City of Elberton

GEORGIA

Fiscal Year 2024 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, Esq. ..... 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

Jason Mooney ..... Zoning Administrator, Marshal, and Inspector
David Dotson ..... Manager, Broadband Operations
Robert Symborski ..... 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 Budget 2024
TABLE OF CONTENTS

Transmittal Letter p. 1

Grand Total Fiscal Year 2024 Budget p. 3

The General Fund p. 5

Combined Public Utility System Fund p. 39

ElbertonNET Technology Services Fund p. 69

Solid Waste Fund p. 83

SPLOST Funds

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

Non-major Funds

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

Schedules

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

City of Elberton • GEORGIA •
Rock Solid

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

June 12, 2023

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 2024, which begins on July 1, 2023, and ends on June 30, 2024. 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 $38.9 million supports essential services, invests in critical capital projects, and maintains Elberton's existing emergency reserves. The total budget for fiscal year 2024 is $39,912,508.

The adopted budget totals are as follows:

Elberton Utilities	$	22,857,952	59%
ElbertonNET		7,332,677	19%
The General Fund		5,563,367	14%
Solid Waste		1,080,512	3%
2017 SPLOST Capital Projects		876,000	2%
2019 T-SPLOST Capital Projects		246,000	1%
Elbert Hotel Enterprise		660,000	2%
Elbert Theatre Enterprise		174,000	0%
Hotel/Motel Tax Special Revenue		120,000	0%
D.D. Revolving Loan Fund		2,000	0%
	$	38,912,508	

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, 2023.

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 2024.

Sincerely,



Lanier Dunn, CPA, CGMA
City Manager

Fiscal Year 2024 Budget

All Funds of the City

	2024 TOTAL BUDGET	2023 TOTAL BUDGET	Variance 2024-23	% Change 2024-23
Revenues				
Taxes	$ 1,825,000	$ 1,707,000	$ 118,000	6.9%
Licenses and Permits	158,500	168,500	(10,000)	-5.9%
Fines and Forfeitures	240,600	150,100	90,500	60.3%
Intergovernmental	1,120,000	1,440,000	(320,000)	-22.2%
Charges for Services	30,643,259	30,138,423	504,836	1.7%
Administrative Charges	664,477	657,361	7,116	1.1%
Interfund Transfers	3,468,000	3,445,000	23,000	0.7%
Other	792,672	725,879	66,793	9.2%
Total Revenues	**$ 38,912,508**	**$ 38,432,263**	**$ 480,245**	**1.2%**
Expenditures				
General Government	911,170	857,935	53,235	6.2%
Judicial	91,251	94,630	(3,379)	-3.6%
Public Safety	3,365,292	3,158,530	206,762	6.5%
Public Works	1,645,719	2,008,285	(362,566)	-18.1%
Housing & Development	1,111,400	1,276,867	(165,467)	-13.0%
Culture & Recreation	272,000	240,600	31,400	13.1%
Health & Welfare	9,000	8,500	500	5.9%
Other Financing	900,535	790,512	110,023	13.9%
Elberton Utilities	19,947,952	19,765,323	182,629	0.9%
ElbertonNET	6,109,677	5,766,835	342,842	5.9%
Solid Waste	1,080,512	1,019,246	61,266	6.0%
Interfund Transfers	3,468,000	3,445,000	23,000	0.7%
Total Expenditures	**$ 38,912,508**	**$ 38,432,263**	**$ 480,245**	**1.2%**

Fiscal Year 2024 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	$ 1,705,000	$ -	$ -	$ -	$ -	$ 120,000	$ 1,825,000
Licenses and Permits	158,500	-	-	-	-	-	158,500
Fines and Forfeitures	240,600	-	-	-	-	-	240,600
Intergovernmental	-	-	-	-	1,120,000	-	1,120,000
Charges for Services	105,940	22,303,602	7,127,205	1,010,512	-	96,000	30,643,259
Administrative Charges	664,477	-	-	-	-	-	664,477
Interfund Transfers	2,660,000	-	-	70,000	-	738,000	3,468,000
Other	28,850	554,350	205,472	-	2,000	2,000	792,672
Total Revenues	**$ 5,563,367**	**$ 22,857,952**	**$ 7,332,677**	**$ 1,080,512**	**$ 1,122,000**	**$ 956,000**	**$ 38,912,508**
Expenditures							
General Government	911,170	-	-	-	-	-	911,170
Judicial	91,251	-	-	-	-	-	91,251
Public Safety	3,050,292	-	-	-	315,000	-	3,365,292
Public Works	1,148,719	-	-	-	497,000	-	1,645,719
Housing & Development	189,400	-	-	-	200,000	722,000	1,111,400
Culture & Recreation	88,000	-	-	-	10,000	174,000	272,000
Health & Welfare	9,000	-	-	-	-	-	9,000
Other Financing	75,535	-	825,000	-	-	-	900,535
Elberton Utilities	-	19,847,952	-	-	100,000	-	19,947,952
ElbertonNET	-	-	6,109,677	-	-	-	6,109,677
Solid Waste	-	-	-	1,080,512	-	-	1,080,512
Interfund Transfers	-	3,010,000	398,000	-	-	60,000	3,468,000
Total Expenditures	**$ 5,563,367**	**$ 22,857,952**	**$ 7,332,677**	**$ 1,080,512**	**$ 1,122,000**	**$ 956,000**	**$ 38,912,508**
FY 2023 Budget	$ 5,358,911	$ 22,815,323	$ 6,843,509	$ 1,019,246	$ 1,440,600	$ 954,674	$ 38,432,263
Increase / (Decrease)	204,456	42,629	489,168	61,266	(318,600)	1,326	480,245
% Change	3.8%	0.2%	7.1%	6.0%	-22.1%	0.1%	1.2%

General Fund (Fund 100)

Summary of Revenues and Expenditures

	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Revenues						
Taxes	$ 1,705,000	$ 1,607,000	$ 98,000	$ 1,727,371	$ 1,614,703	$ 1,505,988
Licenses, Permits, & Fees	158,500	168,500	(10,000)	154,957	158,869	159,803
Fines & Forfeitures	240,600	150,100	90,500	276,577	227,824	146,095
Intergovernmental	-	-	-	-	39,831	226,613
Charges for Services	105,940	97,100	8,840	119,795	100,665	116,929
Administrative Charges	664,477	657,361	7,116	657,361	625,198	652,291
Other	28,850	28,850	-	20,210	42,729	46,854
Interfund Transfers	2,660,000	2,650,000	10,000	1,969,052	2,197,569	1,913,875
Total Revenues	5,563,367	5,358,911	204,456	4,925,323	5,007,389	4,768,447
Expenditures						
General Government	911,170	857,935	53,235	845,546	826,913	743,522
Judicial	91,251	94,630	(3,379)	69,306	90,406	79,111
Public Safety	3,050,292	2,943,530	106,762	2,733,507	2,760,608	2,602,060
Public Works	1,148,719	1,132,685	16,034	1,046,966	1,051,807	1,063,041
Housing & Development	189,400	200,631	(11,231)	131,951	166,420	214,338
Culture & Recreation	88,000	88,000	-	88,000	80,500	81,000
Health & Welfare	9,000	8,500	500	8,500	8,500	40,500
Other Financing	75,535	33,000	42,535	37,040	39,679	51,209
Total Expenditures	5,563,367	5,358,911	204,456	4,960,817	5,024,832	4,874,782
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ (35,493)	$ (17,444)	$ (106,335)

General Fund - Revenue Detail by Source

		2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Taxes							
31.1312	Title ad valorem taxes	$ 125,000	$ 115,000	$ 10,000	$ 130,816	$ 115,283	$ 112,773
31.1600	Real estate transfer taxes	3,500	3,000	500	4,306	3,087	2,727
31.3100	Local option sales taxes	875,000	800,000	75,000	901,187	817,124	730,519
31.4201	Beer & wine taxes	110,000	110,000	-	102,903	109,036	109,043
31.4202	Liquor taxes	22,000	22,000	-	27,815	22,949	24,506
31.6101	Occupational taxes	160,000	150,000	10,000	164,153	156,298	150,617
31.6200	Insurance premium taxes	400,000	400,000	-	383,328	381,694	368,710
31.8001	Intangible taxes	9,000	6,500	2,500	12,109	8,123	6,550
32.3100	Occupational tax penalties	500	500	-	755	1,109	543
	Total Taxes	1,705,000	1,607,000	98,000	1,727,371	1,614,703	1,505,988
Licenses, Permits, & Fees							
31.1750	Franchise fees-Comcast	12,000	12,000	-	12,725	12,377	11,843
31.1752	Franchise fees-ElbertonNET	60,000	65,000	(5,000)	60,292	62,292	65,494
31.1760	Franchise fees-Telephone	12,000	18,000	(6,000)	12,106	15,063	18,094
32.1101	Alcoholic beverage licenses	46,000	45,000	1,000	49,900	46,293	42,000
32.1901	Regulatory permits	2,500	2,500	-	2,970	3,495	3,983
32.2101	Building permits	25,000	25,000	-	16,028	18,449	17,249
32.2991	Monument permits	1,000	1,000	-	936	900	1,140
	Total Licenses, Permits & Fees	158,500	168,500	(10,000)	154,957	158,869	159,803
Fines & Forfeitures							
35.1004	Parking tickets	1,500	1,000	500	1,766	1,972	140
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	210,000	135,000	75,000	238,447	198,967	129,434
35.1010	Technology add-on fees	25,000	10,000	15,000	33,364	20,852	10,571
35.1320	Confiscated/forfeited assets	-	-	-	-	2,283	-
35.2101	Forfeiture of alcohol bond	500	500	-	-	250	1,250
	Total Fines & Forfeitures	240,600	150,100	90,500	276,577	227,824	146,095
Intergovernmental							
33.4201	Georgia CARES grant	-	-	-	-	39,831	226,613
	Total Intergovernmental	-	-	-	-	39,831	226,613
Charges for Services							
34.2120	Incident reports	1,000	1,000	-	954	790	420
34.2150	Police services	12,000	12,000	-	13,334	6,090	12,009
34.2902	Zoning application fees	600	600	-	200	400	200
34.6100	Background check fees	2,000	2,000	-	2,064	1,743	1,380
34.5711	Animal Control fees	1,500	1,500	-	687	401	1,030
34.6902	Election qualifying fees	840	-	840	-	3,189	-
34.9101	Elmhurst grave fees	25,000	25,000	-	29,916	23,265	32,100
34.9102	Lincoln Heights grave fees	23,000	20,000	3,000	23,796	23,700	20,400
34.9103	Sale of lots - Elmhurst	20,000	15,000	5,000	28,440	15,400	20,950
34.9104	Sale of lots - Lincoln Heights	20,000	20,000	-	20,404	25,687	28,440
	Total Charges for Services	105,940	97,100	8,840	119,795	100,665	116,929

General Fund - Revenue Detail by Source

		2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Administrative Charges							
34.1942	Admin Charge-Electric	$ 174,755	$ 181,802	(7,047)	$ 181,802	$ 168,953	$ 190,831
34.1943	Admin Charge-Water/sewer	88,586	90,028	(1,442)	90,028	84,652	79,294
34.1944	Admin Charge-Natural gas	78,535	71,475	7,060	71,475	66,830	79,911
34.1945	Motor Pool Charge	133,460	123,331	10,129	123,331	126,826	133,897
34.1946	Admin Charge-Solid waste	46,970	44,673	2,297	44,673	42,532	40,938
34.1948	Admin Charge-ElbertonNET	142,171	146,052	(3,881)	146,052	135,405	127,420
	Total Administrative Charges	664,477	657,361	7,116	657,361	625,198	652,291
Other							
34.9901	Miscellaneous revenue	5,500	5,500	-	3,250	2,086	44,749
36.1001	Interest earned	1,500	1,500	-	1,400	1,406	1,544
37.1002	Donations-Animal shelter	350	350	-	100	95	135
38.3000	Reimbursement for damages	1,500	1,500	-	5,127	5,322	-
38.9001	Surplus property sales	20,000	20,000	-	10,333	33,820	426
	Total Other	28,850	28,850	-	20,210	42,729	46,854
SUBTOTAL before Transfers		2,903,367	2,708,911	194,456	2,956,271	2,809,820	2,854,572
Interfund Transfers							
39.1101	Transfer In - Electric	1,400,000	1,400,000	-	1,050,000	1,200,000	950,000
39.1102	Transfer In - Natural Gas	900,000	900,000	-	800,000	900,000	900,000
39.1205	Transfer In - Water	50,000	50,000	-	50,000	40,000	20,000
39.1206	Transfer In - ElbertonNET	250,000	250,000	-	-	-	-
39.1203	Transfer In - Hotel/Motel Tax	60,000	50,000	10,000	69,052	57,569	43,875
	Interfund Transfers Total	2,660,000	2,650,000	10,000	1,969,052	2,197,569	1,913,875
Grand Total - General Fund Revenues		$ 5,563,367	$ 5,358,911	$ 204,456	$ 4,925,323	$ 5,007,389	$ 4,768,447

General Fund - Summary of Expenditures

	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
General Government						
Mayor and City Council	$ 234,890	$ 219,914	$ 14,976	$ 217,552	$ 217,185	$ 166,828
City Manager	201,077	191,058	10,019	187,931	171,800	166,216
City Clerk	126,098	117,132	8,966	120,356	121,657	114,546
Elections	2,115	-	2,115	-	2,107	-
Finance	216,397	204,546	11,851	206,308	200,497	181,685
City Attorney	20,000	20,000	-	18,401	13,286	18,480
Human Resources	75,233	69,510	5,723	65,372	66,408	64,907
City Hall Maintenance	35,360	35,775	(415)	29,627	33,974	30,859
	911,170	857,935	53,235	845,546	826,913	743,522
Judicial						
Municipal Court	91,251	94,630	(3,379)	69,306	90,406	79,111
Public Safety						
Police - Administration	420,053	394,412	25,641	408,876	386,677	369,331
Police - Criminal Investigation	215,002	227,858	(12,856)	175,089	214,897	151,633
Police - Uniform Patrol	1,244,091	1,178,232	65,859	1,033,769	1,063,075	970,964
Police - Special Operations	-	5,500	(5,500)	1,527	2,278	75,451
Police - Detention	20,500	20,500	-	16,521	10,477	21,594
Fire Department	1,086,545	1,059,110	27,435	1,042,634	1,028,472	972,379
Animal Control	64,101	57,918	6,183	55,091	54,733	40,707
	3,050,292	2,943,530	106,762	2,733,507	2,760,608	2,602,060
Public Works						
Public Works Administration	211,569	210,757	812	211,619	206,625	185,763
Infrastructure Maintenance	510,003	489,862	20,141	453,602	448,183	488,423
Street Lighting	19,000	19,000	-	14,635	11,099	14,191
Motor Pool	191,157	176,187	14,970	169,868	178,717	164,400
Cemeteries	107,837	115,387	(7,550)	96,233	103,302	118,942
Parks and Public Spaces	109,153	121,492	(12,339)	101,010	103,881	91,321
	1,148,719	1,132,685	16,034	1,046,966	1,051,807	1,063,041
Housing and Development						
City Marshal, Planning, and Zoning	-	-	-	-	-	56,972
Inspections and Code Enforcement	82,005	73,383	8,622	55,455	68,759	58,405
Economic and Community Development	30,000	55,838	(25,838)	3,407	20,017	41,539
Main Street Elberton	77,395	71,410	5,985	73,089	77,645	57,423
	189,400	200,631	(11,231)	131,951	166,420	214,338
Culture and Recreation						
Agency Allocations	88,000	88,000	-	88,000	80,500	81,000
Health and Welfare						
Agency Allocations	9,000	8,500	500	8,500	8,500	40,500

General Fund - Summary of Expenditures

	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Other Financing						
Non-departmental	71,872	33,000	38,872	37,040	39,679	51,209
General Contingency/Reserve	3,663	-	3,663	-	-	-
	75,535	33,000	42,535	37,040	39,679	51,209
Grand Total - Expenditures	$ 5,563,367	$ 5,358,911	$ 204,456	$ 4,960,817	$ 5,024,832	$ 4,874,782

Mayor and City Council 100 - 110

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1200	Wages-Elected officials	$ 33,000	$ 33,000	$ -	$ 33,300	$ 29,100	$ 26,400
51.2101	Insurance	122,780	110,474	12,306	107,309	107,758	107,877
51.2200	FICA	2,525	2,525	-	2,547	2,226	2,020
51.2401	Pension & Retirement	18,360	18,360	-	18,360	18,360	3,240
	Total Salaries & Benefits	176,665	164,359	12,306	161,516	157,445	139,537
Operating Expenditures							
52.3102	Liability insurance	22,875	24,665	(1,790)	24,664	24,928	15,910
52.3202	Communication service	-	540	(540)	-	557	589
52.3402	Publications	600	600	-	381	654	651
52.3500	Travel and training	20,000	15,000	5,000	20,848	22,355	2,033
52.3601	Dues	7,000	7,000	-	7,054	6,684	6,559
53.1115	Office supplies	250	250	-	122	1,243	13
57.3006	Community promotions	7,500	7,500	-	2,967	3,319	1,536
	Total Operating Expenditures	58,225	55,555	2,670	56,036	59,741	27,291
Total Expenditures		$ 234,890	$ 219,914	$ 14,976	$ 217,552	$ 217,185	$ 166,828

Personnel Summary:

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

City Manager 100 - 132

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1102	Salaries	$ 156,330	$ 148,886	$ 7,444	$ 147,405	$ 132,230	$ 128,219
51.2101	Insurance	9,423	8,138	1,285	7,966	8,396	8,684
51.2200	FICA	11,959	11,390	569	11,389	9,810	9,640
51.2401	Pension & Retirement	18,428	17,733	695	17,237	17,101	16,217
	Total Salaries & Benefits	196,140	186,147	9,993	183,997	167,538	162,760
Operating Expenditures							
52.3103	Worker's comp insurance	587	561	26	561	587	554
52.3500	Travel and training	2,000	2,000	-	1,803	1,168	1,402
52.3601	Dues	850	850	-	515	410	730
53.1115	Office supplies	1,000	1,000	-	655	1,897	662
57.3006	Community promotions	500	500	-	400	200	108
	Total Operating Expenditures	4,937	4,911	26	3,934	4,261	3,456
Total Expenditures		$ 201,077	$ 191,058	$ 10,019	$ 187,931	$ 171,800	$ 166,216

Personnel Summary:

City Manager Grade 40

City Clerk

100 - 133

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1102	Salaries	$ 78,185	$ 76,557	$ 1,628	$ 76,218	$ 74,739	$ 71,465
51.1102	EAP benefits	3,500	-	3,500	3,873	5,143	3,268
51.2101	Insurance	18,919	16,602	2,317	16,465	17,580	17,875
51.2200	FICA	5,981	5,857	124	5,221	5,168	4,747
51.2401	Pension & Retirement	10,119	9,737	382	9,581	9,575	9,006
	Total Salaries & Benefits	116,704	108,753	7,951	111,358	112,205	106,360
Operating Expenditures							
52.3103	Worker's comp insurance	334	319	15	319	334	318
52.3500	Travel and training	1,500	500	1,000	1,393	1,267	740
52.3601	Dues	250	250	-	85	134	85
52.3910	Records mgmt. software	6,810	6,810	-	6,726	6,936	6,830
53.1115	Office supplies	500	500	-	475	781	214
	Total Operating Expenditures	9,394	8,379	1,015	8,998	9,452	8,187
Total Expenditures		$ 126,098	$ 117,132	$ 8,966	$ 120,356	$ 121,657	$ 114,546

Personnel Summary:

City Clerk Grade 27

Elections 100 - 140

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1200	Temporary Employees	$ 1,040	$ -	$ 1,040	$ -	$ 1,040	$ -
	Total Salaries & Benefits	1,040	-	1,040	-	1,040	-
Operating Expenditures							
52.3402	Printing/publications	850	-	850	-	851	-
53.1115	Office Supplies	125	-	125	-	121	-
53.1702	Miscellaneous	100	-	100	-	95	-
	Total Operating Expenditures	1,075	-	1,075	-	1,067	-
Total Expenditures		$ 2,115	$ -	$ 2,115	$ -	$ 2,107	$ -

Finance 100 - 151

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1102	Salaries	$ 108,532	$ 104,790	$ 3,742	$ 104,633	$ 100,190	$ 94,368
51.1102	EAP benefits	3,000	-	3,000	2,007	3,778	3,522
51.2101	Insurance	9,253	7,975	1,278	7,810	8,355	8,509
51.2200	FICA	8,303	8,016	287	7,847	7,770	7,304
51.2401	Pension & Retirement	13,911	13,387	524	13,001	12,971	11,949
51.2901	Surety bond	875	875	-	875	469	-
	Total Salaries & Benefits	143,874	135,043	8,831	136,173	133,533	125,653
Operating Expenditures							
52.1202	Audit	52,000	50,000	2,000	50,646	48,029	38,009
52.1308	Bank fees	19,000	18,000	1,000	18,867	18,225	16,723
52.2203	O & M Equipment	200	200	-	-	-	193
52.3103	Worker's Comp insurance	453	433	20	433	453	423
52.3500	Travel and training	200	200	-	20	-	-
52.3601	Dues	170	170	-	170	170	-
52.3901	Postage	-	-	-	-	-	8
53.1115	Office supplies	500	500	-	-	88	677
	Total Operating Expenditures	72,523	69,503	3,020	70,136	66,964	56,033
Total Expenditures		$ 216,397	$ 204,546	$ 11,851	$ 206,308	$ 200,497	$ 181,685

Personnel Summary:

Chief Financial Officer Grade 35

City Attorney

100 - 153

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Operating Expenditures							
52.1201	Legal fees	$ 15,000	$ 15,000	$ -	$ 13,681	$ 8,587	$ 14,006
52.1203	Professional services	5,000	5,000	-	4,720	4,698	4,474
	Total Operating Expenditures	20,000	20,000	-	18,401	13,286	18,480
Total Expenditures		$ 20,000	$ 20,000	$ -	$ 18,401	$ 13,286	$ 18,480

Personnel Summary:

City Attorney	Appointed, part-time

Human Resources 100 - 154

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1102	Salaries	$ 47,404	$ 43,743	$ 3,661	$ 42,903	$ 42,533	$ 40,495
51.1102	EAP benefits	-	-	-	1,055	-	-
51.2101	Insurance	8,954	7,677	1,277	7,657	8,077	8,352
51.2200	FICA	3,626	3,346	280	3,250	3,122	2,961
51.2401	Pension & Retirement	5,962	5,465	497	5,344	5,385	5,142
	Total Salaries & Benefits	65,946	60,231	5,715	60,209	59,117	56,951
Operating Expenditures							
52.1203	Professional Services	2,000	2,000	-	2,010	1,190	1,160
52.1204	Employment physical	1,000	1,000	-	-	-	-
52.1205	Hepatitis B vaccinations		-	-	-	-	-
52.1301	Drug screenings	2,000	2,000	-	265	980	2,085
52.2208	Wellness center	2,000	2,000	-	-	2,619	1,634
52.3103	Worker's Comp insurance	187	179	8	179	187	183
52.3500	Travel and training	100	100	-	-	283	49
53.1115	Office supplies	2,000	2,000	-	2,709	2,031	2,844
	Total Operating Expenditures	9,287	9,279	8	5,163	7,291	7,956
Total Expenditures		$ 75,233	$ 69,510	$ 5,723	$ 65,372	$ 66,408	$ 64,907

Personnel Summary:

Office Manager Grade 18

City Hall Maintenance 100 - 156

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Operating Expenditures							
52.2100	Cleaning services	$ 4,000	$ 4,000	$ -	$ 3,837	$ 3,565	$ 3,230
52.2111	Solid Waste Disposal	396	396	-	396	396	396
52.3101	Property Insurance	2,136	2,551	(415)	2,551	2,008	2,517
52.2202	O & M Buildings	5,000	5,000	-	3,067	4,984	2,492
52.3206	Telecom service (Enet)	3,200	3,200	-	3,141	3,125	3,045
52.3902	Elbert County surcharge	228	228	-	228	228	228
58.2202	Copier lease/copies	9,000	9,000	-	8,137	8,240	7,834
53.1112	Maintenance supplies	500	500	-	-	-	35
53.1210	Water & sewer	1,600	1,600	-	1,735	1,625	1,576
53.1220	Natural gas	1,800	1,800	-	1,818	1,814	1,807
53.1230	Electricity	7,500	7,500	-	4,717	7,989	7,700
	Total Operating Expenditures	35,360	35,775	(415)	29,627	33,974	30,859
Total Expenditures		$ 35,360	$ 35,775	$ (415)	$ 29,627	$ 33,974	$ 30,859

[This page intentionally left blank.]

Municipal Court 100 - 250

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Salaries	$ 61,589	$ 65,445	$ (3,856)	$ 46,469	$ 63,622	$ 57,637
51.2101	Insurance	8,936	7,696	1,240	4,003	8,041	8,362
51.2200	FICA	4,712	5,007	(295)	3,720	4,746	4,415
51.2401	Pension & Retirement	5,482	5,959	(477)	3,774	5,847	5,167
	Total Salaries & Benefits	80,719	84,107	(3,388)	57,966	82,256	75,582
Operating Expenditures							
52.1306	Interpreter	60	60	-	469	-	60
52.1101	Solicitor & Public defender	7,200	7,200	-	7,200	3,908	500
52.3103	Worker's Comp insurance	204	195	9	195	204	182
52.3206	Internet service	1,068	1,068	-	1,068	1,067	1,067
52.3701	Training	2,000	2,000	-	2,408	2,971	1,720
	Total Operating Expenditures	10,532	10,523	9	11,340	8,150	3,529
Total Expenditures		$ 91,251	$ 94,630	$ (3,379)	$ 69,306	$ 90,406	$ 79,111

Personnel Summary:

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

Police - Administration 100 - 321

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1102	Salaries & wages	$ 138,734	$ 127,514	$ 11,220	$ 126,964	$ 119,770	$ 124,505
51.1102	EAP benefits	4,500	-	4,500	4,622	4,254	2,949
51.2101	Insurance	12,817	11,145	1,672	10,918	11,284	19,528
51.2200	FICA	10,613	9,755	858	9,489	8,844	8,835
51.2401	Pension & Retirement	17,516	16,183	1,333	15,829	15,621	14,681
51.2700	Worker's Comp claims	-	-	-	-	8,437	1,296
	Total Salaries & Benefits	184,180	164,597	19,583	167,822	168,210	171,793
Operating Expenditures							
52.2111	Solid waste disposal	234	234	-	234	234	235
52.2201	O & M Vehicles	500	500	-	1,155	353	826
52.2202	O & M Buildings	15,000	10,000	5,000	12,907	9,385	8,775
52.2203	O & M Equipment	20,000	18,000	2,000	22,375	14,905	18,921
52.2205	Towing fees	200	200	-	-	-	100
52.3101	Property insurance	10,708	11,477	(769)	11,477	10,290	9,552
52.3102	Liability insurance	15,398	24,400	(9,002)	24,400	23,432	12,216
52.3103	Workers Comp insurance	554	529	25	529	554	585
52.3202	Comm svc (Verizon)	11,000	10,200	800	11,325	10,968	11,071
52.3206	Telecom service	4,100	4,100	-	4,153	4,053	4,120
52.3207	Software support	25,000	25,000	-	23,583	21,020	18,713
52.3208	Dispatchers- Elbert Co.	95,000	90,000	5,000	95,438	90,156	77,023
52.3402	Printing/publications	300	300	-	50	772	299
52.3500	Travel and training	7,500	10,000	(2,500)	5,399	10,025	12,154
52.3601	Dues	200	200	-	125	245	-
52.3901	Postage	100	100	-	85	40	85
52.3902	Waste surcharge	72	72	-	72	72	72
58.2202	Copier lease	7,000	7,000	-	7,272	6,743	7,729
53.1110	Gasoline	1,707	1,103	604	1,843	1,321	170
53.1115	Office supplies	2,500	2,500	-	1,457	1,307	1,976
53.1117	Ammunition	2,500	2,500	-	4,291	2,100	2,092
53.1124	Uniforms	500	500	-	695	172	484
53.1210	Water & sewer	1,300	1,300	-	1,003	1,242	1,138
53.1220	Natural gas	500	500	-	608	557	529
53.1230	Electricity	10,000	8,800	1,200	10,579	8,520	8,673
53.1603	Small equipment	1,000	300	700	-	-	-
57.3006	Community promotions	3,000	-	3,000	-	-	-
	Total Operating Expenditures	235,873	229,815	6,058	241,054	218,467	197,538
Total Expenditures		$ 420,053	$ 394,412	$ 25,641	$ 408,876	$ 386,677	$ 369,331

Police - Administration 100 - 321

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual

Personnel Summary:

Police Chief	Grade 30
Administration Commander	Grade 21

*Police-Special Operations Division is combined with Police-Administration for FY24. See page 24.

Police - Criminal Investigation 100 - 322

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 160,192	$ 163,320	$ (3,128)	$ 120,017	$ 144,732	$ 102,967
51.1101	EAP benefits	-	-	-	1,795	2,107	1,635
51.1101	On Call Pay	8,320	8,320	-	8,320	8,320	8,320
51.1300	Overtime	2,000	2,000	-	45	2,310	867
51.2101	Insurance	9,672	15,808	(6,136)	11,638	15,593	8,697
51.2200	FICA	12,255	12,494	(239)	9,693	11,179	8,243
51.2401	Pension & Retirement	15,019	18,161	(3,142)	17,227	19,840	14,469
	Total Salaries & Benefits	207,458	220,103	(12,645)	168,735	204,082	145,197
Operating Expenditures							
52.3103	Workers Comp insurance	1,361	1,301	60	1,301	3,610	981
52.1203	Professional services	500	500	-	-	1,428	-
52.3206	Telecom service (GTA)	100	240	(140)	72	136	214
53.1110	Gasoline	2,683	2,814	(131)	3,049	2,996	2,657
53.1115	Supplies	1,000	1,000	-	476	736	2,328
52.3701	Training	1,000	1,000	-	873	1,150	97
53.1704	Clothing allowance	900	900	-	583	759	160
	Total Operating Expenditures	7,544	7,755	(211)	6,354	10,814	6,436
Total Expenditures		$ 215,002	$ 227,858	$ (12,856)	$ 175,089	$ 214,897	$ 151,633

Personnel Summary:

Chief Investigator	Grade 21	
Investigator	Grade 18	2 positions

Police - Uniform Patrol 100 - 323

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Hourly wages	$ 838,499	$ 775,733	$ 62,766	$ 641,283	$ 675,915	$ 616,721
51.1101	Holiday wages	33,291	26,444	6,847	21,863	24,835	20,726
51.1101	EAP benefits	7,000	-	7,000	7,869	6,260	3,199
51.1300	Overtime	15,000	30,000	(15,000)	36,882	26,532	27,810
51.2101	Insurance	111,888	104,753	7,135	107,156	107,779	115,274
51.2200	FICA	64,145	59,344	4,801	53,088	54,050	49,170
51.2401	Pension & Retirement	86,939	83,132	3,807	79,406	75,172	67,086
51.2700	Workers Comp claims	2,500	2,500	-	1,125	1,391	-
	Total Salaries & Benefits	1,159,262	1,081,906	77,356	948,672	971,934	899,986
Operating Expenditures							
52.3103	Worker's Comp insurance	8,750	8,643	107	8,643	8,750	8,673
52.2201	O & M Vehicles	20,000	20,000	-	22,219	18,817	21,285
52.3701	Training	3,500	3,500	-	-	2,907	3,568
53.1111	Supplies	2,500	2,500	-	2,180	2,388	2,463
53.1123	Protective gear	2,500	2,500	-	1,620	2,977	2,247
53.1124	Uniforms	6,000	6,000	-	3,460	4,979	5,162
53.1110	Gasoline	41,579	53,183	(11,604)	46,974	50,321	27,580
	Total Operating Expenditures	84,829	96,326	(11,497)	85,096	91,140	70,978
Total Expenditures		$ 1,244,091	$ 1,178,232	$ 65,859	$1,033,769	$1,063,075	$ 970,964

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	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ -	$ -	$ -	$ -	$ (605)	$ 49,975
51.1101	Employee Assistance Prog.	-	-	-	-	-	3,500
51.1300	Overtime	-	-	-	-	-	191
51.2101	Insurance	-	-	-	-	688	8,464
51.2200	FICA	-	-	-	-	148	3,931
51.2401	Pension & Retirement	-	-	-	-	-	5,795
	Total Salaries & Benefits	-	-	-	-	232	71,856
Operating Expenditures							
52.3103	Worker's Comp insurance	-	-	-	-	-	433
52.3701	Training	-	-	-	-	130	525
53.1115	Supplies	-	500	(500)	8	-	133
53.1124	Uniforms	-	-	-	-	-	118
53.1603	Small equipment	-	2,000	(2,000)	-	-	1,078
57.3006	Community promotions	-	3,000	(3,000)	1,519	1,916	1,308
	Total Operating Expenditures	-	5,500	(5,500)	1,527	2,046	3,595
Total Expenditures		$ -	$ 5,500	$ (5,500)	$ 1,527	$ 2,278	$ 75,451

*Division combined with Police-Administration for FY24. See page 20.

Police - Detention 100 - 326

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Operating Expenditures							
52.3903	Care of prisoners	$ 500	$ 500	$ -	$ -	$ 7	$ 2,948
52.3911	Per diem - Elbert County	20,000	20,000	-	16,521	10,471	18,646
	Total Operating Expenditures	20,500	20,500	-	16,521	10,477	21,594
Total Expenditures		$ 20,500	$ 20,500	$ -	$ 16,521	$ 10,477	$ 21,594

Animal Control 100 - 391

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 40,546	$ 36,316	$ 4,230	$ 36,636	$ 35,156	$ 24,851
51.2101	Insurance	8,922	7,641	1,281	7,624	8,044	3,479
51.2200	FICA	3,102	2,778	324	2,701	2,565	1,711
51.2401	Pension & Retirement	2,804	2,477	327	2,476	2,562	2,593
	Total Salaries & Benefits	55,374	49,212	6,162	49,437	48,327	32,634
Operating Expenditures							
52.2201	O & M Vehicles	500	500	-	-	28	240
52.2202	O & M Buildings	500	500	-	232	273	557
52.3103	Workers Comp insurance	477	456	21	456	477	443
52.3202	Comm service (GPS)	-	-	-	-	301	602
52.3206	Telecom service (Enet)	1,200	1,200	-	1,272	1,272	1,175
52.3500	Travel and training	1,500	1,500	-	1,459	1,261	1,476
52.3851	Vet services	1,000	1,000	-	210	340	532
53.1112	Maintenance supplies	300	300	-	61	194	121
53.1124	Uniforms	300	300	-	-	-	208
53.1210	Water & sewer	150	150	-	133	133	133
53.1220	Natural gas	600	600	-	670	702	599
53.1230	Electricity	1,500	1,500	-	948	816	1,352
53.1303	Feeding animals	300	300	-	213	295	202
53.1603	Small equipment	400	400	-	-	315	433
	Total Operating Expenditures	8,727	8,706	21	5,654	6,090	7,640
Total Expenditures		$ 64,101	$ 57,918	$ 6,183	$ 55,091	$ 54,733	$ 40,707

Personnel Summary:

Animal Control Officer Grade 12

Fire Department 100 - 350

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1102	Salaries	$ 740,570	$ 717,496	$ 23,074	$ 682,528	$ 662,391	$ 629,340
51.1102	Holidays	23,984	20,970	3,014	19,000	20,890	18,457
51.1102	EAP benefits	2,500	-	2,500	2,592	2,036	4,447
51.1200	Temps/Volunteers	1,800	1,800	-	1,080	1,780	2,940
51.1300	Overtime (Garcia Wages)	-	-	-	29,748	30,798	28,935
51.2101	Insurance	103,323	105,136	(1,813)	99,139	109,766	107,173
51.2200	FICA	56,654	54,888	1,766	53,674	52,168	49,133
51.2401	Pension & Retirement	86,044	81,871	4,173	78,274	79,440	73,745
	Total Salaries & Benefits	1,014,875	982,161	32,714	966,034	959,269	914,171
Operating Expenditures							
52.3207	Software support	1,100	1,000	100	1,067	1,018	979
52.2111	Solid waste disposal	396	396	-	396	396	396
52.2201	O & M Vehicles	7,500	7,500	-	7,537	10,747	5,389
52.2202	O & M Buildings	3,000	3,000	-	3,571	1,471	1,931
52.2203	O & M Equipment	5,000	5,000	-	3,899	2,696	6,105
52.3101	Property insurance	16,937	21,571	(4,634)	21,571	15,361	14,321
52.3103	Workers Comp insurance	8,440	8,275	165	8,275	8,440	8,243
52.3206	Telecom service (Enet)	2,184	2,184	-	2,138	2,075	2,207
52.3500	Travel and training	1,500	1,500	-	971	1,868	265
52.3902	Elbert County surcharge	228	228	-	228	228	228
53.1110	Gasoline & fuel	8,385	9,795	(1,410)	9,439	7,588	3,947
53.1115	Office supplies	500	500	-	400	92	266
53.1124	Uniforms	3,000	3,000	-	1,323	3,884	1,818
53.1220	Natural Gas	3,500	3,500	-	3,564	3,642	3,301
53.1230	Electricity	8,500	8,000	500	8,585	8,260	7,246
53.1603	Small equipment	1,000	1,000	-	3,134	1,098	1,566
57.3006	Community promotions	500	500	-	501	340	-
	Total Operating Expenditures	71,670	76,949	(5,279)	76,600	69,203	58,208
Total Expenditures		$1,086,545	$1,059,110	$ 27,435	$1,042,634	$ 1,028,472	$ 972,379

