewer Income Before Debt Service Expense	1,012,938	1,167,294	(154,356)	1,320,971	1,554,733	1,709,383
Debt Service	556,764	902,439	(345,675)	1,059,306	1,108,671	1,067,436
Total Water & Sewer Income Before Administration Expense	$ 456,174	$ 264,855	$ 191,319	$ 261,665	$ 446,062	$ 641,947

Revenue - Water & Sewer

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Sewer Revenue (520-430)							
34.4232	Sewer service fees	$1,150,000	$1,100,000	$ 50,000	$1,144,463	$1,123,446	$1,344,010
34.4236	Industrial waste fees	-	200,000	(200,000)	264,400	259,236	-
34.4233	Sewer tap fees	2,000	1,300	700	2,105	3,440	1,000
34.4217	Penalties	6,000	3,000	3,000	6,809	8,541	2,749
39.1202	SPLOST transfer	-	-	-	-	-	53,862
33.1120	GEFA grant for sewer	-	-	-	-	238,025	184,386
34.4235	Miscellaneous revenue	500	500	-	300	5,900	3,175
	Total Sewer Revenue	1,158,500	1,304,800	(146,300)	1,418,077	1,638,588	1,589,182
Water Revenue (520-440)							
34.4211	Metered water sales	1,850,000	1,800,000	50,000	1,824,764	1,779,251	2,057,904
34.4212	Other water sales	2,000	2,000	-	1,489	2,470	2,843
34.4213	Water tap fees	10,000	10,000	-	11,632	14,825	14,113
34.4214	Madison Co. water sales	320,000	260,000	60,000	291,455	296,615	251,766
34.4215	Sale of material	2,500	2,500	-	669	2,725	825
34.4216	Service charges	2,000	2,000	-	1,500	691	1,360
34.4217	Penalties	20,000	20,000	-	20,719	19,011	20,110
34.4218	Miscellaneous revenue	1,000	1,000	-	500	4,708	10,526
33.1120	GEFA grant for water	-	-	-	-	25,211	-
34.6903	Interest income	300	300	-	275	692	11,155
	Total Water Revenue	2,207,800	2,097,800	110,000	2,153,003	2,146,200	2,370,600
				-			
Total Water & Sewer Revenue		$3,366,300	$3,402,600	$ (36,300)	$3,571,080	$3,784,788	$3,959,782

Sewer - Collection Operations 520 - 433

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 156,720	$ 152,379	$ 4,341	$ 154,412	$ 155,949	$ 140,157
51.1300	Overtime	5,000	5,000	-	4,489	5,065	5,794
51.2101	Insurance	16,464	17,466	(1,002)	16,492	19,295	19,527
51.2200	FICA	11,989	11,657	332	11,547	11,612	10,127
51.2401	Pension & Retirement	15,904	16,423	(519)	16,303	13,167	5,883
51.2700	Workers Comp claims	100	500	(400)	-	1,880	4,633
	Total Salaries & Benefits	206,177	203,425	2,752	203,243	206,968	186,121
Operating Expenditures							
52.1203	Engineernig services	500	2,500	(2,000)	-	-	-
52.2208	O & M Sewer mains	10,000	15,000	(5,000)	6,537	13,993	20,478
52.3103	Workers Comp insurance	1,802	1,802	-	1,802	-	-
52.2320	Equipment lease program	9,824	9,824	-	9,824	8,598	9,601
52.2321	Motor Pool charge	17,618	18,118	(500)	18,118	17,853	17,552
55.1103	Admin charge-Gen Fund	45,014	42,326	2,688	42,326	39,647	37,440
	Total Operating Expenditures	84,758	89,570	(4,812)	78,607	80,092	85,071
Total Expenditures		$ 290,935	$ 292,995	$ (2,060)	$ 281,850	$ 287,059	$ 271,192

Personnel Summary:

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

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

Sewer - Plant Operations & Pumping 520 - 435

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 224,994	$ 224,546	$ 448	$ 222,344	$ 219,283	$ 216,839
51.1300	Overtime	20,000	10,000	10,000	27,870	19,736	28,290
51.1101	Employee Assistance Prog.	-	-	-	1,352	2,300	243
51.2101	Insurance	41,398	47,139	(5,741)	38,246	48,750	43,516
51.2200	FICA	17,212	17,178	34	18,155	16,732	16,974
51.2401	Pension & Retirement	23,282	23,813	(531)	23,780	21,812	17,227
51.2700	Workers Comp claims	500	500	-	-	615	-
	Total Salaries & Benefits	327,386	323,176	4,210	331,748	329,229	323,089
Operating Expenditures							
52.1203	Engineering services	500	2,000	(1,500)	-	4,659	9,966
52.2101	Uniforms	3,500	3,500	-	3,774	4,679	3,415
52.2202	O & M Plant facilities	45,000	45,000	-	63,523	40,362	41,107
52.2203	O & M Lift stations	15,000	30,000	(15,000)	6,349	16,691	11,074
52.2212	Sludge disposal	130,000	75,000	55,000	88,937	77,022	75,253
52.3101	Property insurance	8,924	7,512	1,412	7,512	11,718	11,352
52.3103	Workers Comp insurance	2,917	2,917	-	2,917	2,671	2,280
52.3206	Data service (Enet)	3,192	3,192	-	3,192	3,024	2,452
52.3207	TV service (Enet)	684	684	-	684	673	606
52.3500	Travel & training	5,000	5,000	-	1,736	5,267	2,272
53.1104	Chemical & lab supplies	228,000	155,000	73,000	209,438	173,811	126,076
53.1210	Water & sewer	50,000	45,000	5,000	49,767	46,164	37,776
53.1230	Electricity	115,000	115,000	-	109,258	114,806	113,269
	Total Operating Expenditures	607,717	489,805	117,912	547,087	501,547	436,899
Total Expenditures		$ 935,103	$ 812,981	$ 122,122	$ 878,834	$ 830,776	$ 759,988

Personnel Summary:

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

Water - Filter Plant & Treatment 520 - 443

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 158,171	$ 159,280	$ (1,109)	$ 144,572	$ 153,673	$ 140,530
51.1101	Employee Assistsance Prog.	-	-	-	3,368	1,931	1,697
51.1300	Overtime	10,000	10,000	-	6,622	8,647	9,963
51.2101	Insurance	23,244	32,477	(9,233)	24,098	30,085	24,944
51.2200	FICA	12,100	12,185	(85)	11,368	12,055	11,031
51.2401	Pension & Retirement	13,913	16,648	(2,735)	15,977	17,267	13,006
51.2700	Workers Comp claims	100	500	(400)	-	240	-
	Total Salaries & Benefits	217,528	231,090	(13,562)	206,005	223,898	201,170
Operating Expenditures							
52.1203	Engineering Services	1,000	1,000	-	528	1,802	129,550
52.1302	Lab testing fees	7,500	7,500	-	7,649	6,942	7,303
52.2101	Uniforms	4,000	4,000	-	4,190	4,413	4,119
52.2202	O & M Buildings	6,000	5,000	1,000	6,263	6,573	8,289
52.2203	O & M Equipment	30,000	30,000	-	27,349	27,819	40,583
52.2210	O & M Structures	71,150	71,150	-	71,150	66,954	61,930
52.2212	Sludge disposal	8,000	8,000	-	6,944	10,391	4,221
52.3101	Property insurance	9,437	7,894	1,543	7,894	11,492	11,086
52.3103	Workers Comp insurance	2,071	2,071	-	2,071	1,804	1,728
52.3201	Telephone service (Enet)	288	288	-	288	289	210
52.3206	Telecom service (Enet)	14,760	14,760	-	14,760	15,187	13,364
52.3500	Travel & training	6,500	8,500	(2,000)	6,649	4,282	4,342
53.1104	Chemical & lab supplies	115,000	115,000	-	113,308	114,015	113,317
53.1210	Water	3,000	4,000	(1,000)	1,759	3,855	3,188
53.1220	Natural gas	100	200	(100)	103	102	94
53.1230	Electricity	135,000	140,000	(5,000)	131,705	136,720	130,048
	Total Operating Expenditures	413,806	419,363	(5,557)	402,610	412,643	533,372
Total Expenditures		$ 631,334	$ 650,453	$ (19,119)	$ 608,615	$ 636,541	$ 734,542

Personnel Summary:

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

Water - Distribution Operations 520 - 444

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 156,720	$ 152,379	$ 4,341	$ 147,061	$ 151,260	$ 137,512
51.1101	Employee Assistance Prog.	-	-	-	7,351	4,689	2,645
51.1300	Overtime	5,000	5,000	-	4,489	5,065	5,794
51.2101	Insurance	16,464	17,466	(1,002)	16,492	19,295	19,527
51.2200	FICA	11,989	11,657	332	11,547	11,612	10,127
51.2401	Pension & Retirement	15,904	16,423	(519)	16,303	14,763	16,458
51.2700	Workers Comp claims	100	500	(400)	-	1,880	5,187
	Total Salaries & Benefits	206,177	203,425	2,752	203,242	208,564	197,250
Operating Expenditures							
52.1203	Engineering services	5,000	5,000	-	5,382	2,333	1,660
52.1206	On-call dispatch	3,000	3,000	-	3,000	3,000	3,000
52.2101	Uniforms	6,000	6,000	-	5,971	6,692	5,607
52.2201	O & M Vehicles	7,500	7,500	-	8,393	7,554	9,903
52.2203	O & M Equipment	1,000	2,000	(1,000)	89	427	2,094
52.2321	Motor Pool charge	17,618	18,118	(500)	18,118	17,853	17,551
52.2320	Equipment lease program	9,824	9,824	-	9,824	8,598	9,601
52.3103	Workers Comp insurance	1,802	1,802	-	1,802	3,480	3,074
52.3202	Comm service (Vzn,GPS)	4,140	4,140	-	4,164	4,552	3,860
52.3401	Printing	500	500	-	95	518	233
52.3500	Travel & training	3,500	3,500	-	3,954	5,647	1,801
53.1103	O & M Pipelines	34,000	34,000	-	37,296	32,928	51,317
53.1107	O & M Metering	20,000	15,000	5,000	17,753	20,838	22,154
53.1110	Gasoline & fuel	24,075	13,402	10,673	19,247	13,506	15,614
53.1120	Freight expense-Inventory	200	200	-	125	325	529
53.1601	Small tools	1,000	2,000	(1,000)	595	847	571
55.1103	Admin Charge-Gen Fund	45,014	42,326	2,688	42,326	39,647	37,441
57.4000	Bad debt expense	3,500	5,000	(1,500)	1,370	230	4,620
	Total Operating Expenditures	187,673	173,312	14,361	179,503	168,975	190,630
Total Expenditures		$ 393,850	$ 376,737	$ 17,113	$ 382,745	$ 377,539	$ 387,880

Personnel Summary:

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

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

Water - Lake Pumping Station 520 - 447

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Operating Expenditures							
52.2203	O & M Equipment	$ 5,000	$ 5,000	$ -	$ 1,561	$ 838	$ 200
52.3206	Telecom service (Enet)	13,140	13,140	-	13,140	13,140	12,045
52.3904	Water storage contract	3,500	3,500	-	3,501	3,798	3,145
53.1110	Gasoline & fuel	500	500	-	508	-	466
53.1230	Electricity	80,000	80,000	-	79,354	80,364	80,940
	Total Operating Expenditures	102,140	102,140	-	98,064	98,140	96,797
Total Expenditures		$ 102,140	$ 102,140	$ -	$ 98,064	$ 98,140	$ 96,797

