

Fiscal Year 2027 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

Kevin Eavenson, ...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
Regina Routh..... Finance Director
Scott Marunich .....Chief of Police
Kevin T. Jordan ..... Fire Chief
Lisa Higginbotham……. Director of Customer Care
Jason Hackett.....Director, Elberton Utilities
Brad Alexander ..... Director, Electric & Broadband Operations
Michael Sheppard .....Director, Natural Gas Operations
Steve Shaw .....Director, Water-Wastewater Operations
Kris Burton..... Director, Public Works
Tiffany Mercer ..... General Manager, Elbert Hotel

Senior and Professional Staff

Cleveland Williams ..... 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

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Fiscal Year 2027 Budget

All Funds of the City

	2027 TOTAL BUDGET	2026 TOTAL BUDGET	Variance 2027-26	% Change 2027-26
Revenues				
Taxes	$ 2,125,500	$ 2,016,000	$ 109,500	5.4%
Licenses and Permits	151,000	146,000	5,000	3.4%
Fines and Forfeitures	228,500	192,000	36,500	19.0%
Intergovernmental	1,796,000	1,695,000	101,000	6.0%
Charges for Services	34,400,785	33,847,435	553,350	1.6%
Administrative Charges	764,875	727,158	37,717	5.2%
Interfund Transfers	4,864,251	4,541,799	322,452	7.1%
Other	822,265	912,917	(90,652)	-9.9%
Total Revenues	**$ 45,153,176**	**$ 44,078,309**	**$ 1,074,867**	**2.4%**
Expenditures				
General Government	1,040,453	998,744	41,709	4.2%
Judicial	101,453	106,156	(4,703)	-4.4%
Public Safety	4,338,980	3,850,346	488,634	12.7%
Public Works	2,697,213	2,618,166	79,047	3.0%
Housing & Development	1,290,755	1,185,355	105,400	8.9%
Culture & Recreation	511,000	505,299	5,701	1.1%
Health & Welfare	9,000	9,000	-	0.0%
Other Financing	77,871	149,091	(71,220)	-47.8%
Elberton Utilities	22,778,355	22,205,889	572,466	2.6%
ElbertonNET	6,248,247	6,704,188	(455,941)	-6.8%
Solid Waste	1,195,328	1,204,276	(8,948)	-0.7%
Interfund Transfers	4,864,521	4,541,799	322,722	7.1%
Total Expenditures	**$ 45,153,176**	**$ 44,078,309**	**$ 1,074,867**	**2.4%**

Fiscal Year 2027 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	$ 1,945,500	$ -	$ -	$ -	$ -	$ 180,000	$ 2,125,500
Licenses and Permits	151,000	-	-	-	-	-	151,000
Fines and Forfeitures	228,500	-	-	-	-	-	228,500
Intergovernmental	-	-	-	-	1,796,000	-	1,796,000
Charges for Services	146,750	25,637,485	7,366,973	1,144,077	-	105,500	34,400,785
Administrative Charges	764,875	-	-	-	-	-	764,875
Interfund Transfers	3,975,000	-	-	51,251	-	838,000	4,864,251
Other	10,100	650,870	145,795	-	8,000	7,500	822,265
Total Revenues	**$ 7,221,725**	**$ 26,288,355**	**$ 7,512,768**	**$ 1,195,328**	**$ 1,804,000**	**$ 1,131,000**	**$ 45,153,176**
Expenditures							
General Government	1,040,453	-	-	-	-	-	1,040,453
Judicial	101,453	-	-	-	-	-	101,453
Public Safety	3,895,480	-	-	-	443,500	-	4,338,980
Public Works	1,511,713	-	-	-	1,185,500	-	2,697,213
Housing & Development	483,255	-	-	-	-	807,500	1,290,755
Culture & Recreation	102,500	-	-	-	175,000	233,500	511,000
Health & Welfare	9,000	-	-	-	-	-	9,000
Other Financing	77,871	-	-	-	-	-	77,871
Elberton Utilities	-	22,778,355	-	-	-	-	22,778,355
ElbertonNET	-	-	6,248,247	-	-	-	6,248,247
Solid Waste	-	-	-	1,195,328	-	-	1,195,328
Interfund Transfers	-	3,510,000	1,264,521	-	-	90,000	4,864,521
Total Expenditures	**$ 7,221,725**	**$ 26,288,355**	**$ 7,512,768**	**$ 1,195,328**	**$ 1,804,000**	**$ 1,131,000**	**$ 45,153,176**
FY 2026 Budget	$ 6,705,358	$ 25,673,889	$ 7,687,987	$ 1,204,276	$ 1,698,000	$ 1,108,799	$ 44,078,309
Increase / (Decrease)	516,367	614,466	(175,219)	(8,948)	106,000	22,201	1,074,867
% Change	7.7%	2.4%	-2.3%	-0.7%	6.2%	2.0%	2.4%

General Fund (Fund 100)

Summary of Revenues and Expenditures

	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Revenues						
Taxes	$ 1,945,500	$ 1,836,000	$ 109,500	$ 1,944,906	$ 1,852,522	$ 1,800,967
Licenses, Permits, & Fees	151,000	146,000	5,000	147,895	141,040	159,341
Fines & Forfeitures	228,500	192,000	36,500	226,172	208,605	234,357
Intergovernmental	-	-	-	-	-	22,830
Charges for Services	146,750	137,600	9,150	104,090	74,503	109,880
Administrative Charges	764,875	727,158	37,717	681,329	681,329	664,479
Other	10,100	27,600	(17,500)	18,752	45,118	14,334
Interfund Transfers	3,975,000	3,639,000	336,000	3,603,486	2,837,543	2,408,008
Total Revenues	7,221,725	6,705,358	516,367	6,726,630	5,840,660	5,414,197
Expenditures						
General Government	1,040,453	998,744	41,709	1,080,237	892,972	942,417
Judicial	101,453	106,156	(4,703)	70,239	96,394	90,846
Public Safety	3,895,480	3,630,346	265,133	3,709,671	3,265,986	2,874,074
Public Works	1,511,713	1,335,666	176,046	1,307,613	1,237,086	1,162,663
Housing & Development	483,255	378,855	104,400	345,505	240,926	164,668
Culture & Recreation	102,500	97,500	5,000	97,500	97,500	88,000
Health & Welfare	9,000	9,000	-	9,000	9,000	9,000
Other Financing	77,872	149,090	(71,218)	68,966	68,967	71,179
Total Expenditures	7,221,725	6,705,358	516,367	6,688,731	5,908,831	5,402,847
Revenues Over / (Under) Expenditures	$ 0.00	$ (0)	$ 0	$ 37,899	$ (68,171)	$ 11,350

General Fund - Revenue Detail by Source

		2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Taxes							
311312	Title ad valorem taxes	$ 115,000	$ 130,000	$ (15,000)	$ 112,496	$ 130,550	$ 127,450
311600	Real estate transfer taxes	3,500	4,000	(500)	2,576	4,322	1,920
313100	Local option sales taxes	985,000	940,000	45,000	989,746	952,114	941,022
314201	Beer & wine taxes	90,000	105,000	(15,000)	88,294	109,917	106,697
314202	Liquor taxes	22,000	22,000	-	21,977	24,398	28,096
316101	Occupational taxes	215,000	180,000	35,000	217,692	179,714	176,516
316200	Insurance premium taxes	505,000	445,000	60,000	504,544	442,120	411,045
318001	Intangible taxes	9,000	9,000	-	6,884	7,893	7,859
323100	Occupational tax penalties	1,000	1,000	-	697	1,494	362
	Total Taxes	1,945,500	1,836,000	109,500	1,944,906	1,852,522	1,800,967
Licenses, Permits, & Fees							
321750	Franchise fees-Comcast	10,000	12,000	(2,000)	9,600	11,329	11,432
321752	Franchise fees-ElbertonNET	48,000	53,000	(5,000)	48,282	51,669	54,914
321760	Franchise fees-Telephone	9,000	12,000	(3,000)	8,957	9,145	11,934
321101	Alcoholic beverage licenses	55,000	50,000	5,000	54,904	50,529	50,200
321901	Regulatory permits	3,000	3,000	-	2,958	3,040	3,700
322101	Building permits	25,000	15,000	10,000	22,762	14,549	25,811
322991	Monument permits	1,000	1,000	-	432	780	1,350
	Total Licenses, Permits & Fees	151,000	146,000	5,000	147,895	141,040	159,341
Fines & Forfeitures							
351004	Parking tickets	2,500	1,000	1,500	2,316	1,032	1,354
351006	Administrative fines - alcohol	500	500	-	-	500	900
351009	Municipal court revenue	200,000	175,000	25,000	200,409	189,657	211,807
351010	Technology add-on fees	25,000	15,000	10,000	23,447	17,416	19,546
352101	Forfeiture of alcohol bond	500	500	-	-	-	750
	Total Fines & Forfeitures	228,500	192,000	36,500	226,172	208,605	234,357
Intergovernmental							
334328	Riverview Foundation Grant	-	-	-	-	-	22,830
	Total Intergovernmental	-	-	-	-	-	22,830
Charges for Services							
342120	Incident reports	1,000	500	500	888	660	555
342150	Police services	10,000	6,000	4,000	10,846	7,182	10,111
342902	Zoning application fees	1,000	600	400	1,620	600	800
346100	Background check fees	1,000	1,500	(500)	960	1,420	1,380
345711	Animal Control fees	500	500	-	-	107	2,905
346902	Election qualifying fees	1,500	1,500	-	2,290	-	1,259
347205	Splash Park Admission Fees	22,450	21,000	1,450	9,911	-	-
347901	Splash Park Concessions	19,300	21,000	(1,700)	4,248	-	-
349101	Elmhurst grave fees	25,000	25,000	-	28,554	27,220	38,465
349102	Lincoln Heights grave fees	20,000	20,000	-	9,582	14,673	16,435
349103	Sale of lots - Elmhurst	25,000	20,000	5,000	23,280	9,800	18,500
349104	Sale of lots - Lincoln Heights	20,000	20,000	-	11,911	12,840	19,470
	Total Charges for Services	146,750	137,600	9,150	104,090	74,503	109,880

General Fund - Revenue Detail by Source

		2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Administrative Charges							
341942	Admin Charge-Electric	$ 200,582	$ 187,916	12,666	$ 175,266	$ 175,266	$ 174,757
341943	Admin Charge-Water/sewer	109,901	105,294	4,607	94,633	94,633	88,586
341944	Admin Charge-Natural gas	90,248	83,261	6,987	79,371	79,371	78,535
341945	Motor Pool Charge	143,140	140,438	2,702	130,724	130,724	133,460
341946	Admin Charge-Solid waste	58,591	55,985	2,606	55,526	55,526	46,970
341948	Admin Charge-ElbertonNET	162,413	154,264	8,149	145,809	145,809	142,171
	Total Administrative Charges	764,875	727,158	37,717	681,329	681,329	664,479
Other							
349901	Miscellaneous revenue	5,500	5,500	-	18,518	14,355	2,965
361001	Interest earned	250	250	-	60	83	230
371002	Donations-Animal shelter	350	350	-	-	-	-
383000	Reimbursement for damages	1,500	1,500	-	-	-	4,705
389001	Surplus property sales	2,500	20,000	(17,500)	174	30,681	6,434
	Total Other	10,100	27,600	(17,500)	18,752	45,118	14,334
SUBTOTAL before Transfers		3,246,725	3,066,358	180,367	3,123,144	3,003,117	3,006,188
Interfund Transfers							
391101	Transfer In - Electric	1,600,000	1,390,000	210,000	1,390,000	1,300,000	1,383,333
391102	Transfer In - Natural Gas	1,050,000	1,303,000	(253,000)	1,303,000	1,000,000	875,000
391205	Transfer In - Water	150,000	65,000	85,000	65,000	54,167	50,000
391206	Transfer In - ElbertonNET	1,085,000	791,000	294,000	791,000	415,000	-
391203	Transfer In - Hotel/Motel Tax	90,000	90,000	-	54,486	68,377	99,675
	Interfund Transfers Total	3,975,000	3,639,000	336,000	3,603,486	2,837,543	2,408,008
Grand Total - General Fund Revenues		$ 7,221,725	$ 6,705,358	$ 516,367	$ 6,726,630	$ 5,840,660	$ 5,414,197

General Fund - Summary of Expenditures

	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
General Government						
Mayor and City Council	$ 281,987	$ 263,576	$ 18,411	$ 272,752	$ 259,947	$ 246,094
City Manager	220,710	210,233	10,477	214,657	187,466	245,381
City Clerk	151,008	134,563	16,445	144,480	130,302	116,837
Elections	2,500	2,500	-	262	-	719
Finance	249,593	233,802	15,791	247,089	148,635	195,761
City Attorney	25,000	25,000	-	25,792	22,024	38,818
Human Resources	65,942	91,598	(25,656)	123,642	101,387	71,944
City Hall Maintenance	43,713	37,472	6,241	51,563	43,210	26,864
	1,040,453	998,744	41,709	1,080,237	892,972	942,417
Judicial						
Municipal Court	101,453	106,156	(4,703)	70,239	96,394	90,846
Public Safety						
Police - Administration	529,246	489,239	40,007	507,301	477,872	423,382
Police - Criminal Investigation	234,126	215,821	18,305	209,594	196,107	168,681
Police - Uniform Patrol	1,671,982	1,500,958	171,024	1,518,915	1,250,025	1,122,728
Police - Special Operations	-	-	-	-	-	-
Police - Detention	20,500	20,500	-	10,711	17,692	21,372
Fire Department	1,359,178	1,319,931	39,247	1,387,510	1,255,444	1,076,747
Animal Control	80,448	83,897	(3,449)	75,641	68,846	61,164
	3,895,480	3,630,346	265,133	3,709,671	3,265,986	2,874,074
Public Works						
Public Works Administration	170,364	164,261	6,103	158,013	207,664	204,516
Infrastructure Maintenance	677,028	637,155	39,873	614,229	539,951	504,750
Street Lighting	19,000	19,000	-	13,789	8,945	12,547
Motor Pool	204,899	200,626	4,274	151,585	224,869	210,847
Cemeteries	199,545	130,299	69,245	168,537	152,699	122,432
Parks and Public Spaces	240,876	184,325	56,551	201,460	102,958	107,571
	1,511,713	1,335,666	176,046	1,307,613	1,237,086	1,162,663
Housing and Development						
Inspections and Code Enforcement	107,745	88,014	19,731	102,925	87,495	77,284
Economic and Community Development	268,575	200,702	67,873	159,493	70,073	350
Main Street Elberton	106,935	90,139	16,796	83,087	83,359	87,034
	483,255	378,855	104,400	345,505	240,926	164,668
Culture and Recreation						
Agency Allocations	102,500	97,500	5,000	97,500	97,500	88,000
Health and Welfare						
Agency Allocations	9,000	9,000	-	9,000	9,000	9,000