Personnel Summary:

Fire Chief	Grade 30	
Shift Commander	Grade 20	3 positions
Assistant Shift Commander	Grade 18	3 positions
Firefighter II	Grade 13	8 positions
Firefighter I	Grade 12	

Public Works - Administration 100 - 410

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 128,031	$ 125,668	$ 2,363	$ 129,897	$ 117,104	$ 107,917
51.1101	EAP benefits	1,500	-	1,500	1,122	1,618	-
51.2101	Insurance	18,065	19,145	(1,080)	17,014	20,025	20,569
51.2200	FICA	9,794	9,614	180	9,495	8,279	7,337
51.2401	Pension & Retirement	16,101	14,545	1,556	14,914	13,616	12,148
	Total Salaries & Benefits	173,491	168,972	4,519	172,441	160,642	147,971
Operating Expenditures							
52.2111	Solid waste disposal	612	612	-	612	612	612
52.2201	O & M Vehicles	150	150	-	373	168	746
52.3101	Property insurance	2,987	6,055	(3,068)	6,055	7,932	5,256
52.3102	Liability insurance	800	800	-	800	1,369	805
52.3103	Workers Comp insurance	519	496	23	496	519	476
52.3902	Waste surcharge	684	684	-	684	684	684
52.2202	O & M Buildings	12,000	12,000	-	10,554	16,076	8,258
52.3202	Comm service (Vzn)	540	540	-	524	526	529
52.3206	Telecom service (Enet)	1,740	1,740	-	1,812	1,751	1,645
52.3300	Advertising	350	350	-	-	-	445
52.3500	Travel and training	500	500	-	291	300	498
53.1110	Gasoline	1,696	2,358	(662)	1,804	2,352	1,339
53.1112	Maintenance supplies	500	500	-	9	108	244
53.1115	Office supplies	1,500	1,500	-	1,704	819	1,915
53.1124	Uniforms	500	500	-	456	358	575
53.1210	Water & sewer	3,500	3,500	-	3,300	3,304	4,913
53.1220	Natural gas	3,500	3,500	-	3,957	3,588	3,119
53.1230	Electricity	6,000	6,000	-	5,747	5,515	5,733
	Total Operating Expenditures	38,078	41,785	(3,707)	39,177	45,983	37,792
Total Expenditures		$ 211,569	$ 210,757	$ 812	$ 211,619	$ 206,625	$ 185,763

Personnel Summary:

Public Works Director	Grade 30
Office Manager	Grade 18

Public Works - Infrastructure Maintenance 100 - 421

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 347,615	$ 326,409	$ 21,206	$ 299,403	$ 282,125	$ 282,971
51.1101	EAP benefits	2,000	-	2,000	2,320	1,968	3,031
51.1300	Overtime	2,500	2,500	-	7,713	3,834	2,106
51.2101	Insurance	40,792	45,660	(4,868)	37,583	50,181	45,393
51.2200	FICA	26,593	24,970	1,623	22,680	20,512	20,906
51.2401	Pension & Retirement	38,269	37,231	1,038	37,018	33,557	31,868
51.2700	Workers Comp claims	1,000	1,000	-	181	1,849	40,900
	Total Salaries & Benefits	458,769	437,770	20,999	406,898	394,026	427,175
Operating Expenditures							
52.2201	O & M Vehicles	1,500	1,500	-	782	1,156	5,328
52.2202	O & M Buildings	3,000	3,000	-	1,075	2,334	5,717
52.2321	Equipment leasing program	9,195	9,824	(629)	8,599	9,247	8,598
52.3103	Workers Comp insurance	3,913	3,899	14	3,899	3,913	4,230
52.3202	Comm service (Vzn,GPS)	2,338	2,664	(326)	2,338	2,338	2,605
53.1101	Asphalt	2,000	2,000	-	2,386	1,207	2,421
53.1102	Brick, block, or stone	500	500	-	323	20	132
53.1105	Concrete	3,000	3,000	-	1,603	3,010	2,479
53.1110	Gasoline & fuel	9,788	9,705	83	10,678	14,499	8,807
53.1113	Supplies & materials	5,000	5,000	-	6,312	4,311	6,067
53.1118	Sand & gravel	1,000	1,000	-	2,318	3,835	1,585
53.1120	Signs & markers	1,000	1,000	-	283	566	2,029
53.1122	Paint	1,000	1,000	-	450	593	2,128
53.1123	Protective clothing	500	500	-	156	286	447
53.1124	Uniforms	5,000	5,000	-	4,552	4,397	6,941
53.1126	Road maintenance	500	500	-	-	999	1,148
53.1601	Small tools, equipment	2,000	2,000	-	951	1,447	585
	Total Operating Expenditures	51,234	52,092	(858)	46,704	54,157	61,248
Total Expenditures		$ 510,003	$ 489,862	$ 20,141	$ 453,602	$ 448,183	$ 488,423

Personnel Summary:

Facilities Construction Manager	Grade 27	
Public Works 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	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Operating Expenditures							
53.1230	Electricity	$ 9,000	$ 9,000	$ -	$ 8,987	$ 8,904	$ 8,768
52.2203	O & M Lights, equipment	5,000	5,000	-	-	-	-
53.1702	Seasonal decor	5,000	5,000	-	5,648	2,195	5,423
	Total Operating Expenditures	19,000	19,000	-	14,635	11,099	14,191
					-	-	-
Total Expenditures		$ 19,000	$ 19,000	$ -	$ 14,635	$ 11,099	$ 14,191

Public Works - Motor Pool 100 - 490

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 93,766	$ 89,368	$ 4,398	$ 87,806	$ 87,460	$ 82,281
51.1101	EAP benefits	500	-	500	428	3,410	1,302
51.1300	Overtime	1,000	1,000	-	439	400	1,037
51.2101	Insurance	17,906	15,367	2,539	15,240	16,079	16,562
51.2200	FICA	7,173	6,837	336	6,583	6,729	6,215
51.2401	Pension & Retirement	11,854	11,238	616	10,756	10,727	9,115
51.2700	Workers Comp claims	100	100	-	-	-	-
	Total Salaries & Benefits	132,299	123,910	8,389	121,252	124,805	116,512
Operating Expenditures							
52.2201	O & M Vehicles	20,000	20,000	-	13,621	15,755	15,237
52.2202	O & M Buildings	500	500	-	898	814	528
52.2203	O & M Equipment	500	500	-	671	90	171
52.2321	Equipment Leasing	2,897	2,897	-	2,897	2,897	1,672
52.3101	Property insurance	11,119	4,588	6,531	4,588	8,110	6,917
52.3103	Workers Comp insurance	1,128	1,078	50	1,078	1,128	1,074
52.3202	Comm service (Vzn,GPS)	1,714	1,714	-	1,944	1,735	1,794
53.1110	Gasoline, fuel & oil	10,000	10,000	-	12,374	12,819	9,359
53.1113	Maintenance supplies	6,500	6,500	-	6,880	5,788	4,095
53.1121	Tires & tubes	2,000	2,000	-	2,030	2,490	1,260
53.1124	Uniforms	1,000	1,000	-	395	397	1,783
53.1601	Small tools, equipment	1,500	1,500	-	1,240	1,887	4,000
	Total Operating Expenditures	58,858	52,277	6,581	48,616	53,911	47,889
Total Expenditures		$ 191,157	$ 176,187	$ 14,970	$ 169,868	$ 178,717	$ 164,400

Personnel Summary:

Lead Mechanic	Grade 18
Mechanic I	Grade 12

Public Works - Cemeteries 100 - 495

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 34,944	$ 31,375	$ 3,569	$ 31,832	$ 28,338	$ 30,919
51.1300	Overtime	-	-	-	186	383	209
51.2101	Insurance	8,897	234	8,663	6,560	168	4,874
51.2200	FICA	2,673	2,400	273	2,290	1,962	2,421
51.2401	Pension & Retirement	3,376	3,011	365	2,952	2,671	5,001
51.2700	Workers Comp claims	100	100	-	-	-	-
	Total Salaries & Benefits	49,990	37,120	12,870	43,820	33,522	43,424
Operating Expenditures							
52.1203	Professional Services	30,000	30,000	-	29,250	32,882	36,437
52.2201	O & M Vehicles	500	500	-	70	175	175
52.2202	O & M Buildings	-	300	(300)	-	43	425
52.2203	O & M Equipment	8,000	8,000	-	4,956	6,511	5,740
52.2204	O & M Grounds	15,000	15,000	-	14,900	14,900	19,900
52.3101	Property insurance	362	342	20	342	324	879
52.3103	Workers Comp insurance	401	383	18	383	401	519
52.3202	Comm service (Vzn,GPS)	650	780	(130)	349	1,382	2,005
52.3909	Whitworth Detention crew	-	20,000	(20,000)	-	11,618	6,244
53.1110	Gasoline & fuel	354	382	(28)	360	356	219
53.1115	Supplies	500	500	-	82	132	787
53.1124	Uniforms	500	500	-	297	73	1,312
53.1230	Electricity	1,080	1,080	-	1,424	982	876
53.1705	Plantings	500	500	-	-	-	-
	Total Operating Expenditures	57,847	78,267	(20,420)	52,413	69,780	75,518
Total Expenditures		$ 107,837	$ 115,387	$ (7,550)	$ 96,233	$ 103,302	$ 118,942

Personnel Summary:

Equipment Operator, no CDL Grade 10

Parks and Public Spaces 100 - 620

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 51,975	$ 39,903	$ 12,072	$ 43,103	$ 41,958	$ 34,523
51.1300	Overtime	-	-	-	52	111	315
51.2101	Insurance	341	276	65	429	250	294
51.2200	FICA	3,976	3,053	923	3,300	2,982	2,649
51.2401	Pension & Retirement	6,727	2,748	3,979	4,218	2,653	2,160
51.2700	Workers Comp claims	100	100	-	-	-	-
	Total Salaries & Benefits	63,119	46,080	17,039	51,102	47,954	39,941
Operating Expenditures							
52.2100	Cleaning services	2,000	2,000	-	1,917	1,783	1,615
52.2204	O & M Grounds/Bldgs	12,500	10,000	2,500	11,154	7,451	7,555
52.2140	Lawn care service	18,000	32,400	(14,400)	24,900	29,700	32,400
52.3103	Workers Comp insurance	494	472	22	472	494	433
52.3202	Comm service (Vzn)	540	540	-	540	526	361
52.3909	Whitworth Detention crews	-	20,000	(20,000)	-	12,329	4,110
53.1210	Water & sewer	5,000	5,000	-	4,289	3,423	2,828
53.1705	Plantings	7,500	5,000	2,500	6,636	220	2,079
	Total Operating Expenditures	46,034	75,412	(29,378)	49,908	55,927	51,380
				-			
Total Expenditures		$ 109,153	$ 121,492	$ (12,339)	$ 101,010	$ 103,881	$ 91,321

Personnel Summary:

Landscape Technician Grade 14

Culture and Recreation 100 - 600

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Appropriations							
52.3918	Sister City program	$ 7,500	$ 7,500	$ -	$ 7,500	$ -	$ -
57.3001	Elbert County Public Library	75,500	75,500	-	75,500	75,500	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	-	88,000	80,500	81,000
Total Expenditures		$ 88,000	$ 88,000	$ -	$ 88,000	$ 80,500	$ 81,000

Health and Welfare 100 - 500

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Appropriations							
57.1001	Elbert Memorial Hospital	$ -	$ -	$ -	$ -	$ -	$ 32,000
57.3003	Elbert Co. Aging Program	7,000	7,000	-	7,000	7,000	7,000
57.3017	Community Partnership	2,000	1,500	500	1,500	1,500	1,500
	Total Appropriations	9,000	8,500	500	8,500	8,500	40,500
Total Expenditures		$ 9,000	$ 8,500	$ 500	$ 8,500	$ 8,500	$ 40,500

Planning, Zoning, Marshal, and Inspections 100 - 720

(formerly Buildng Inspections and Code Enforcement)

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1102	Salaries	$ 65,100	$ 54,925	$ 10,175	$ 42,697	$ 53,757	$ 44,833
51.2101	Insurance	399	349	50	250	287	302
51.2200	FICA	4,980	4,202	778	3,265	4,092	3,389
51.2401	Pension & Retirement	4,545	6,937	(2,392)	5,614	6,957	5,381
	Total Salaries & Benefits	75,024	66,413	8,611	51,826	65,092	53,904
Operating Expenditures							
52.3103	Workers Comp insurance	245	234	11	234	245	182
52.2201	O & M Vehicles	250	250	-	-	-	-
52.3202	Communican Svc (Vzn)	541	541	-	632	578	589
52.3207	Software licensing	1,200	1,200	-	1,200	1,200	1,200
52.3402	Printing/publications	100	100	-	-	-	-
52.3500	Travel and training	2,000	2,000	-	166	700	1,310
52.3601	Dues	145	145	-	-	145	145
53.1110	Gasoline	500	500	-	302	353	171
53.1115	Supplies	500	500	-	222	334	436
53.1124	Uniforms	500	500	-	816	54	468
57.3007	Historic Preservation	500	500	-	-	-	-
57.3010	Planning Commission	500	500	-	57	57	-
	Total Operating Expenditures	6,981	6,970	11	3,629	3,666	4,501
Total Expenditures		$ 82,005	$ 73,383	$ 8,622	$ 55,455	$ 68,759	$ 58,405

Personnel Summary:

Zoning Administrator, Marshal, and Inspector Grade 24

City Marshal, Planning, and Zoning* 100 - 740

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1102	Salaries	$ -	$ -	$ -	$ -	$ -	$ 44,968
51.2101	Insurance	-	-	-	-	-	222
51.2200	FICA	-	-	-	-	-	3,561
51.2401	Pension & Retirement	-	-	-	-	-	6,273
	Total Salaries & Benefits	-	-	-	-	-	55,024
Operating Expenditures							
52.2201	O & M Vehicles	-	-	-	-	-	152
52.3103	Worker's Comp insurance	-	-	-	-	-	271
52.3202	Comm service (Verizon)	-	-	-	-	-	281
52.3402	Printing/publications	-	-	-	-	-	-
52.3500	Travel and training	-	-	-	-	-	57
53.1110	Gasoline	-	-	-	-	-	442
53.1115	Office supplies	-	-	-	-	-	280
53.1124	Uniforms	-	-	-	-	-	430
57.3007	Historic Preservation	-	-	-	-	-	-
57.3010	Planning Commission	-	-	-	-	-	35
	Total Operating Expenditures	-	-	-	-	-	1,947
Total Expenditures		$ -	$ -	$ -	$ -	$ -	$ 56,972

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

Economic and Community Development 100 - 751

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Operating Expenditures							
52.1201	Legal fees-Dilap housing	$ 10,000	$ 10,000	-	$ 3,407	$ 6,686	$ 9,752
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
	Total Operating Expenditures	30,000	55,838	(25,838)	3,407	20,017	41,539
Total Expenditures		$ 30,000	$ 55,838	$ (25,838)	$ 3,407	$ 20,017	$ 41,539

Main Street Elberton 100 - 755

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1102	Salaries	$ 52,073	$ 49,342	$ 2,731	$ 48,440	$ 47,700	$ 45,392
51.1102	EAP benefits	600	-	600	567	720	-
51.2101	Insurance	334	322	12	310	310	310
51.2200	FICA	3,984	3,775	209	3,747	3,687	3,456
51.2401	Pension & Retirement	3,601	3,435	166	3,434	3,448	3,053
	Total Salaries & Benefits	60,592	56,874	3,718	56,498	55,865	52,212
Operating Expenditures							
52.2203	O & M Equipment	500	500	-	152	-	-
52.3101	Property insurance	2,590	1,332	1,258	1,332	1,961	2,176
52.3103	Workers Comp insurance	213	204	9	204	213	204
52.3701	Travel and training	1,500	1,500	-	248	2,558	1,442
53.1115	Office supplies	500	500	-	1,298	913	248
57.3006	Community promotions	1,500	500	1,000	1,307	1,439	166
57.3007	Façade grant program	10,000	10,000	-	12,050	14,695	975
	Total Operating Expenditures	16,803	14,536	2,267	16,591	21,780	5,212
Total Expenditures		$ 77,395	$ 71,410	$ 5,985	$ 73,089	$ 77,645	$ 57,423

Personnel Summary:

Main Street Manager Grade 19

Other Financing 100 - 900

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Non-departmental expenditures							
52.1305	Insurance Deductibles	$ -	$ -	$ -	$ -	$ -	$ 10,000
57.3015	CARES Act expense	-	-	-	-	2,639	7,808
57.3016	Landfill Post-Closure	13,000	9,000	4,000	13,040	13,040	9,401
61.1815	Transfer to Rev.Loan Fund	58,872	24,000	34,872	24,000	24,000	24,000
	Total Expenditures	71,872	33,000	38,872	37,040	39,679	51,209
General Contingency/Reserve							
57.9001	General Contingency	3,663	-	3,663	-	-	-
	Total Contingency	3,663	-	3,663	-	-	-
Total Expenditures		$ 75,535	$ 33,000	$ 42,535	$ 37,040	$ 39,679	$ 51,209

Combined Public Utility System Fund (Fund 520)