Water/Sewer - Debt Service 520 - 436

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Depreciation							
56.1000	Depreciation (Reserve)	$ 92,554	$ 89,330	$ 3,224	$ 925,544	$ 925,544	$ 893,293
	Total Depreciation	92,554	89,330	3,224	925,544	925,544	893,293
Other Costs & Transfers							
57.3002	Paying fees on bonds	-	1,500	(1,500)	333	1,500	1,500
57.9005	General Fund	50,000	40,000	10,000	40,000	20,000	20,000
57.9006	SPLOST Fund (Excise Tax)	-	-	-	-	20,000	20,000
	Total Other Costs	50,000	41,500	8,500	40,333	41,500	41,500
Debt Service Expenditures							
58.2103	Debt service - Bonds	-	470,582	(470,582)	5,862	37,580	61,789
58.2303	Debt service - GEFA notes	414,210	301,027	113,183	87,567	79,046	70,854
58.4000	GEFA issuance costs	-	-	-	-	25,000	-
	Total Debt Service Expenditures	414,210	771,609	(357,399)	93,429	141,627	132,643
Total Expenditures		$ 556,764	$ 902,439	$ (345,675)	$1,059,306	$1,108,671	$1,067,436

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

	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Sales of Electric Services	$14,360,674	$14,405,224	$ (44,550)	$14,171,073	$14,080,250	$14,715,653
Other Revenue	640,500	635,500	5,000	(325,242)	479,126	808,697
Total Electric Revenue	15,001,174	15,040,724	(39,550)	13,845,831	14,559,376	15,524,350
Plant Operations	11,671,595	11,787,901	(116,306)	11,293,142	10,957,692	10,988,143
Distribution Operations	1,052,518	1,072,873	(20,355)	1,012,642	1,036,512	993,556
Security Lighting	30,000	28,000	2,000	35,940	28,665	36,123
Depreciation and Transfers	2,150,277	2,140,000	10,277	2,465,644	2,218,224	2,456,917
Total Electric Expenditures	14,904,390	15,028,774	(124,384)	14,807,368	14,241,094	14,474,740
Total Electric Income Before Administration Expense	$ 96,784	$ 11,950	$ 84,834	$ (961,538)	$ 318,282	$ 1,049,610

Revenue - Electric

520 - 460

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Sales of Electric Services							
34.4311	Residential energy sales	$4,753,750	$4,850,000	$ (96,250)	$4,751,408	$4,796,223	$4,850,369
34.4312	Commercial energy sales	6,784,400	6,650,000	134,400	6,482,211	6,507,559	6,604,909
34.4313	Industrial energy sales	2,467,300	2,550,000	(82,700)	2,509,831	2,469,045	2,922,241
34.4316	Installation charges	10,000	10,000	-	52,265	8,935	3,413
34.4320	Security lighting	242,400	242,400	-	242,787	243,087	245,829
34.4321	Street lighting	1,824	1,824	-	1,824	1,824	1,824
34.4328	Off-system energy sales	100,000	100,000	-	128,632	53,252	77,604
34.4331	Security light install fees	1,000	1,000	-	2,115	325	9,465
	Total Electric Services	14,360,674	14,405,224	(44,550)	14,171,073	14,080,250	14,715,653
Other Revenue							
34.4315	Miscellaneous revenue	5,000	5,000	-	15,558	1,993	9,123
34.4317	Pole attachment fees	150,000	150,000	-	147,111	145,916	134,343
34.4318	Sale of material/scrap	5,000	5,000	-	12,365	6,432	21,923
34.4319	Service charges	130,000	125,000	5,000	150,144	132,399	118,476
34.4323	Account establishment	22,000	22,000	-	21,360	19,800	21,475
34.4324	Penalties	155,000	155,000	-	158,616	135,547	154,731
34.4327	Credit check fees	1,000	1,000	-	1,115	1,050	1,065
34.6901	Sales tax commission	4,500	4,500	-	4,488	4,444	4,588
34.6903	Interest income	-	-	-	702	714	641
34.6910	Dividends on trust	168,000	168,000	-	144,157	137,924	290,877
34.6912	Unrealized gain(loss) inv.	-	-	-	(980,858)	(107,093)	51,455
	Total Other Revenue	640,500	635,500	5,000	(325,242)	479,126	808,697
Total Electric Revenue		$15,001,174	$15,040,724	$ (39,550)	$13,845,831	$14,559,376	$15,524,350

Electric - Distribution Operations 520 - 461

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 483,223	$ 415,709	$ 67,514	$ 437,716	$ 417,455	$ 385,664
51.1300	Overtime	15,000	15,000	-	11,924	12,793	16,036
51.2101	Insurance	48,529	58,987	(10,458)	57,640	66,377	68,625
51.2200	FICA	36,967	31,802	5,165	33,202	31,442	27,788
51.1101	Employee Assistance Prog.	-	-	-	3,556	3,419	1,598
51.2401	Pension & Retirement	57,293	53,681	3,612	53,392	47,491	37,420
51.2700	Workers Comp claims	500	500	-	189	5,142	74,520
	Total Salaries & Benefits	641,512	575,679	65,833	597,619	584,120	611,652
Operating Expenditures							
52.1206	On-call disptach	7,000	7,000	-	7,133	7,561	6,270
52.1304	Hotline testing	3,000	3,000	-	2,651	3,024	3,989
52.2101	Uniforms	5,000	10,000	(5,000)	4,544	5,186	652
52.2201	O & M Vehicles	12,000	12,000	-	12,920	10,381	11,765
52.2203	O & M Equipment	3,000	5,000	(2,000)	814	3,170	5,935
52.2206	ROW maintenance	90,000	90,000	-	96,140	104,000	90,914
52.2320	Equipment lease program	9,824	9,824	-	9,824	8,598	9,312
52.2321	Motor Pool charge	26,428	27,177	(749)	27,177	26,779	26,327
52.3101	Property insurance	13,290	12,453	837	12,453	12,441	10,729
52.3103	Workers Comp insurance	5,416	5,416	-	5,416	5,213	4,884
52.3202	Comm service (Vzn,GPS)	3,840	3,840	-	3,853	4,001	4,014
52.3500	Travel & training	5,000	7,500	(2,500)	4,193	4,850	12,433
53.1101	O & M Conductors	40,000	20,000	20,000	39,076	57,319	19,338
53.1102	Truck stock & supplies	54,000	54,000	-	56,420	57,251	54,753
53.1106	O & M Poles, fixtures	40,000	40,000	-	41,815	40,182	51,636
53.1107	O & M Meter service	20,000	10,000	10,000	22,785	9,301	10,211
53.1109	Customer premises - New	20,000	10,000	10,000	39,361	26,909	4,406
53.1110	Gasoline & fuel	25,208	11,984	13,224	17,133	10,921	11,288
53.1111	O & M Customer premises	7,500	7,500	-	7,264	43,743	6,454
53.1114	Storm restoration	5,000	5,000	-	71	12	16,792
53.1120	Freight expense-Inventory	500	500	-	205	-	331
53.1126	Tools & equipment	15,000	20,000	(5,000)	3,774	11,553	19,472
	Total Operating Expenditures	411,006	372,194	38,812	415,023	452,393	381,904
Capital Expenditures							
54.1409	Capital projects	-	125,000	(125,000)	-	-	-
	Total Capital Expenditures	-	125,000	(125,000)	-	-	-
Total Expenditures		$1,052,518	$ 1,072,873	$ (20,355)	$1,012,642	$1,036,512	$ 993,556

Electric - Distribution Operations 520 - 461

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual

Personnel Summary:

Director of Operations	Grade 32	
Foreman	Grade 30	
Journeyman Lineman	Grade 27	4 positions

Electric - Plant Operations 520 - 462

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Operating Expenditures							
52.1203	Professional services	$ 25,000	$ 25,000	-	$ 2,680	$ 24,252	$ 35,160
52.1313	MEAG Telecom services	3,420	3,420	-	5,341	4,399	1,758
52.1317	Electric Cities of Ga services	13,980	11,100	2,880	11,184	8,496	9,970
52.3905	Competitive Trust Investme	420,000	420,000	-	-	-	-
53.1270	Energy for resale	10,875,393	11,013,428	(138,035)	10,954,810	10,577,985	10,637,971
55.1101	Admin Charge-Gen Fund	181,802	168,953	12,849	168,953	190,831	184,994
57.4002	Credit card fees	150,000	144,000	6,000	148,672	149,746	109,758
57.4004	Collection service fees	2,000	2,000	-	1,502	1,983	8,532
	Total Operating Expenditures	11,671,595	11,787,901	(116,306)	11,293,142	10,957,692	10,988,143
Total Expenditures		$11,671,595	$11,787,901	$ (116,306)	$11,293,142	$10,957,692	$10,988,143

Electric - Security Lights 520 - 463

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Operating Expenditures							
52.2203	O & M Equipment	$ -	$ 10,000	$ (10,000)	$ -	$ -	$ -
53.1102	Supplies	30,000	18,000	12,000	35,940	28,665	36,123
	Total Operating Expenditures	30,000	28,000	2,000	35,940	28,665	36,123
Total Expenditures		$ 30,000	$ 28,000	$ 2,000	$ 35,940	$ 28,665	$ 36,123

Electric - Depreciation, Transfers & Contingency 520 - 464

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Depreciation							
56.1000	Depreciation	$ -	$ -	$ -	$ 355,634	$ 355,634	$ 330,647
	Total Depreciation/Amortization	-	-	-	355,634	355,634	330,647
Other Costs							
57.4000	Bad debt expense	25,000	40,000	(15,000)	10,010	12,590	26,270
57.9002	General contingency	25,277	-	25,277	-	-	-
	Total Other Costs	50,277	40,000	10,277	10,010	12,590	26,270
Transfers							
57.9001	General Fund	1,400,000	1,600,000	(200,000)	1,400,000	950,000	1,600,000
57.9004	Elbert Hotel Fund	700,000	500,000	200,000	700,000	900,000	500,000
	Total Transfers	2,100,000	2,100,000	-	2,100,000	1,850,000	2,100,000
Total Expenditures		$ 2,150,277	$ 2,140,000	$ 10,277	$ 2,465,644	$ 2,218,224	$ 2,456,917

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

	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Sales of Natural Gas Services	$ 4,365,849	$ 3,922,897	$ 442,952	$4,303,521	$4,124,871	$3,670,960
Other Revenue	82,000	72,000	10,000	113,042	106,022	182,623
Total Natural Gas Revenue	4,447,849	3,994,897	452,952	4,416,563	4,230,893	3,853,584
Plant Operations	24,940	24,940	-	21,722	21,913	20,141
Distribution Operations	3,046,917	2,181,678	865,239	2,656,824	2,094,599	1,876,925
Depreciation and Transfers	924,000	914,352	9,648	1,244,749	1,245,299	1,214,057
Total Natural Gas Expenditures	3,995,857	3,120,970	874,887	3,923,296	3,361,811	3,111,123
Total Natural Gas Income Before Administration Expense	$ 451,992	$ 873,927	$ (421,935)	$ 493,267	$ 869,082	$ 742,460