General Fund - Summary of Expenditures

	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Other Financing						
Non-departmental	69,872	71,872	(2,000)	68,966	68,967	71,179
General Contingency/Reserve	8,000	77,218	(69,218)	-	-	-
	77,872	149,090	(71,218)	68,966	68,967	71,179
Grand Total - Expenditures	$ 7,221,725	$ 6,705,358	$ 516,367	$ 6,688,731	$ 5,908,831	$ 5,402,847

Mayor and City Council 100 - 1000-110

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511200	Wages-Elected officials	$ 34,200	$ 34,200	$ -	$ 34,920	$ 30,750	$ 36,950
512101	Insurance	163,887	153,938	9,949	158,242	139,898	124,663
512200	FICA	2,616	2,616	-	2,672	2,353	2,827
512401	Pension & Retirement	18,360	18,360	-	18,360	18,360	18,360
	Total Salaries & Benefits	219,063	209,114	9,949	214,194	191,361	182,800
Operating Expenditures							
523102	Liability insurance	25,524	18,962	6,562	18,962	21,545	22,739
523402	Publications	150	150	-	120	120	315
523500	Travel and training	20,000	27,500	(7,500)	19,887	31,782	27,235
523601	Dues	7,000	7,000	-	8,740	7,162	7,059
531115	Office supplies	250	250	-	687	285	22
573006	Community promotions	10,000	600	9,400	10,162	7,693	5,923
	Total Operating Expenditures	62,924	54,462	8,462	58,558	68,586	63,294
Total Expenditures		$ 281,987	$ 263,576	$ 18,411	$ 272,752	$ 259,947	$ 246,094

Personnel Summary:

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

City Manager 100 - 1000-132

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511102	Salaries	$ 162,240	$ 156,000	$ 6,240	$ 153,773	$ 145,057	$ 191,222
511102	EAP Benefits	5,000	5,000	-	10,009	4,992	5,583
512101	Insurance	11,648	10,972	676	10,660	6,701	9,331
512200	FICA	12,411	11,934	477	12,362	11,278	14,925
512401	Pension & Retirement	24,113	21,057	3,056	20,619	14,865	17,184
512901	Surety bond	1,200	1,200	-	1,063	1,063	-
	Total Salaries & Benefits	216,612	206,163	10,449	208,486	183,955	238,246
Operating Expenditures							
523103	Worker's comp insurance	498	470	28	496	501	561
523500	Travel and training	2,000	2,000	-	3,582	328	3,725
523601	Dues	100	100	-	-	-	1,165
531115	Office supplies	1,000	1,000	-	1,553	2,683	1,685
573006	Community promotions	500	500	-	540	-	-
	Total Operating Expenditures	4,098	4,070	28	6,171	3,511	7,135
Total Expenditures		$ 220,710	$ 210,233	$ 10,477	$ 214,657	$ 187,466	$ 245,381

Personnel Summary:

City Manager Grade 40

City Clerk 100 -1000- 133

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511102	Salaries	$ 98,076	$ 87,036	$ 11,040	$ 94,902	$ 86,116	$ 80,061
511102	EAP benefits	3,500	4,000	(500)	3,369	3,142	-
512101	Insurance	16,260	16,009	251	15,809	14,315	13,836
512200	FICA	7,503	6,658	845	6,760	6,050	5,333
512401	Pension & Retirement	11,579	11,748	(169)	11,840	11,261	10,182
	Total Salaries & Benefits	136,918	125,451	11,467	132,680	120,884	109,412
Operating Expenditures							
523103	Worker's comp insurance	90	262	(172)	276	266	362
523500	Travel and training	2,500	1,000	1,500	-	1,342	-
523601	Dues	250	250	-	58	455	133
523910	Records mgmt. software	10,250	7,100	3,150	10,246	7,026	6,726
531115	Office supplies	1,000	500	500	1,220	330	204
	Total Operating Expenditures	14,090	9,112	4,978	11,800	9,418	7,425
Total Expenditures		$ 151,008	$ 134,563	$ 16,445	$ 144,480	$ 130,302	$ 116,837

Personnel Summary:

City Clerk Grade 30

Elections 100 - 1000-140

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511200	Temporary Employees	$ 1,200	$ 1,200	$ -	$ -	$ -	$ 405
	Total Salaries & Benefits	1,200	1,200	-	-	-	405
Operating Expenditures							
523402	Printing/publications	1,000	1,000	-	262	-	172
531115	Office Supplies	100	100	-	-	-	20
531702	Miscellaneous	200	200	-	-	-	122
	Total Operating Expenditures	1,300	1,300	-	262	-	314
Total Expenditures		$ 2,500	$ 2,500	$ -	$ 262	$ -	$ 719

Finance 100 - 1000-151

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511102	Salaries	$ 130,957	$ 122,589	$ 8,368	$ 127,417	$ 57,038	$ 95,464
511102	EAP benefits	4,000	2,000	2,000	3,993	2,018	4,114
512101	Insurance	11,728	10,892	836	10,946	4,224	9,132
512200	FICA	10,018	9,378	640	9,923	4,439	7,479
512401	Pension & Retirement	19,463	16,548	2,915	16,456	12,999	13,827
512901	Surety bond	875	875	-	-	304	
	Total Salaries & Benefits	177,041	162,282	14,759	168,735	81,022	130,017
Operating Expenditures							
521202	Audit	45,000	45,000	-	53,010	44,460	42,755
521308	Bank fees	25,000	22,000	3,000	24,175	22,210	21,808
522203	O & M Equipment	500	1,000	(500)	-	239	408
523103	Worker's Comp insurance	402	370	32	390	366	433
523500	Travel and training	1,000	2,500	(1,500)	25	-	-
523601	Dues	150	150	-	-	-	-
531115	Office supplies	500	500	-	754	338	342
	Total Operating Expenditures	72,552	71,520	1,032	78,354	67,614	65,744
Total Expenditures		$ 249,593	$ 233,802	$ 15,791	$ 247,089	$ 148,635	$ 195,761

Personnel Summary:

Finance Director	Grade 30
Accounting Clerk	Grade 18

City Attorney 100 - 1000-153

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Operating Expenditures							
521201	Legal fees	$ 20,000	$ 20,000	$ -	$ 22,480	$ 19,348	$ 36,136
521203	Professional services	5,000	5,000	-	3,312	2,676	2,682
	Total Operating Expenditures	25,000	25,000	-	25,792	22,024	38,818
Total Expenditures		$ 25,000	$ 25,000	$ -	$ 25,792	$ 22,024	$ 38,818

Personnel Summary:

City Attorney	Appointed, part-time

Human Resources 100 -1000-154

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511102	Salaries	$ 43,264	$ 57,325	$ (14,061)	$ 85,686	$ 53,591	$ 45,757
511102	EAP benefits	-	1,000	(1,000)	-	848	2,650
512101	Insurance	305	10,477	(10,172)	10,375	9,644	8,927
512200	FICA	3,310	4,385	(1,075)	6,432	4,036	3,592
512401	Pension & Retirement	6,430	7,738	(1,308)	7,772	7,610	5,895
	Total Salaries & Benefits	53,309	80,925	(27,616)	110,265	75,729	66,821
Operating Expenditures							
521203	Professional Services	2,000	2,000	-	918	11,431	1,505
521204	Employment physical	500	500	-	246	75	130
521301	Drug screenings	1,000	500	500	1,702	2,065	375
522208	Wellness center	2,500	2,500	-	1,795	176	75
523103	Worker's Comp insurance	133	173	(40)	182	160	179
523500	Travel and training	1,500	3,000	(1,500)	2,248	7,091	118
531115	Office supplies	5,000	2,000	3,000	6,286	4,661	2,742
	Total Operating Expenditures	12,633	10,673	1,960	13,377	25,658	5,123
Total Expenditures		$ 65,942	$ 91,598	$ (25,656)	$ 123,642	$ 101,387	$ 71,944

Personnel Summary:

Office Manager Grade 18

City Hall Maintenance 100-1000-156

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Operating Expenditures							
522100	Cleaning services	$ 6,000	$ 6,000	$ -	$ 6,660	$ 6,101	$ 4,554
522111	Solid Waste Disposal	444	408	36	440	408	408
523101	Property Insurance	7,403	5,876	1,527	5,876	5,018	2,587
522202	O & M Buildings	10,000	5,000	5,000	18,291	13,544	2,173
523206	Telecom service (Enet)	563	2,000	(1,437)	563	1,789	3,015
523902	Elbert County surcharge	303	288	15	300	285	271
582202	Copier lease/copies	8,000	8,000	-	7,937	6,944	6,003
531112	Maintenance supplies	500	500	-	187	121	
531210	Water & sewer	2,000	1,600	400	2,166	1,624	1,614
531220	Natural gas	2,500	1,800	700	2,604	1,825	1,490
531230	Electricity	6,000	6,000	-	6,539	5,551	4,750
	Total Operating Expenditures	43,713	37,472	6,241	51,563	43,210	26,864
Total Expenditures		$ 43,713	$ 37,472	$ 6,241	$ 51,563	$ 43,210	$ 26,864

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Municipal Court 100 - 2000-250

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Salaries	$ 67,509	$ 76,048	$ (8,539)	$ 52,672	$ 63,775	$ 62,813
511101	EAP benefits	-	500	(500)	-	733	457
512101	Insurance	16,625	10,466	6,159	5,139	8,800	8,878
512200	FICA	5,164	5,818	(654)	3,776	4,823	4,741
512401	Pension & Retirement	6,912	6,570	342	4,664	8,018	5,415
	Total Salaries & Benefits	96,210	99,402	(3,192)	66,251	86,149	82,305
Operating Expenditures							
521306	Interpreter	100	100	-	-	-	60
521101	Solicitor & Public defender	4,000	4,000	-	3,240	6,782	5,700
523103	Worker's Comp insurance	143	154	(11)	162	146	195
523701	Training	1,000	2,500	(1,500)	586	3,318	2,587
	Total Operating Expenditures	5,243	6,754	(1,511)	3,988	10,245	8,542
Total Expenditures		$ 101,453	$ 106,156	$ (4,703)	$ 70,239	$ 96,394	$ 90,846

Personnel Summary:

Municipal Court Judge	Appointed, part-time
Municipal Court Clerk	Grade 15

Police - Administration 100 - 3000-321

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511102	Salaries & wages	$ 167,354	$ 159,148	$ 8,206	$ 158,571	$ 146,977	$ 135,587
511102	EAP benefits	6,000	5,000	1,000	5,894	5,386	3,568
512101	Insurance	17,346	15,510	1,836	15,498	13,805	11,331
512200	FICA	12,803	12,175	628	11,895	10,929	10,002
512401	Pension & Retirement	24,873	20,493	4,380	20,423	18,525	20,500
	Total Salaries & Benefits	228,376	212,326	16,050	212,281	195,621	180,989
Operating Expenditures							
522111	Solid waste disposal	396	276	120	396	276	276
522201	O & M Vehicles	2,000	2,000	-	3,297	5,140	118
522202	O & M Buildings	10,000	10,000	-	13,733	11,086	10,532
522203	O & M Equipment	30,000	30,000	-	44,059	41,289	29,643
522205	Towing fees	200	200	-	-	200	
523101	Property insurance	9,492	8,294	1,198	8,294	7,090	10,065
523102	Liability insurance	37,039	29,301	7,738	29,301	22,050	16,265
523103	Workers Comp insurance	513	462	51	487	468	529
523202	Comm svc (Verizon)	11,500	11,500	-	9,440	11,455	10,495
523206	Telecom service	1,600	3,000	(1,400)	1,600	2,691	3,782
523207	Software support	45,000	31,895	13,105	32,681	31,895	26,259
523208	Dispatchers- Elbert Co.	115,000	109,000	6,000	113,977	109,399	99,876
523402	Printing/publications	300	300	-	-	50	386
523500	Travel and training	5,000	7,500	(2,500)	3,469	7,463	5,923
523601	Dues	200	200	-	180	150	150
523901	Postage	2	100	(98)	100	52	58
523902	Waste surcharge	320	90	230	320	90	86
582202	Copier lease	7,250	7,250	-	6,957	7,068	7,278
531110	Gasoline	3,058	2,045	1,013	2,989	2,105	2,238
531115	Office supplies	1,500	2,500	(1,000)	1,202	1,052	1,212
531117	Ammunition	4,000	3,500	500	3,959	4,684	3,048
531124	Uniforms	500	500	-	3,544	485	573
531210	Water & sewer	1,300	1,300	-	1,131	1,050	1,049
531220	Natural gas	700	700	-	860	709	385
531230	Electricity	10,000	11,000	(1,000)	9,785	11,873	10,357
531603	Small equipment	1,000	1,000	-	-	316	342
573006	Community promotions	3,000	3,000	-	3,259	2,065	1,468
	Total Operating Expenditures	300,870	276,913	23,957	295,020	282,252	242,393
Total Expenditures		$ 529,246	$ 489,239	$ 40,007	$ 507,301	$ 477,872	$ 423,382