Summary of Revenues and Expenditures

	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
WATER & SEWER DIVISION:						
Sewer Revenue	$ 1,215,500	$ 1,158,500	$ 57,000	$ 1,266,660	$ 1,434,727	$ 1,638,588
Water Revenue	2,327,900	2,207,800	120,100	2,887,459	2,835,826	2,146,200
Total Water & Sewer Revenue	3,543,400	3,366,300	177,100	4,154,119	4,270,553	3,784,788
Sewer Collection Operations	306,094	290,935	15,159	293,676	287,004	287,059
Sewer Plant Operations	963,079	935,103	27,976	914,090	912,097	830,776
Water Treatment Plant	690,790	631,334	59,456	665,249	615,514	636,541
Water Distribution Operations	414,989	393,850	21,139	412,324	395,338	377,539
Lake Pumping Station	107,140	102,140	5,000	103,018	98,673	98,140
Debt Service & Depreciation	559,244	556,764	2,480	1,113,479	1,092,117	1,108,671
Total Water & Sewer Expenses	3,041,336	2,910,126	131,210	3,501,835	3,400,743	3,338,726
Net Water & Sewer Income	**502,064**	**456,174**	**45,890**	**652,284**	**869,811**	**446,062**
ELECTRIC DIVISION:						
Electric Revenue	15,406,024	15,001,174	404,850	15,565,966	14,071,527	14,559,376
Plant Operations	11,979,519	11,671,595	307,924	11,440,220	11,587,851	10,957,692
Distribution	1,188,221	1,052,518	135,703	1,275,209	980,629	1,036,512
Security Lights	30,000	30,000	-	23,099	33,205	28,665
Depreciation and Transfers	2,110,277	2,150,277	(40,000)	2,122,322	2,456,806	2,218,224
Total Electric Expenses	15,308,017	14,904,390	403,627	14,860,849	15,058,491	14,241,094
Net Electric Income	**98,007**	**96,784**	**1,223**	**705,117**	**(986,964)**	**318,282**
NATURAL GAS DIVISION:						
Natural Gas Revenue	3,908,528	4,447,849	(539,321)	4,440,275	4,566,082	4,230,893
Plant Operations	24,000	24,940	(940)	21,063	21,424	21,913
Distribution	2,483,806	3,046,917	(563,111)	3,081,717	2,800,985	2,094,599
Depreciation and Transfers	934,768	924,000	10,768	1,164,431	1,258,155	1,245,299
Total Natural Gas Expenses	3,442,574	3,995,857	(553,283)	4,267,211	4,080,564	3,361,811
Net Natural Gas Income	**465,954**	**451,992**	**13,962**	**173,064**	**485,518**	**869,082**
NET OPERATING INCOME	**1,066,025**	**1,004,950**	**61,075**	**1,530,465**	**368,364**	**1,633,426**
ADMINISTRATIVE EXPEND.						
Utilities Administration	295,959	284,894	11,065	290,372	347,389	367,703
Meter Reading & Servicing	158,703	145,760	12,943	166,086	119,360	125,643
Warehousing & Purchasing	75,252	71,813	3,439	68,081	67,249	62,118
Customer Care & Marketing	311,159	299,189	11,970	286,138	433,899	402,877
Information Technology Systems	128,952	127,294	1,658	119,834	116,938	129,589
Economic Development	96,000	76,000	20,000	60,000	60,000	60,000
Total Administrative Expend.	**1,066,025**	**1,004,950**	**61,075**	**990,511**	**1,144,836**	**1,147,930**
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ 539,954**	**$ (776,471)**	**$ 485,496**
Total Revenues	22,857,952	22,815,323	42,629	24,160,359	22,908,162	22,575,056
Total Expenditures	22,857,952	22,815,323	42,629	23,620,405	23,684,634	22,089,560
	$ -	$ -	$ -	$ 539,954	$ (776,471)	$ 485,496

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

	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Sewer Revenue	$ 1,215,500	$ 1,158,500	$ 57,000	$ 1,266,660	$ 1,434,727	$ 1,638,588
Sewer Collection Operations	306,094	290,935	15,159	293,676	287,004	287,059
Sewer Plant Operations	963,079	935,103	27,976	914,090	912,097	830,776
	1,269,173	1,226,038	43,135	1,207,766	1,199,101	1,117,835
Net Sewer Income	(53,673)	(67,538)	13,865	58,894	235,626	520,753
Water Revenue	2,327,900	2,207,800	120,100	2,887,459	2,835,826	2,146,200
Water Treatment Plant	690,790	631,334	59,456	665,249	615,514	636,541
Water Distribution Operations	414,989	393,850	21,139	412,324	395,338	377,539
Lake Pumping Station	107,140	102,140	5,000	103,018	98,673	98,140
	1,212,919	1,127,324	85,595	1,180,590	1,109,525	1,112,220
Net Water Income	1,114,981	1,080,476	34,505	1,706,870	1,726,302	1,033,980
Water & Sewer Income Before Debt Service Expense	1,061,308	1,012,938	48,370	1,765,763	1,961,927	1,554,733
Debt Service	559,244	556,764	2,480	1,113,479	1,092,117	1,108,671
Total Water & Sewer Income Before Administration Expense	$ 502,064	$ 456,174	$ 45,890	$ 652,284	$ 869,811	$ 446,062

Revenue - Water & Sewer

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Sewer Revenue (520-430)							
34.4232	Sewer service fees	$1,205,000	$1,150,000	$ 55,000	$1,258,405	$1,171,218	$1,123,446
34.4236	Industrial waste fees	-	-	-	-	252,400	259,236
34.4233	Sewer tap fees	2,000	2,000	-	-	2,900	3,440
34.4217	Penalties	8,000	6,000	2,000	8,255	7,908	8,541
33.1120	GEFA grant for sewer	-	-	-	-	-	238,025
34.4235	Miscellaneous revenue	500	500	-	-	300	5,900
	Total Sewer Revenue	1,215,500	1,158,500	57,000	1,266,660	1,434,727	1,638,588
Water Revenue (520-440)							
34.4211	Metered water sales	1,920,000	1,850,000	70,000	2,028,662	1,873,913	1,779,251
34.4212	Other water sales	2,000	2,000	-	2,142	3,150	2,470
34.4213	Water tap fees	10,000	10,000	-	21,626	11,633	14,825
34.4214	Madison Co. water sales	350,000	320,000	30,000	378,262	293,972	296,615
34.4215	Sale of material	2,500	2,500	-	1,350	868	2,725
34.4216	Service charges	2,000	2,000	-	3,346	1,635	691
34.4217	Penalties	20,000	20,000	-	21,568	20,812	19,011
34.4218	Miscellaneous revenue	1,000	1,000	-	415	650	4,708
33.1120	GEFA grant for water	-	-	-	413,598	628,032	25,211
34.6903	Interest income	20,400	300	20,100	16,491	1,162	692
	Total Water Revenue	2,327,900	2,207,800	120,100	2,887,459	2,835,826	2,146,200
				-			
Total Water & Sewer Revenue		$3,543,400	$3,366,300	$ 177,100	$4,154,119	$4,270,553	$3,784,788

Sewer - Collection Operations 520 - 433

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 170,447	$ 156,720	$ 13,727	$ 166,279	$ 155,274	$ 155,949
51.1300	Overtime	5,000	5,000	-	6,571	4,660	5,065
51.2101	Insurance	16,000	16,464	(464)	16,108	17,196	19,295
51.2200	FICA	13,039	11,989	1,050	12,672	11,541	11,612
51.2401	Pension & Retirement	16,653	15,904	749	15,385	16,386	13,167
51.2700	Workers Comp claims	100	100	-	-	-	1,880
	Total Salaries & Benefits	221,239	206,177	15,062	217,015	205,058	206,968
Operating Expenditures							
52.1203	Engineernig services	500	500	-	-	-	-
52.2208	O & M Sewer mains	10,000	10,000	-	3,628	12,188	13,993
52.3103	Workers Comp insurance	1,802	1,802	-	1,802	-	-
52.2320	Equipment lease program	9,195	9,824	(629)	8,599	9,314	8,598
52.2321	Motor Pool charge	19,065	17,618	1,447	17,618	18,118	17,853
55.1103	Admin charge-Gen Fund	44,293	45,014	(721)	45,014	42,326	39,647
	Total Operating Expenditures	84,855	84,758	97	76,661	81,946	80,092
Total Expenditures		$ 306,094	$ 290,935	$ 15,159	$ 293,676	$ 287,004	$ 287,059

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	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 239,688	$ 224,994	$ 14,694	$ 224,289	$ 227,360	$ 219,283
51.1300	Overtime	20,000	20,000	-	29,634	27,041	19,736
51.1101	EAP benefits	1,700	-	1,700	1,698	824	2,300
51.2101	Insurance	48,130	41,398	6,732	40,426	37,902	48,750
51.2200	FICA	18,336	17,212	1,124	18,555	18,175	16,732
51.2401	Pension & Retirement	24,828	23,282	1,546	22,928	23,766	21,812
51.2700	Workers Comp claims	500	500	-	-	-	615
	Total Salaries & Benefits	353,182	327,386	25,796	337,530	335,068	329,229
Operating Expenditures							
52.1203	Engineering services	500	500	-	-	-	4,659
52.2101	Uniforms	3,500	3,500	-	2,992	3,842	4,679
52.2202	O & M Plant facilities	45,000	45,000	-	22,946	88,867	40,362
52.2203	O & M Lift stations	15,000	15,000	-	12,571	9,169	16,691
52.2212	Sludge disposal	110,000	130,000	(20,000)	104,024	92,495	77,022
52.3101	Property insurance	8,822	8,924	(102)	8,924	7,747	11,718
52.3103	Workers Comp insurance	3,052	2,917	135	2,917	3,052	2,671
52.3206	Data service (Enet)	3,348	3,192	156	3,348	3,219	3,024
52.3207	TV service (Enet)	675	684	(9)	675	675	673
52.3500	Travel & training	5,000	5,000	-	2,018	1,878	5,267
53.1104	Chemical & lab supplies	250,000	228,000	22,000	254,533	207,861	173,811
53.1210	Water & sewer	50,000	50,000	-	51,635	49,689	46,164
53.1230	Electricity	115,000	115,000	-	109,977	108,535	114,806
	Total Operating Expenditures	609,897	607,717	2,180	576,560	577,029	501,547
Total Expenditures		$ 963,079	$ 935,103	$ 27,976	$ 914,090	$ 912,097	$ 830,776

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	
Wastewater Operator III	Grade 12	2 positions

Water - Filter Plant & Treatment 520 - 443

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 171,106	$ 158,171	$ 12,935	$ 124,292	$ 143,237	$ 153,673
51.1101	EAP benefits	3,800	-	3,800	3,706	3,896	1,931
51.1300	Overtime	10,000	10,000	-	7,380	7,697	8,647
51.2101	Insurance	27,090	23,244	3,846	21,972	23,373	30,085
51.2200	FICA	13,090	12,100	990	10,056	11,540	12,055
51.2401	Pension & Retirement	17,227	13,913	3,314	14,906	15,728	17,267
51.2700	Workers Comp claims	100	100	-	-	-	240
	Total Salaries & Benefits	242,413	217,528	24,885	182,312	205,471	223,898
Operating Expenditures							
52.1203	Engineering Services	1,000	1,000	-	5,351	528	1,802
52.1302	Lab testing fees	7,500	7,500	-	7,011	7,643	6,942
52.2101	Uniforms	4,000	4,000	-	3,306	4,193	4,413
52.2202	O & M Buildings	6,000	6,000	-	10,387	5,749	6,573
52.2203	O & M Equipment	30,000	30,000	-	51,171	29,948	27,819
52.2210	O & M Structures	71,150	71,150	-	71,152	67,052	66,954
52.2212	Sludge disposal	10,000	8,000	2,000	11,513	5,787	10,391
52.3101	Property insurance	9,316	9,437	(121)	9,437	8,151	11,492
52.3103	Workers Comp insurance	2,167	2,071	96	2,071	2,167	1,804
52.3201	Telephone service (Enet)	316	288	28	315	316	289
52.3206	Telecom service (Enet)	14,834	14,760	74	15,367	15,259	15,187
52.3500	Travel & training	6,500	6,500	-	3,857	6,657	4,282
53.1104	Chemical & lab supplies	150,000	115,000	35,000	150,709	122,797	114,015
53.1210	Water	492	3,000	(2,508)	515	1,653	3,855
53.1220	Natural gas	102	100	2	102	102	102
53.1230	Electricity	135,000	135,000	-	140,673	132,039	136,720
	Total Operating Expenditures	448,377	413,806	34,571	482,936	410,043	412,643
Total Expenditures		$ 690,790	$ 631,334	$ 59,456	$ 665,249	$ 615,514	$ 636,541

Personnel Summary:

Chief Plant Operator	Grade 22	
Water Plant Operator III	Grade 12	3 positions

Water - Distribution Operations 520 - 444

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 170,447	$ 156,720	$ 13,727	$ 160,390	$ 147,923	$ 151,260
51.1101	EAP benefits	6,000	-	6,000	5,889	7,351	4,689
51.1300	Overtime	5,000	5,000	-	6,571	4,660	5,065
51.2101	Insurance	16,000	16,464	(464)	16,108	17,196	19,295
51.2200	FICA	13,039	11,989	1,050	12,672	11,541	11,612
51.2401	Pension & Retirement	16,653	15,904	749	15,385	16,386	14,763
51.2700	Workers Comp claims	100	100	-	-	-	1,880
	Total Salaries & Benefits	227,239	206,177	21,062	217,013	205,058	208,564
Operating Expenditures							
52.1203	Engineering services	5,000	5,000	-	1,745	9,838	2,333
52.1206	On-call dispatch	3,000	3,000	-	3,562	3,000	3,000
52.2101	Uniforms	6,500	6,000	500	7,252	6,245	6,692
52.2201	O & M Vehicles	10,000	7,500	2,500	9,806	11,656	7,554
52.2203	O & M Equipment	1,000	1,000	-	4,688	101	427
52.2321	Motor Pool charge	19,066	17,618	1,448	17,618	18,118	17,853
52.2320	Equipment lease program	9,195	9,824	(629)	9,824	9,247	8,598
52.3103	Workers Comp insurance	1,802	1,802	-	394	3,771	3,480
52.3202	Comm service (Vzn,GPS)	4,140	4,140	-	4,201	4,154	4,552
52.3401	Printing	500	500	-	461	95	518
52.3500	Travel & training	3,500	3,500	-	3,401	4,070	5,647
53.1103	O & M Pipelines	34,000	34,000	-	30,694	38,357	32,928
53.1107	O & M Metering	20,000	20,000	-	28,172	16,351	20,838
53.1110	Gasoline & fuel	21,054	24,075	(3,021)	23,230	20,220	13,506
53.1120	Freight expense-Inventory	200	200	-	417	125	325
53.1601	Small tools	1,000	1,000	-	192	656	847
55.1103	Admin Charge-Gen Fund	44,293	45,014	(721)	45,014	42,326	39,647
57.4000	Bad debt expense	3,500	3,500	-	4,640	1,950	230
	Total Operating Expenditures	187,750	187,673	77	195,311	190,281	168,975
Total Expenditures		$ 414,989	$ 393,850	$ 21,139	$ 412,324	$ 395,338	$ 377,539

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	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Operating Expenditures							
52.2203	O & M Equipment	$ 5,000	$ 5,000	$ -	$ 658	$ 2,025	$ 838
52.3206	Telecom service (Enet)	13,140	13,140	-	13,140	13,140	13,140
52.3904	Water storage contract	3,500	3,500	-	3,543	3,501	3,798
53.1110	Gasoline & fuel	500	500	-	-	508	-
53.1230	Electricity	85,000	80,000	5,000	85,677	79,498	80,364
	Total Operating Expenditures	107,140	102,140	5,000	103,018	98,673	98,140
Total Expenditures		$ 107,140	$ 102,140	$ 5,000	$ 103,018	$ 98,673	$ 98,140

Water/Sewer - Debt Service 520 - 436

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Depreciation							
56.1000	Depreciation (Reserve)	$ 95,034	$ 92,554	$ 2,480	$ 966,820	$ 950,339	$ 925,544
	Total Depreciation	95,034	92,554	2,480	966,820	950,339	925,544
Other Costs & Transfers							
57.3002	Paying fees on bonds	-	-	-	-	333	1,500
57.9005	General Fund	50,000	50,000	-	50,000	40,000	20,000
57.9006	SPLOST Fund (Excise Tax)	-	-	-	-	-	20,000
	Total Other Costs	50,000	50,000	-	50,000	40,333	41,500
Debt Service Expenditures							
58.2103	Debt service - Bonds	-	-	-	-	12,621	37,580
58.2303	Debt service - GEFA notes	414,210	414,210	-	96,659	88,824	79,046
58.4000	GEFA issuance costs	-	-	-	-	-	25,000
	Total Debt Service Expenditures	414,210	414,210	-	96,659	101,445	141,627
Total Expenditures		$ 559,244	$ 556,764	$ 2,480	$1,113,479	$1,092,117	$1,108,671

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

	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Sales of Electric Services	$14,622,524	$14,360,674	$ 261,850	$14,891,533	$14,434,111	$14,080,250
Other Revenue	783,500	640,500	143,000	674,433	(362,584)	479,126
Total Electric Revenue	15,406,024	15,001,174	404,850	15,565,966	14,071,527	14,559,376
Plant Operations	11,979,519	11,671,595	307,924	11,440,220	11,587,851	10,957,692
Distribution Operations	1,188,221	1,052,518	135,703	1,275,209	980,629	1,036,512
Security Lighting	30,000	30,000	-	23,099	33,205	28,665
Depreciation and Transfers	2,110,277	2,150,277	(40,000)	2,122,322	2,456,806	2,218,224
Total Electric Expenditures	15,308,017	14,904,390	403,627	14,860,849	15,058,491	14,241,094
Total Electric Income Before Administration Expense	$ 98,007	$ 96,784	$ 1,223	$ 705,117	$ (986,964)	$ 318,282