Revenue - Natural Gas 520 - 470

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Sales of Natural Gas Services							
34.4411	Residential & small comm	$2,205,580	$2,039,980	$ 165,600	$2,184,104	$2,109,839	$1,920,670
34.4412	Medium commercial	687,021	628,700	58,321	666,343	606,264	575,364
34.4413	Large commercial	153,429	118,636	34,793	146,299	134,458	127,527
34.4414	Industrial	316,943	299,704	17,239	339,064	422,725	403,678
34.4415	Agricultural	923,141	767,113	156,028	884,142	779,011	583,857
34.4416	Granite companies	79,735	68,764	10,971	83,569	72,574	59,865
	Total - Natural Gas Services	4,365,849	3,922,897	442,952	4,303,521	4,124,871	3,670,960
Other Revenue							
34.4417	Tap & installation fees	20,000	20,000	-	27,975	30,377	36,079
34.4418	In-Home Install & Service	10,000	-	10,000	8,325	175	-
34.4419	Sale of material	2,000	2,000	-	4,219	632	1,186
34.4420	Gas Merchandise	-	-	-	17,912	173	-
34.4421	Service charges	2,000	2,000	-	767	560	1,303
34.4422	Penalties	43,000	43,000	-	42,132	39,367	39,245
34.4424	Miscellaneous revenue	2,500	2,500	-	9,550	32,557	1,987
34.6901	Sales tax commission	2,000	2,000	-	2,036	2,038	1,911
34.6902	Transco rate case refund	-	-	-	-	-	98,481
34.6903	Interest income	500	500	-	125	144	2,432
	Total Other Revenue	82,000	72,000	10,000	113,042	106,022	182,623
Total Natural Gas Revenue		$4,447,849	$3,994,897	$ 452,952	$4,416,563	$4,230,893	$3,853,584

Natural Gas - Plant Operations 520 - 471

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Operating Expenditures							
52.1306	Telemetry/Monitoring	$ 13,000	$ 13,000	$ -	$ 12,312	$ 14,182	$ 11,856
52.3202	Comm service (Vzn)	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	8,000	-	7,970	7,731	6,845
	Total Operating Expenditures	24,940	24,940	-	21,722	21,913	20,141
Total Expenditures		$ 24,940	$ 24,940	$ -	$ 21,722	$ 21,913	$ 20,141

Natural Gas - Distribution Operations 520 - 473

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 377,812	$ 356,987	$ 20,825	$ 346,724	$ 277,129	$ 197,819
51.1101	Employee Assistance Prog.	-	-	-	7,260	4,562	4,798
51.1300	Overtime	5,000	5,000	-	5,624	8,602	9,248
51.2101	Insurance	57,072	60,423	(3,351)	54,481	60,008	48,221
51.2200	FICA	28,903	27,310	1,593	26,274	25,338	20,978
51.2401	Pension & Retirement	42,903	38,544	4,359	39,802	35,163	25,860
51.2700	Workers Comp claims	1,500	1,500	-	-	11,584	1,212
	Total Salaries & Benefits	513,190	489,764	23,426	480,165	422,385	308,137
Operating Expenditures							
52.1203	Professional services	50,000	50,000	-	77,713	40,147	39,177
52.1206	On-call dispatch	3,000	3,000	-	3,000	2,750	3,000
52.1307	Meter testing	9,000	6,600	2,400	9,025	8,025	5,850
52.1318	Sofware License/Support	13,750	12,500	1,250	13,750	12,500	12,500
52.2201	O & M Vehicles	9,000	9,000	-	3,784	9,160	9,363
52.2203	O & M Equipment	7,500	7,500	-	3,092	13,375	19,762
52.2205	O & M System	40,000	40,000	-	40,618	14,047	13,618
52.2219	O & M Meters	30,000	20,000	10,000	37,055	28,449	34,832
52.2320	Equipment lease program	9,824	9,824	-	9,824	8,598	9,601
52.2321	Motor Pool charge	26,428	27,177	(749)	27,177	35,706	35,103
52.3101	Property insurance	2,700	4,955	(2,255)	4,955	3,658	2,951
52.3103	Workers Comp insurance	4,271	4,271	-	4,271	3,846	3,275
52.3202	Comm service (Vzn,GPS)	3,722	3,722	-	3,725	3,961	3,658
52.3206	Data Service for GIS (Enet)	-	-	-	-	-	5,500
52.3301	Advertising	500	500	-	502	236	25
52.3500	Travel & training	5,000	5,000	-	5,023	2,982	3,573
53.1110	Gasoline & fuel	7,388	6,012	1,376	5,947	4,924	7,734
53.1120	Freight expense-Inventory	1,500	1,000	500	1,167	1,348	2,002
53.1124	Uniforms	5,000	7,500	(2,500)	1,128	7,627	5,782
53.1125	Welding supplies	600	600	-	109	499	1,179
53.1270	Energy for resale	2,211,569	1,381,423	830,146	1,804,868	1,356,088	1,235,132
53.1520	Merchandise for resale	5,000	-	5,000	16,773	4,124	-
53.1540	Material for In-Home sales	3,000	-	3,000	5,309	709	
53.1601	Small tools & equipment	3,500	2,500	1,000	5,676	3,850	8,406
55.1102	Admin Charge-Gen Fund	71,475	66,830	4,645	66,830	79,911	77,084
	Total Operating Expenditures	2,523,727	1,669,914	853,813	2,151,320	1,646,519	1,539,108

Natural Gas - Distribution Operations 520 - 473

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Other Costs							
57.3003	Gas rebate program	10,000	10,000	-	15,650	10,200	6,100
57.3004	City of Bowman - Margins	-	12,000	(12,000)	9,689	10,920	6,325
58.2201	Debt service - Bare steel	-	-	-	-	4,575	17,256
	Total Other Costs	10,000	22,000	(12,000)	25,339	25,695	29,681
Total Expenditures		$ 3,046,917	$ 2,181,678	$ 865,239	$2,656,824	$2,094,599	$1,876,925

Personnel Summary:

Director of Operations	Grade 32	
Foreman	Grade 24	
Journeyman Welder	Grade 18	
Field Service Technician	Grade 18	
Serviceman II	Grade 15	2 positions
Equipment Operator (no CDL)	Grade 10	

Gas - Depreciation, Transfers & Contingency 520 - 474

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Depreciation							
56.1000	Depreciation	$ -	$ -	$ -	$ 343,979	$ 343,979	$ 310,607
	Total Depreciation/Amortization	-	-	-	343,979	343,979	310,607
Other Costs							
57.4000	Bad debt expense	4,000	4,000	-	770	1,320	3,450
57.9002	General contingency	20,000	10,352	9,648	-	-	-
	Total Other Costs	24,000	14,352	9,648	770	1,320	3,450
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		$ 924,000	$ 914,352	$ 9,648	$1,244,749	$1,245,299	$1,214,057

Combined Public Utility System Fund (Fund 520)

Summary of Administrative Expenditures

	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Utilities Administration	$ 284,894	$ 336,829	$ (51,935)	$ 328,205	$ 367,703	$ 341,098
Meter Reading and Servicing	145,760	132,896	12,864	117,206	125,643	103,188
Warehousing and Purchasing	71,813	68,500	3,313	66,724	62,118	63,675
Customer Service	299,189	412,982	(113,793)	433,486	402,877	453,926
Information Technology Systems	127,294	123,525	3,769	113,248	129,589	141,417
Economic Development	76,000	76,000	-	60,000	60,000	60,000
Total Adminstrative Expenditures	$ 1,004,950	$ 1,150,732	$ (145,782)	$ 1,118,869	$ 1,147,930	$ 1,163,304

Utilities Administration 520 - 490

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1102	Salaries	$ 71,131	$ 97,904	$ (26,773)	$ 104,763	$ 103,702	$ 104,239
51.2101	Insurance	354	8,488	(8,134)	8,510	8,747	8,779
51.1102	Employee Assistance Prog.	-	-	-	2,010	3,154	2,984
51.2200	FICA	4,294	7,490	(3,196)	7,564	8,019	7,602
51.2401	Pension & Retirement	7,077	12,833	(5,756)	12,740	11,946	9,385
	Total Salaries & Benefits	82,856	126,715	(43,859)	135,588	135,569	132,989
Operating Expenditures							
52.1205	Credit check fees	1,000	1,000	-	1,270	1,043	1,153
52.1315	O & M AS/400	35,000	35,000	-	29,018	36,227	36,017
52.1319	Fire alarm monitoring	420	420	-	420	420	455
52.2100	Cleaning services	8,235	8,235	-	6,975	6,459	7,133
52.2101	Uniforms; mats; towels	3,000	3,000	-	704	1,894	2,838
52.2111	Solid waste disposal	768	768	-	768	768	704
52.2201	O & M Vehicles	375	375	-	-	1,019	283
52.2202	O & M Buildings	12,000	12,000	-	7,300	34,465	18,507
52.2203	O & M Equipment	6,000	6,000	-	6,880	11,554	5,096
52.3101	Property insurance	5,144	10,740	(5,596)	10,740	11,720	11,462
52.3103	Workers Comp insurance	425	425	-	425	424	376
52.3201	Telephone service (AT&T)	6,000	6,000	-	6,080	7,856	4,103
52.3202	Comm service (Vzn)	1,583	1,583	-	1,591	1,647	1,479
52.3206	Data service (Enet)	8,076	8,076	-	7,619	6,620	6,733
52.3207	Cable TV (Enet)	-	480	(480)	-	460	439
52.3301	Advertising; website	4,500	4,500	-	2,689	3,860	9,512
52.3500	Travel & training	5,000	5,000	-	9,970	2,211	4,415
52.3601	Dues	1,700	1,700	-	2,138	1,719	1,755
52.3901	Postage	45,000	47,000	(2,000)	42,702	42,592	42,180
52.3909	EC waste surcharge	912	912	-	912	912	836
58.2203	Copier leases	7,500	8,500	(1,000)	6,823	7,319	8,880
53.1112	Janitorial supplies	6,500	6,000	500	6,871	6,473	6,607
53.1115	Office supplies	18,000	18,000	-	16,440	20,746	17,125
53.1210	Water & sewer	1,400	1,400	-	1,320	1,410	1,190
53.1220	Natural gas	3,500	3,000	500	3,812	3,325	2,566
53.1230	Electricity	20,000	20,000	-	19,150	18,993	16,267
	Total Operating Expenditures	202,038	210,114	(8,076)	192,618	232,134	208,109
Total Expenditures		$ 284,894	$ 336,829	$ (51,935)	$ 328,205	$ 367,703	$ 341,098

Personnel Summary:

Utility Services Manager Grade 19

Meter Reading & Servicing 520 - 491

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 73,140	$ 68,391	$ 4,749	$ 70,237	$ 68,214	$ 65,319
51.1101	Employee Assistance Prog.	-	-	-	2,384	643	624
51.1300	Overtime	500	500	-	891	318	563
51.2101	Insurance	15,284	8,345	6,939	10,032	8,585	8,744
51.2200	FICA	5,595	5,232	363	5,477	5,012	4,499
51.2401	Pension & Retirement	9,052	8,953	99	8,935	8,280	7,268
51.2700	Workers Comp claims	-	500	(500)	-	-	-
	Total Salaries & Benefits	103,571	91,921	11,650	97,956	91,051	87,017
Operating Expenditures							
52.1303	Itron hosted solution	24,000	24,000	-	8,937	8,497	6,664
52.1309	Itron repairs & equipment	6,500	6,500	-	135	14,684	-
52.3103	Workers Comp insurance	889	889	-	870	870	785
52.3202	Comm service (Vzn,GPS)	2,123	2,123	-	2,112	2,183	1,601
52.3206	Data Service (Enet)	3,600	3,600	-	3,269	3,597	3,297
53.1110	Gasoline	4,077	2,603	1,474	3,016	3,010	3,090
53.1124	Uniforms	1,000	1,260	(260)	911	1,752	734
	Total Operating Expenditures	42,189	40,975	1,214	19,250	34,592	16,171
Total Expenditures		$ 145,760	$ 132,896	$ 12,864	$ 117,206	$ 125,643	$ 103,188

Personnel Summary:

Meter Service Technician	Grade 12	2 positions

Warehousing & Purchasing 520 - 492

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 53,261	$ 50,273	$ 2,988	$ 50,865	$ 46,993	$ 45,407
51.2101	Insurance	339	329	10	265	266	393
51.1101	Employee Assistance Prog.	-	-	-	1,890	1,284	-
51.2200	FICA	4,074	3,846	228	3,994	3,684	3,164
51.2401	Pension & Retirement	6,685	6,548	137	6,512	5,878	4,631
	Total Salaries & Benefits	64,359	60,996	3,363	63,526	58,105	53,594
Operating Expenditures							
52.2202	O & M Buildings; grounds	2,000	2,000	-	-	76	6,578
52.3103	Workers Comp insurance	217	217	-	217	205	187
52.3202	Comm service (Vzn,GPS)	768	768	-	779	820	686
52.3207	Internet (Enet)	719	719	-	719	719	659
53.1112	Janitorial supplies	500	500	-	31	285	227
53.1115	Office supplies	500	500	-	-	134	82
53.1124	Uniforms	500	500	-	73	-	-
53.1210	Water & sewer	250	300	(50)	224	258	261
53.1230	Electricity	2,000	2,000	-	1,155	1,517	1,400
	Total Operating Expenditures	7,454	7,504	(50)	3,198	4,013	10,080
Total Expenditures		$ 71,813	$ 68,500	$ 3,313	$ 66,724	$ 62,118	$ 63,675

Personnel Summary:

Purchasing Agent & Cemetery Sexton Grade 24

Customer Care & Marketing 520 - 493

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1102	Salaries	$ 206,068	$ 288,808	$ (82,740)	$ 301,121	$ 281,929	$ 324,003
51.2101	Insurance	34,541	48,391	(13,850)	64,536	60,412	65,201
51.1102	Employee Assistance Prog.	-	-	-	5,482	3,860	3,944
51.2200	FICA	15,764	22,094	(6,330)	21,603	20,554	21,467
51.2401	Pension & Retirement	23,567	34,440	(10,873)	35,855	31,749	29,182
	Total Salaries & Benefits	279,940	393,733	(113,793)	428,597	398,503	443,798
Operating Expenditures							
52.3103	Workers Comp insurance	1,249	1,249	-	1,249	1,239	1,919
52.1203	Professional services	10,000	10,000	-	700	1,075	-
52.3304	Promotional items	4,000	4,000	-	1,815	811	3,869
52.3401	Printing	500	500	-	-	-	75
52.3500	Travel & training	500	500	-	50	-	-
53.1115	Office supplies	3,000	3,000	-	1,075	1,249	4,266
	Total Operating Expenditures	19,249	19,249	-	4,889	4,374	10,129
Total Expenditures		$ 299,189	$ 412,982	$ (113,793)	$ 433,486	$ 402,877	$ 453,926

Personnel Summary:

Customer Care Manager	Grade 22	
Customer Service Representative	Grade 12	2 positions
Cashier/Clerk	Grade 9	2 positions

Information Technology Systems 520 - 495

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1102	Salaries	$ 62,956	$ 59,418	$ 3,538	$ 59,583	$ 55,797	$ 53,648
51.1102	Employee Assistance Prog.	-	-	-	-	457	-
51.2101	Insurance	7,772	8,213	(441)	8,191	10,537	8,340
51.2200	FICA	4,816	4,545	271	4,452	4,148	3,725
51.2401	Pension & Retirement	7,993	7,592	401	7,680	7,048	5,623
	Total Salaries & Benefits	83,537	79,768	3,769	79,906	77,987	71,337
Operating Expenditures							
52.2203	O & M Equipment	40,000	40,000	-	33,003	50,166	68,779
52.3103	Workers Comp insurance	257	257	-	257	252	230
52.3500	Travel & training	2,500	2,500	-	-	-	-
53.1115	Office supplies	1,000	1,000	-	82	1,185	1,071
	Total Operating Expenditures	43,757	43,757	-	33,342	51,602	70,080
Total Expenditures		$ 127,294	$ 123,525	$ 3,769	$ 113,248	$ 129,589	$ 141,417

Personnel Summary:

Information Technology Manager Grade 27

Economic Development 520 - 496

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Contracted Services							
51.1203	Economic developer	$ 60,000	$ 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	60,000
Total Expenditures		$ 76,000	$ 76,000	$ -	$ 60,000	$ 60,000	$ 60,000

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

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ElbertonNET Technology Services Fund (Fund 525)

Summary of Revenues and Expenditures

	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
BROADBAND TV DIVISION:						
Programming Sales	$ 2,981,879	$ 2,938,092	$ 43,787	$ 2,921,751	$ 2,882,753	$ 2,656,030
Adminstrative Revenue	93,000	89,000	4,000	482,584	437,769	202,086
Total TV Operations Revenue	3,074,879	3,027,092	47,787	3,404,335	3,320,523	2,858,116
Programming Operations	2,714,526	2,692,277	22,249	2,626,756	2,515,461	2,471,222
Video Production	17,634	17,634	-	8,914	10,561	13,475
Total TV Operations Expenses	2,732,160	2,709,911	22,249	2,635,670	2,526,022	2,484,697
Net TV Operations Income	**342,719**	**317,181**	**25,538**	**768,665**	**794,500**	**373,419**
INTERNET & FIBER DIVISION:						
Fiber Leases & Services	245,160	230,484	14,676	241,856	225,017	206,245
High Speed Internet	3,095,631	2,569,739	525,892	2,943,037	2,436,061	2,198,473
Total Internet & Fiber Revenue	3,340,791	2,800,223	540,568	3,184,893	2,661,077	2,404,718
Lit & Dark Fiber Operations	5,000	5,000	-	2,203	2,284	8,489
High Speed Internet Operations	479,700	466,068	13,632	468,206	440,581	395,407
Total Fiber & Internet Expenses	484,700	471,068	13,632	470,409	442,865	403,896
Net Internet & Fiber Income	**2,856,091**	**2,329,155**	**526,936**	**2,714,485**	**2,218,212**	**2,000,822**
DIGITAL PHONE OPERATIONS:						
Digital Phone Revenue	427,839	382,999	44,840	419,274	376,937	322,603
Digital Phone Expenditures	213,052	205,100	7,952	208,306	227,287	249,459
Net Digital Phone Income	**214,787**	**177,899**	**36,888**	**210,968**	**149,651**	**73,144**
NET OPERATING INCOME	**3,413,597**	**2,824,235**	**589,362**	**3,694,118**	**3,162,363**	**2,447,384**
ADMINISTRATIVE EXPEND.						
Administration	455,710	226,405	229,305	211,755	185,109	191,059
Distribution Operations	1,081,213	917,186	164,027	1,140,823	1,028,650	843,721
Debt Service & Depreciation	1,876,674	1,680,644	196,030	538,717	598,217	470,108
Total Administrative Expend.	**3,413,597**	**2,824,235**	**589,362**	**1,891,295**	**1,811,976**	**1,504,888**
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ 1,802,822**	**$ 1,350,387**	**$ 942,497**
Total Revenues	6,843,509	6,210,314	633,195	7,008,502	6,358,537	5,585,437
Total Expenditures	6,843,509	6,210,314	633,195	5,205,680	5,008,150	4,642,940
	$ -	$ -	$ -	$ 1,802,822	$ 1,350,387	$ 942,497

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

	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Programming sales	$ 2,981,879	$ 2,938,092	$ 43,787	$ 2,921,751	$ 2,882,753	$ 2,656,030
Service charges & other revenue	93,000	89,000	4,000	482,584	437,769	202,086
Total Revenue	3,074,879	3,027,092	47,787	3,404,335	3,320,523	2,858,116
Programming expenses	2,714,526	2,692,277	22,249	2,626,756	2,515,461	2,471,222
Video production operations	17,634	17,634	-	8,914	10,561	13,475
Total Expenditures	2,732,160	2,709,911	22,249	2,635,670	2,526,022	2,484,697
Net TV Operations Income	$ 342,719	$ 317,181	$ 25,538	$ 768,665	$ 794,500	$ 373,419

Revenue - Broadband TV Operations 525 - 480

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Programming Sales							
34.4601	Basic - City	$ 296,490	$ 312,805	$ (16,315)	$ 304,184	$ 310,393	$ 277,139
34.4602	Basic - County	330,333	327,397	2,936	339,083	314,109	265,024
34.4603	Expanded - City	303,423	294,662	8,761	291,492	297,228	285,998
34.4604	Expanded - County	335,172	315,683	19,489	323,118	308,658	282,357
34.4640	Premier - City	513,687	527,815	(14,128)	500,900	533,557	523,519
34.4641	Premier - County	850,112	802,508	47,604	813,985	769,199	697,940
34.4644	Digital Premiums - City	30,842	34,064	(3,222)	31,698	36,310	34,084
34.4645	Digital Premiums - County	39,262	45,362	(6,100)	42,057	45,326	38,621
	Total Programming Sales	2,699,321	2,660,296	39,025	2,646,517	2,614,782	2,404,682
Other Revenue							
34.4618	Programming rebates	2,200	2,000	200	2,263	2,250	3,692
34.4619	Commissions	1,500	1,500	-	1,637	1,489	1,245
34.4625	Franchise fees - City	60,523	61,746	(1,223)	59,765	62,206	59,217
34.4626	Franchise fees - County	80,564	77,159	3,405	78,689	74,354	66,343
34.4659	HD equipment charges	-	2,500	(2,500)	-	425	1,325
34.4660	Equipment charges	10,000	10,000	-	8,892	9,343	10,753
34.4661	Sales of videos	200	200	-	265	120	130
34.4665	Monthly box fee - City	56,523	59,545	(3,022)	54,537	57,539	58,953
34.4666	Monthly box fee - County	34,555	36,180	(1,625)	35,375	36,302	36,124
34.4670	DVR - City	12,663	9,127	3,536	11,561	8,442	5,004
34.4671	DVR - County	23,830	17,839	5,991	22,250	15,501	8,562
	Total Other Revenue	282,558	277,796	4,762	275,234	267,972	251,348
Total Broadband TV Revenue		$2,981,879	$2,938,092	$ 43,787	$2,921,751	$2,882,753	$2,656,030