Police - Administration 100 - 3000-321

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual

Personnel Summary:

Police Chief	Grade 30
Administration Commander	Grade 22

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

Police - Criminal Investigation 100 - 3000-322

Budget:

Account	Description	2027 Budget	2026 Budget2	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 145,494	$ 133,155	$ 12,339	$ 128,696	$ 120,940	$ 104,332
511101	EAP benefits	8,500	2,500	6,000	8,444	2,577	2,490
511101	On Call Pay	12,480	8,320	4,160	12,480	8,320	8,320
511300	Overtime	1,100	2,000	(900)	1,104	661	511
512101	Insurance	22,937	33,621	(10,684)	23,296	30,539	23,288
512200	FICA	11,130	10,186	944	10,911	8,869	7,979
512401	Pension & Retirement	21,427	16,240	5,187	15,362	16,953	15,384
	Total Salaries & Benefits	223,068	206,022	17,046	200,293	188,859	162,305
Operating Expenditures							
523103	Workers Comp insurance	1,102	1,340	(238)	1,415	768	1,300
521203	Professional services	500	500	-	-	-	
523206	Telecom service (GTA)	80	80	-	45	65	80
531110	Gasoline	4,876	2,979	1,897	4,830	3,120	2,386
531115	Supplies	1,000	2,000	(1,000)	593	482	765
523701	Training	2,500	2,000	500	2,418	2,264	1,450
531704	Clothing allowance	1,000	900	100	-	550	395
	Total Operating Expenditures	11,058	9,799	1,259	9,301	7,248	6,376
Total Expenditures		$ 234,126	$ 215,821	$ 18,305	$ 209,594	$ 196,107	$ 168,681

Personnel Summary:

Chief Investigator	Grade 24
Investigator	Grade 20

Police - Uniform Patrol 100 - 3000-323

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Hourly wages	$ 1,081,865	$ 1,038,320	$ 43,545	$ 937,584	$ 763,082	$ 709,062
511101	Holiday wages	52,885	36,341	16,544	50,241	25,210	25,985
511101	EAP benefits	10,000	10,000	-	10,712	10,918	10,302
511300	Overtime	15,000	15,000	-	41,337	49,351	34,902
512101	Insurance	183,649	133,041	50,608	179,490	129,647	111,520
512200	FICA	82,763	79,431	3,332	77,607	62,135	57,311
512401	Pension & Retirement	148,387	104,397	43,990	119,424	95,401	87,610
512700	Workers Comp claims	2,500	2,500	-	-	34,853	602
	Total Salaries & Benefits	1,577,049	1,419,030	158,019	1,416,395	1,170,598	1,037,294
Operating Expenditures							
523103	Worker's Comp insurance	9,442	8,028	1,414	8,475	8,199	8,355
522201	O & M Vehicles	25,000	20,000	5,000	33,383	14,792	15,664
523701	Training	10,000	3,500	6,500	10,078	2,576	2,734
531111	Supplies	2,500	2,500	-	815	1,629	2,374
531123	Protective gear	2,500	2,500	-	4,784	969	7,834
531124	Uniforms	7,000	7,000	-	5,130	9,360	5,094
531110	Gasoline	38,491	38,400	91	39,855	41,902	43,380
	Total Operating Expenditures	94,933	81,928	13,005	102,520	79,427	85,434
Total Expenditures		$ 1,671,982	$ 1,500,958	$ 171,024	$1,518,915	$1,250,025	$1,122,728

Personnel Summary:

Operations Commander	Grade 27	
Shift Commander	Grade 22	4 positions
Assitant Shift Commander	Grade 20	4 positions
Patrol Officer	Grade 15	8 positions

Police - Detention 100 - 3000-326

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Operating Expenditures							
523903	Care of prisoners	$ 500	$ 500	$ -	$ -	$ -	$ 1,347
523911	Per diem - Elbert County	20,000	20,000	-	10,711	17,692	20,025
	Total Operating Expenditures	20,500	20,500	-	10,711	17,692	21,372
Total Expenditures		$ 20,500	$ 20,500	$ -	$ 10,711	$ 17,692	$ 21,372

Animal Control 100 -3000- 391

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 48,261	$ 48,139	$ 122	$ 46,621	$ 41,907	$ 39,036
511101	EAP benefits		1,500	(1,500)	1,785	1,574	1,471
512101	Insurance	11,378	10,431	947	10,358	9,604	8,890
512200	FICA	3,692	3,683	9	3,592	3,204	2,995
512401	Pension & Retirement	7,173	3,290	3,883	5,926	4,602	2,804
	Total Salaries & Benefits	70,504	67,043	3,461	68,282	60,892	55,196
Operating Expenditures							
522201	O & M Vehicles	500	500	-	20	3,037	614
522202	O & M Buildings	500	500	-	448	402	445
523103	Workers Comp insurance	444	404	40	426	411	455
523500	Travel and training	1,500	1,500	-	-	445	1,463
523851	Vet services	1,000	10,000	(9,000)	336	10	560
531112	Maintenance supplies	300	300	-	-	36	120
531124	Uniforms	300	300	-	-	-	266
531210	Water & sewer	150	150	-	183	133	133
531220	Natural gas	1,000	1,500	(500)	760	1,589	566
531230	Electricity	1,000	1,000	-	1,062	1,170	922
531303	Feeding animals	750	300	450	641	422	364
531603	Small equipment	2,500	400	2,100	3,483	299	61
	Total Operating Expenditures	9,944	16,854	(6,910)	7,359	7,654	5,908
Total Expenditures		$ 80,448	$ 83,897	$ (3,449)	$ 75,641	$ 68,846	$ 61,164

Personnel Summary:

Animal Control Officer Grade 15

Fire Department 100 -3000-350

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511102	Salaries	$ 909,957	$ 890,435	$ 19,522	$ 813,740	$ 787,489	$ 710,648
511102	Holidays	30,610	24,932	5,678	29,080	20,392	20,242
511102	EAP benefits	6,000	13,500	(7,500)	5,718	13,870	3,000
511200	Temps/Volunteers	1,800	1,800	-	8,000	1,950	1,530
511300	Overtime (Garcia Wages)	-	-	-	64,192	40,914	27,743
512101	Insurance	142,331	151,732	(9,401)	127,524	126,044	105,625
512200	FICA	69,612	68,118	1,494	68,978	63,682	56,381
512401	Pension & Retirement	129,028	103,334	25,694	103,901	86,700	82,208
512700	Workers Comp Claims	2,500	-	2,500	99,292	2,573	-
	Total Salaries & Benefits	1,291,838	1,253,851	37,987	1,320,425	1,143,614	1,007,377
Operating Expenditures							
523207	Software support	1,200	1,100	100	1,226	1,170	1,117
522111	Solid waste disposal	444	408	36	444	408	408
522201	O & M Vehicles	7,500	7,500	-	797	34,381	2,829
522202	O & M Buildings	3,000	3,000	-	4,519	8,293	8,005
522203	O & M Equipment	5,000	5,000	-	8,203	14,441	5,459
523101	Property insurance	14,688	13,273	1,415	13,273	11,728	16,017
523103	Workers Comp insurance	7,871	7,582	289	8,004	6,884	8,059
523206	Telecom service (Enet)	803	804	(1)	803	803	803
523500	Travel and training	1,500	1,500	-	1,904	2,854	156
523902	Elbert County surcharge	303	285	18	303	285	271
531110	Gasoline & fuel	7,531	8,628	(1,097)	6,865	8,615	8,707
531115	Office supplies	500	500	-	505	130	663
531124	Uniforms	5,000	4,500	500	6,635	5,425	3,330
531220	Natural Gas	3,000	3,000	-	3,985	3,000	2,691
531230	Electricity	7,500	7,500	-	7,171	7,279	8,346
531603	Small equipment	1,000	1,000	-	1,213	5,502	1,822
573006	Community promotions	500	500	-	1,235	631	686
	Total Operating Expenditures	67,340	66,080	1,260	67,085	111,830	69,370
Total Expenditures		$1,359,178	$1,319,931	$ 39,247	$1,387,510	$ 1,255,444	$ 1,076,747

Personnel Summary:

Fire Chief	Grade 30	
Shift Commander	Grade 20	3 positions
Assistant Shift Commander	Grade 18	3 positions
Firefighter II	Grade 15	5 positions
Firefighter I	Grade 12	4 positions

Public Works - Administration 100 - 4000-410

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 93,694	$ 90,091	$ 3,603	$ 87,164	$ 120,332	$ 123,944
511101	EAP benefits	-	-	-	-	-	-
512101	Insurance	11,581	10,641	940	10,554	15,803	17,900
512200	FICA	7,168	6,892	276	6,490	9,008	9,211
512401	Pension & Retirement	13,390	11,830	1,560	11,620	16,061	15,950
	Total Salaries & Benefits	125,833	119,454	6,379	115,828	161,205	167,005
Operating Expenditures							
522111	Solid waste disposal	852	792	60	852	792	792
522201	O & M Vehicles	500	500	-	-	981	100
523101	Property insurance	10,096	10,219	(123)	10,219	7,034	3,555
523102	Liability insurance	624	624	-	624	624	628
523103	Workers Comp insurance	553	543	10	573	432	496
523902	Waste surcharge	908	855	53	908	855	812
522202	O & M Buildings	12,000	12,000	-	8,720	15,056	11,300
523202	Comm service (Vzn)	449	527	(78)	449	527	526
523206	Telecom service (Enet)	731	732	(1)	731	731	731
523300	Advertising	350	350	-	-	-	
523500	Travel and training	500	500	-	1,082	277	626
531110	Gasoline	1,718	2,165	(447)	1,638	2,109	2,548
531112	Maintenance supplies	500	500	-	88	117	140
531115	Office supplies	500	1,000	(500)	469	742	1,170
531124	Uniforms	250	500	(250)	232	891	885
531210	Water & sewer	4,000	3,500	500	4,175	4,784	4,231
531220	Natural gas	4,000	3,500	500	5,017	3,889	3,186
531230	Electricity	6,000	6,000	-	6,408	6,619	5,787
	Total Operating Expenditures	44,531	44,807	(276)	42,185	46,460	37,512
Total Expenditures		$ 170,364	$ 164,261	$ 6,103	$ 158,013	$ 207,664	$ 204,516

Personnel Summary:

Public Works Director Grade 30

Public Works - Infrastructure Maintenance 100 - 4000-421

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 422,365	$ 405,174	$ 17,191	$ 374,812	$ 313,921	$ 330,226
511101	EAP benefits	5,000	4,000	1,000	4,364	3,968	3,363
511300	Overtime	10,000	5,000	5,000	16,987	22,843	6,565
512101	Insurance	91,641	83,178	8,463	82,557	66,346	52,662
512200	FICA	32,311	30,996	1,315	28,798	29,995	24,372
512401	Pension & Retirement	61,202	53,194	8,008	50,986	45,201	40,512
512700	Workers Comp claims	1,500	1,000	500	1,465	-	-
	Total Salaries & Benefits	624,019	582,542	41,477	559,969	482,274	457,701
Operating Expenditures							
522201	O & M Vehicles	1,500	1,500	-	2,608	2,591	1,344
522202	O & M Buildings	1,500	1,500	-	2,301	1,147	1,342
522321	Equipment leasing program	9,741	9,741	(0)	9,741	9,350	8,535
523103	Workers Comp insurance	3,868	3,665	203	3,869	3,634	3,736
523202	Comm service (Vzn,GPS)	1,510	1,539	(29)	824	2,502	2,895
531101	Asphalt	2,000	2,000	-	840	-	700
531102	Brick, block, or stone	500	500	-	77	954	-
531105	Concrete	3,000	3,000	-	3,550	1,628	1,522
531110	Gasoline & fuel	11,890	15,168	(3,278)	11,133	13,972	10,838
531113	Supplies & materials	5,000	5,000	-	8,269	4,942	6,335
531118	Sand & gravel	1,000	1,000	-	1,917	1,978	899
531120	Signs & markers	1,000	1,000	-	-	1,351	318
531122	Paint	1,000	1,000	-	410	1,110	69
531123	Protective clothing	500	500	-	48	106	500
531124	Uniforms	5,000	5,000	-	4,895	7,339	5,006
531126	Road maintenance	2,000	500	1,500	2,100	-	-
531601	Small tools, equipment	2,000	2,000	-	1,677	5,074	3,009
	Total Operating Expenditures	53,009	54,613	(1,604)	54,260	57,677	47,050
Total Expenditures		$ 677,028	$ 637,155	$ 39,873	$ 614,229	$ 539,951	$ 504,750

Personnel Summary:

Facilities Construction Manager	Grade 27	
Public Works Supervisor	Grade 24	
Facilities Maintenance Technician	Grade 24	
Equipment Operator w/CDL	Grade 12	2 positions
Equipment Operator no/CDL	Grade 10	2 positions

Public Works - Street Lighting 100 - 4000-426

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Operating Expenditures							
531230	Electricity	$ 9,000	$ 9,000	$ -	$ 8,971	$ 8,945	$ 9,090
522203	O & M Lights, equipment	5,000	5,000	-	4,818	-	-
531702	Seasonal decor	5,000	5,000	-	-	-	3,457
	Total Operating Expenditures	19,000	19,000	-	13,789	8,945	12,547
					-	-	-
Total Expenditures		$ 19,000	$ 19,000	$ -	$ 13,789	$ 8,945	$ 12,547