Revenue - Electric 520 - 460

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Sales of Electric Services							
34.4311	Residential energy sales	$4,900,000	$4,753,750	$ 146,250	$4,982,437	$4,922,887	$4,796,223
34.4312	Commercial energy sales	6,900,000	6,784,400	115,600	6,925,116	6,561,917	6,507,559
34.4313	Industrial energy sales	2,467,300	2,467,300	-	2,481,941	2,534,570	2,469,045
34.4316	Installation charges	10,000	10,000	-	47,181	52,267	8,935
34.4320	Security lighting	242,400	242,400	-	241,029	242,160	243,087
34.4321	Street lighting	1,824	1,824	-	1,824	1,824	1,824
34.4328	Off-system energy sales	100,000	100,000	-	211,420	116,306	53,252
34.4331	Security light install fees	1,000	1,000	-	585	2,180	325
	Total Electric Services	14,622,524	14,360,674	261,850	14,891,533	14,434,111	14,080,250
Other Revenue							
34.4315	Miscellaneous revenue	5,000	5,000	-	5,095	20,309	1,993
34.4317	Pole attachment fees	155,000	150,000	5,000	156,381	147,180	145,916
34.4318	Sale of material/scrap	5,000	5,000	-	12,184	12,366	6,432
34.4319	Service charges	130,000	130,000	-	139,175	145,188	132,399
34.4323	Account establishment	22,000	22,000	-	17,610	20,625	19,800
34.4324	Penalties	155,000	155,000	-	161,618	155,675	135,547
34.4327	Credit check fees	1,000	1,000	-	1,115	1,109	1,050
34.6901	Sales tax commission	4,500	4,500	-	4,612	4,385	4,444
34.6903	Interest income	114,000	-	114,000	88,545	554	714
34.6910	Dividends on trust	192,000	168,000	24,000	187,570	144,434	137,924
34.6912	Unrealized gain(loss) inv.	-	-	-	(99,472)	(1,014,408)	(107,093)
	Total Other Revenue	783,500	640,500	143,000	674,433	(362,584)	479,126
Total Electric Revenue		$15,406,024	$15,001,174	$ 404,850	$15,565,966	$14,071,527	$14,559,376

Electric - Distribution Operations 520 - 461

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 513,838	$ 483,223	$ 30,615	$ 497,350	$ 432,001	$ 417,455
51.1300	Overtime	15,000	15,000	-	21,401	12,950	12,793
51.2101	Insurance	64,653	48,529	16,124	54,307	56,816	66,377
51.2200	FICA	39,309	36,967	2,342	38,349	33,175	31,442
51.1101	EAP benefits	3,900	-	3,900	3,841	3,556	3,419
51.2401	Pension & Retirement	62,568	57,293	5,275	56,376	52,843	47,491
51.2700	Workers Comp claims	500	500	-	50	189	5,142
	Total Salaries & Benefits	699,768	641,512	58,256	671,673	591,530	584,120
Operating Expenditures							
52.1206	On-call disptach	7,000	7,000	-	7,694	7,134	7,561
52.1304	Hotline testing	3,000	3,000	-	2,846	3,866	3,024
52.2101	Uniforms	5,000	5,000	-	3,218	4,545	5,186
52.2201	O & M Vehicles	12,000	12,000	-	15,514	14,307	10,381
52.2203	O & M Equipment	3,000	3,000	-	2,261	1,240	3,170
52.2206	ROW maintenance	140,000	90,000	50,000	194,158	83,288	104,000
52.2320	Equipment lease program	9,195	9,824	(629)	9,824	9,247	8,598
52.2321	Motor Pool charge	28,599	26,428	2,171	26,428	27,177	26,779
52.3101	Property insurance	11,099	13,290	(2,191)	13,290	12,593	12,441
52.3103	Workers Comp insurance	5,064	5,416	(352)	5,416	5,064	5,213
52.3202	Comm service (Vzn,GPS)	3,840	3,840	-	3,696	3,844	4,001
52.3500	Travel & training	5,000	5,000	-	4,536	4,453	4,850
53.1101	O & M Conductors	40,000	40,000	-	49,585	33,833	57,319
53.1102	Truck stock & supplies	54,000	54,000	-	57,612	53,590	57,251
53.1106	O & M Poles, fixtures	55,000	40,000	15,000	81,305	38,528	40,182
53.1107	O & M Meter service	20,000	20,000	-	20,317	18,666	9,301
53.1109	Customer premises - New	40,000	20,000	20,000	52,550	34,857	26,909
53.1110	Gasoline & fuel	18,656	25,208	(6,552)	18,270	18,283	10,921
53.1111	O & M Customer premises	7,500	7,500	-	5,466	9,829	43,743
53.1114	Storm restoration	5,000	5,000	-	-	71	12
53.1120	Freight expense-Inventory	500	500	-	161	280	-
53.1126	Tools & equipment	15,000	15,000	-	29,387	4,402	11,553
	Total Operating Expenditures	488,453	411,006	77,447	603,535	389,100	452,393
Total Expenditures		$1,188,221	$ 1,052,518	$ 135,703	$1,275,209	$ 980,629	$1,036,512

Electric - Distribution Operations 520 - 461

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 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	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Operating Expenditures							
52.1203	Professional services	$ 5,000	$ 25,000	(20,000)	$ -	$ 12,736	$ 24,252
52.1313	MEAG Telecom services	-	3,420	(3,420)	843	5,622	4,399
52.1317	Electric Cities of Ga services	64,764	13,980	50,784	52,048	10,005	8,496
52.3905	Competitive Trust Investme	420,000	420,000	-	-	-	-
53.1270	Energy for resale	11,150,000	10,875,393	274,607	11,040,232	11,236,573	10,577,985
55.1101	Admin Charge-Gen Fund	174,755	181,802	(7,047)	181,802	168,953	190,831
57.4002	Credit card fees	165,000	150,000	15,000	165,295	152,459	149,746
57.4004	Collection service fees	-	2,000	(2,000)	-	1,503	1,983
	Total Operating Expenditures	11,979,519	11,671,595	307,924	11,440,220	11,587,851	10,957,692
Total Expenditures		$11,979,519	$11,671,595	$ 307,924	$11,440,220	$11,587,851	$10,957,692

Electric - Security Lights 520 - 463

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Operating Expenditures							
53.1102	Supplies	$ 30,000	$ 30,000	$ -	$ 23,099	$ 33,205	$ 28,665
	Total Operating Expenditures	30,000	30,000	-	23,099	33,205	28,665
Total Expenditures		$ 30,000	$ 30,000	$ -	$ 23,099	$ 33,205	$ 28,665

Electric - Depreciation, Transfers & Contingency 520 - 464

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Depreciation							
56.1000	Depreciation	$ -	$ -	$ -	$ 349,252	$ 342,176	$ 355,634
	Total Depreciation/Amortization	-	-	-	349,252	342,176	355,634
Other Costs							
57.4000	Bad debt expense	25,000	25,000	-	23,070	14,630	12,590
57.9002	General contingency	25,277	25,277	-	-	-	-
	Total Other Costs	50,277	50,277	-	23,070	14,630	12,590
Transfers							
57.9001	General Fund	1,400,000	1,400,000	-	1,050,000	1,200,000	950,000
57.9004	Elbert Hotel Fund	660,000	700,000	(40,000)	700,000	900,000	900,000
	Total Transfers	2,060,000	2,100,000	(40,000)	1,750,000	2,100,000	1,850,000
Total Expenditures		$ 2,110,277	$ 2,150,277	$ (40,000)	$2,122,322	$2,456,806	$2,218,224

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

	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Sales of Natural Gas Services	$ 3,821,078	$ 4,365,849	$ (544,771)	$4,328,097	$4,452,603	$4,124,871
Other Revenue	87,450	82,000	5,450	112,178	113,480	106,022
Total Natural Gas Revenue	3,908,528	4,447,849	(539,321)	4,440,275	4,566,082	4,230,893
Plant Operations	24,000	24,940	(940)	21,063	21,424	21,913
Distribution Operations	2,483,806	3,046,917	(563,111)	3,081,717	2,800,985	2,094,599
Depreciation and Transfers	934,768	924,000	10,768	1,164,431	1,258,155	1,245,299
Total Natural Gas Expenditures	3,442,574	3,995,857	(553,283)	4,267,211	4,080,564	3,361,811
Total Natural Gas Income Before Administration Expense	$ 465,954	$ 451,992	$ 13,962	$ 173,064	$ 485,518	$ 869,082

Revenue - Natural Gas 520 - 470

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Sales of Natural Gas Services							
34.4411	Residential & small comm	$1,901,270	$2,205,580	$ (304,310)	$2,147,811	$2,260,801	$2,109,839
34.4412	Medium commercial	546,727	687,021	(140,294)	672,087	679,202	606,264
34.4413	Large commercial	119,235	153,429	(34,194)	144,573	149,327	134,458
34.4414	Industrial	317,359	316,943	416	414,612	412,882	422,725
34.4415	Agricultural	870,310	923,141	(52,831)	875,249	867,126	779,011
34.4416	Granite companies	66,177	79,735	(13,558)	73,765	83,265	72,574
	Total - Natural Gas Services	3,821,078	4,365,849	(544,771)	4,328,097	4,452,603	4,124,871
Other Revenue							
34.4417	Tap & installation fees	20,000	20,000	-	37,840	27,331	30,377
34.4418	In-Home install & service	10,000	10,000	-	9,289	9,175	175
34.4419	Sale of material	2,000	2,000	-	2,648	4,598	632
34.4420	Gas merchandise	5,000	-	5,000	7,890	18,532	173
34.4421	Service charges	1,000	2,000	(1,000)	146	768	560
34.4422	Penalties	43,000	43,000	-	46,314	41,098	39,367
34.4424	Miscellaneous revenue	2,500	2,500	-	-	9,551	32,557
34.6901	Sales tax commission	2,000	2,000	-	2,020	2,060	2,038
34.6903	Interest income	1,950	500	1,450	6,031	368	144
	Total Other Revenue	87,450	82,000	5,450	112,178	113,480	106,022
Total Natural Gas Revenue		$3,908,528	$4,447,849	$ (539,321)	$4,440,275	$4,566,082	$4,230,893

Natural Gas - Plant Operations 520 - 471

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Operating Expenditures							
52.1306	Telemetry/Monitoring	$ 13,500	$ 13,000	$ 500	$ 13,479	$ 13,752	$ 14,182
52.3202	Comm service (Vzn)	-	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	-	7,584	7,672	7,731
	Total Operating Expenditures	24,000	24,940	(940)	21,063	21,424	21,913
Total Expenditures		$ 24,000	$ 24,940	$ (940)	$ 21,063	$ 21,424	$ 21,913

Natural Gas - Distribution Operations 520 - 473

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 391,827	$ 377,812	$ 14,015	$ 342,078	$ 323,707	$ 277,129
51.1101	EAP benefits	6,500	-	6,500	6,556	8,802	4,562
51.1300	Overtime	5,000	5,000	-	5,114	5,079	8,602
51.2101	Insurance	57,681	57,072	609	48,211	54,694	60,008
51.2200	FICA	29,975	28,903	1,072	25,908	26,571	25,338
51.2401	Pension & Retirement	44,900	42,903	1,997	40,464	39,922	35,163
51.2700	Workers Comp claims	1,500	1,500	-	-	-	11,584
	Total Salaries & Benefits	537,383	513,190	24,193	468,331	458,775	422,385
Operating Expenditures							
52.1203	Professional services	50,000	50,000	-	50,632	73,136	40,147
52.1206	On-call dispatch	3,000	3,000	-	3,000	3,000	2,750
52.1307	Meter testing	9,000	9,000	-	5,350	5,725	8,025
52.1318	Sofware License/Support	13,750	13,750	-	13,750	13,750	12,500
52.2201	O & M Vehicles	9,000	9,000	-	6,043	4,551	9,160
52.2203	O & M Equipment	7,500	7,500	-	380	7,163	13,375
52.2205	O & M System	40,000	40,000	-	49,230	7,629	14,047
52.2219	O & M Meters	30,000	30,000	-	22,745	25,130	28,449
52.2320	Equipment lease program	9,195	9,824	(629)	9,824	9,247	8,598
52.2321	Motor Pool charge	28,599	26,428	2,171	26,428	27,177	35,706
52.3101	Property insurance	5,314	2,700	2,614	2,700	4,579	3,658
52.3103	Workers Comp insurance	4,469	4,271	198	4,271	4,469	3,846
52.3202	Comm service (Vzn,GPS)	4,000	3,722	278	4,274	3,726	3,961
52.3301	Advertising	500	500	-	25	502	236
52.3500	Travel & training	6,000	5,000	1,000	6,218	6,607	2,982
53.1110	Gasoline & fuel	9,863	7,388	2,475	10,748	7,121	4,924
53.1120	Freight expense-Inventory	1,500	1,500	-	538	1,167	1,348
53.1124	Uniforms	5,000	5,000	-	2,837	1,128	7,627
53.1125	Welding supplies	600	600	-	153	218	499
53.1270	Energy for resale	1,605,598	2,211,569	(605,971)	2,294,940	2,012,203	1,356,088
53.1520	Merchandise for resale	5,000	5,000	-	3,511	16,967	4,124
53.1540	Material for In-home sales	5,000	3,000	2,000	4,765	6,769	709
53.1601	Small tools & equipment	5,000	3,500	1,500	48	5,676	3,850
55.1102	Admin Charge-Gen Fund	78,535	71,475	7,060	71,475	66,830	79,911
	Total Operating Expenditures	1,936,423	2,523,727	(587,304)	2,593,886	2,314,472	1,646,519

Natural Gas - Distribution Operations 520 - 473

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Other Costs							
57.3003	Gas rebate program	10,000	10,000	-	19,500	18,050	10,200
57.3004	City of Bowman - Margins	-	-	-	-	9,689	10,920
58.2201	Debt service - Bare steel	-	-	-	-	-	4,575
	Total Other Costs	10,000	10,000	-	19,500	27,739	25,695
Total Expenditures		$ 2,483,806	$ 3,046,917	$ (563,111)	$3,081,717	$2,800,985	$2,094,599

Personnel Summary:

Director of Operations	Grade 32	
Foreman	Grade 24	
Field Service Technician	Grade 18	
Serviceman II	Grade 15	3 positions
Equipment Operator (no CDL)	Grade 10	

Gas - Depreciation, Transfers & Contingency 520 - 474

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Depreciation							
56.1000	Depreciation	$ -	$ -	$ -	$ 360,371	$ 355,855	$ 343,979
	Total Depreciation/Amortization	-	-	-	360,371	355,855	343,979
Other Costs							
57.4000	Bad debt expense	4,000	4,000	-	4,060	2,300	1,320
57.9002	General contingency	30,768	20,000	10,768	-	-	-
	Total Other Costs	34,768	24,000	10,768	4,060	2,300	1,320
Transfers							
57.9001	General Fund	900,000	900,000	-	800,000	900,000	900,000
	Total Transfers	900,000	900,000	-	800,000	900,000	900,000
Total Expenditures		$ 934,768	$ 924,000	$ 10,768	$1,164,431	$1,258,155	$1,245,299

Combined Public Utility System Fund (Fund 520)

Summary of Administrative Expenditures

	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Utilities Administration	$ 295,959	$ 284,894	$ 11,065	$ 290,372	$ 347,389	$ 367,703
Meter Reading and Servicing	158,703	145,760	12,943	166,086	119,360	125,643
Warehousing and Purchasing	75,252	71,813	3,439	68,081	67,249	62,118
Customer Service	311,159	299,189	11,970	286,138	433,899	402,877
Information Technology Systems	128,952	127,294	1,658	119,834	116,938	129,589
Economic Development	96,000	76,000	20,000	60,000	60,000	60,000
Total Adminstrative Expenditures	$ 1,066,025	$ 1,004,950	$ 61,075	$ 990,511	$ 1,144,836	$ 1,147,930

Utilities Administration 520 - 490

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1102	Salaries	$ 71,131	$ 71,131	$ -	$ 56,810	$ 115,609	$ 103,702
51.2101	Insurance	367	354	13	3,100	8,472	8,747
51.1102	EAP benefits	2,100	-	2,100	2,091	2,010	3,154
51.2200	FICA	4,431	4,294	137	4,463	8,725	8,019
51.2401	Pension & Retirement	7,425	7,077	348	10,272	12,710	11,946
	Total Salaries & Benefits	85,454	82,856	2,598	76,736	147,526	135,569
Operating Expenditures							
52.1205	Credit check fees	1,000	1,000	-	734	1,325	1,043
52.1315	O & M AS/400	35,000	35,000	-	37,232	31,762	36,227
52.1319	Fire alarm monitoring	-	420	(420)	-	105	420
52.2100	Cleaning services	8,235	8,235	-	7,674	7,131	6,459
52.2101	Uniforms; mats; towels	1,500	3,000	(1,500)	600	704	1,894
52.2111	Solid waste disposal	960	768	192	960	768	768
52.2201	O & M Vehicles	375	375	-	565	-	1,019
52.2202	O & M Buildings	12,000	12,000	-	19,658	10,636	34,465
52.2203	O & M Equipment	6,000	6,000	-	5,545	7,156	11,554
52.3101	Property insurance	4,619	5,144	(525)	5,144	9,807	11,720
52.3103	Workers Comp insurance	445	425	20	425	445	424
52.3201	Telephone service (AT&T)	7,200	6,000	1,200	7,162	6,243	7,856
52.3202	Comm service (Vzn)	1,583	1,583	-	1,307	1,882	1,647
52.3206	Data service (Enet)	8,076	8,076	-	6,332	8,356	6,620
52.3207	Cable TV (Enet)	-	-	-	-	-	460
52.3301	Advertising; website	4,500	4,500	-	4,291	2,697	3,860
52.3500	Travel & training	5,000	5,000	-	6,556	9,863	2,211
52.3601	Dues	2,200	1,700	500	2,152	2,139	1,719
52.3901	Postage	52,000	45,000	7,000	48,523	43,042	42,592
52.3909	EC waste surcharge	912	912	-	912	912	912
58.2203	Copier leases	7,000	7,500	(500)	6,390	6,699	7,319
53.1112	Janitorial supplies	7,000	6,500	500	7,088	7,623	6,473
53.1115	Office supplies	20,000	18,000	2,000	21,049	16,255	20,746
53.1210	Water & sewer	1,400	1,400	-	1,309	1,315	1,410
53.1220	Natural gas	3,500	3,500	-	4,358	3,866	3,325
53.1230	Electricity	20,000	20,000	-	17,668	19,131	18,993
	Total Operating Expenditures	210,505	202,038	8,467	213,636	199,862	232,134
Total Expenditures		$ 295,959	$ 284,894	$ 11,065	$ 290,372	$ 347,389	$ 367,703

Personnel Summary:

Utility Services Manager Grade 19

Meter Reading & Servicing 520 - 491

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 76,948	$ 73,140	$ 3,808	$ 72,768	$ 71,612	$ 68,214
51.1101	EAP benefits	2,700	-	2,700	2,701	2,384	643
51.1300	Overtime	500	500	-	411	904	318
51.2101	Insurance	17,824	15,284	2,540	15,241	10,473	8,585
51.2200	FICA	5,886	5,595	291	5,591	5,483	5,012
51.2401	Pension & Retirement	9,677	9,052	625	8,975	8,906	8,280
	Total Salaries & Benefits	113,535	103,571	9,964	105,687	99,762	91,051
Operating Expenditures							
52.1303	Itron hosted solution	24,000	24,000	-	26,841	8,937	8,497
52.1309	Itron repairs & equipment	9,500	6,500	3,000	20,952	136	14,684
52.3103	Workers Comp insurance	930	889	41	889	930	870
52.3202	Comm service (Vzn,GPS)	2,123	2,123	-	2,056	2,111	2,183
52.3206	Data Service (Enet,Vzn)	4,200	3,600	600	4,279	3,297	3,597
53.1110	Gasoline	3,415	4,077	(662)	3,938	3,307	3,010
53.1124	Uniforms	1,000	1,000	-	1,444	880	1,752
	Total Operating Expenditures	45,168	42,189	2,979	60,399	19,599	34,592
Total Expenditures		$ 158,703	$ 145,760	$ 12,943	$ 166,086	$ 119,360	$ 125,643

Personnel Summary:

Meter Service Technician	Grade 12	2 positions

Warehousing & Purchasing 520 - 492

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 56,299	$ 53,261	$ 3,038	$ 53,447	$ 51,388	$ 46,993
51.2101	Insurance	354	339	15	265	266	266
51.1101	EAP benefits	-	-	-	613	1,890	1,284
51.2200	FICA	4,307	4,074	233	4,047	3,997	3,684
51.2401	Pension & Retirement	7,080	6,685	395	6,553	6,499	5,878
	Total Salaries & Benefits	68,040	64,359	3,681	64,925	64,040	58,105
Operating Expenditures							
52.2202	O & M Buildings; grounds	2,000	2,000	-	53	-	76
52.3103	Workers Comp insurance	227	217	10	217	227	205
52.3202	Comm service (Vzn,GPS)	516	768	(252)	516	779	820
52.3207	Internet (Enet)	719	719	-	720	719	719
53.1112	Janitorial supplies	500	500	-	-	31	285
53.1115	Office supplies	500	500	-	155	-	134
53.1124	Uniforms	500	500	-	-	73	-
53.1210	Water & sewer	250	250	-	234	225	258
53.1230	Electricity	2,000	2,000	-	1,261	1,155	1,517
	Total Operating Expenditures	7,212	7,454	(242)	3,156	3,210	4,013
Total Expenditures		$ 75,252	$ 71,813	$ 3,439	$ 68,081	$ 67,249	$ 62,118

Personnel Summary:

Purchasing Agent & Cemetery Sexton Grade 24

Customer Care & Marketing 520 - 493

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1102	Salaries	$ 219,783	$ 206,068	$ 13,715	$ 197,441	$ 302,590	$ 281,929
51.2101	Insurance	31,334	34,541	(3,207)	34,915	62,289	60,412
51.1102	EAP benefits	5,500	-	5,500	5,492	5,482	3,860
51.2200	FICA	16,813	15,764	1,049	14,453	21,617	20,554
51.2401	Pension & Retirement	24,480	23,567	913	31,066	35,749	31,749
	Total Salaries & Benefits	297,910	279,940	17,970	283,366	427,727	398,503
Operating Expenditures							
52.3103	Workers Comp insurance	1,249	1,249	-	1,249	1,838	1,239
52.1203	Professional services	5,000	10,000	(5,000)	475	775	1,075
52.3304	Promotional items	4,000	4,000	-	473	1,815	811
52.3401	Printing	500	500	-	-	-	-
52.3500	Travel & training	500	500	-	-	50	-
53.1115	Office supplies	2,000	3,000	(1,000)	575	1,694	1,249
	Total Operating Expenditures	13,249	19,249	(6,000)	2,772	6,172	4,374
Total Expenditures		$ 311,159	$ 299,189	$ 11,970	$ 286,138	$ 433,899	$ 402,877

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	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1102	Salaries	$ 83,283	$ 62,956	$ 20,327	$ 59,077	$ 59,420	$ 55,797
51.1102	EAP benefits	-	-	-	-	-	457
51.2101	Insurance	9,131	7,772	1,359	7,138	8,156	10,537
51.2200	FICA	6,371	4,816	1,555	4,432	4,453	4,148
51.2401	Pension & Retirement	5,870	7,993	(2,123)	6,886	7,676	7,048
	Total Salaries & Benefits	104,655	83,537	21,118	77,533	79,705	77,987
Operating Expenditures							
52.2203	O & M Equipment	20,000	40,000	(20,000)	41,401	36,696	50,166
52.3103	Workers Comp insurance	269	257	12	257	269	252
52.3202	Comm service (Vzn)	528	-	528	326	-	-
52.3500	Travel & training	2,500	2,500	-	-	10	-
53.1115	Office supplies	1,000	1,000	-	317	259	1,185
	Total Operating Expenditures	24,297	43,757	(19,460)	42,301	37,234	51,602
Total Expenditures		$ 128,952	$ 127,294	$ 1,658	$ 119,834	$ 116,938	$ 129,589

Personnel Summary:

Information Technology Manager Grade 30

Economic Development 520 - 496

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Contracted Services							
51.1203	Economic developer	$ 80,000	$ 60,000	$ 20,000	$ 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	96,000	76,000	20,000	60,000	60,000	60,000
Total Expenditures		$ 96,000	$ 76,000	$ 20,000	$ 60,000	$ 60,000	$ 60,000

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

[This page intentionally left blank.]

ElbertonNET Technology Services Fund (Fund 525)

Summary of Revenues and Expenditures

	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
BROADBAND TV DIVISION:						
Programming Sales	$ 2,849,300	$ 2,981,879	$ (132,579)	$ 2,842,649	$ 2,920,481	$ 2,882,753
Adminstrative Revenue	109,600	93,000	16,600	120,587	142,304	437,769
Total TV Operations Revenue	2,958,900	3,074,879	(115,979)	2,963,237	3,062,785	3,320,523
Programming Operations	2,693,564	2,714,526	(20,962)	2,562,088	2,604,714	2,515,461
Video Production	12,134	17,634	(5,500)	10,886	8,995	10,561
Total TV Operations Expenses	2,705,698	2,732,160	(26,462)	2,572,974	2,613,709	2,526,022
Net TV Operations Income	**253,202**	**342,719**	**(89,517)**	**390,263**	**449,076**	**794,500**
INTERNET & FIBER DIVISION:						
Fiber Leases & Services	246,531	245,160	1,371	246,908	242,058	225,017
High Speed Internet	3,669,274	3,095,631	573,643	3,542,584	4,231,516	2,436,061
Total Internet & Fiber Revenue	3,915,805	3,340,791	575,014	3,789,492	4,473,574	2,661,077
Lit & Dark Fiber Operations	5,000	5,000	-	442	2,203	2,284
High Speed Internet Operations	557,823	479,700	78,123	495,110	459,817	440,581
Total Fiber & Internet Expenses	562,823	484,700	78,123	495,552	462,020	442,865
Net Internet & Fiber Income	**3,352,982**	**2,856,091**	**496,891**	**3,293,940**	**4,011,555**	**2,218,212**
DIGITAL PHONE OPERATIONS:						
Digital Phone Revenue	457,972	427,839	30,133	448,659	418,518	376,937
Digital Phone Expenditures	239,316	213,052	26,264	233,259	208,440	227,287
Net Digital Phone Income	**218,656**	**214,787**	**3,869**	**215,400**	**210,078**	**149,651**
NET OPERATING INCOME	**3,824,840**	**3,413,597**	**411,243**	**3,899,603**	**4,670,709**	**3,162,363**
ADMINISTRATIVE EXPEND.						
Administration	468,949	455,710	13,239	396,950	215,238	185,109
Distribution Operations	1,182,891	1,081,213	101,678	1,183,140	1,157,246	1,028,650
Debt Service & Depreciation	2,173,000	1,876,674	296,326	930,490	631,300	598,217
Total Administrative Expend.	**3,824,840**	**3,413,597**	**411,243**	**2,510,581**	**2,003,783**	**1,811,976**
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ 1,389,022**	**$ 2,666,926**	**$ 1,350,387**
Total Revenues	7,332,677	6,843,509	489,168	7,201,388	7,954,877	6,358,537
Total Expenditures	7,332,677	6,843,509	489,168	5,812,365	5,287,951	5,008,150
	$ -	$ -	$ -	$ 1,389,022	$ 2,666,926	$ 1,350,387

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

	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Programming sales	$ 2,849,300	$ 2,981,879	$ (132,579)	$ 2,842,649	$ 2,920,481	$ 2,882,753
Service charges & other revenue	109,600	93,000	16,600	120,587	142,304	437,769
Total Revenue	2,958,900	3,074,879	(115,979)	2,963,237	3,062,785	3,320,523
Programming expenses	2,693,564	2,714,526	(20,962)	2,562,088	2,604,714	2,515,461
Video production operations	12,134	17,634	(5,500)	10,886	8,995	10,561
Total Expenditures	2,705,698	2,732,160	(26,462)	2,572,974	2,613,709	2,526,022
Net TV Operations Income	$ 253,202	$ 342,719	$ (89,517)	$ 390,263	$ 449,076	$ 794,500

Revenue - Broadband TV Operations 525 - 480

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Programming Sales							
34.4601	Basic - City	$ 263,211	$ 296,490	$ (33,279)	$ 277,549	$ 302,550	$ 310,393
34.4602	Basic - County	342,146	330,333	11,813	331,318	337,152	314,109
34.4603	Expanded - City	269,397	303,423	(34,026)	277,421	291,822	297,228
34.4604	Expanded - County	343,504	335,172	8,332	335,934	323,052	308,658
34.4640	Premier - City	482,207	513,687	(31,480)	486,018	501,710	533,557
34.4641	Premier - County	825,820	850,112	(24,292)	807,488	816,661	769,199
34.4644	Digital Premiums - City	23,403	30,842	(7,439)	26,625	31,586	36,310
34.4645	Digital Premiums - County	25,962	39,262	(13,300)	31,114	41,685	45,326
	Total Programming Sales	2,575,650	2,699,321	(123,671)	2,573,467	2,646,217	2,614,782
Other Revenue							
34.4618	Programming rebates	2,200	2,200	-	2,207	2,329	2,250
34.4619	Commissions	1,500	1,500	-	2,257	1,604	1,489
34.4625	Franchise fees - City	55,162	60,523	(5,361)	56,574	59,724	62,206
34.4626	Franchise fees - County	79,762	80,564	(802)	78,086	78,703	74,354
34.4659	HD equipment charges	-	-	-	-	-	425
34.4660	Equipment charges	8,500	10,000	(1,500)	8,347	7,553	9,343
34.4661	Sales of videos	-	200	(200)	70	910	120
34.4665	Monthly box fee - City	53,744	56,523	(2,779)	51,186	54,323	57,539
34.4666	Monthly box fee - County	32,997	34,555	(1,558)	33,123	35,251	36,302
34.4670	DVR - City	13,033	12,663	370	12,540	11,541	8,442
34.4671	DVR - County	26,752	23,830	2,922	24,792	22,326	15,501
	Total Other Revenue	273,650	282,558	(8,908)	269,182	274,264	267,972
Total Broadband TV Revenue		$2,849,300	$2,981,879	$ (132,579)	$2,842,649	$2,920,481	$2,882,753

Revenue - Administrative 525 - 482

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Revenue							
34.4611	Connection fees	20,000	20,000	-	30,362	52,461	24,895
34.4612	Late penalties	45,000	50,000	(5,000)	42,695	49,524	50,065
34.4614	Advertising sales	3,000	3,000	-	14,305	2,950	20,607
34.4616	Service charges	1,000	1,000	-	3,740	2,090	1,160
34.4621	Russell State Park services	19,000	19,000	-	15,777	19,184	19,274
36.1000	Interest income	21,600	-	21,600	13,647	-	-
38.9001	Surplus sale of equipment	-	-	-	61	16,095	14,089
39.1202	Transfer from 2017 SPLOST	-	-	-	-	-	307,678
Total Administrative Revenue		$ 109,600	$ 93,000	$ 16,600	$ 120,587	$ 142,304	$ 437,769

Programming Operations 525 - 480

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Operating Expenditures							
53.1103	Digital boxes and remotes	$ 60,000	$ 60,000	$ -	$ 62,309	$ 51,718	$ 82,570
53.1107	Headend O & M	7,500	7,500	-	5,328	7,500	-
53.1541	Basic programming	782,400	696,312	86,088	685,364	688,972	625,083
53.1543	Expanded programming	1,413,864	1,465,124	(51,260)	1,388,144	1,416,516	1,353,341
53.1545	Premium programming	38,016	44,892	(6,876)	33,720	43,642	52,645
53.1546	TV Everywhere expense	6,684	6,684	-	5,907	5,987	10,736
53.1548	Premier programming	80,400	82,596	(2,196)	76,973	80,507	83,462
53.1549	HITS, NASRAC, & Rovi fees	157,200	187,418	(30,218)	155,403	162,567	161,302
52.3915	Franchise fees - City	60,000	64,000	(4,000)	60,292	62,292	65,494
52.3916	Franchise fees - County	80,000	85,000	(5,000)	81,288	81,763	77,738
57.4000	Bad debt expense	7,500	15,000	(7,500)	7,360	3,250	3,090
Total Operating Expenditures		$2,693,564	$2,714,526	$ (20,962)	$2,562,088	$2,604,714	$2,515,461

Video Production 525 - 483

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 9,414	$ 9,414	$ -	$ 9,324	$ 7,522	$ 8,952
51.2200	FICA	720	720	-	712	577	686
	Total Salaries & Benefits	10,134	10,134	-	10,036	8,098	9,638
Operating Expenditures							
52.2203	O & M Equipment	1,000	5,000	(4,000)	170	160	240
52.3103	Workers Comp insurance	-	-	-	-	-	43
53.1115	Supplies & materials	1,000	2,500	(1,500)	680	737	640
	Total Operating Expenditures	2,000	7,500	(5,500)	850	897	923
Total Expenditures		$ 12,134	$ 17,634	$ (5,500)	$ 10,886	$ 8,995	$ 10,561

Personnel Summary:

Video Intern	Part-time

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

	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Lit & Dark Fiber Services	$ 246,531	$ 245,160	$ 1,371	$ 246,908	$ 242,058	$ 225,017
High Speed Internet	3,669,274	3,095,631	573,643	3,542,584	4,231,516	2,436,061
Total Internet Revenue	3,915,805	3,340,791	575,014	3,789,492	4,473,574	2,661,077
Fiber Operations	5,000	5,000	-	442	2,203	2,284
High Speed Internet Operations	557,823	479,700	78,123	495,110	459,817	440,581
Total Internet Expenditures	562,823	484,700	78,123	495,552	462,020	442,865
Net Internet and Fiber Income	$ 3,352,982	$ 2,856,091	$ 496,891	$ 3,293,940	$ 4,011,555	$ 2,218,212

Revenue - Internet and Fiber Operations

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Lit & Dark Fiber Services (525-473)							
34.4326	Fiber leases	$ 110,895	$ 113,100	$ (2,205)	$ 112,288	$ 110,528	$ 103,767
34.4327	Internet over Fiber	94,068	90,492	3,576	93,050	89,961	79,680
34.4328	Transport over Fiber	41,568	41,568	-	41,569	41,570	41,570
	Total Fiber Services	246,531	245,160	1,371	246,908	242,058	225,017
High Speed Internet (525-474)							
33.1310	Grant-Elbert County	$ -	$ -	$ -	$ -	$ 357,099	$ -
33.4310	Grant-State of Georgia	-	-	-	124,238	925,337	-
34.5614	Web hosting	1,680	1,860	(180)	1,665	1,898	2,047
34.5626	Broadband Basic	1,165,099	1,201,849	(36,750)	1,186,511	1,165,594	987,892
34.5629	Internet 50	1,539,444	1,448,521	90,923	1,508,610	1,407,523	1,203,209
34.5622	Static IP	9,817	8,844	973	9,380	8,742	8,156
34.5624	Additional e-mail	2,580	3,120	(540)	3,004	3,301	3,267
34.5638	Internet 100 & 200	1,425,422	907,078	518,344	1,156,143	824,900	583,229
34.6911	Bundle discounts	(579,468)	(580,341)	873	(570,738)	(581,123)	(444,502)
34.4611	Connection fees	500	500	-	950	1,326	835
34.4620	Collocation service	4,200	4,200	-	4,200	3,200	3,000
34.4660	Equipment charges/sales	100,000	100,000	-	118,621	113,719	88,927
	Total High Speed Internet	3,669,274	3,095,631	573,643	3,542,584	4,231,516	2,436,061
Total Internet & Fiber Revenue		$3,915,805	$3,340,791	$ 575,014	$3,789,492	$4,473,574	$2,661,077

Dark & Lit Fiber Operations 525 - 473

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Operating Expenditures							
53.1101	Supplies & materials	$ 5,000	$ 5,000	$ -	$ 442	$ 2,203	$ 2,284
	Total Operating Expenditures	5,000	5,000	-	442	2,203	2,284
Total Expenditures		$ 5,000	$ 5,000	$ -	$ 442	$ 2,203	$ 2,284

High Speed Internet Operations 525 - 474

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Operating Expenditures							
52.2203	O & M Equipment	$ 65,000	$ 40,000	$ 25,000	$ 63,800	$ 38,040	$ 20,468
52.3904	Accounts and Provisioning	249,096	228,000	21,096	240,046	222,345	192,752
52.3907	Internet connectivity	166,151	133,800	32,351	128,003	147,248	168,381
52.3908	CALEA Compliance	4,200	4,200	-	5,950	1,800	-
52.3909	IP Addresses	8,000	8,000	-	7,840	7,840	7,750
53.1250	ESPN 3 Subscription Fees	1,476	3,600	(2,124)	2,893	3,848	6,365
53.1101	Supplies & materials	10,000	10,000	-	12,848	12,589	1,229
53.1104	Cable modems, equipment	25,000	25,000	-	18,485	19,067	31,651
53.1107	Headend O & M	7,500	7,500	-	-	-	-
52.1204	Bandwidth analytics	11,400	9,600	1,800	4,724	(520)	8,496
57.4000	Bad debt expense	10,000	10,000	-	10,520	7,560	3,490
	Total Operating Expenditures	557,823	479,700	78,123	495,110	459,817	440,581
Total Expenditures		$ 557,823	$ 479,700	$ 78,123	$ 495,110	$ 459,817	$ 440,581