Revenue - Administrative 525 - 482

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Revenue							
33.1310	Grant-Elbert County	$ -	$ -	$ -	$ 357,099	$ -	$ -
34.4611	Connection fees	20,000	10,000	10,000	52,708	24,895	34,185
34.4612	Late penalties	50,000	60,000	(10,000)	49,274	50,065	55,112
34.4614	Advertising sales	3,000	3,000	-	2,569	20,607	3,382
34.4616	Service charges	1,000	1,000	-	1,674	1,160	757
34.4621	Russell State Park services	19,000	15,000	4,000	19,260	19,274	17,132
38.9001	Surplus sale of equipment	-	-	-	-	14,089	-
39.1202	Transfer from 2017 SPLOST	-	-	-	-	307,678	91,518
Total Administrative Revenue		$ 93,000	$ 89,000	$ 4,000	$ 482,584	$ 437,769	$ 202,086

Programming Operations 525 - 480

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Operating Expenditures							
53.1103	Digital boxes and remotes	$ 60,000	$ 60,000	$ -	$ 55,144	$ 82,570	$ 53,534
53.1107	Headend O & M	7,500	7,500	-	7,500	-	-
53.1541	Basic programming	696,312	686,713	9,599	690,648	625,083	558,778
53.1543	Expanded programming	1,465,124	1,459,849	5,275	1,421,826	1,353,341	1,391,191
53.1545	Premium programming	44,892	53,235	(8,343)	44,358	52,645	56,582
53.1546	TV Everywhere expense	6,684	11,052	(4,368)	5,996	10,736	11,196
53.1548	Premier programming	82,596	82,560	36	80,708	83,462	93,358
53.1549	HITS, NASRAC, & Rovi fees	187,418	172,368	15,050	172,458	161,302	163,264
52.3915	Franchise fees - City	64,000	64,000	-	62,452	65,494	62,385
52.3916	Franchise fees - County	85,000	75,000	10,000	81,676	77,738	69,555
57.4000	Bad debt expense	15,000	20,000	(5,000)	3,990	3,090	11,380
Total Operating Expenditures		$2,714,526	$2,692,277	$ 22,249	$2,626,756	$2,515,461	$2,471,222

Video Production 525 - 483

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 9,414	$ 9,414	$ -	$ 7,596	$ 8,952	$ 11,221
51.2200	FICA	720	720	-	581	686	839
	Total Salaries & Benefits	10,134	10,134	-	8,177	9,638	12,060
Operating Expenditures							
52.2203	O & M Equipment	5,000	5,000	-	160	240	356
52.3103	Workers Comp insurance	-	-	-	-	43	-
53.1115	Supplies & materials	2,500	2,500	-	577	640	1,058
	Total Operating Expenditures	7,500	7,500	-	737	923	1,414
Total Expenditures		$ 17,634	$ 17,634	$ -	$ 8,914	$ 10,561	$ 13,475

Personnel Summary:

Video Intern	Part-time

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

	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Lit & Dark Fiber Services	$ 245,160	$ 230,484	$ 14,676	$ 241,856	$ 225,017	$ 206,245
High Speed Internet	3,095,631	2,569,739	525,892	2,943,037	2,436,061	2,198,473
Total Internet Revenue	3,340,791	2,800,223	540,568	3,184,893	2,661,077	2,404,718
Fiber Operations	5,000	5,000	-	2,203	2,284	8,489
High Speed Internet Operations	479,700	466,068	13,632	468,206	440,581	395,407
Total Internet Expenditures	484,700	471,068	13,632	470,409	442,865	403,896
Net Internet and Fiber Income	$ 2,856,091	$ 2,329,155	$ 526,936	$ 2,714,485	$ 2,218,212	$ 2,000,822

Revenue - Internet and Fiber Operations

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Lit & Dark Fiber Services (525-473)							
34.4326	Fiber leases	$ 113,100	$ 106,800	$ 6,300	$ 110,528	$ 103,767	$ 101,142
34.4327	Internet over Fiber	90,492	82,116	8,376	89,759	79,680	63,533
34.4328	Transport over Fiber	41,568	41,568	-	41,569	41,570	41,570
	Total Fiber Services	245,160	230,484	14,676	241,856	225,017	206,245
High Speed Internet (525-474)							
34.5614	Web hosting	1,860	2,052	(192)	1,896	2,047	2,297
34.5626	Broadband Basic	1,201,849	1,102,856	98,993	1,166,986	987,892	735,322
34.5629	Internet 50	1,448,521	1,300,712	147,809	1,408,485	1,203,209	951,022
34.5622	Static IP	8,844	7,807	1,037	8,709	8,156	7,181
34.5624	Additional e-mail	3,120	3,276	(156)	3,299	3,267	3,228
34.5638	Internet 100 & 200	907,078	629,748	277,330	818,104	583,229	458,065
34.6911	Bundle discounts	(580,341)	(570,212)	(10,129)	(582,320)	(444,502)	(27,000)
34.4611	Connection fees	500	500	-	1,132	835	932
34.4620	Collocation service	4,200	3,000	1,200	3,350	3,000	3,000
34.4660	Equipment charges/sales	100,000	90,000	10,000	113,396	88,927	64,426
	Total High Speed Internet	3,095,631	2,569,739	525,892	2,943,037	2,436,061	2,198,473
Total Internet & Fiber Revenue		$3,340,791	$2,800,223	$ 540,568	$3,184,893	$2,661,077	$2,404,718

Dark & Lit Fiber Operations 525 - 473

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Operating Expenditures							
53.1101	Supplies & materials	$ 5,000	$ 5,000	$ -	$ 2,203	$ 2,284	$ 8,489
	Total Operating Expenditures	5,000	5,000	-	2,203	2,284	8,489
Total Expenditures		$ 5,000	$ 5,000	$ -	$ 2,203	$ 2,284	$ 8,489

High Speed Internet Operations 525 - 474

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Operating Expenditures							
52.2203	O & M Equipment	$ 40,000	$ 30,000	$ 10,000	$ 38,340	$ 20,468	$ 20,702
52.3904	Accounts and Provisioning	228,000	204,000	24,000	222,116	192,752	175,062
52.3907	Internet connectivity	133,800	164,616	(30,816)	151,744	168,381	156,633
52.3908	CALEA Compliance	4,200	-	4,200	2,500	-	1,750
52.3909	IP Addresses	8,000	7,500	500	7,840	7,750	2,850
53.1250	ESPN 3 Subscription Fees	3,600	6,552	(2,952)	3,929	6,365	6,004
53.1101	Supplies & materials	10,000	2,500	7,500	13,391	1,229	-
53.1104	Cable modems, equipment	25,000	25,000	-	21,016	31,651	16,329
53.1107	Headend O & M	7,500	7,500	-	-	-	-
52.1204	Bandwidth analytics	9,600	8,400	1,200	-	8,496	7,757
57.4000	Bad debt expense	10,000	10,000	-	7,330	3,490	8,320
	Total Operating Expenditures	479,700	466,068	13,632	468,206	440,581	395,407
Total Expenditures		$ 479,700	$ 466,068	$ 13,632	$ 468,206	$ 440,581	$ 395,407

Revenue - Digital Phone 525 - 475

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Digital Phone Revenue							
34.5617	Set-up fees	$ 2,000	$ 2,000	$ -	$ 3,408	$ 2,600	$ 2,280
34.5630	Service base fee	259,071	247,001	12,070	255,551	230,879	194,185
34.5631	Business service fees	94,615	74,635	19,980	83,938	81,158	87,102
34.5632	Toll free services	2,577	1,554	1,023	2,378	1,413	1,361
34.5633	Hosted PBX Services	44,628	33,727	10,901	43,802	35,597	29,454
34.4660	Equipment sales	2,000	2,000	-	7,850	4,826	2,392
34.5634	Usage fees	500	500	-	695	479	673
34.5635	Directory Assistance	2,000	2,500	(500)	1,762	2,602	2,363
34.5636	International Calls	25	50	(25)	6	10	77
34.5637	Fax-to-PDF Services	1,910	2,030	(120)	1,988	1,981	2,110
34.5640	Universal Service Fees	18,513	17,002	1,511	17,896	15,392	606
Total Digital Phone Revenue		$ 427,839	$ 382,999	$ 44,840	$ 419,274	$ 376,937	$ 322,603

Expenditures - Digital Phone Operations 525 - 475

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Operating Expenditures							
52.1200	Professional services	$ 3,816	$ 4,000	$ (184)	$ 4,334	$ 4,551	$ 2,556
52.3905	Phone access fees	168,000	156,000	12,000	165,137	168,213	179,532
52.3906	PBX, DID access fees	9,936	9,600	336	7,390	34,050	48,771
52.3912	Usage fees	4,000	4,000	-	3,716	3,616	4,345
52.3914	Setup fees	3,500	3,500	-	3,347	3,283	2,936
52.3917	Universal Service Fund	19,800	24,000	(4,200)	21,992	12,338	11,140
53.1101	Supplies & materials	2,500	2,500	-	1,480	525	-
57.4000	Bad debt expense	1,500	1,500	-	910	710	180
Total Expenditures		$ 213,052	$ 205,100	$ 7,952	$ 208,306	$ 227,287	$ 249,459
Net Income - Digital Phone		$ 214,787	$ 177,899	$ 36,888	$ 210,968	$ 149,651	$ 73,144

ElbertonNET Technology Services Fund (Fund 525)

Summary of Administrative Expenses

	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Administration	$ 455,710	$ 226,405	$ 229,305	$ 211,755	$ 185,109	$ 191,059
Distribution Operations	1,081,213	917,186	164,027	1,140,823	1,028,650	843,721
Debt Service & Depreciation	1,876,674	1,680,644	196,030	538,717	598,217	470,108
Total Adminstrative Expenditures	$ 3,413,597	$ 2,824,235	$ 589,362	$ 1,891,295	$ 1,811,976	$ 1,504,888

Administration 525 - 482

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 155,215	$ -	$ 155,215	$ -	$ -	$ -
51.2101	Insurance	33,593	-	33,593	-	-	-
51.2200	FICA	11,874	-	11,874	-	-	-
51.2401	Pension & Retirement	17,976	-	17,976	-	-	-
	Total Salaries & Benefits	218,658	-	218,658	-	-	-
Operating Expenditures							
52.1200	Professional Services	$ 25,000	$ 25,000	$ -	$ 16,179	$ 11,050	$ 29,850
52.2203	O & M Equipment	30,000	30,000	-	29,330	33,211	29,167
52.3101	Property insurance	2,500	2,500	-	2,500	2,500	2,500
52.3201	Telephone service (AT&T)	-	-	-		-	686
52.3301	Advertising	25,000	25,000	-	26,149	9,261	9,772
52.3500	Travel & training	2,500	2,500	-	-	-	90
53.1102	Promotional items	5,000	5,000	-	1,657	1,078	557
52.1103	Admin Charge - Gen Fund	146,052	135,405	10,647	135,405	127,420	117,216
52.1201	Legal fees	500	500	-	455	590	1,220
53.1115	Office & billing supplies	500	500	-	80	-	-
	Total Operating Expenditures	237,052	226,405	10,647	211,755	185,109	191,059
Total Expenditures		$ 455,710	$ 226,405	$ 229,305	$ 211,755	$ 185,109	$ 191,059