Public Works - Motor Pool 100 - 4000-494

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 116,542	$ 100,372	$ 16,170	$ 78,152	$ 101,584	$ 88,665
511101	EAP benefits	4,000	2,000	2,000	3,909	2,096	1,880
511300	Overtime	1,000	1,000	-	736	4,234	687
512101	Insurance	11,535	20,883	(9,348)	11,252	18,954	16,929
512200	FICA	8,915	7,678	1,237	6,216	8,012	6,783
512401	Pension & Retirement	14,202	11,190	3,012	11,178	10,438	10,053
512700	Workers Comp claims	-	100	(100)	-	1,554	93
	Total Salaries & Benefits	156,194	143,223	12,971	111,443	146,871	125,090
Operating Expenditures							
522201	O & M Vehicles	20,000	20,000	-	7,821	25,855	27,434
522202	O & M Buildings	500	500	-	132	100	3,924
522203	O & M Equipment	5,000	5,000	-	9,885	9,524	7,191
522321	Equipment Leasing	3,444	3,444	0	3,444	2,268	3,508
523101	Property insurance	4,441	3,733	708	3,733	3,992	10,315
523103	Workers Comp insurance	824	908	(84)	986	913	1,077
523202	Comm service (Vzn,GPS)	1,247	1,818	(571)	718	2,456	1,945
531110	Gasoline, fuel & oil	3,249	12,000	(8,751)	9,440	20,765	14,873
531113	Maintenance supplies	6,000	6,000	-	2,732	5,913	6,050
531121	Tires & tubes	2,000	2,000	-	108	4,435	7,190
531124	Uniforms	1,000	1,000	-	714	1,211	868
531601	Small tools, equipment	1,000	1,000	-	429	565	1,381
	Total Operating Expenditures	48,705	57,403	(8,697)	40,142	77,998	85,757
Total Expenditures		$ 204,899	$ 200,626	$ 4,274	$ 151,585	$ 224,869	$ 210,847

Personnel Summary:

Lead Mechanic	Grade 24
Mechanic I	Grade 12

Public Works - Cemeteries 100 - 4000-498

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 42,929	$ 40,884	$ 2,045	$ 70,078	$ 64,299	$ 57,980
511101	Temporary	80,640	16,320	64,320	32,640	-	-
511300	Overtime	500	500	-	323	782	290
512101	Insurance	17,502	10,395	7,107	276	9,832	8,864
512200	FICA	3,284	4,376	(1,092)	7,765	4,785	4,380
512401	Pension & Retirement	4,730	3,946	784	3,970	7,061	3,418
512700	Workers Comp claims	-	100	(100)	-	-	-
	Total Salaries & Benefits	149,585	76,521	73,064	115,052	86,758	74,932
Operating Expenditures							
521203	Professional Services	20,000	25,000	(5,000)	16,400	23,087	28,832
522201	O & M Vehicles	500	500	-	-	83	680
522203	O & M Equipment	5,000	8,000	(3,000)	4,583	11,074	5,920
522204	O & M Grounds	15,000	15,000	-	24,495	27,003	10,015
523101	Property insurance	592	500	92	500	449	375
523103	Workers Comp insurance	395	370	25	390	355	383
523202	Comm service (Vzn,GPS)	269	268	1	278	269	266
531110	Gasoline & fuel	6,454	2,390	4,064	6,350	3,037	314
531115	Supplies	500	500	-		331	83
531124	Uniforms	500	500	-	230	-	-
531230	Electricity	250	250	-	259	252	248
531705	Plantings	500	500	-	-	-	384
	Total Operating Expenditures	49,960	53,778	(3,818)	53,485	65,941	47,499
Total Expenditures		$ 199,545	$ 130,299	$ 69,245	$ 168,537	$ 152,699	$ 122,432

Personnel Summary:

Equipment Operator, no CDL Grade 10

Parks and Public Spaces 100-4000-620

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 75,712	$ 58,419	$ 17,293	$ 72,737	$ 54,336	$ 51,261
511101	Temporary	46,900	19,998	26,902	10,745	284	51,261
511300	Overtime	500	500	-	3,447	1,361	58
512101	Insurance	329	381	(52)	296	579	579
512200	FICA	9,380	6,723	2,657	6,664	4,261	3,921
512401	Pension & Retirement	11,253	7,510	3,743	8,371	9,069	6,645
512700	Workers Comp claims	-	100	(100)	2,688	-	-
	Total Salaries & Benefits	144,074	93,631	50,443	104,948	69,890	62,466
Operating Expenditures							
521203	Professional Services	5,000	500	4,500	6,379	-	-
522100	Cleaning services	2,000	4,500	(2,500)	1,587	2,034	1,776
522202	O & M Buildings	2,500	2,500	-	4,236	-	-
522203	O & M Equipment	2,500	2,500	-	5,773	-	-
522204	O & M Grounds	15,000	15,000	-	18,994	12,904	16,524
522140	Lawn care service	26,400	22,800	3,600	23,160	7,600	16,500
523101	Property insurance	4,942	2,118	2,824	10,479	1,810	-
523103	Workers Comp insurance	697	528	169	557	536	472
523202	Comm service (Vzn)	263	248	15	-	566	327
523500	Travel and training	500	500	-	551	-	-
531104	Chemical & lab supplies	5,000	5,000	-	996	-	-
531115	Supplies	2,000	2,000	-	5,204	-	-
531210	Water & sewer	10,000	7,500	2,500	10,222	5,923	5,835
531230	Electricity	10,000	10,000	-	4,884	-	-
531590	Inventory for re-sale	7,500	7,500	-	2,741	1,103	5,835
531705	Plantings	2,500	7,500	(5,000)	749	593	3,671
	Total Operating Expenditures	91,802	90,194	1,608	90,133	33,069	45,105
				-			
Total Expenditures		$ 240,876	$ 184,325	$ 56,551	$ 201,460	$ 102,958	$ 107,571

Personnel Summary:

Landscape Technician	Grade 24
Splash Park Manager	Temporary
Splash Park Attendant (3 positions)	Temporary

Culture and Recreation 100-6000-600

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Appropriations							
523918	Sister City program	$ 7,500	$ 7,500	$ -	$ 7,500	$ 7,500	$ 7,500
573001	Elbert County Public Library	90,000	85,000	5,000	85,000	85,000	75,500
573020	Keep Elbert County Beautiful	5,000	5,000	-	5,000	5,000	5,000
	Total Appropriations	102,500	97,500	5,000	97,500	97,500	88,000
Total Expenditures		$ 102,500	$ 97,500	$ 5,000	$ 97,500	$ 97,500	$ 88,000

Health and Welfare 100-5000-500

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Appropriations							
573003	Elbert Co. Aging Program	$ 7,000	$ 7,000	$ -	7,000	$ 7,000	$ 7,000
573017	Community Partnership	2,000	2,000	-	2,000	2,000	2,000
	Total Appropriations	9,000	9,000	-	9,000	9,000	9,000
Total Expenditures		$ 9,000	$ 9,000	$ -	$ 9,000	$ 9,000	$ 9,000

Planning, Zoning, Marshal, and Inspections 100-7000-720

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511102	Salaries	$ 64,896	$ 71,083	$ (6,187)	$ 71,117	$ 70,694	$ 63,218
512101	Insurance	11,169	444	10,725	256	400	400
512200	FICA	4,965	5,438	(473)	5,401	5,383	4,836
512401	Pension & Retirement	5,901	5,283	618	5,316	6,267	4,545
	Total Salaries & Benefits	86,931	82,248	4,683	82,090	82,743	72,999
Operating Expenditures							
521203	Professional Services	7,500	$ -	7,500	4,998	-	-
522201	O & M Vehicles	500	250	250	1,647	72	358
523103	Workers Comp insurance	398	214	184	225	220	234
523202	Communican Svc (Vzn)	1,164	895	269	900	1,213	962
523207	Software licensing	2,500	-	2,500	2,604	-	1,300
523402	Printing/publications	100	100	-	125	-	-
523500	Travel and training	5,000	2,000	3,000	5,639	2,039	190
523601	Dues	500	145	355	-	172	-
531110	Gasoline	152	162	(10)	147	163	299
531115	Supplies	1,500	500	1,000	1,886	275	689
531124	Uniforms	500	500	-	766	398	-
573007	Historic Preservation	500	500	-	967	-	-
573010	Planning Commission	500	500	-	931	200	252
	Total Operating Expenditures	13,314	5,766	7,548	15,837	4,752	4,284
Total Expenditures		$ 107,745	$ 88,014	$ 19,731	$ 102,925	$ 87,495	$ 77,284

Personnel Summary:

Zoning Administrator, Marshal, and Inspector Grade 24

Economic and Community Development 100-7000-751

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511102	Salaries	$ 97,344	$ 90,854	$ 6,490	$ -	$ -	$ -
512101	Insurance	11,633	455	11,178	-	-	-
512200	FICA	7,447	6,950	497	-	-	-
512401	Pension & Retirement	8,852	7,022	1,830	-	-	-
	Total Salaries & Benefits	125,276	105,281	19,995	-	-	-
				-	-	-	-
Operating Expenditures							
521201	Legal fees-Dilap housing	$ 10,000	$ 10,000		$ 19,373	$ 9,923	$ 350
521203	Professional Servcies	5,000	5,000	-	-	60,150	-
521203	Community reinvestment program	75,000	75,000	-	75,000	-	-
523103	Workers Comp insurance	299	274	25	289		
523202	Communican Svc (Vzn)	500	647	(147)	-	-	-
523500	Travel and training	2,000	2,000	-	-	-	-
531115	Supplies	500	500	-	-	-	-
522110	Disposal fees-Dilap housing	50,000	2,000	48,000	64,831	-	-
	Total Operating Expenditures	143,299	95,421	47,878	159,493	70,073	350
Total Expenditures		$ 268,575	$ 200,702	$ 67,873	$ 159,493	$ 70,073	$ 350

Personnel Summary:

Community Development Director Grade 30

Main Street Elberton 100-7000-755

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511102	Salaries	$ 60,270	$ 57,400	$ 2,870	$ 57,424	$ 55,022	$ 51,699
511102	EAP benefits	-	-	-	-	-	-
512101	Insurance	366	376	(10)	359	310	310
512200	FICA	4,611	4,391	220	4,395	4,193	3,955
512401	Pension & Retirement	5,481	4,437	1,044	4,465	3,732	3,601
	Total Salaries & Benefits	70,728	66,604	4,124	66,643	63,257	59,565
Operating Expenditures							
522203	O & M Equipment	500	500	-	813	719	3,107
523101	Property insurance	12,022	9,362	2,660	9,362	7,994	4,468
523103	Workers Comp insurance	185	173	12	182	176	203
523701	Travel and training	1,500	1,500	-	1,920	950	1,823
531115	Office supplies	500	500	-	1,922	4,832	1,528
573006	Community promotions	1,500	1,500	-	2,245	431	1,516
573007	Façade grant program	20,000	10,000	10,000	-	5,000	14,824
	Total Operating Expenditures	36,207	23,535	12,672	16,444	20,102	27,470
Total Expenditures		$ 106,935	$ 90,139	$ 16,796	$ 83,087	$ 83,359	$ 87,034

Personnel Summary:

Main Street Manager Grade 19

Other Financing 100-9000-900

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Non-departmental expenditures							
573016	Landfill Post-Closure	$ 11,000	$ 13,000	$ (2,000)	$ 10,094	$ 10,095	$ 12,306
611815	Transfer to Rev.Loan Fund	58,872	58,872	-	58,872	58,872	58,872
	Total Expenditures	69,872	71,872	(2,000)	68,966	68,967	71,179
General Contingency/Reserve							
579001	General Contingency	8,000	77,218	(69,218)	-	-	-
	Total Contingency	8,000	77,218	(69,218)	-	-	-
Total Expenditures		$ 77,872	$ 149,090	$ (71,218)	$ 68,966	$ 68,967	$ 71,179

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Combined Public Utility System Fund (Fund 520)