Revenue - Digital Phone 525 - 475

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Digital Phone Revenue							
34.5617	Set-up fees	$ 2,000	$ 2,000	$ -	$ 3,738	$ 3,200	$ 2,600
34.5630	Service base fee	262,138	259,071	3,067	262,024	255,370	230,879
34.5631	Business service fees	96,691	94,615	2,076	94,494	84,850	81,158
34.5632	Toll free services	2,966	2,577	389	2,553	2,452	1,413
34.5633	Hosted PBX Services	62,074	44,628	17,446	52,188	43,803	35,597
34.4660	Equipment sales	2,000	2,000	-	11,998	6,707	4,826
34.5634	Usage fees	500	500	-	835	739	479
34.5635	Directory Assistance	2,000	2,000	-	-	1,469	2,602
34.5636	International Calls	25	25	-	1	7	10
34.5637	Fax-to-PDF Services	2,030	1,910	120	2,010	1,979	1,981
34.5640	Universal Service Fees	25,548	18,513	7,035	18,818	17,943	15,392
Total Digital Phone Revenue		$ 457,972	$ 427,839	$ 30,133	$ 448,659	$ 418,518	$ 376,937

Expenditures - Digital Phone Operations 525 - 475

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Operating Expenditures							
52.1200	Professional services	$ 4,330	$ 3,816	$ 514	$ 4,458	$ 4,292	$ 4,551
52.3905	Phone access fees	192,252	168,000	24,252	178,158	165,437	168,213
52.3906	PBX, DID access fees	9,936	9,936	-	8,724	7,816	34,050
52.3912	Usage fees	250	4,000	(3,750)	250	3,146	3,616
52.3914	Setup fees	3,500	3,500	-	3,254	3,119	3,283
52.3917	Universal Service Fund	25,548	19,800	5,748	27,917	21,712	12,338
53.1101	Supplies & materials	2,500	2,500	-	10,288	2,120	525
57.4000	Bad debt expense	1,000	1,500	(500)	210	800	710
Total Expenditures		$ 239,316	$ 213,052	$ 26,264	$ 233,259	$ 208,440	$ 227,287
Net Income - Digital Phone		$ 218,656	$ 214,787	$ 3,869	$ 215,400	$ 210,078	$ 149,651

ElbertonNET Technology Services Fund (Fund 525)

Summary of Administrative Expenses

	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Administration	$ 468,949	$ 455,710	$ 13,239	$ 396,950	$ 215,238	$ 185,109
Distribution Operations	1,182,891	1,081,213	101,678	1,183,140	1,157,246	1,028,650
Debt Service & Depreciation	2,173,000	1,876,674	296,326	930,490	631,300	598,217
Total Adminstrative Expenditures	$ 3,824,840	$ 3,413,597	$ 411,243	$ 2,510,581	$ 2,003,783	$ 1,811,976

Administration 525 - 482

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 164,661	$ 155,215	$ 9,446	$ 143,166	$ -	$ -
51.2101	Insurance	39,041	33,593	5,448	28,229	-	-
51.2200	FICA	12,597	11,874	723	10,166	-	-
51.2401	Pension & Retirement	19,479	17,976	1,503	5,663	-	-
	Total Salaries & Benefits	235,778	218,658	17,120	187,224	-	-
Operating Expenditures							
52.1200	Professional Services	$ 25,000	$ 25,000	$ -	$ 11,000	$ 20,636	$ 11,050
52.2203	O & M Equipment	30,000	30,000	-	30,576	31,213	33,211
52.3101	Property insurance	2,500	2,500	-	2,500	2,500	2,500
52.3301	Advertising	25,000	25,000	-	17,899	23,291	9,261
52.3500	Travel & training	2,500	2,500	-	-	-	-
53.1102	Promotional items	5,000	5,000	-	1,184	1,657	1,078
52.1103	Admin Charge - Gen Fund	142,171	146,052	(3,881)	146,052	135,405	127,420
52.1201	Legal fees	500	500	-	515	455	590
53.1115	Office & billing supplies	500	500	-	-	80	-
	Total Operating Expenditures	233,171	237,052	(3,881)	209,726	215,238	185,109
Total Expenditures		$ 468,949	$ 455,710	$ 13,239	$ 396,950	$ 215,238	$ 185,109

Personnel Summary:

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

Distribution Operations 525 - 481

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 443,824	$ 410,367	$ 33,457	$ 424,592	$ 375,729	$ 333,957
51.1101	EAP benefits	8,000	-	8,000	8,121	5,783	10,587
51.1300	Overtime	20,000	20,000	-	35,494	31,114	24,053
51.2101	Insurance	63,221	54,261	8,960	53,797	56,189	51,732
51.2200	FICA	33,953	31,393	2,560	34,690	33,635	29,363
51.2401	Pension & Retirement	53,182	49,315	3,867	48,542	43,884	38,856
51.2700	Workers Comp claims	5,000	5,000	-	15,175	32,427	53,891
	Total Salaries & Benefits	627,180	570,336	56,844	620,411	578,760	542,439
Operating Expenditures							
52.1205	On-call dispatch	8,500	7,500	1,000	8,528	8,714	7,461
52.2101	Uniforms	4,000	4,000	-	2,726	3,305	2,928
52.2201	O & M Vehicles	10,000	10,000	-	17,096	20,286	10,374
52.2203	O & M Equipment	7,500	7,500	-	1,721	10,640	5,208
52.2321	Motor Pool charge	28,599	26,428	2,171	26,428	27,177	18,206
52.3101	Property insurance	11,636	29,325	(17,689)	29,325	26,703	35,410
52.3103	Workers Comp insurance	3,703	3,648	55	3,648	3,703	3,713
52.3202	Comm service (Vrzn,GPS)	7,620	7,620	-	8,076	7,966	7,135
52.3207	Data service (Enet)	2,244	2,244	-	2,277	2,255	2,108
52.3500	Travel & training	2,500	2,500	-	616	49	601
53.1101	Supplies & materials	10,000	5,000	5,000	7,873	9,896	1,841
53.1107	Headend O & M	5,000	10,000	(5,000)	1,372	10,859	37,714
53.1108	Pole attachment fees	150,000	140,000	10,000	121,177	141,973	129,277
53.1110	System O & M	150,000	100,000	50,000	185,211	162,713	110,486
53.1111	Fuel	34,409	40,112	(5,703)	38,494	30,515	15,648
53.1120	Freight Expense-Inventory	25,000	25,000	-	16,500	20,174	16,461
53.1230	Utilities - System	95,000	90,000	5,000	91,661	91,557	81,640
	Total Operating Expenditures	555,711	510,877	44,834	562,729	578,486	486,211
Total Expenditures		$1,182,891	$1,081,213	$ 101,678	$1,183,140	$1,157,246	$1,028,650

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	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Operating Expenditures							
56.1000	Depreciation	$ -	$ -	$ -	$ 525,490	$ 433,300	$ 395,217
61.1001	Transfer out - Elbert Theatre	78,000	95,000	(17,000)	95,000	92,000	83,000
61.1002	Transfer out - Solid Waste	70,000	-	70,000	60,000	106,000	120,000
61.1003	Transfer out - General Fund	250,000	250,000	-	250,000	-	-
	Total Operating Expenditures	398,000	345,000	53,000	930,490	631,300	598,217
Capital Outlay							
54.1000	System Upgrades	950,000	800,000	150,000	-	-	-
	Total Debt Service	950,000	800,000	150,000	-	-	-
Investments							
57.9000	Investments	825,000	731,674	93,326	-	-	-
	Total Debt Service	825,000	731,674	93,326	-	-	-
Total Expenditures		$2,173,000	$1,876,674	$ 296,326	$ 930,490	$ 631,300	$ 598,217

[This page intentionally left blank.]

Solid Waste Fund (Fund 540)

Summary of Revenues and Expenditures

	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Revenues						
Residential Collection	$ 550,680	$ 544,143	$ 6,537	$ 508,723	$ 504,205	$ 498,945
Commercial Collection	384,996	381,648	3,348	422,561	347,972	339,906
Sale of Recyclables	73,336	91,955	(18,619)	30,139	100,378	70,418
Other Revenue	71,500	1,500	70,000	60,000	107,973	121,925
Total Revenues	1,080,512	1,019,246	61,266	1,021,423	1,060,527	1,031,193
Expenditures						
Residential Collection	369,682	334,208	35,474	328,265	344,876	366,500
Commercial Collection	290,439	286,807	3,632	270,472	308,496	272,618
Recycling Operations	166,456	142,615	23,841	170,725	148,205	178,077
Leaf & Limb Collection	253,935	255,616	(1,681)	250,226	245,591	214,294
Total Expenditures	1,080,512	1,019,246	61,266	1,019,688	1,047,168	1,031,489
Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ 1,735	$ 13,360	$ (296)

Solid Waste Fund - Revenue Detail by Source

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Revenues							
34.4111	Collection - Residential	$ 423,600	$ 422,655	$ 945	$ 420,506	$ 382,981	$ 381,022
34.4112	Collection - Commercial	217,716	213,420	4,296	215,908	182,781	178,562
34.4114	County residential service	38,880	33,516	5,364	37,015	32,934	30,404
34.4131	Sale of recyclables	73,336	91,955	(18,619)	30,139	100,378	70,418
34.4191	EC Surcharge - Residential	88,200	87,972	228	88,217	88,290	87,519
34.4192	EC Surcharge - Commercial	149,496	150,636	(1,140)	150,022	147,644	144,022
34.4193	Dumpster sales	17,784	17,592	192	19,616	17,547	17,322
34.4195	Inert Waste Collection	1,500	1,500	-	1,404	1,973	1,925
39.1202	Transfer in - ElbertonNET	70,000	-	70,000	60,000	106,000	120,000
Grand Total - Solid Waste Revenues		$1,080,512	$1,019,246	$ 61,266	$1,022,827	$1,060,527	$ 1,031,193

Residential Waste Collection 540 - 451

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 155,854	$ 134,211	$ 21,643	$ 113,953	$ 105,326	$ 115,674
51.1300	Overtime	1,000	1,000	-	834	1,445	995
51.2100	Insurance	27,018	23,130	3,888	20,452	23,026	26,511
51.2200	FICA	11,923	10,267	1,656	8,482	7,664	8,758
51.2401	Pension & Retirement	16,308	11,034	5,274	11,958	3,362	11,514
51.2700	Workers Comp claims	200	200	-	23	383	-
	Total Salaries & Benefits	212,303	179,842	32,461	155,702	141,207	163,452
Operating Expenditures							
52.1101	Admin Charge-General Fund	15,657	14,890	767	14,890	14,177	13,646
52.2111	Disposal fees	101,280	95,000	6,280	104,984	96,574	102,416
52.2201	O & M Vehicles	3,500	3,500	-	7,087	12,237	3,173
52.2321	Motor Pool charge	3,178	2,936	242	2,936	3,020	5,951
52.3101	Property/Liab. Insurance	3,197	2,852	345	2,852	3,332	2,226
52.3103	Workers Comp insurance	1,536	1,595	(59)	1,595	1,536	1,605
52.3202	Comm service (Vzn,GPS)	1,044	1,346	(302)	1,069	1,308	1,368
53.1110	Fuel	11,287	15,547	(4,260)	12,847	11,432	5,961
53.1115	Supplies	200	200	-	129	-	37
53.1123	Protective supplies	200	500	(300)	101	263	265
53.1124	Uniforms	3,000	3,000	-	3,153	3,924	5,758
53.1550	Poly-karts	12,000	12,000	-	11,610	15,097	16,733
56.1000	Depreciation	-	-	-	7,729	39,459	42,852
57.4000	Bad debt expense	1,300	1,000	300	1,580	1,310	1,060
	Total Operating Expenditures	157,379	154,366	3,013	172,562	203,669	203,049
Total Expenditures		$ 369,682	$ 334,208	$ 35,474	$ 328,265	$ 344,876	$ 366,500

Personnel Summary:

Equipment Operator w/CDL	Grade 12	2 positions
Public Works Laborer	Grade 7	2 positions

Commercial Waste Collection 540 - 452

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 79,019	$ 74,045	$ 4,974	$ 62,064	$ 71,239	$ 65,295
51.1101	EAP benefits	2,000	-	2,000	2,806	1,916	1,676
51.1300	Overtime	1,300	1,300	-	1,585	2,254	1,516
51.2100	Insurance	17,835	15,288	2,547	15,257	16,042	17,217
51.2200	FICA	6,045	5,664	381	4,886	5,432	4,871
51.2401	Pension & Retirement	7,486	6,911	575	6,853	6,616	6,032
51.2700	Workers Comp claims	200	200	-	1,543	-	-
	Total Salaries & Benefits	113,885	103,408	10,477	94,995	103,499	96,608
Operating Expenditures							
52.1101	Admin Charge-General Fund	15,657	14,890	767	14,890	14,177	13,646
52.2111	Disposal fees	125,000	128,000	(3,000)	118,624	123,700	118,000
52.2201	O & M Vehicles	5,000	5,000	-	7,907	5,981	2,517
52.2321	Motor Pool charge	3,178	2,936	242	2,936	3,020	5,951
52.3101	Property/Liab. Insurance	1,519	2,852	(1,333)	2,852	3,332	1,674
52.3103	Workers Comp insurance	900	860	40	860	900	856
52.3202	Comm. Service (Vzn,GPS)	784	784	-	779	778	823
53.1110	Fuel	11,766	15,427	(3,661)	12,487	10,897	6,002
53.1115	Supplies	150	150	-	-	8	-
53.1123	Protective supplies	300	500	(200)	103	311	172
53.1124	Uniforms	2,300	2,000	300	2,368	2,373	2,256
53.1550	Garbage containers	10,000	10,000	-	11,671	22,556	3,758
56.1000	Depreciation	-	-	-	-	16,964	20,357
	Total Operating Expenditures	176,554	183,399	(6,845)	175,477	204,997	176,010
Total Expenditures		$ 290,439	$ 286,807	$ 3,632	$ 270,472	$ 308,496	$ 272,618

Personnel Summary:

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

Recycling Operations 540 - 455

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 99,216	$ 84,116	$ 15,100	$ 92,731	$ 81,450	$ 75,546
51.2100	Insurance	9,287	7,956	1,331	7,622	9,164	15,824
51.2200	FICA	7,590	6,435	1,155	7,012	6,026	5,383
51.2401	Pension & Retirement	8,214	7,100	1,114	7,030	6,048	5,194
51.2700	Workers Comp claims	300	300	-	-	-	31,704
	Total Salaries & Benefits	124,607	105,907	18,700	114,395	102,688	133,651
Operating Expenditures							
52.1101	Admin Charge-General Fund	7,828	7,445	383	7,445	7,089	6,823
52.2111	Disposal fees	792	612	180	792	612	612
52.2201	O & M Vehicles	5,000	5,000	-	4,155	2,216	7,457
52.2202	O & M Buildings	1,500	1,000	500	6,987	1,377	221
52.2203	O & M Equipment	3,000	1,800	1,200	3,416	4,142	1,929
52.3101	Property insurance	1,607	462	1,145	462	1,286	1,403
52.3103	Workers Comp insurance	1,041	994	47	994	1,041	882
52.3202	Comm service (Vzn,GPS)	2,076	1,560	516	2,146	1,558	1,642
52.3902	EC Surcharge	684	684	-	684	684	684
53.1110	Fuel	13,671	11,701	1,970	16,267	10,999	7,787
53.1115	Supplies	500	500	-	520	377	329
53.1124	Uniforms	900	1,700	(800)	868	856	1,581
53.1210	Water & sewer	250	250	-	212	208	207
53.1230	Electricity	3,000	3,000	-	3,654	3,014	3,562
56.1000	Depreciation	-	-	-	7,729	10,058	9,307
	Total Operating Expenditures	41,849	36,708	5,141	56,330	45,517	44,426
Total Expenditures		$ 166,456	$ 142,615	$ 23,841	$ 170,725	$ 148,205	$ 178,077

Personnel Summary:

Public Works Supervisor	Grade 24
Public Works Foreman	Grade 14

Leaf & Limb Collection & Street Cleaning 540 - 458

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Salaries & Benefits							
51.1101	Wages	$ 150,956	$ 145,466	$ 5,490	$ 136,684	$ 136,702	$ 102,950
51.1300	Overtime	500	500	-	-	778	464
51.2100	Insurance	26,994	30,567	(3,573)	25,469	31,785	31,938
51.2200	FICA	11,548	11,128	420	10,120	9,887	7,114
51.2401	Pension & Retirement	14,463	14,730	(267)	13,980	13,317	11,273
51.2700	Workers Comp claims	500	500	-	-	-	475
	Total Salaries & Benefits	204,961	202,891	2,070	186,253	192,470	154,213
Operating Expenditures							
52.1101	Admin Charge-General Fund	7,828	7,445	383	7,445	7,089	6,823
52.2201	O & M Vehicles	7,500	7,500	-	13,067	6,532	15,688
52.2321	Motor Pool charge	3,178	2,936	242	2,936	3,019	5,951
52.3101	Property/Liab. Insurance	3,849	5,049	(1,200)	5,049	2,281	1,390
52.3103	Workers Comp insurance	1,653	1,580	73	1,580	1,653	1,699
52.3202	Comm. Service (Vzn,GPS)	1,812	1,548	264	1,784	1,548	1,786
53.1110	Fuel	18,504	21,817	(3,313)	21,086	17,562	12,384
53.1123	Protective clothing	300	500	(200)	266	261	214
53.1124	Uniforms	4,000	4,000	-	4,669	5,017	4,716
53.1601	Small tools & equipment	350	350	-	1,085	306	154
56.1000	Depreciation	-	-	-	5,005	7,851	9,275
	Total Operating Expenditures	48,974	52,725	(3,751)	63,973	53,121	60,080
Total Expenditures		$ 253,935	$ 255,616	$ (1,681)	$ 250,226	$ 245,591	$ 214,294

Personnel Summary:

Equipment Operator w/CDL	Grade 12	
Equipment Operator no/CDL	Grade 10	2 positions
Public Works Laborer	Grade 7	