Personnel Summary:

Communications Manager	Grade 15	
Customer Service Representative	Grade 12	2 positions
Cashier/Clerk	Grade 9	

Distribution Operations 525 - 481

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 410,367	$ 334,258	$ 76,109	$ 362,677	$ 333,957	$ 291,471
51.1101	Employee Assistance Prog.	-	-	-	5,783	10,587	930
51.1300	Overtime	20,000	20,000	-	31,438	24,053	22,638
51.2101	Insurance	54,261	49,165	5,096	56,377	51,732	55,834
51.2200	FICA	31,393	25,571	5,822	33,625	29,363	25,219
51.2401	Pension & Retirement	49,315	40,643	8,672	43,967	38,856	21,901
51.2700	Workers Comp claims	5,000	5,000	-	30,230	53,891	3,624
	Total Salaries & Benefits	570,336	474,637	95,699	564,097	542,439	421,618
Operating Expenditures							
52.1200	Professional services	-	2,500	(2,500)	-	-	-
52.1205	On-call dispatch	7,500	7,000	500	8,914	7,461	6,270
52.2101	Uniforms	4,000	4,000	-	3,305	2,928	1,811
52.2201	O & M Vehicles	10,000	10,000	-	19,602	10,374	12,646
52.2203	O & M Equipment	7,500	7,500	-	7,505	5,208	6,642
52.2321	Motor Pool charge	26,428	27,177	(749)	27,177	18,206	17,552
52.3101	Property insurance	29,325	26,178	3,147	26,178	35,410	31,942
52.3103	Workers Comp insurance	3,648	3,648	-	3,648	3,713	3,542
52.3202	Comm service (Vrzn,GPS)	7,620	7,113	507	7,693	7,135	6,302
52.3207	Data service (Enet)	2,244	2,244	-	2,244	2,108	1,686
52.3500	Travel & training	2,500	2,500	-	49	601	106
53.1101	Supplies & materials	5,000	2,000	3,000	10,073	1,841	4,403
53.1107	Headend O & M	10,000	5,000	5,000	10,361	37,714	3,119
53.1108	Pole attachment fees	140,000	150,000	(10,000)	130,404	129,277	119,618
53.1110	System O & M	100,000	75,000	25,000	180,668	110,486	109,582
53.1111	Fuel	40,112	15,689	24,423	26,275	15,648	15,498
53.1120	Freight Expense-Inventory	25,000	15,000	10,000	22,301	16,461	11,042
53.1230	Utilities - System	90,000	80,000	10,000	90,331	81,640	70,342
	Total Operating Expenditures	510,877	442,549	68,328	576,726	486,211	422,103
Total Expenditures		$1,081,213	$ 917,186	$ 164,027	$1,140,823	$1,028,650	$ 843,721

Personnel Summary:

Telecom Systems Engineer	Grade 30	
Broadband Plant Manager	Grade 27	
Telecommunications Technician	Grade 22	5 positions

Debt Service & Depreciation 525 - 485

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Operating Expenditures							
56.1000	Depreciation	$ -	$ -	$ -	$ 395,217	$ 395,217	$ 362,108
61.1001	Transfer out - Elbert Theatre	95,000	92,000	3,000	92,000	83,000	68,000
61.1002	Transfer out - Solid Waste	-	51,500	(51,500)	51,500	120,000	40,000
61.1003	Transfer out - General Fund	250,000	-	250,000	-	-	-
	Total Operating Expenditures	345,000	143,500	201,500	538,717	598,217	470,108
Capital Outlay							
54.1000	System Expansion	800,000	800,000	-	-	-	-
	Total Debt Service	800,000	800,000	-	-	-	-
Debt Service							
57.9000	Repayment-Electric Div.	731,674	737,144	(5,470)	-	-	-
	Total Debt Service	731,674	737,144	(5,470)	-	-	-
Total Expenditures		$1,876,674	$1,680,644	$ 196,030	$ 538,717	$ 598,217	$ 470,108

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Solid Waste Fund (Fund 540)

Summary of Revenues and Expenditures

	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Revenues						
Residential Collection	$ 544,143	$ 496,716	$ 47,427	$ 470,615	$ 498,945	$ 491,890
Commercial Collection	381,648	337,620	44,028	381,116	339,906	337,221
Sale of Recyclables	91,955	50,126	41,829	94,326	70,418	39,562
Other Revenue	1,500	53,000	(51,500)	51,500	121,925	113,510
Total Revenues	1,019,246	937,462	81,784	997,557	1,031,193	982,182
Expenditures						
Residential Collection	334,208	301,398	32,810	349,353	366,500	316,870
Commercial Collection	286,807	269,909	16,898	300,931	272,618	292,980
Recycling Operations	142,615	137,544	5,071	144,431	178,077	188,022
Leaf & Limb Collection	255,616	228,611	27,005	241,245	214,294	235,267
Total Expenditures	1,019,246	937,462	81,784	1,035,961	1,031,489	1,033,138
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ (38,404)	$ (296)	$ (50,956)

Solid Waste Fund - Revenue Detail by Source

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Revenues							
34.4111	Collection - Residential	$ 422,655	$ 378,696	$ 43,959	$ 382,375	$ 381,022	$ 377,021
34.4112	Collection - Commercial	213,420	177,600	35,820	182,864	178,562	177,607
34.4114	County residential service	33,516	30,624	2,892	33,000	30,404	28,250
34.4131	Sale of recyclables	91,955	50,126	41,829	94,326	70,418	39,562
34.4191	EC Surcharge - Residential	87,972	87,396	576	88,240	87,519	86,619
34.4192	EC Surcharge - Commercial	150,636	143,220	7,416	147,714	144,022	142,659
34.4193	Dumpster sales	17,592	16,800	792	17,538	17,322	16,955
34.4195	Inert Waste Collection	1,500	1,500	-	1,376	1,925	1,575
39.2100	Sale of Assets	-	-	-	-	-	11,935
39.1201	Transfer in - General Fund	-	-	-	-	-	60,000
39.1202	Transfer in - ElbertonNET	-	51,500	(51,500)	51,500	120,000	40,000
Grand Total - Solid Waste Revenues		$1,019,246	$ 937,462	$ 81,784	$ 998,933	$1,031,193	$ 982,182

Residential Waste Collection 540 - 451

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 134,211	$ 122,717	$ 11,494	$ 101,958	$ 115,674	$ 112,829
51.1300	Overtime	1,000	1,000	-	1,240	995	789
51.2100	Insurance	23,130	24,461	(1,331)	23,037	26,511	18,225
51.2200	FICA	10,267	9,388	879	7,560	8,758	8,053
51.2401	Pension & Retirement	11,034	10,716	318	10,840	11,514	8,828
51.2601	Unemployment payments	-	-	-	-	-	2,508
51.2700	Workers Comp claims	200	200	-	383	-	2,313
	Total Salaries & Benefits	179,842	168,482	11,360	145,017	163,452	153,545
Operating Expenditures							
52.1101	Admin Charge-General Fund	14,890	14,177	713	14,177	13,646	11,538
52.2111	Disposal fees	95,000	87,396	7,604	95,153	102,416	82,584
52.2201	O & M Vehicles	3,500	3,500	-	12,877	3,173	9,350
52.2321	Motor Pool charge	2,936	3,020	(84)	3,020	5,951	5,851
52.3101	Property/Liab. Insurance	2,852	3,428	(576)	3,428	2,226	1,712
52.3103	Workers Comp insurance	1,595	1,595	-	1,595	1,605	1,512
52.3202	Comm service (Vzn,GPS)	1,346	1,346	-	1,310	1,368	984
53.1110	Fuel	15,547	6,668	8,879	10,057	5,961	7,659
53.1115	Supplies	200	200	-	-	37	-
53.1123	Protective supplies	500	500	-	262	265	552
53.1124	Uniforms	3,000	3,000	-	3,847	5,758	2,832
53.1550	Poly-karts	12,000	6,086	5,914	15,097	16,733	3,187
56.1000	Depreciation	-	-	-	42,852	42,852	33,479
57.4000	Bad debt expense	1,000	2,000	(1,000)	660	1,060	1,160
58.2200	Truck payments - GMA	-	-	-	-	-	926
	Total Operating Expenditures	154,366	132,916	21,450	204,336	203,049	163,326
Total Expenditures		$ 334,208	$ 301,398	$ 32,810	$ 349,353	$ 366,500	$ 316,870

Personnel Summary:

Equipment Operator w/CDL	Grade 12	
Public Works Laborer	Grade 7	3 positions

Commercial Waste Collection 540 - 452

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 74,045	$ 66,596	$ 7,449	$ 69,948	$ 65,295	$ 65,811
51.1101	Employee Assistance Prog.	-	-	-	1,916	1,676	-
51.1300	Overtime	1,300	1,300	-	1,931	1,516	1,746
51.2100	Insurance	15,288	16,174	(886)	16,112	17,217	17,242
51.2200	FICA	5,664	5,095	569	5,417	4,871	4,784
51.2401	Pension & Retirement	6,911	6,602	309	6,625	6,032	3,450
51.2700	Workers Comp claims	200	200	-	-	-	-
	Total Salaries & Benefits	103,408	95,967	7,441	101,949	96,608	93,033
Operating Expenditures							
52.1101	Admin Charge-General Fund	14,890	14,177	713	14,177	13,646	11,538
52.2111	Disposal fees	128,000	128,000	-	124,309	118,000	127,630
52.2201	O & M Vehicles	5,000	5,000	-	4,974	2,517	12,118
52.2321	Motor Pool charge	2,936	3,020	(84)	3,020	5,951	5,851
52.3101	Property/Liab. Insurance	2,852	3,428	(576)	3,428	1,674	1,141
52.3103	Workers Comp insurance	860	860	-	860	856	821
52.3202	Comm. Service (Vzn,GPS)	784	784	-	779	823	686
53.1110	Fuel	15,427	6,023	9,404	10,060	6,002	7,401
53.1115	Supplies	150	150	-	8	-	17
53.1123	Protective supplies	500	500	-	289	172	380
53.1124	Uniforms	2,000	2,000	-	2,265	2,256	1,857
53.1550	Garbage containers	10,000	10,000	-	14,456	3,758	9,224
56.1000	Depreciation	-	-	-	20,357	20,357	20,357
58.2200	Truck payments - GMA	-	-	-	-	-	926
	Total Operating Expenditures	183,399	173,942	9,457	198,982	176,010	199,947
Total Expenditures		$ 286,807	$ 269,909	$ 16,898	$ 300,931	$ 272,618	$ 292,980

Personnel Summary:

Equipment Operator w/CDL	Grade 12
Public Works Laborer	Grade 7

Recycling Operations 540 - 455

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 84,116	$ 76,361	$ 7,755	$ 79,842	$ 75,546	$ 88,671
51.2100	Insurance	7,956	16,223	(8,267)	9,300	15,824	16,250
51.2200	FICA	6,435	5,842	593	6,005	5,383	6,850
51.2401	Pension & Retirement	7,100	6,424	676	5,900	5,194	7,640
51.2700	Workers Comp claims	300	300	-	-	31,704	26,179
	Total Salaries & Benefits	105,907	105,150	757	101,047	133,651	145,589
Operating Expenditures							
52.1101	Admin Charge-General Fund	7,445	7,088	357	7,088	6,823	5,769
52.2111	Disposal fees	612	612	-	612	612	561
52.2201	O & M Vehicles	5,000	5,000	-	2,503	7,457	5,413
52.2202	O & M Buildings	1,000	1,000	-	1,625	221	2,890
52.2203	O & M Equipment	1,800	1,800	-	4,142	1,929	3,531
52.3101	Property insurance	462	1,450	(988)	1,450	1,403	1,240
52.3103	Workers Comp insurance	994	994	-	994	882	969
52.3202	Comm service (Vzn,GPS)	1,560	1,560	-	1,558	1,642	1,357
52.3902	EC Surcharge	684	684	-	684	684	627
53.1110	Fuel	11,701	7,156	4,545	8,977	7,787	9,263
53.1115	Supplies	500	500	-	377	329	350
53.1124	Uniforms	1,700	1,700	-	783	1,581	1,607
53.1210	Water & sewer	250	250	-	207	207	189
53.1230	Electricity	3,000	2,600	400	3,076	3,562	2,677
56.1000	Depreciation	-	-	-	9,307	9,307	5,989
	Total Operating Expenditures	36,708	32,394	4,314	43,383	44,426	42,432
Total Expenditures		$ 142,615	$ 137,544	$ 5,071	$ 144,431	$ 178,077	$ 188,022

Personnel Summary:

Public Works Supervisor	Grade 24
Public Works Laborer	Grade 7

Leaf & Limb Collection & Street Cleaning 540 - 458

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Salaries & Benefits							
51.1101	Wages	$ 145,466	$ 121,634	$ 23,832	$ 133,916	$ 102,950	$ 99,125
51.1300	Overtime	500	500	-	648	464	1,169
51.2100	Insurance	30,567	35,506	(4,939)	31,898	31,938	28,085
51.2200	FICA	11,128	9,305	1,823	9,869	7,114	7,414
51.2401	Pension & Retirement	14,730	13,114	1,616	13,315	11,273	6,695
51.2700	Workers Comp claims	500	500	-	-	475	42,206
	Total Salaries & Benefits	202,891	180,559	22,332	189,646	154,213	184,694
Operating Expenditures							
52.1101	Admin Charge-General Fund	7,445	7,088	357	7,088	6,823	5,769
52.2201	O & M Vehicles	7,500	15,000	(7,500)	6,162	15,688	7,693
52.2321	Motor Pool charge	2,936	3,020	(84)	3,020	5,951	5,850
52.3101	Property/Liab. Insurance	5,049	1,727	3,322	1,727	1,390	1,141
52.3103	Workers Comp insurance	1,580	1,580	-	1,580	1,699	1,553
52.3202	Comm. Service (Vzn,GPS)	1,548	1,548	-	1,548	1,786	2,124
53.1110	Fuel	21,817	13,239	8,578	15,615	12,384	9,897
53.1123	Protective clothing	500	500	-	261	214	436
53.1124	Uniforms	4,000	4,000	-	4,973	4,716	6,138
53.1601	Small tools & equipment	350	350	-	350	154	697
56.1000	Depreciation	-	-	-	9,275	9,275	9,275
	Total Operating Expenditures	52,725	48,052	4,673	51,599	60,080	50,573
Total Expenditures		$ 255,616	$ 228,611	$ 27,005	$ 241,245	$ 214,294	$ 235,267

Personnel Summary:

Equipment Operator w/CDL	Grade 12	
Public Works Laborer	Grade 7	3 positions

2017 SPLOST Capital Projects Fund (Fund 320)

Summary of Revenues and Expenditures

		Budget 2023	Budget 2022	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
REVENUES:							
33.7100	Special Purpose Local Option Sales Tax - Elbert Co.	$800,000	$696,000	$104,000	$787,139	$ 733,032	$628,739
36.1000	Interest Revenue	200	200	-	200	263	466
39.1205	Transfer In - Water	-	-	-	-	20,000	20,000
	Total Revenues	800,200	696,200	104,000	787,339	753,295	649,204
EXPENDITURES:							
321-54.1405	Police vehicles	90,000	90,000	-	207,809	38,997	181,914
321-53.1602	Police equipment	-	-	-	-	6,704	3,950
350-53.1601	Fire equipment	75,000	110,000	(35,000)	-	-	58,835
350-52.2202	Fire building improvements	50,000	-	50,000	-	-	-
350-54.1405	Fire pumper truck	-	-	-	(499,635)	499,635	-
410-54.1405	Public Works equipment	200,000	-	200,000	105,571	64,724	35,538
422-53.1126	Road Maintenance	-	-	-	5,654	12,726	62,982
422-54.1406	Stormwater improvements	-	456,000	(456,000)	407,586	160,926	22,884
426-53.1604	Street lighting	35,200	-	35,200	30,278	8,200	-
433-54.1407	Sewer improvements	-	-	-	-	-	53,862
481-54.1420	Broadband system extensions	-	-	-	-	307,678	91,518
619-54.1401	Elbert Theatre equipment	-	-	-	-	-	24,752
755-54.1101	9 N. McIntosh St. apartments	150,000					
755-54.1102	23 N. Public Square project	200,000	40,200	159,800	206,600	22,965	-
	Total Expenditures	800,200	696,200	104,000	463,863	1,122,554	536,235
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$323,476	$ (369,259)	$112,969

2019 T-SPLOST Capital Projects Fund (Fund 325)

Summary of Revenues and Expenditures

		Budget 2023	Budget 2022	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
REVENUES:							
33.7100	Transportation Special Purpose Sales Tax	$ 575,000	$ 444,000	$ 131,000	$568,680	$546,528	$461,038
33.4318	GDOT Local Maint. Grant	65,000	70,000	(5,000)	65,740	59,613	67,712
36.1000	Interest Revenue	400	200	200	400	201	77
	Total Revenues	640,400	514,200	126,200	634,820	606,342	528,827
EXPENDITURES:							
422-53.1126	Road Maintenance	340,400	514,200	(173,800)	256,300	367,039	306,058
422-53.1130	Stormwater Maintenance	300,000	-	300,000	-	-	-
	Total Expenditures	640,400	514,200	126,200	256,300	367,039	306,058
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$378,520	$239,303	$222,770

Elbert Theatre Enterprise Fund (Fund 555)

Summary of Revenues and Expenditures

	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
ELBERT THEATRE ADMINISTRATION:						
Revenue	$ 100,000	$ 99,500	$ 500	$ 96,848	$ 85,873	$ 72,059
Expenditures	97,211	99,875	(2,664)	94,297	103,316	93,724
Net Elbert Theatre Income	**2,789**	**(375)**	**3,164**	**2,551**	**(17,443)**	**(21,665)**
ELBERTON ARTS CENTER:						
Revenue	3,600	3,600	-	2,290	1,490	3,323
Expenditures	9,034	8,675	359	9,182	8,407	8,192
Net Arts Center Income	**(5,434)**	**(5,075)**	**(359)**	**(6,892)**	**(6,917)**	**(4,869)**
MOVIES OPERATIONS:						
Revenue	49,000	48,500	500	30,873	5,405	56,646
Expenditures	46,355	43,050	3,305	31,738	10,749	54,004
Net Movies Income	**2,645**	**5,450**	**(2,805)**	**(865)**	**(5,344)**	**2,642**
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ (5,206)**	**$ (29,705)**	**$ (23,892)**
Total Revenues	152,600	151,600	1,000	130,011	92,768	132,028
Total Expenditures	152,600	151,600	1,000	135,217	122,473	155,920
	$ -	$ -	$ -	$ (5,206)	$ (29,705)	$ (23,892)

Revenue - Elbert Theatre Administration 555 - 611

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Elbert Theatre Revenue							
34.7401	Rental fees	$ 5,000	$ 7,500	$ (2,500)	$ 4,848	$ 2,873	$ 4,059
39.1000	Transfer in - ElbertonNET	95,000	92,000	3,000	92,000	83,000	68,000
Total Elbert Theatre Revenue		$ 100,000	$ 99,500	$ 500	$ 96,848	$ 85,873	$ 72,059

Expenditures - Elbert Theatre Administration 555 - 611

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Expenditures							
51.1102	Salaries	$ 54,303	$ 51,738	$ 2,565	$ 52,104	$ 49,974	$ 48,758
51.1102	Employee Assistance Prog.	-	-	-	1,219	1,813	930
51.2101	Insurance	7,729	12,067	(4,338)	8,655	12,483	14,531
51.2200	FICA	4,154	3,958	196	3,831	3,301	2,937
51.2401	Pension & Retirement	6,845	6,770	75	6,719	6,300	3,159
52.2202	O & M Buildings	3,000	3,000	-	2,063	8,386	3,007
52.2111	Solid Waste Disposal	1,008	1,008	-	1,008	1,008	924
52.2203	O & M Equipment	500	1,735	(1,235)	529	-	130
52.3101	Property insurance	2,356	2,129	227	2,129	3,747	3,719
52.3103	Workers Comp insurance	224	224	-	224	670	208
52.3201	Telephone service (Enet)	312	241	71	312	287	222
52.3206	Internet & website (Enet)	1,320	1,320	-	1,121	1,365	1,504
52.3701	Travel and training	250	250	-	75	-	62
53.1115	Office supplies	250	250	-	149	24	72
53.1210	Water & sewer	660	660	-	679	630	623
53.1220	Natural gas	1,500	1,725	(225)	1,033	1,166	1,061
53.1230	Electricity	12,800	12,800	-	10,387	10,102	9,817
56.1000	Depreciation	-	-	-	2,061	2,061	2,061
Total Expenditures		$ 97,211	$ 99,875	$ (2,664)	$ 94,297	$ 103,316	$ 93,724
Net Income - Elbert Theatre		$ 2,789	$ (375)	$ 3,164	$ 2,551	$ (17,443)	$ (21,665)

Personnel Summary:

Theatre Manager Grade 19

Revenue - Elberton Arts Center 555 - 614

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Arts Center Revenue							
34.7401	Rental fees	$ 3,600	$ 3,600	$ -	$ 2,290	$ 1,490	$ 3,323
Total Arts Center Revenue		$ 3,600	$ 3,600	$ -	$ 2,290	$ 1,490	$ 3,323

Expenditures - Elberton Arts Center 555 - 614

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Expenditures							
52.2202	O & M Buildings	$ 1,500	$ 1,500	$ -	$ 2,195	$ 1,087	$ 1,504
52.2100	Cleaning services	1,600	1,600	-	1,743	1,615	1,433
52.2203	O & M Equipment	500	500	-	120	480	360
52.3101	Property insurance	1,649	1,490	159	1,490	1,945	1,859
52.3206	Internet service (Enet)	720	720	-	720	599	439
53.1115	Office supplies	150	150	-	25	25	107
53.1210	Water & sewer	240	240	-	228	208	266
53.1220	Natural gas	275	275	-	264	293	263
53.1230	Electricity	2,400	2,200	200	2,397	2,154	1,961
Total Expenditures		$ 9,034	$ 8,675	$ 359	$ 9,182	$ 8,407	$ 8,192
Net Income - Arts Center		$ (5,434)	$ (5,075)	$ (359)	$ (6,892)	$ (6,917)	$ (4,869)