Summary of Revenues and Expenditures

	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
WATER & SEWER DIVISION:						
Sewer Revenue	$ 1,362,330	$ 1,454,020	$ (91,690)	$ 1,335,010	$ 1,363,216	$ 1,343,891
Water Revenue	2,580,775	2,697,284	(116,509)	2,549,677	2,566,559	2,519,275
Total Water & Sewer Revenue	3,943,105	4,151,304	(208,199)	3,884,687	3,929,775	3,863,166
Sewer Collection Operations	427,577	436,287	(8,710)	415,606	436,685	397,351
Sewer Plant Operations	1,052,373	1,002,547	49,826	1,021,650	1,061,251	1,009,699
Water Treatment Plant	932,468	855,353	77,115	848,822	859,637	871,482
Water Distribution Operations	544,422	502,070	42,352	548,875	591,957	562,865
Lake Pumping Station	113,140	112,140	1,000	108,580	226,744	107,598
Debt Service & Depreciation	612,780	987,538	(374,758)	953,730	984,735	1,084,873
Total Water & Sewer Expenses	3,682,760	3,895,934	(213,174)	3,897,263	4,161,008	4,033,868
Net Water & Sewer Income	**260,345**	**255,370**	**4,975**	**(12,576)**	**(231,233)**	**(170,701)**
ELECTRIC DIVISION:						
Electric Revenue	17,188,018	16,254,621	933,397	16,110,698	16,807,248	15,907,126
Plant Operations	11,895,176	11,895,050	126	12,128,788	11,302,319	11,394,499
Distribution	1,486,244	1,478,627	7,617	1,549,858	1,916,822	1,215,321
Security Lights	30,000	30,000	-	30,114	26,726	26,720
Depreciation and Transfers	2,930,187	2,125,000	805,187	2,441,594	3,964,050	2,421,325
Total Electric Expenses	16,341,607	15,528,677	812,930	16,150,355	17,209,917	15,057,865
Net Electric Income	**846,411**	**725,944**	**120,467**	**(39,657)**	**(402,669)**	**849,261**
NATURAL GAS DIVISION:						
Natural Gas Revenue	5,157,232	5,267,964	(110,732)	5,827,331	4,986,277	4,509,515
Plant Operations	74,522	28,500	46,022	48,730	26,992	22,493
Distribution	3,286,489	3,291,717	(5,228)	3,619,575	2,882,395	2,509,458
Depreciation and Transfers	1,238,406	1,516,458	(278,052)	1,661,443	1,358,443	1,238,922
Total Natural Gas Expenses	4,599,417	4,836,675	(237,258)	5,329,748	4,267,830	3,770,874
Net Natural Gas Income	**557,815**	**431,289**	**126,526**	**497,583**	**718,447**	**738,642**
NET OPERATING INCOME	**1,664,571**	**1,412,603**	**251,968**	**445,350**	**84,545**	**1,417,201**
ADMINISTRATIVE EXPEND.						
Utilities Administration	532,831	406,801	126,030	461,209	377,704	317,968
Meter Reading & Servicing	265,475	239,979	25,496	209,342	179,496	182,186
Warehousing & Purchasing	94,805	89,314	5,491	87,532	86,846	81,632
Customer Care & Marketing	456,194	430,533	25,661	436,334	373,125	338,456
Information Technology Systems	209,266	148,976	60,290	142,463	140,417	138,072
Economic Development	106,000	97,000	9,000	96,970	84,266	78,541
Total Administrative Expend.	**1,664,571**	**1,412,603**	**251,968**	**1,433,850**	**1,241,855**	**1,136,855**
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ (988,500)**	**$ (1,157,310)**	**$ 280,346**
Total Revenues	26,288,355	25,673,889	614,466	25,822,715	25,723,301	24,279,808
Total Expenditures	26,288,355	25,673,889	614,466	26,811,216	26,880,610	23,999,462
	$ -	$ -	$ -	$ (988,500)	$ (1,157,310)	$ 280,346

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

	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Sewer Revenue	$ 1,362,330	$ 1,454,020	$ (91,690)	$ 1,335,010	$ 1,363,216	$ 1,343,891
Sewer Collection Operations	427,577	436,287	(8,710)	415,606	436,685	397,351
Sewer Plant Operations	1,052,373	1,002,547	49,826	1,021,650	1,061,251	1,009,699
	1,479,950	1,438,834	41,117	1,437,256	1,497,936	1,407,050
Net Sewer Income	(117,620)	15,186	(132,807)	(102,246)	(134,720)	(63,159)
Water Revenue	2,580,775	2,697,284	(116,509)	2,549,677	2,566,559	2,519,275
Water Treatment Plant	932,468	855,353	77,115	848,822	859,637	871,482
Water Distribution Operations	544,422	502,070	42,352	548,875	591,957	562,865
Lake Pumping Station	113,140	112,140	1,000	108,580	226,744	107,598
	1,590,030	1,469,563	120,467	1,506,277	1,678,338	1,541,945
Net Water Income	990,745	1,227,721	(236,976)	1,043,400	888,221	977,331
Water & Sewer Income Before Debt Service Expense	873,125	1,242,908	(369,782)	941,154	753,501	914,171
Debt Service	612,780	987,538	(374,758)	953,730	984,735	1,084,873
Total Water & Sewer Income Before Administration Expense	$ 260,345	$ 255,370	$ 4,975	$ (12,576)	$ (231,233)	$ (170,701)

Revenue - Water & Sewer

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Sewer Revenue (520-430)							
344232	Sewer service fees	$1,329,830	$1,424,520	$ (94,690)	$1,308,917	$1,319,981	$1,320,220
344233	Sewer tap fees	20,000	20,000	-	14,400	9,500	2,050
344217	Penalties	12,000	9,000	3,000	11,333	9,925	8,284
344235	Miscellaneous revenue	500	500	-	360	23,810	13,337
	Total Sewer Revenue	1,362,330	1,454,020	(91,690)	1,335,010	1,363,216	1,343,891
Water Revenue (520-440)							
344211	Metered water sales	2,135,275	2,284,284	(149,009)	2,132,735	2,067,991	2,089,613
344212	Other water sales	3,500	2,500	1,000	4,386	3,105	3,499
344213	Water tap fees	30,000	20,000	10,000	33,870	36,428	16,353
344214	Madison Co. water sales	357,000	350,000	7,000	325,657	336,542	355,769
344215	Sale of material	6,000	2,500	3,500	7,812	5,950	2,375
344216	Service charges	20,000	2,000	18,000	975	1,312	1,198
344217	Penalties	20,000	20,000	-	23,242	22,416	16,701
344218	Miscellaneous revenue	1,000	1,000	-	13,000	700	628
331120	GEFA grant for water	-	-	-	-	73,194	-
346903	Interest income	8,000	15,000	(7,000)	8,000	18,922	33,140
	Total Water Revenue	2,580,775	2,697,284	(116,509)	2,549,677	2,566,559	2,519,275
				-			
Total Water & Sewer Revenue		$3,943,105	$4,151,304	$ (208,199)	$3,884,687	$3,929,775	$3,863,166

Sewer - Collection Operations 520-4300-433

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 206,152	$ 227,897	$ (21,745)	$ 222,987	$ 231,724	$ 205,747
511300	Overtime	5,000	5,000	-	6,567	11,045	6,210
512101	Insurance	32,037	29,396	2,641	26,902	23,503	18,584
512200	FICA	15,771	17,434	(1,664)	17,054	17,507	15,163
512401	Pension & Retirement	26,081	26,211	(130)	26,595	20,972	16,781
512700	Workers Comp claims	500	-	500	415	-	
	Total Salaries & Benefits	285,540	305,938	(20,398)	300,520	304,750	262,485
Operating Expenditures							
521203	Engineernig services	20,000	20,000	-	-	34,015	19,248
522208	O & M Sewer mains	35,000	26,000	9,000	37,349	21,638	42,050
523103	Workers Comp insurance	1,898	1,899	(2)	2,005	1,841	1,721
522320	Equipment lease program	9,741	9,741	(0)	9,741	8,451	8,490
522321	Motor Pool charge	20,449	20,062	387	18,675	18,675	19,065
551103	Admin charge-Gen Fund	54,951	52,647	2,304	47,316	47,316	44,293
	Total Operating Expenditures	142,038	130,349	11,688	115,086	131,935	134,867
Total Expenditures		$ 427,577	$ 436,287	$ (8,710)	$ 415,606	$ 436,685	$ 397,351

Personnel Summary:

Director of Operations	Grade 32	
Foreman	Grade 24	
Maintenance Technician	Grade 22	2 positions
Serviceman II (dual license)	Grade 20	
Serviceman II	Grade 15	
Serviceman I	Grade 12	

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

Sewer - Plant Operations & Pumping 520 - 4300-435

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 265,073	$ 252,878	$ 12,195	$ 253,361	$ 233,254	$ 244,259
511300	Overtime	25,000	20,000	5,000	27,002	23,877	28,454
511101	EAP benefits	2,500	2,500	-	1,964	20,359	3,714
512101	Insurance	45,702	42,115	3,587	40,287	48,407	43,772
512200	FICA	20,278	19,345	933	21,339	23,180	20,143
512401	Pension & Retirement	32,748	27,319	5,429	27,350	35,435	65,354
512700	Workers Comp claims	500	500	-	474	926	642
	Total Salaries & Benefits	391,801	364,657	27,144	371,777	385,438	406,338
Operating Expenditures							
521203	Engineering services	5,500	5,500	-	3,847	6,808	-
522101	Uniforms	3,500	3,500	-	3,992	3,242	2,975
522202	O & M Plant facilities	70,000	60,000	10,000	64,684	81,086	44,048
522203	O & M Lift stations	15,000	15,000	-	13,192	15,432	33,915
522212	Sludge disposal	100,000	100,000	-	97,701	108,701	102,335
523101	Property insurance	34,493	26,970	7,523	26,970	23,028	7,812
523103	Workers Comp insurance	2,440	2,288	152	2,415	2,425	2,914
523206	Data service (Enet)	832	828	4	832	832	823
523207	TV service (Enet)	808	804	4	808	808	806
523500	Travel & training	3,000	3,000	-	2,659	6,793	1,340
531104	Chemical & lab supplies	250,000	250,000	-	243,389	252,520	242,486
531210	Water & sewer	55,000	55,000	-	57,026	55,183	55,593
531230	Electricity	120,000	115,000	5,000	132,359	118,956	108,313
	Total Operating Expenditures	660,572	637,890	22,682	649,873	675,813	603,361
Total Expenditures		$ 1,052,373	$ 1,002,547	$ 49,826	$ 1,021,650	$ 1,061,251	$ 1,009,699

Personnel Summary:

Chief Plant Operator	Grade 24	
Wastewater Operator III (dual license with water)	Grade 14	
Wastewater Operator III (Lab)	Grade 12	
Wastewater Operator III	Grade 12	2 positions

Water - Filter Plant & Treatment 520 - 4400-443

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 245,134	$ 236,228	$ 8,906	$ 234,857	$ 187,213	$ 165,449
511101	EAP benefits	5,000	4,500	500	5,111	4,527	4,803
511300	Overtime	10,000	10,000	-	10,884	18,026	12,174
512101	Insurance	45,583	41,943	3,640	29,017	38,191	33,150
512200	FICA	18,753	18,071	682	18,658	16,768	13,519
512401	Pension & Retirement	33,629	25,218	8,411	27,883	33,395	47,423
512700	Workers Comp claims	200	100	100	196	200	
	Total Salaries & Benefits	358,299	336,060	22,239	326,606	298,320	276,517
Operating Expenditures							
521203	Engineering Services	5,000	1,000	4,000	5,252	6,624	3,325
521302	Lab testing fees	7,500	7,500	-	9,353	8,673	7,570
522101	Uniforms	4,000	4,000	-	3,575	3,515	3,409
522202	O & M Buildings	10,000	10,000	-	5,744	13,410	21,248
522203	O & M Equipment	50,000	30,000	20,000	49,307	64,352	93,574
522210	O & M Structures	90,000	71,150	18,850	87,078	71,463	71,294
522212	Sludge disposal	1,500	10,000	(8,500)	1,328	10,437	9,903
523101	Property insurance	60,953	49,347	11,606	49,347	42,686	11,470
523103	Workers Comp insurance	2,256	2,137	119	2,256	1,757	2,069
523201	Telephone service (Enet)	328	325	3	328	328	326
523206	Telecom service (Enet)	13,631	14,834	(1,203)	13,631	14,119	14,605
523500	Travel & training	6,500	6,500	-	3,544	6,723	6,315
531104	Chemical & lab supplies	190,000	180,000	10,000	167,924	188,668	199,352
531210	Water	2,500	2,500	-	3,242	2,924	1,340
531220	Natural gas	-	-	-	-	-	68
531230	Electricity	130,000	130,000	-	120,306	125,638	149,098
	Total Operating Expenditures	574,169	519,293	54,876	522,216	561,317	594,965
Total Expenditures		$ 932,468	$ 855,353	$ 77,115	$ 848,822	$ 859,637	$ 871,482

Personnel Summary:

Chief Plant Operator	Grade 24	
Water Plant Operator I	Grade 20	
Water Plant Operator II	Grade 15	2 positions
Water Plant Operator III	Grade 12	

Water - Distribution Operations 520 - 4400-444

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 206,152	$ 227,897	$ (21,745)	$ 216,185	$ 217,597	$ 192,644
511101	EAP benefits	7,000	-	7,000	6,802	6,004	8,623
511300	Overtime	5,000	-	5,000	6,567	11,045	6,210
512101	Insurance	32,037	29,396	2,641	26,902	23,503	18,584
512200	FICA	15,771	17,434	(1,664)	17,054	21,660	15,163
512401	Pension & Retirement	26,081	26,211	(130)	26,595	24,323	76,155
512700	Workers Comp claims	500		500	415	-	-
	Total Salaries & Benefits	292,540	300,938	(8,398)	300,519	304,131	317,379
Operating Expenditures							
521203	Engineering services	5,000	5,000	-	70	10,313	9,924
521206	On-call dispatch	3,000	3,000	-	3,000	3,000	3,000
522101	Uniforms	6,500	6,500	-	6,803	7,285	8,121
522201	O & M Vehicles	16,000	10,000	6,000	17,159	18,758	13,537
522203	O & M Equipment	25,000	1,000	24,000	33,415	3,367	3,185
522321	Motor Pool charge	20,449	20,063	386	18,675	18,675	19,066
522320	Equipment lease program	9,741	9,741	(0)	9,741	8,451	8,490
523103	Workers Comp insurance	1,898	1,899	(2)	2,406	1,841	1,721
523202	Comm service (Vzn,GPS)	3,214	3,130	84	2,554	4,405	4,985
523401	Printing	500	500	-	106	767	1,027
523500	Travel & training	4,000	4,000	-	4,469	8,138	2,245
531103	O & M Pipelines	55,000	40,000	15,000	55,763	77,909	68,489
531107	O & M Metering	25,000	20,000	5,000	27,149	52,735	31,161
531110	Gasoline & fuel	16,131	17,652	(1,521)	14,071	17,862	21,857
531120	Freight expense-Inventory	1,000	1,500	(500)	117	1,351	821
531601	Small tools	1,000	1,000	-	1,041	1,043	813
551103	Admin Charge-Gen Fund	54,951	52,647	2,304	47,317	47,317	44,293
574000	Bad debt expense	3,500	3,500	-	4,500	4,610	2,750
	Total Operating Expenditures	251,883	201,132	50,750	248,356	287,826	245,485
Total Expenditures		$ 544,422	$ 502,070	$ 42,352	$ 548,875	$ 591,957	$ 562,865