2017 SPLOST Capital Projects Fund (Fund 320)

Summary of Revenues and Expenditures

		Budget 2024	Budget 2023	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
REVENUES:							
33.7100	Special Purpose Local Option Sales Tax - Elbert Co.	$ 875,000	$ 800,000	$ 75,000	$ 901,187	$ 817,127	$ 733,032
36.1000	Interest Revenue	1,000	200	800	954	221	263
39.1205	Transfer In - Water	-	-	-	-	-	20,000
39.1206	Transfer In - ARPA	-	-	-	-	499,635	-
	Total Revenues	876,000	800,200	75,800	902,141	1,316,983	753,295
EXPENDITURES:							
321-54.1405	Police vehicles	90,000	90,000	-	70,842	207,809	38,997
321-53.1602	Police equipment	-	-	-	20,987	-	6,704
350-53.1601	Fire equipment	75,000	75,000	-	7,376	15,200	-
350-52.2202	Fire building improvements	150,000	50,000	100,000	-	-	-
350-54.1405	Fire pumper truck	-	-	-	-	-	499,635
410-54.1405	Public Works equipment	200,000	200,000	-	95,676	105,571	64,724
422-53.1126	Streets and Sidewalks	51,000	-	51,000	29,511	-	12,726
422-54.1406	Stormwater improvements	-	-	-		414,526	160,926
426-53.1604	Street lighting	-	35,200	(35,200)	82,930	30,278	8,200
444-53.1603	Water system improvements	100,000	-	100,000	169,948	-	-
481-54.1420	Broadband system extensions	-	-	-	-	-	307,678
619-53.1603	Elbert Theatre equipment	10,000	-	10,000	9,210	-	-
620-53.1127	College Ave. trailhead update	-	-	-	23,734	-	-
755-54.1101	9 N. McIntosh St. apartments	-	150,000	(150,000)	140,402	-	-
755-54.1102	23 N. Public Square project	200,000	200,000	-	74,223	254,404	22,965
	Total Expenditures	876,000	800,200	75,800	724,839	1,027,788	1,122,554
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ 177,302	$ 289,195	$ (369,259)

2019 T-SPLOST Capital Projects Fund (Fund 325)

Summary of Revenues and Expenditures

		Budget 2024	Budget 2023	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
REVENUES:							
33.7100	Transportation Special Purpose Sales Tax	$ 180,000	$ 575,000	$ (395,000)	$651,034	$589,127	$546,528
33.4318	GDOT Local Maint. Grant	65,000	65,000	-	66,839	65,741	59,613
36.1000	Interest Revenue	1,000	400	600	1,566	504	201
	Total Revenues	246,000	640,400	(394,400)	719,439	655,372	606,342
EXPENDITURES:							
422-53.1126	Road Maintenance	-	340,400	(340,400)	-	597,797	367,039
422-53.1130	Stormwater Maintenance	246,000	300,000	(54,000)	11,701	-	-
	Total Expenditures	246,000	640,400	(394,400)	11,701	597,797	367,039
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$707,738	$ 57,575	$239,303

Elbert Theatre Enterprise Fund (Fund 555)

Summary of Revenues and Expenditures

	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
ELBERT THEATRE ADMINISTRATION:						
Revenue	$ 83,000	$ 100,000	$ (17,000)	$ 80,789	$ 97,146	$ 85,873
Expenditures	104,757	97,211	7,546	100,501	97,238	103,316
Net Elbert Theatre Income	**(21,757)**	**2,789**	**(24,546)**	**(19,712)**	**(91)**	**(17,443)**
ELBERTON ARTS CENTER:						
Revenue	4,000	3,600	400	4,087	2,150	1,490
Expenditures	12,872	9,034	3,838	13,980	9,003	8,407
Net Arts Center Income	**(8,872)**	**(5,434)**	**(3,438)**	**(9,893)**	**(6,853)**	**(6,917)**
MOVIES OPERATIONS:						
Revenue	87,000	49,000	38,000	88,152	45,692	5,405
Expenditures	56,371	46,355	10,016	58,130	38,675	10,749
Net Movies Income	**30,629**	**2,645**	**27,984**	**30,023**	**7,017**	**(5,344)**
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ 418**	**$ 72**	**$ (29,704)**
Total Revenues	174,000	152,600	21,400	173,029	144,988	92,768
Total Expenditures	174,000	152,600	21,400	172,611	144,915	122,473
	$ -	$ -	$ -	$ 418	$ 72	$ (29,704)

Revenue - Elbert Theatre Administration 555 - 611

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Elbert Theatre Revenue							
34.7401	Rental fees	$ 5,000	$ 5,000	$ -	$ 3,789	$ 5,146	$ 2,873
39.1000	Transfer in - ElbertonNET	78,000	95,000	(17,000)	77,000	92,000	83,000
Total Elbert Theatre Revenue		$ 83,000	$ 100,000	$ (17,000)	$ 80,789	$ 97,146	$ 85,873

Expenditures - Elbert Theatre Administration 555 - 611

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Expenditures							
51.1102	Salaries	$ 56,025	$ 54,303	$ 1,722	$ 51,144	$ 52,521	$ 49,974
51.1102	EAP benefits	2,000	-	2,000	2,878	1,219	1,813
51.2101	Insurance	9,000	7,729	1,271	7,706	8,582	12,483
51.2200	FICA	4,286	4,154	132	4,176	3,833	3,301
51.2401	Pension & Retirement	7,181	6,845	336	6,671	6,703	6,300
52.2202	O & M Buildings	5,000	3,000	2,000	4,988	4,340	8,386
52.2111	Solid Waste Disposal	1,128	1,008	120	1,128	1,008	1,008
52.2203	O & M Equipment	500	500	-	86	529	-
52.3101	Property insurance	2,267	2,356	(89)	2,356	2,167	3,747
52.3103	Workers Comp insurance	234	224	10	224	234	670
52.3201	Telephone service (Enet)	316	312	4	315	316	287
52.3206	Internet & website (Enet)	1,320	1,320	-	1,192	1,229	1,365
52.3701	Travel and training	250	250	-	260	75	-
53.1115	Office supplies	250	250	-	462	158	24
53.1210	Water & sewer	700	660	40	703	680	630
53.1220	Natural gas	1,500	1,500	-	1,218	1,024	1,166
53.1230	Electricity	12,800	12,800	-	12,933	10,557	10,102
56.1000	Depreciation	-	-	-	2,061	2,061	2,061
Total Expenditures		$ 104,757	$ 97,211	$ 7,546	$ 100,501	$ 97,238	$ 103,316
Net Income - Elbert Theatre		$ (21,757)	$ 2,789	$ (24,546)	$ (19,712)	$ (91)	$ (17,443)

Personnel Summary:

Theatre Manager Grade 19

Revenue - Elberton Arts Center 555 - 614

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2021 Projected	2022 Actual	2021 Actual
Arts Center Revenue							
34.7401	Rental fees	$ 4,000	$ 3,600	$ 400	$ 4,087	$ 2,150	$ 1,490
Total Arts Center Revenue		$ 4,000	$ 3,600	$ 400	$ 4,087	$ 2,150	$ 1,490

Expenditures - Elberton Arts Center 555 - 614

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Expenditures							
52.2202	O & M Buildings	$ 5,000	$ 1,500	$ 3,500	$ 6,707	$ 1,950	$ 1,087
52.2100	Cleaning services	2,000	1,600	400	1,918	1,783	1,615
52.2203	O & M Equipment	500	500	-	7	120	480
52.3101	Property insurance	1,587	1,649	(62)	1,649	1,517	1,945
52.3206	Internet service (Enet)	720	720	-	719	719	599
53.1115	Office supplies	150	150	-	104	25	25
53.1210	Water & sewer	240	240	-	253	239	208
53.1220	Natural gas	275	275	-	376	264	293
53.1230	Electricity	2,400	2,400	-	2,247	2,386	2,154
Total Expenditures		$ 12,872	$ 9,034	$ 3,838	$ 13,980	$ 9,003	$ 8,407
Net Income - Arts Center		$ (8,872)	$ (5,434)	$ (3,438)	$ (9,893)	$ (6,853)	$ (6,917)

Revenue - Movies Operations 555 - 617

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Movies Revenue							
34.1920	Advertising sales	$ 2,000	$ 1,500	$ 500	$ 2,080	$ 2,000	$ -
34.7201	Concession sales	35,000	17,500	17,500	35,648	20,555	3,916
34.7301	Ticket sales	50,000	30,000	20,000	50,424	23,136	1,489
Total Movies Revenue		$ 87,000	$ 49,000	$ 38,000	$ 88,152	$ 45,692	$ 5,405

Expenditures - Movies Operations 555 - 617

Budget:

Account	Description	2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
Movies Expenditures							
51.1101	Wages	$ 15,000	$ 15,000	$ -	$ 14,761	$ 7,850	$ 3,632
51.2200	FICA	1,150	1,150	-	1,129	559	278
52.1200	Professional services	1,000	1,000	-	-	1,910	-
52.2101	Cleaning expense	2,000	1,800	200	1,918	1,865	1,615
52.3301	Advertising	1,000	1,000	-	864	640	40
52.3601	Movie rights	20,721	15,000	5,721	23,500	11,556	861
53.1101	Supplies & materials	1,000	500	500	1,528	1,126	271
53.1590	Concession expense	11,500	9,905	1,595	11,495	11,169	2,898
53.1750	Miscellaneous	3,000	1,000	2,000	2,935	2,000	1,155
Total Movies Expenditures		$ 56,371	$ 46,355	$ 10,016	$ 58,130	$ 38,675	$ 10,749
Net Income - Movies		$ 30,629	$ 2,645	$ 27,984	$ 30,023	$ 7,017	$ (5,344)

Downtown Development Revolving Loan
Special Revenue Fund (Fund 225)

Summary of Revenues and Expenditures

		2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
REVENUES:							
31.4100	Transfer In - DDA	$ -	$ -	$ -	$ -	$ -	$ -
33.4151	Grant-Redevelopment Func	-	-	-	36,402	697,755	-
36.1000	Interest revenue	2,000	2,074	(74)	1,703	1,919	2,074
	Total Revenues	2,000	2,074	(74)	38,105	699,674	2,074
EXPENDITURES:							
57.1000	Loan servicing fee	2,000	2,074	(74)	1,703	2,225	2,074
52.1200	Regional Commission	-	-	-	36,402	-	-
61.1001	RLF Cash for Loans	-	-	-	-	-	-
	Total Expenditures	2,000	2,074	(74)	38,105	2,225	2,074
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ -	$697,449	$ 0

Hotel/Motel Tax Special Revenue Fund (Fund 275)

Summary of Revenues and Expenditures

		2024 Budget	2023 Budget	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
REVENUES:							
31.4100	Hotel/Motel Tax	$ 120,000	$ 100,000	$ 20,000	$ 138,104	$ 115,138	$ 87,749
	Total Revenues	120,000	100,000	20,000	138,104	115,138	87,749
EXPENDITURES:							
57.2001	Chamber of Commerce	-	-	-	41,112	44,522	24,887
57.2003	Tourism services	60,000	50,000	10,000	27,940	13,047	3,445
61.1001	Transfer to General Fund	60,000	50,000	10,000	69,052	57,569	43,875
	Total Expenditures	120,000	100,000	20,000	138,104	115,138	72,207
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	-	$ -	$ 15,542

Elbert Hotel Enterprise Fund (Fund 558)

Summary of Revenues and Expenditures

		Budget 2024	Budget 2023	Variance 2024-23	2023 Projected	2022 Actual	2021 Actual
REVENUES:							
39.1000	Transfer In - Utility Fund	$ 660,000	$ 700,000	$ (40,000)	$700,000	$900,000	$900,000
	Total Revenues	660,000	700,000	(40,000)	700,000	900,000	900,000
EXPENDITURES:							
58.2201	Debt Service - Bond	444,012	444,012	-	57,037	64,336	71,848
56.1000	Depreciation expense	195,933	195,933	-	195,309	197,045	195,933
52.1200	Professional services	8,649	4,327	4,322	28,590	10,921	-
52.3101	Property insurance	7,406	7,695	(289)	17,695	7,078	9,795
53.1101	Supplies & materials	4,000	4,000	-	-	333	1,851
54.1000	Capital outlay	-	44,033	(44,033)	-	-	-
	Total Expenditures	660,000	700,000	(40,000)	298,631	279,712	279,427
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$401,369	$620,288	$620,573

[This page intentionally left blank.]

Rates and Fees Schedule
Fiscal Year 2024

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	$225.00
*Some light fixtures are discontinued from service	

Part 8: Electric Services	
Underground electrical service installation:	
Customer brings conduit to electric service point. Material cost of wire and UG transformer borne by customer. Poly-phase customers pay the cost of meter base and CT metering installation.	
Overhead electrical service installation	
Each foot over 300 feet	$1.00
Plus the cost of material over 300 feet	
The City does not clear right-of-way for new construction. This City does not remove rock or obstructions and does not haul away rock or debris.	
All Service Rates are subject to increase/decrease according to the monthly Power Cost Adjustment (PCA) calculation.	

Part 8: Electric Services	
Residential electric service	
Minimum monthly bill	$18.00
Base charge	$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
The City does not clear right-of-way for new construction. This City does not remove rock or obstructions and does not haul away rock or debris.	
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
The City does not clear right-of-way for new construction. This City does not remove rock or obstructions and does not haul away rock or debris.	
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 2024

Grade	Minimum	Mid-Point	Maximum
7	$ 30,010	$ 36,012	$ 42,014
9	31,598	37,917	44,237
10	33,185	39,823	46,460
11	34,770	41,724	48,677
12	36,504	43,805	51,106
13	37,683	44,984	52,285
14	38,579	46,437	54,297
15	39,957	48,523	57,088
17	42,150	50,444	58,739
18	44,342	52,366	60,390
19	45,215	53,636	62,055
20	46,050	55,524	64,997
21	47,459	57,700	67,939
22	49,575	60,228	70,881
23	51,690	62,397	73,104
24	53,806	64,566	75,326
27	61,735	78,038	94,341
30	68,982	87,935	106,888
32	73,813	94,533	115,253
35	77,967	102,793	127,619
40	91,248	127,240	163,234

City of Elberton
Headcount Summary
Fiscal Year 2024 Budget

Funds / Divisions	FY 2024 Full Time Positions	FY 2023 Total	FY 2022 Total	FY 2021 Total	FY 2020 Total	FY 2024 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	
Building Inspections				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	2	1	
PW-Infrastructure Maintenance	7	7	7	7	7	
PW-Motor Pool	2	2	2	2	2	
PW-Cemetery	1	1	1	1	1	
	59	59	59	60	59	8
Public Utilities Fund						
Sewer Plants	5	5	5	5	5	
Water Plant	4	4	4	4	4	
Water/Sewer Distribution	6	6	6	6	6	
Electric Distribution	6	6	6	7	7	
Gas Distribution	7	7	7	6	6	
Administration	2	2	2	2	2	
Meter Reading and Servicing	2	2	2	2	2	
Warehouse	1	1	1	1	1	
Customer Service	4	4	8	8	7	
Information Technology	1	1	1	1	1	
	38	38	42	42	41	-
ElbertonNET Fund						
Administration	4	4				
Video Production						1
Distribution	7	7	6	6	6	
	11	11	6	6	6	1

City of Elberton
Headcount Summary
Fiscal Year 2024 Budget

Funds / Divisions	FY 2024 Full Time Positions	FY 2023 Total	FY 2022 Total	FY 2021 Total	FY 2020 Total	FY 2024 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
SUB-TOTAL - City of Elberton	**121**	121	120	121	119	**15**
Downtown Development Authority						
Administration	1	1	1	1	1	
Guest Services	3	3	3	3	3	3
Housekeeping	1	1	1			4
Operations	1					
Food & Beverage						12
	6	5	5			19
GRAND TOTAL	**127**	126	125	121	119	**34**

City of Elberton
Authorized Positions - Fiscal Year 2024

The City of Elberton has six elected officials, three appointed officials, and has 12 operating departments across 5 operating funds. The City employs 127 full-time positions and 34 part-time positions inclusive of the Downtown Development Authority.

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	
	Investigator	18	
100-323: Uniform Patrol	Operations Commander	23	
	Shift Commander	20	
	Shift Commander	20	
	Shift Commander	20	

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part-time
	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	
	Firefighter II	13	
	Firefighter II	13	
	Firefighter II	13	
	Firefighter II	13	
	Firefighter II	13	
	Firefighter II	13	
	Firefighter II	13	
	Firefighter II	13	
	Firefighter I	12	
Total Department Employees		16	0
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	
540-451: Residential Solid Waste	Equipment Operator w/CDL	12	
	Equipment Operator w/CDL	12	
	Public Works Laborer	7	
	Public Works Laborer	7	

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part-time
540-452: Commercial Solid Waste	Equipment Operator w/CDL	12	
	Public Works Laborer	7	
540-455: Recycling	Public Works Supervisor	24	
	Public Works Foreman	14	
540-458: Leaf & Limb & Street Cleaning	Equipment Operator w/CDL	12	
	Equipment Operator no/CDL	10	
	Equipment Operator no/CDL	10	
	Public Works Laborer	7	
Total Department Employees		24	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	12	
	Wastewater Operator III	12	
520-443: Water Filter Plant	Chief Plant Operator I	22	
	Filter Plant Operator III	12	
	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
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	
	Field Service Technician	18	
	Serviceman II	15	
	Serviceman II	15	

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part-time
	Serviceman II	15	
	Equipment Operator (no CDL)	10	
520-492: Combined Warehousing	Purchasing Agent & Cemetery Sexton	24	
Total Department Employees		8	0
DEPARTMENT: FINANCE & CUSTOMER CARE			
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	
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		13	1
DEPARTMENT: ADMINISTRATIVE SERVICES			
100-620: Parks & Public Spaces	Landscape Technician	14	
520-495: Information Technology Systems	Information Technology Manager	30	
Total Department Employees		2	0
SUB-TOTAL - CITY OF ELBERTON		121	15
DEPARTMENT: DOWNTOWN DEVELOPMENT AUTHORITY, THE ELBERT HOTEL			
235-751: Administration	Hotel Manager	24	
235-752: Guest Services	Food & Beverage Manager	15	
	Guest Services Associate	7	
	Guest Services Associate	7	
	Guest Services Associate, 3 positions		Part-time
235-753: Housekeeping	Housekeeping Supervisor	14	
	Housekeepers, 4 positions		Part-time
235-754: Operations	Breakfast Cook	12	
235-756: Food & Beverage	Line Cook, 4 positions		Part-time
	Bartender, 2 positions		Part-time
	Server or Expo, 6 positions		Part-time
Total Department Employees		6	19
GRAND TOTAL - ALL EMPLOYEES		127	34