Revenue - Movies Operations 555 - 617

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Movies Revenue							
34.1920	Advertising sales	$ 1,500	$ 1,000	$ 500	$ 1,400	$ -	$ 1,260
34.7201	Concession sales	17,500	17,500	-	14,855	3,916	21,233
34.7301	Ticket sales	30,000	30,000	-	14,618	1,489	34,153
Total Movies Revenue		$ 49,000	$ 48,500	$ 500	$ 30,873	$ 5,405	$ 56,646

Expenditures - Movies Operations 555 - 617

Budget:

Account	Description	2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
Movies Expenditures							
51.1101	Wages	$ 15,000	$ 15,000	$ -	$ 7,179	$ 3,632	$ 14,805
51.2200	FICA	1,150	1,150	-	548	278	1,164
52.1200	Professional services	1,000	1,000	-	1,910	-	977
52.2101	Cleaning expense	1,800	1,800	-	1,770	1,615	1,413
52.3301	Advertising	1,000	1,500	(500)	560	40	3,847
52.3601	Movie rights	15,000	15,000	-	8,390	861	18,829
53.1101	Supplies & materials	500	500	-	1,051	271	890
53.1590	Concession expense	9,905	6,100	3,805	8,810	2,898	10,142
53.1750	Miscellaneous	1,000	1,000	-	1,519	1,155	1,938
Total Movies Expenditures		$ 46,355	$ 43,050	$ 3,305	$ 31,738	$ 10,749	$ 54,004
Net Income - Movies		$ 2,645	$ 5,450	$ (2,805)	$ (865)	$ (5,344)	$ 2,642

Downtown Development Revolving Loan
Special Revenue Fund (Fund 225)

Summary of Revenues and Expenditures

		2023 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
REVENUES:							
31.4100	Transfer In - DDA	$ -	$ -	$ -	$ -	$ -	$ -
33.4151	Grant-Redevelopment Func	-	-	-	732,000	-	-
36.1000	Interest revenue	2,074	1,915	159	2,074	2,074	855
	Total Revenues	2,074	1,915	159	734,074	2,074	855
EXPENDITURES:							
57.1000	Loan servicing fee	2,074	1,915	159	2,074	2,074	855
61.1001	RLF Cash for Loans	-	-	-	732,000	-	-
	Total Expenditures	2,074	1,915	159	734,074	2,074	855
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ -	$ -	$ -

Hotel/Motel Tax Special Revenue Fund (Fund 275)

Summary of Revenues and Expenditures

	2021 Budget	2022 Budget	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
REVENUES:						
31.4100 Hotel/Motel Tax	$ 100,000	$ 90,000	$ 10,000	$ 97,384	$ 87,749	$ 72,148
Total Revenues	100,000	90,000	10,000	97,384	87,749	72,148
EXPENDITURES:						
57.2001 Chamber of Commerce	-	-	-	35,942	24,887	32,376
57.2003 Tourism services	50,000	45,000	5,000	12,750	3,445	6,675
61.1001 Transfer to General Fund	50,000	45,000	5,000	48,692	43,875	36,074
Total Expenditures	100,000	90,000	10,000	97,384	72,207	75,124
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	-	$ 15,542	$ (2,977)

Elbert Hotel Enterprise Fund (Fund 558)

Summary of Revenues and Expenditures

		Budget 2023	Budget 2022	Variance 2023-22	2022 Projected	2021 Actual	2020 Actual
REVENUES:							
36.1000	Interest revenue	$ -	$ -	$ -	$ -	$ -	$ 2
38.1001	Restaurant lease	-	-	-	-	-	4,800
39.1000	Transfer In - Utility Fund	700,000	500,000	200,000	700,000	900,000	500,000
	Total Revenues	700,000	500,000	200,000	700,000	900,000	504,802
EXPENDITURES:							
58.2201	Debt Service - Bond	444,012	444,012	-	64,700	71,848	124,474
56.1000	Depreciation expense	195,933	-	195,933	195,933	195,933	195,084
52.1200	Professional services	4,327	1,000	3,327	6,911	-	12,750
52.3101	Property insurance	7,695	6,955	740	6,955	9,795	9,465
53.1101	Supplies & materials	4,000	4,000	-	174	1,851	5,942
54.1000	Capital outlay	44,033	44,033	-	96,002	-	-
58.4000	Debt Issuance Costs	-	-	-	-	-	220,284
	Total Expenditures	700,000	500,000	200,000	370,675	279,427	567,998
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$329,325	$620,573	$ (63,196)

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Rates and Fees Schedule
Fiscal Year 2023

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	$865
Interment - cremains	$200
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	$18.00
Residential landfill fee per month	$3.75
Residential collection (Outside City)/mo.	$24.00
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 mo.	$23.00
Commercial Poly-kart landfill fee per month	$6.00
Commercial dumpster collection, monthly:	
2 cubic yard, per weekly pickup	$34.00
4 cubic yard, per weekly pickup	$56.00
6 cubic yard, per weekly pickup	$66.00
8 cubic yard, per weekly pickup	$80.00
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	$325/hour
All Service Rates are subject to increase/decrease according to the monthly Power Cost Adjustment (PCA) calculation.	
Due to material price increases, the Ctiy reserves the right to charge any installation job at Cost plus 5%.	

Part 8: Electric Services	
Residential electric service	
Minimum monthly bill	$18.00
Base charge	$14.00
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	$0.1250
Non-Summer billing per kWh (Nov.-Apr.)	
First 500 kWh	$0.1100
Next 500 kWh	$0.1000
Over 1,000 kWh	$0.0900
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	$0.1400
Over 6,000 kWh	$0.1200
All consumption (kWh) in excess of 200 hours and not greater than 400 hours times the billing demand:	$0.0700
All consumption (kWh) in excess of 400 hours times the billing demand:	$0.0400
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.

Due to material price increases, the Ctiy reserves the right to charge any installation job at Cost plus 5%.

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	$325/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	$105.95
Premier cable	$111.95
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 exsting unit
	$10.00	per installation of new unit
Plus: BTU rating fee	$0.00	Less than 34K BTUs
	$5.00	34K - 165K BTUs
	$10.00	166K - 330K BTUs
	$15.00	331K - 1,165K BTUs
	$25.00	1,166K - 3,330K BTUs
	$35.00	3,331K BTUs and up
Plus: Value fee	$0.00	First $1,000 in value
	$2.00	per each thousand and fraction of a thousand over $1,000 in value

Part 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 2023

Grade	Minimum	Mid-Point	Maximum
7	$ 28,581	$ 34,297	$ 40,014
9	30,093	36,112	42,131
10	31,605	37,926	44,248
11	33,115	39,737	46,359
12	34,766	41,719	48,672
13	35,889	42,842	49,795
14	36,742	44,226	51,711
15	38,055	46,212	54,370
17	40,143	48,042	55,942
18	42,231	49,872	57,514
19	43,062	51,082	59,100
20	43,857	52,880	61,902
21	45,199	54,952	64,704
22	47,214	57,360	67,506
23	49,229	59,426	69,623
24	51,244	61,491	71,739
27	58,795	74,322	89,848
30	65,697	83,748	101,798
32	70,298	90,031	109,765
35	74,254	97,898	121,542
40	82,952	115,673	148,395

City of Elberton
Headcount Summary

Fiscal Year 2023 Budget

Funds / Divisions	FY 2023 Full Time Positions	FY 2022 Total	FY 2021 Total	FY 2020 Total	FY 2019 Total	FY 2023 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	1	
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						
Building Inspections			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	1	
Public Works-Administration	2	2	2	1	1	
PW-Infrastructure Maintenance	7	7	7	7	6	
PW-Motor Pool	2	2	2	2	2	
PW-Cemetery	1	1	1	1	1	
	59	59	60	59	58	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	6	7	7	7	
Gas Distribution	7	7	6	6	6	
Administration	2	2	2	2	3	
Meter Reading and Servicing	2	2	2	2	2	
Warehouse	1	1	1	1	1	
Customer Service	4	8	8	7	7	
Information Technology	1	1	1	1	1	
	38	42	42	41	42	-
ElbertonNET Fund						
Administration	4					
Video Production						1
Distribution	7	6	6	6	6	
	11	6	6	6	6	1

City of Elberton
Headcount Summary

Fiscal Year 2023 Budget

Funds / Divisions	FY 2023 Full Time Positions	FY 2022 Total	FY 2021 Total	FY 2020 Total	FY 2019 Total	FY 2023 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	1	6
GRAND TOTAL	**121**	120	121	119	119	**15**

City of Elberton
Authorized Positions - Fiscal Year 2023

The City of Elberton has six elected officials, three appointed officials, and has ten operating departments across five operating funds. The City employs 121 full-time positions and 15 part-time positions.

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part-time
ELECTED OFFICIALS:			
100-110: Mayor and Council	Mayor		Part-time
	Council Member - Ward 1		Part-time
	Council Member - Ward 2		Part-time
	Council Member - Ward 3		Part-time
	Council Member - Ward 4		Part-time
	Council Member - Ward 5		Part-time
Total Elected Officials		0	6
APPOINTED OFFICIALS:			
100-132: City Manager	City Manager	40	
100-153: City Attorney	City Attorney		Part-time
100-250: Municipal Court	Municipal Court Judge		Part-time
Total Appointed Officials		1	2
DEPARTMENT: CITY CLERK			
100-133: City Clerk	City Clerk/Human Resources Director	27	
100-154: Human Resources	Office Manager	18	
100-619: Elbert Theatre	Theatre Manager	19	
555-000: Elbert Theatre Movies	Shift Leader, 4 positions		Part-time
	Clerk, 2 positions		Part-time
Total Department Employees		3	6
DEPARTMENT: 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 II	13	
	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	
	Facilities Maintenance Technician	14	
	Equipment Operator w/CDL	12	
	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	12	
	Public Works Laborer	7	
	Public Works Laborer	7	
	Public Works Laborer	7	
540-452: Commercial Solid Waste	Equipment Operator w/CDL	12	
	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	12	
	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 III (dual license)	14	
	Wastewater Operator III (dual license)	14	
	Wastewater Operator III	12	
520-443: Water Filter Plant	Chief Plant Operator I	22	
	Filter Plant Operator III (dual license)	14	
	Filter Plant Operator III	12	
	Filter Plant Operator III	12	
520-444: Water & Sewer Distribution	Director of Operations	32	
	Foreman	24	
	Maintenance Technician	18	
	Serviceman II	15	
	Serviceman II	15	
	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	
	Journeyman Lineman	27	
525-481: Broadband Distribution Operations	Telecom Systems Engineer	30	
	Broadband Plant Manager	27	
	Telecomm. Technician	22	
	Telecomm. Technician	22	
	Telecomm. Technician	22	
	Telecomm. Technician	22	
	Telecomm. Technician	22	
Total Department Employees		13	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 II	15	
	Equipment Operator (no CDL)	10	
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	
	Cashier/Clerk	9	
	Cashier/Clerk	9	
520-490: Utilities Administration	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	
525-482: ElbertonNET Administration	Communications Manager	15	
	Customer Service Representative	12	
	Customer Service Representative	12	
	Cashier/Clerk	9	
525-483: Video Production	Video Intern		Part-time
Total Department Employees		14	1
GRAND TOTAL - ALL EMPLOYEES		121	15

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