Personnel Summary:

Director of Operations	Grade 32	
Foreman	Grade 24	
Maintenance Technician	Grade 22	2 positions
Serviceman II (dual license)	Grade 20	
Serviceman II	Grade 15	
Serviceman I	Grade 12	

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

Water - Lake Pumping Station 520 - 4400-447

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Operating Expenditures							
522203	O & M Equipment	$ 5,000	$ 5,000	$ -	$ 2,979	$ 118,442	$ 1,685
523206	Telecom service (Enet)	13,140	13,140	-	13,140	13,140	13,140
523904	Water storage contract	4,500	3,500	1,000	4,637	3,599	3,938
531110	Gasoline & fuel	500	500	-	-	1,372	1,123
531230	Electricity	90,000	90,000	-	87,824	90,191	87,712
	Total Operating Expenditures	113,140	112,140	1,000	108,580	226,744	107,598
Total Expenditures		$ 113,140	$ 112,140	$ 1,000	$ 108,580	$ 226,744	$ 107,598

Water/Sewer - Debt Service 520 - 4400-436

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Depreciation							
561000	Depreciation	$ -	$ -	$ -	$ 805,311	$ 805,311	$ 942,868
	Total Depreciation	-	-	-	805,311	805,311	942,868
Other Costs & Transfers							
579002	Contingency or Investments	-	499,455	(499,455)	$ -		$ -
579005	General Fund	150,000	65,000	85,000	65,000	54,167	50,000
	Total Other Costs	150,000	564,455	(414,455)	65,000	54,167	50,000
Debt Service Expenditures							
582303	Debt service - GEFA notes	462,780	423,083	39,697	83,419	125,257	92,004
	Total Debt Service Expenditures	462,780	423,083	39,697	83,419	125,257	92,004
Total Expenditures		$ 612,780	$ 987,538	$ (374,758)	$ 953,730	$ 984,735	$ 1,084,873

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

	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Sales of Electric Services	$16,291,648	$15,296,329	$ 995,319	$15,090,088	$15,375,618	$14,711,377
Other Revenue	896,370	958,292	(61,922)	1,020,610	1,431,630	1,195,749
Total Electric Revenue	17,188,018	16,254,621	933,397	16,110,698	16,807,248	15,907,126
Plant Operations	11,895,176	11,895,050	126	12,128,788	11,302,319	11,394,499
Distribution Operations	1,486,244	1,478,627	7,617	1,549,858	1,916,822	1,215,321
Security Lighting	30,000	30,000	-	30,114	26,726	26,720
Depreciation and Transfers	2,930,187	2,125,000	805,187	2,441,594	3,964,050	2,421,325
Total Electric Expenditures	16,341,607	15,528,677	812,930	16,150,355	17,209,917	15,057,865
Total Electric Income Before Administration Expense	$ 846,411	$ 725,944	$ 120,467	$ (39,657)	$ (402,669)	$ 849,261

Revenue - Electric 520 - 460

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Sales of Electric Services							
344311	Residential energy sales	$5,188,722	$5,081,605	$ 107,117	$5,225,862	$5,161,109	$4,956,389
344312	Commercial energy sales	8,214,386	7,319,540	894,846	7,340,341	7,321,589	7,059,322
344313	Industrial energy sales	2,640,752	2,551,580	89,172	2,281,445	2,436,053	2,401,623
344316	Installation charges	5,000	100,000	(95,000)	5,560	209,281	52,558
344320	Security lighting	239,904	240,780	(876)	233,275	245,307	238,382
344321	Street lighting	1,884	1,824	60	1,884	1,824	1,824
344331	Security light install fees	1,000	1,000	-	1,721	455	1,280
	Total Electric Services	16,291,648	15,296,329	995,319	15,090,088	15,375,618	14,711,377
Other Revenue							
344315	Miscellaneous revenue	5,000	75,000	(70,000)	250	182,221	1,700
344317	Pole attachment fees	235,870	170,792	65,078	229,099	171,333	162,436
344318	Sale of material/scrap	5,000	5,000	-	7,900	9,094	3,141
344319	Service charges	165,000	165,000	-	163,158	165,247	144,134
344323	Account establishment	20,000	22,000	(2,000)	19,140	16,900	16,850
344324	Penalties	150,000	160,000	(10,000)	147,469	157,713	165,820
344327	Credit check fees	1,000	1,000	-	1,008	892	934
346901	Sales tax commission	4,500	4,500	-	4,787	4,359	4,451
346903	Interest income	10,000	55,000	(45,000)	7,123	57,263	92,690
346910	Dividends on trust	300,000	300,000	-	349,318	325,540	288,684
346912	Unrealized gain(loss) inv.	-	-	-	91,358	341,068	314,908
	Total Other Revenue	896,370	958,292	(61,922)	1,020,610	1,431,630	1,195,749
Total Electric Revenue		$17,188,018	$16,254,621	$ 933,397	$16,110,698	$16,807,248	$15,907,126

Electric - Distribution Operations 520-4600-461

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 600,175	$ 591,895	$ 8,280	$ 593,489	$ 520,469	$ 449,787
511300	Overtime	12,000	15,000	(3,000)	11,448	43,173	23,644
512101	Insurance	86,923	85,061	1,862	71,543	60,498	61,090
512200	FICA	45,913	45,280	633	45,161	46,806	39,322
511101	EAP benefits	7,000	7,000	-	7,216	7,372	4,013
512401	Pension & Retirement	87,948	79,338	8,610	75,611	78,153	137,138
512700	Workers Comp claims	500	500	-	-	7,230	315
	Total Salaries & Benefits	840,459	824,074	16,385	804,468	763,701	715,309
Operating Expenditures							
521206	On-call disptach	7,000	7,000	-	7,000	5,421	6,968
521304	Hotline testing	4,500	3,000	1,500	4,530	4,336	6,612
522101	Uniforms	5,000	5,000	-	3,584	3,111	5,887
522201	O & M Vehicles	25,000	20,000	5,000	28,899	28,756	18,595
522203	O & M Equipment	20,000	21,500	(1,500)	14,211	6,763	1,727
522206	ROW maintenance	155,000	279,000	(124,000)	304,300	381,440	155,395
522320	Equipment lease program	9,741	9,741	(0)	9,741	8,451	8,490
522321	Motor Pool charge	30,673	30,094	579	28,012	28,012	28,599
523101	Property insurance	20,839	5,523	15,316	5,523	9,473	10,639
523103	Workers Comp insurance	5,146	4,993	153	5,272	5,161	5,161
523202	Comm service (Vzn,GPS)	3,178	3,149	29	2,056	3,776	4,046
523500	Travel & training	10,000	5,000	5,000	9,400	18,556	5,835
531101	O & M Conductors	80,000	40,000	40,000	73,551	155,009	88,042
531102	Truck stock & supplies	80,000	54,000	26,000	95,679	(8,657)	59,523
531106	O & M Poles, fixtures	60,000	60,000	-	58,668	260,170	8,204
531107	O & M Meter service	20,000	20,000	-	22,982	22,090	23,377
531109	Customer premises - New	40,000	40,000	-	21,285	40,913	23,706
531110	Gasoline & fuel	21,708	18,553	3,155	19,870	19,503	17,740
531111	O & M Customer premises	7,500	7,500	-	3,849	6,770	-
531114	Storm restoration	25,000	5,000	20,000	14,098	123,713	6,374
531120	Freight expense-Inventory	500	500	-	-	205	-
531126	Tools & equipment	15,000	15,000	-	12,880	30,150	15,091
	Total Operating Expenditures	645,785	654,553	(8,768)	745,390	1,153,121	500,011
Total Expenditures		$1,486,244	$ 1,478,627	$ 7,617	$1,549,858	$1,916,822	$1,215,321

Electric - Distribution Operations 520-4600-461

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual

Personnel Summary:

Director of Operations	Grade 32	
Foreman	Grade 30	
Journeyman Lineman	Grade 27	5 positions

Electric - Plant Operations 520-4600-462

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Operating Expenditures							
52.1203	Professional services	$ 5,000	$ 5,000	-	$ -	$ 9,050	$ -
52.1317	Electric Cities of Ga services	137,377	367,009	(229,632)	393,821	81,413	66,948
52.3905	Competitive Trust Investment	-	-	-	-	-	-
53.1270	Energy for resale	11,302,217	11,085,125	217,092	11,361,614	10,781,292	10,964,559
55.1101	Admin Charge-Gen Fund	200,582	187,916	12,666	175,267	175,267	174,755
57.4002	Credit card fees	250,000	250,000	-	198,086	255,297	188,237
	Total Operating Expenditures	11,895,176	11,895,050	126	12,128,788	11,302,319	11,394,499
Total Expenditures		$11,895,176	$11,895,050	$ 126	$12,128,788	$11,302,319	$11,394,499

Electric - Security Lights 520-4600-463

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Operating Expenditures							
531102	Supplies	$ 30,000	$ 30,000	$ -	$ 30,114	$ 26,726	$ 26,720
	Total Operating Expenditures	30,000	30,000	-	30,114	26,726	26,720
Total Expenditures		$ 30,000	$ 30,000	$ -	$ 30,114	$ 26,726	$ 26,720

Electric - Depreciation, Transfers & Contingency 520-4600-464

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Depreciation							
561000	Depreciation	$ -	$ -	$ -	$ 316,374	$ 316,375	$ 359,211
	Total Depreciation/Amortization	-	-	-	316,374	316,375	359,211
Other Costs							
574000	Bad debt expense	25,000	22,000	3,000	25,220	25,520	18,780
579002	General contingency	595,187	3,000	592,187	-	-	-
	Total Other Costs	620,187	25,000	595,187	25,220	25,520	18,780
Transfers							
579001	General Fund	1,600,000	1,390,000	210,000	1,390,000	2,628,984	1,383,333
579008	Transfer Out-Solid Waste	-	-	-		283,172	-
579004	Elbert Hotel Fund	710,000	710,000	-	710,000	710,000	660,000
	Total Transfers	2,310,000	2,100,000	210,000	2,100,000	3,622,155	2,043,333
Total Expenditures		$ 2,930,187	$ 2,125,000	$ 805,187	$ 2,441,594	$ 3,964,050	$ 2,421,325

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

	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Sales of Natural Gas Services	$ 5,063,732	$ 5,192,464	$ (128,732)	$5,717,591	$4,894,184	$4,364,004
Other Revenue	93,500	75,500	18,000	109,740	92,093	145,511
Total Natural Gas Revenue	5,157,232	5,267,964	(110,732)	5,827,331	4,986,277	4,509,515
Plant Operations	74,522	28,500	46,022	48,730	26,992	22,493
Distribution Operations	3,286,489	3,291,717	(5,228)	3,619,575	2,882,395	2,509,458
Depreciation and Transfers	1,238,406	1,516,458	(278,052)	1,661,443	1,358,443	1,238,922
Total Natural Gas Expenditures	4,599,417	4,836,675	(237,258)	5,329,748	4,267,830	3,770,874
Total Natural Gas Income Before Administration Expense	$ 557,815	$ 431,289	$ 126,526	$ 497,583	$ 718,447	$ 738,642

Revenue - Natural Gas 520 - 470

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Sales of Natural Gas Services							
344411	Residential & small comm	$2,168,289	$2,131,933	$ 36,356	$2,564,990	$1,943,963	$1,771,663
344412	Medium commercial	643,071	642,026	1,045	706,101	598,142	525,133
344413	Large commercial	153,408	145,297	8,111	183,008	149,335	136,742
344414	Industrial	705,527	657,403	48,124	698,217	700,264	640,087
344415	Agricultural	1,322,829	1,542,802	(219,973)	1,483,247	1,439,502	1,229,150
344416	Granite companies	70,608	73,003	(2,395)	82,028	62,979	61,230
	Total - Natural Gas Services	5,063,732	5,192,464	(128,732)	5,717,591	4,894,184	4,364,004
Other Revenue							
344417	Tap & installation fees	30,000	20,000	10,000	42,513	32,486	68,627
344418	In-Home install & service	-	-	-	2,225	45	2,400
344419	Sale of material	2,000	2,000	-	2,137	4,189	7,489
344420	Gas merchandise	-	-	-	1,780	3,163	3,316
344421	Service charges	2,000	1,000	1,000	1,725	324	190
344422	Penalties	50,000	40,000	10,000	52,334	38,681	36,619
344424	Miscellaneous revenue	2,500	2,500	-	-	2,754	15,620
346901	Sales tax commission	2,000	2,000	-	2,080	2,009	1,844
346903	Interest income	5,000	8,000	(3,000)	4,946	8,441	9,405
	Total Other Revenue	93,500	75,500	18,000	109,740	92,093	145,511
Total Natural Gas Revenue		$5,157,232	$5,267,964	$ (110,732)	$5,827,331	$4,986,277	$4,509,515

Natural Gas - Plant Operations 520-4700-471

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Operating Expenditures							
521306	Telemetry/Monitoring	$ 59,522	$ 13,500	$ 46,022	$ 41,779	$ 13,587	$ 13,224
522202	O & M Buildings	5,000	5,000	-	-	6,059	2,000
522203	O & M Equipment	2,000	2,000	-	-	-	-
531230	Electricity	8,000	8,000	-	6,951	7,346	7,269
	Total Operating Expenditures	74,522	28,500	46,022	48,730	26,992	22,493
Total Expenditures		$ 74,522	$ 28,500	$ 46,022	$ 48,730	$ 26,992	$ 22,493

Natural Gas - Distribution Operations 520-4700-473

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 402,133	$ 385,418	$ 16,715	$ 355,933	$ 310,524	$ 373,281
511101	EAP benefits	5,000	5,000	-	5,136	4,760	5,298
511300	Overtime	5,000	5,000	-	8,676	6,528	5,456
512101	Insurance	79,932	53,057	26,875	70,863	52,646	61,237
512200	FICA	30,763	29,484	1,279	27,985	27,038	30,457
512401	Pension & Retirement	53,234	45,315	7,919	45,972	41,382	109,012
512700	Workers Comp claims	1,000	200	800	865	202	1,352
	Total Salaries & Benefits	577,062	523,474	53,588	515,430	443,079	586,092
Operating Expenditures							
521203	Professional services	50,000	50,000	-	55,268	55,181	45,213
521206	On-call dispatch	3,000	3,000	-	3,000	3,000	3,139
521307	Meter testing	9,000	9,000	-	4,500	10,677	5,650
521318	Sofware License/Support	15,100	15,100	-	15,100	15,100	13,750
522201	O & M Vehicles	9,000	9,000	-	4,691	8,126	1,750
522203	O & M Equipment	25,000	7,500	17,500	27,053	6,386	27,064
522205	O & M System	115,000	115,000	-	108,145	149,358	22,588
522219	O & M Meters	69,060	30,000	39,060	76,998	24,984	64,536
522320	Equipment lease program	9,741	9,741	(0)	9,741	8,451	8,576
522321	Motor Pool charge	30,673	3,094	27,579	28,012	28,012	28,599
523101	Property insurance	3,375	3,291	84	3,291	2,852	5,331
523103	Workers Comp insurance	3,241	3,044	197	3,214	3,636	4,267
523202	Comm service (Vzn,GPS)	1,966	3,412	(1,446)	7,975	4,643	4,605
523301	Public Awarness Program	25,000	25,000	-	12,280	5,499	1,277
523500	Travel & training	4,000	6,000	(2,000)	2,531	3,697	6,754
531110	Gasoline & fuel	12,867	10,817	2,050	12,459	11,489	9,093
531120	Freight expense-Inventory	1,500	1,500	-	1,418	2,226	307
531124	Uniforms	5,000	5,000	-	7,056	8,807	2,467
531125	Welding supplies	1,000	1,000	-	1,181	943	60
531270	Energy for resale	2,198,156	2,348,983	(150,827)	2,611,450	1,965,313	1,542,443
531520	Merchandise for resale	-	-	-	2,257	4,370	4,436
531540	Material for In-home sales	-	-	-	-	5,812	4,391
531601	Small tools & equipment	2,500	500	2,000	2,374	4,828	3,751
551102	Admin Charge-Gen Fund	90,248	83,261	6,987	79,371	79,371	78,535
	Total Operating Expenditures	2,684,427	2,743,243	(58,816)	3,079,365	2,412,762	1,888,581

Natural Gas - Distribution Operations 520-4700-473

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Other Costs							
573003	Gas rebate program	25,000	25,000	-	24,780	26,554	34,785
	Total Other Costs	25,000	25,000	-	24,780	26,554	34,785
Total Expenditures		$ 3,286,489	$ 3,291,717	$ (5,228)	$3,619,575	$2,882,395	$2,509,458

Personnel Summary:

Director of Operations	Grade 32
Operations Manager	Grade 24
Foreman	Grade 24
Field Service Technician	Grade 18
Serviceman II	Grade 15
Serviceman I (w/CDL)	Grade 12
Serviceman I	Grade 10

Gas - Depreciation, Transfers & Contingency 520-4700-474

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Depreciation							
561000	Depreciation	$ -	$ -	$ -	$ 355,413	$ 355,413	$ 361,582
	Total Depreciation/Amortization	-	-	-	355,413	355,413	361,582
Other Costs							
574000	Bad debt expense	3,030	2,500	530	3,030	3,030	2,340
579002	Contingency or Investments	185,376	210,958	(25,582)	-	-	-
	Total Other Costs	188,406	213,458	(25,052)	3,030	3,030	2,340
Transfers							
579001	General Fund	1,050,000	1,303,000	(253,000)	1,303,000	1,000,000	875,000
	Total Transfers	1,050,000	1,303,000	(253,000)	1,303,000	1,000,000	875,000
Total Expenditures		$ 1,238,406	$ 1,516,458	$ (278,052)	$ 1,661,443	$ 1,358,443	$ 1,238,922

Combined Public Utility System Fund (Fund 520)

Summary of Administrative Expenditures

	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Utilities Administration	$ 532,831	$ 406,801	$ 126,030	$ 461,209	$ 377,704	$ 317,968
Meter Reading and Servicing	265,475	239,979	25,496	209,342	179,496	182,186
Warehousing and Purchasing	94,805	89,314	5,491	87,532	86,846	81,632
Customer Service	456,194	430,533	25,661	436,334	373,125	338,456
Information Technology Systems	209,266	148,976	60,290	142,463	140,417	138,072
Economic Development	106,000	97,000	9,000	96,970	84,266	78,541
Total Adminstrative Expenditures	$ 1,664,571	$ 1,412,603	$ 251,968	$ 1,433,850	$ 1,241,855	$ 1,136,855

Utilities Administration 520-4005-490

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511102	Salaries	$ 121,139	$ 90,854	$ 30,285	$ 51,769	$ 34,843	$ 61,764
512101	Insurance	591	455	136	-	141	380
511102	EAP benefits	4,000	-	4,000	3,982	1,124	3,936
512200	FICA	9,267	6,950	2,317	4,245	2,935	4,688
512401	Pension & Retirement	18,005	7,022	10,983	7,067	5,917	13,176
	Total Salaries & Benefits	153,002	105,281	47,721	67,063	44,961	83,944
Operating Expenditures							
521205	Credit check fees	1,000	1,000	-	958	770	871
521315	O & M AS/400	152,474	109,415	43,059	163,180	54,564	45,196
522100	Cleaning services	7,993	8,235	(242)	7,793	8,135	7,977
522101	Uniforms; mats; towels	1,500	1,500	-	-	-	81
522111	Solid waste disposal	1,032	960	72	1,032	960	960
522201	O & M Vehicles	500	375	125	130	567	229
522202	O & M Buildings	20,000	12,000	8,000	25,662	76,542	15,062
522203	O & M Equipment	15,000	6,000	9,000	13,948	11,791	7,024
523101	Property insurance	12,274	9,694	2,580	9,694	8,278	12,074
523103	Workers Comp insurance	743	274	469	289	195	425
523201	Telephone service (AT&T)	10,224	5,000	5,224	15,016	8,512	6,007
523202	Comm service (Vzn)	1,800	527	1,273	695	1,729	2,288
523206	Data service	6,700	6,700	-	6,700	6,854	8,301
523301	Advertising; website	4,500	4,500	-	3,664	3,861	3,643
523500	Travel & training	10,000	10,000	-	13,826	12,022	12,337
523601	Dues	2,800	2,200	600	2,813	2,718	2,583
523901	Postage	60,000	58,000	2,000	60,896	57,906	51,933
523909	EC waste surcharge	1,210	1,140	70	1,210	1,140	1,083
582203	Copier leases	6,079	7,000	(921)	6,042	6,371	6,338
531112	Janitorial supplies	12,000	10,000	2,000	12,038	13,275	8,807
531115	Office supplies	20,000	20,000	-	16,704	24,380	19,223
531210	Water & sewer	7,000	2,000	5,000	7,051	6,749	1,324
531220	Natural gas	5,000	4,000	1,000	5,649	4,343	3,218
531230	Electricity	20,000	21,000	(1,000)	19,156	21,082	17,038
	Total Operating Expenditures	379,829	301,520	78,309	394,146	332,743	234,025
Total Expenditures		$ 532,831	$ 406,801	$ 126,030	$ 461,209	$ 377,704	$ 317,968

Personnel Summary:

Utilities Director	Grade 35

Meter Reading & Servicing 520-4005-491

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 93,730	$ 89,266	$ 4,464	$ 90,467	$ 86,628	$ 78,902
511101	EAP benefits	3,000	3,000	-	3,384	3,091	2,890
511300	Overtime	500	500	-	865	84	290
512101	Insurance	22,732	20,827	1,905	20,878	19,201	17,772
512200	FICA	7,170	6,829	341	7,001	7,662	5,984
512401	Pension & Retirement	13,931	11,830	2,101	11,774	15,824	23,415
	Total Salaries & Benefits	141,063	132,252	8,811	134,369	132,489	129,253
Operating Expenditures							
521303	Tantalus hosted solution	65,000	49,441	15,559	60,237	34,252	41,806
521309	Itron repairs & equipment	50,000	50,000	-	6,060	251	-
523103	Workers Comp insurance	863	807	56	852	779	888
523202	Comm service (Vzn,GPS)	1,883	1,489	394	1,251	2,276	2,267
523206	Data Service (Enet,Vzn)	2,736	1,825	911	2,737	1,673	3,903
531110	Gasoline	2,930	3,166	(236)	2,840	3,301	3,099
531124	Uniforms	1,000	1,000	-	996	4,475	971
	Total Operating Expenditures	124,412	107,727	16,685	74,973	47,007	52,934
Total Expenditures		$ 265,475	$ 239,979	$ 25,496	$ 209,342	$ 179,496	$ 182,186

Personnel Summary:

Utility Billing Clerk	Grade 15
Meter Service Technician	Grade 12

Warehousing & Purchasing 520-4005-492

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 69,723	$ 66,402	$ 3,321	$ 67,750	$ 66,112	$ 56,401
512101	Insurance	409	421	(12)	724	266	266
511101	EAP benefits	2,500	2,000	500	2,516	2,240	492
512200	FICA	5,334	5,080	254	5,368	5,329	4,410
512401	Pension & Retirement	10,362	8,963	1,399	8,852	9,024	16,808
	Total Salaries & Benefits	88,328	82,866	5,462	85,210	82,971	78,377
Operating Expenditures							
522202	O & M Buildings; grounds	2,000	2,000	-	-	270	160
523103	Workers Comp insurance	214	200	14	211	190	217
523202	Comm service (Vzn,GPS)	263	248	15	-	566	634
523207	Internet (Enet)	-	-	-	-	446	659
531112	Janitorial supplies	500	500	-	15	119	40
531115	Office supplies	500	500	-	-	30	35
531124	Uniforms	500	500	-	-	179	
531210	Water & sewer	500	500	-	404	492	367
531230	Electricity	2,000	2,000	-	1,692	1,584	1,142
	Total Operating Expenditures	6,477	6,448	29	2,322	3,875	3,255
Total Expenditures		$ 94,805	$ 89,314	$ 5,491	$ 87,532	$ 86,846	$ 81,632

Personnel Summary:

Purchasing Agent & Cemetery Sexton Grade 24

Customer Care & Marketing 520-4005-493

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511102	Salaries	$ 319,184	$ 295,485	$ 23,699	$ 310,197	$ 264,409	$ 217,021
512101	Insurance	52,606	62,336	(9,730)	62,341	44,846	39,543
511102	EAP benefits	3,500	3,000	500	3,681	3,019	1,438
512200	FICA	24,418	22,605	1,813	22,391	20,782	15,570
512401	Pension & Retirement	43,507	34,216	9,291	34,369	36,831	62,746
	Total Salaries & Benefits	443,215	417,642	25,573	432,979	369,887	336,317
Operating Expenditures							
523103	Workers Comp insurance	979	891	88	941	740	1,193
521203	Professional services	5,000	5,000	-	1,353	1,020	700
523304	Promotional items	4,000	4,000	-	-	197	70
523401	Printing	500	500	-	-	-	-
523500	Travel & training	500	500	-	60	-	66
531115	Office supplies	2,000	2,000	-	1,001	1,281	110
	Total Operating Expenditures	12,979	12,891	88	3,355	3,238	2,139
Total Expenditures		$ 456,194	$ 430,533	$ 25,661	$ 436,334	$ 373,125	$ 338,456

Personnel Summary:

Director of Customer Care	Grade 30	
Customer Care Manager	Grade 18	
Customer Service Representative	Grade 12	2 positions
Cashier/Clerk	Grade 9	2 positions

Information Technology Systems 520-4005-495

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual	2024 Actual2
Salaries & Benefits								
511102	Salaries	$ 96,513	$ 92,820	$ 3,693	$ 90,422	$ 87,025	$ 82,644	
511102	EAP	$ -	$ 1,500	$ (1,500)	$ -	$ 1,185	$ -	
512101	Insurance	11,548	10,655	893	12,835	19,300	9,090	
512200	FICA	7,383	7,101	282	6,808	6,864	6,145	
512401	Pension & Retirement	8,776	6,833	1,943	6,876	8,099	24,918	
	Total Salaries & Benefits	124,220	118,909	5,311	116,941	122,473	122,797	
Operating Expenditures								
521203	Professional Services	10,800	5,760	5,040	16,860	5,760	5,760	
522203	O & M Equipment	70,000	20,000	50,000	7,805	11,164	8,390	
523103	Workers Comp insurance	296	280	16	295	284	257	
523202	Comm service (Vzn)	450	527	(77)	449	527	526	
523500	Travel & training	2,500	2,500	-	-	210	-	
531115	Office supplies	1,000	1,000	-	113	-	342	
	Total Operating Expenditures	74,246	24,307	49,939	8,662	12,185	9,515	
Total Expenditures		$ 209,266	$ 148,976	$ 60,290	$ 142,463	$ 140,417	$ 138,072	

Personnel Summary:

Information Technology Manager Grade 30

Economic Development 520-4005-496

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Contracted Services							
511203	Economic developer	$ 80,000	$ 80,000	$ -	$ 80,000	$ -	
521203	Professional services	20,000	1,000	19,000	14,000	79,921	72,043
522204	O&M - Grounds	5,000	15,000	(10,000)	2,970	4,345	6,498
531210	Water service	1,000	1,000	-	-	-	
	Total Contracted Services	106,000	97,000	9,000	96,970	84,266	78,541
Total Expenditures		$ 106,000	$ 97,000	$ 9,000	$ 96,970	$ 84,266	$ 78,541

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ElbertonNET Technology Services Fund (Fund 525)

Summary of Revenues and Expenditures

	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
BROADBAND TV DIVISION:						
Programming Sales	$ 2,438,573	$ 2,597,866	$ (159,293)	$ 2,509,195	$ 2,704,277	$ 2,785,377
Adminstrative Revenue	58,000	139,000	(81,000)	110,378	190,527	156,287
Total TV Operations Revenue	2,496,573	2,736,866	(240,293)	2,619,573	2,894,804	2,941,664
Programming Operations	2,308,508	2,436,346	(127,838)	2,410,110	2,435,800	2,466,632
Video Production	21,033	13,196	7,837	10,568	8,828	11,316
Total TV Operations Expenses	2,329,540	2,449,542	(120,001)	2,420,678	2,444,628	2,477,947
Net TV Operations Income	**167,033**	**287,324**	**(120,292)**	**198,895**	**450,177**	**463,717**
INTERNET & FIBER DIVISION:						
Fiber Leases & Services	274,074	267,262	6,813	273,959	268,592	259,479
High Speed Internet	4,241,765	4,195,731	46,034	4,260,698	4,145,777	3,940,518
Total Internet & Fiber Revenue	4,515,839	4,462,993	52,846	4,534,657	4,414,369	4,199,997
Lit & Dark Fiber Operations	5,000	5,000	-	-	-	140
High Speed Internet Operations	755,068	592,938	162,130	590,807	598,821	610,059
Total Fiber & Internet Expenses	760,068	597,938	162,130	590,807	598,821	610,199
Net Internet & Fiber Income	**3,755,771**	**3,865,055**	**(109,284)**	**3,943,850**	**3,815,548**	**3,589,798**
DIGITAL PHONE OPERATIONS:						
Digital Phone Revenue	500,356	488,128	12,228	500,752	487,110	493,990
Digital Phone Expenditures	258,060	256,612	1,448	264,150	260,215	256,031
Net Digital Phone Income	**242,296**	**231,516**	**10,780**	**236,602**	**226,895**	**237,960**
NET OPERATING INCOME	**4,165,100**	**4,383,895**	**(218,796)**	**4,379,347**	**4,492,620**	**4,291,474**
ADMINISTRATIVE EXPEND.						
Administration	551,671	455,471	96,200	371,655	418,034	435,907
Distribution Operations	1,365,488	1,284,626	80,862	1,249,850	1,236,252	1,161,106
Debt Service & Depreciation	2,247,941	2,643,799	(395,858)	1,468,511	1,089,511	664,662
Total Administrative Expend.	**4,165,100**	**4,383,896**	**(218,796)**	**3,090,016**	**2,743,797**	**2,261,675**
Revenues Over / (Under) Expenditures	**$ -**	**$ (0)**	**$ 0**	**$ 1,289,331**	**$ 1,748,822**	**$ 2,029,799**
Total Revenues	7,512,768	7,687,987	(175,219)	7,654,982	7,796,284	7,635,651
Total Expenditures	7,512,768	7,687,987	(175,219)	6,365,651	6,047,461	5,605,852
	$ -	$ (0)	$ 0	$ 1,289,331	$ 1,748,822	$ 2,029,799

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

	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Programming sales	$ 2,438,573	$ 2,597,866	$ (159,293)	$ 2,509,195	$ 2,704,277	$ 2,785,377
Service charges & other revenue	58,000	139,000	(81,000)	110,378	190,527	156,287
Total Revenue	2,496,573	2,736,866	(240,293)	2,619,573	2,894,804	2,941,664
Programming expenses	2,308,508	2,436,346	(127,838)	2,410,110	2,435,800	2,466,632
Video production operations	21,033	13,196	7,837	10,568	8,828	11,316
Total Expenditures	2,329,540	2,449,542	(120,001)	2,420,678	2,444,628	2,477,947
Net TV Operations Income	$ 167,033	$ 287,324	$ (120,292)	$ 198,895	$ 450,177	$ 463,717

Revenue - Broadband TV Operations 525-480

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Programming Sales							
344601	Basic - City	$ 233,102	$ 254,726	$ (21,624)	$ 240,474	$ 263,537	$ 274,426
344602	Basic - County	340,204	346,829	(6,625)	340,880	359,369	370,220
344603	Expanded - City	179,527	201,971	(22,444)	186,166	206,489	228,253
344604	Expanded - County	262,557	268,807	(6,250)	268,551	281,957	307,501
344640	Premier - City	392,432	419,428	(26,996)	408,163	438,659	468,364
344641	Premier - County	772,323	833,518	(61,195)	801,269	852,918	834,040
344644	Digital Premiums - City	20,209	20,615	(406)	19,819	20,743	22,066
344645	Digital Premiums - County	18,606	20,982	(2,376)	18,524	21,575	24,594
	Total Programming Sales	2,218,960	2,366,876	(147,916)	2,283,846	2,445,248	2,529,465
Other Revenue							
344618	Programming rebates	1,500	2,000	(500)	1,544	1,694	1,950
344619	Commissions	1,500	1,500	-	1,268	2,262	1,138
344625	Franchise fees - City	43,869	47,447	(3,578)	45,344	49,117	52,561
344626	Franchise fees - County	71,926	75,567	(3,641)	73,405	77,891	79,425
344660	Equipment charges	5,000	8,000	(3,000)	6,394	29,747	7,088
344661	Sales of videos	100	100	-	-	70	275
344665	Monthly box fee - City	46,739	47,800	(1,061)	47,485	48,298	49,313
344666	Monthly box fee - County	31,200	30,134	1,066	31,540	30,715	32,500
344670	DVR - City	5,656	5,529	127	5,779	5,823	10,074
344671	DVR - County	12,123	12,913	(790)	12,590	13,411	21,588
	Total Other Revenue	219,613	230,990	(11,377)	225,349	259,030	255,912
Total Broadband TV Revenue		$2,438,573	$2,597,866	$ (159,293)	$2,509,195	$2,704,277	$2,785,377

Revenue - Administrative 525 - 482

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Revenue							
344611	Connection fees	22,000	20,000	2,000	26,963	14,225	26,032
344612	Late penalties	30,000	35,000	(5,000)	29,363	34,430	39,691
344614	Advertising sales	4,000	6,000	(2,000)	2,415	6,235	1,416
344616	Service charges	2,000	3,000	(1,000)	2,214	3,770	3,265
344621	Russell State Park services	-	8,000	(8,000)	491	8,191	9,410
361000	Interest income	-	67,000	(67,000)	48,932	114,676	76,238
389001	Surplus sale of equipment	-	-	-	-	9,000	235
Total Administrative Revenue		$ 58,000	$ 139,000	$ (81,000)	$ 110,378	$ 190,527	$ 156,287

Programming Operations 525 - 4800-480

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Operating Expenditures							
531103	Digital boxes and remotes	$ 15,000	$ 25,000	$ (10,000)	$ 13,810	$ 13,965	$ 17,377
531107	Headend O & M	5,000	7,500	(2,500)	-	-	-
531541	Basic programming	840,397	820,800	19,597	884,629	848,086	814,908
531543	Expanded programming	1,062,011	1,165,259	(103,248)	1,117,907	1,164,467	1,230,279
531545	Premium programming	38,405	33,687	4,718	40,428	32,508	33,840
531546	TV Everywhere expense	8,000	5,000	3,000	10,611	6,853	4,726
531548	Premier programming	56,962	74,100	(17,138)	59,961	73,044	77,109
531549	HITS, NASRAC, & Rovi fees	150,000	160,000	(10,000)	149,872	156,431	144,699
523915	Franchise fees - City	48,280	55,000	(6,720)	48,280	51,669	54,914
523916	Franchise fees - County	77,452	83,000	(5,548)	77,452	81,617	82,560
574000	Bad debt expense	7,000	7,000	-	7,160	7,160	6,220
Total Operating Expenditures		$2,308,508	$2,436,346	$ (127,838)	$2,410,110	$2,435,800	$2,466,632

Video Production 525 - 4800-483

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 17,680	$ 10,400	$ 7,280	$ 8,884	$ 7,172	$ 9,512
512200	FICA	1,353	796	557	676	555	722
	Total Salaries & Benefits	19,033	11,196	7,837	9,560	7,727	10,234
Operating Expenditures							
522203	O & M Equipment	1,000	1,000	-	1,008	1,075	1,081
531115	Supplies & materials	1,000	1,000	-	-	27	-
	Total Operating Expenditures	2,000	2,000	-	1,008	1,101	1,081
Total Expenditures		$ 21,033	$ 13,196	$ 7,837	$ 10,568	$ 8,828	$ 11,316

Personnel Summary:

Video Intern	Part-time

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

	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
.						
Lit & Dark Fiber Services	$ 274,074	$ 267,262	$ 6,813	$ 273,959	$ 268,592	$ 259,479
High Speed Internet	4,241,765	4,195,731	46,034	4,260,698	4,145,777	3,940,518
Total Internet Revenue	4,515,839	4,462,993	52,846	4,534,657	4,414,369	4,199,997
Fiber Operations	5,000	5,000	-	-	-	140
High Speed Internet Operations	755,068	592,938	162,130	590,807	598,821	610,059
Total Internet Expenditures	760,068	597,938	162,130	590,807	598,821	610,199
Net Internet and Fiber Income	$ 3,755,771	$ 3,865,055	$ (109,284)	$ 3,943,850	$ 3,815,548	$ 3,589,798

Revenue - Internet and Fiber Operations

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Lit & Dark Fiber Services (525-477)							
344326	Fiber leases	$ 117,654	$ 120,435	$ (2,782)	$ 119,584	$ 120,635	$ 115,485
344327	Internet over Fiber	114,851	105,259	9,592	112,805	106,388	102,424
344328	Transport over Fiber	41,570	41,568	2	41,570	41,570	41,570
	Total Fiber Services	274,074	267,262	6,813	273,959	268,592	259,479
High Speed Internet (525-478)							
345614	Web hosting	1,210	1,500	(290)	1,214	1,509	1,674
345626	Broadband Basic	1,167,865	1,120,203	47,662	1,144,366	1,113,932	1,152,559
345629	Internet 50	1,505,595	1,540,293	(34,698)	1,542,048	1,561,727	1,594,705
345622	Static IP	10,140	9,709	431	9,914	9,660	9,679
345624	Additional e-mail	1,740	3,000	(1,260)	2,053	3,033	3,145
345638	Internet 100 & 200	1,909,655	1,908,891	764	1,928,227	1,852,646	1,604,845
346911	Bundle discounts	(497,805)	(518,565)	20,760	(507,188)	(531,127)	(562,410)
344611	Connection fees	500	500	-	576	579	6,403
344620	Collocation service	4,200	4,200	-	3,780	4,200	4,200
344660	Equipment charges/sales	138,665	126,000	12,665	135,708	129,617	125,718
	Total High Speed Internet	4,241,765	4,195,731	46,034	4,260,698	4,145,777	3,940,518
Total Internet & Fiber Revenue		$4,515,839	$4,462,993	$ 52,846	$4,534,657	$4,414,369	$4,199,997

Dark & Lit Fiber Operations 525 - 4800-477

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Operating Expenditures							
53.1101	Supplies & materials	$ 5,000	$ 5,000	$ -	$ -		$ 140
	Total Operating Expenditures	5,000	5,000	-	-	-	140
Total Expenditures		$ 5,000	$ 5,000	$ -	$ -	$ -	$ 140

High Speed Internet Operations 525 - 4800-478

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual	2024 Actual2
Operating Expenditures								
52.2203	O & M Equipment	$ 40,000	$ 65,000	$ (25,000)	$ 5,988	$ 68,680	$ 51,005	
52.3904	Accounts and Provisioning	274,144	268,430	5,714	273,529	254,055	263,569	
52.3907	Internet connectivity	334,224	136,176	198,048	220,909	160,900	167,792	
52.3908	CALEA Compliance	4,200	4,200	-	3,780	4,550	4,200	
52.3909	IP Addresses	11,000	11,000	-	1,500	10,990	12,440	Check with Robbie/David
53.1250	ESPN 3 Subscription Fees	-	1,632	(1,632)	140	1,635	1,541	
53.1101	Supplies & materials	7,500	10,000	(2,500)	7,786	3,381	6,718	
53.1104	Cable modems, equipment	50,000	65,000	(15,000)	45,598	64,897	79,885	
53.1107	Headend O & M	5,000	7,500	(2,500)	-	703	50	
52.1204	Bandwidth analytics	12,000	12,000	-	14,527	11,980	11,740	
57.4000	Bad debt expense	17,000	12,000	5,000	17,050	17,050	11,120	
	Total Operating Expenditures	755,068	592,938	162,130	590,807	598,821	610,059	
Total Expenditures		$ 755,068	$ 592,938	$ 162,130	$ 590,807	$ 598,821	$ 610,059	

Revenue - Digital Phone 525 - 475

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Digital Phone Revenue							
345617	Set-up fees	$ 2,000	$ 2,000	$ -	$ 2,130	$ 2,280	$ 4,320
345630	Service base fee	235,593	242,949	(7,356)	240,744	247,425	257,855
345631	Business service fees	106,293	103,152	3,141	105,312	104,312	105,901
345632	Toll free services	3,145	3,163	(18)	3,145	2,997	3,248
345633	Hosted PBX Services	107,368	93,965	13,403	101,544	88,990	74,625
344660	Equipment sales	10,000	5,000	5,000	11,350	3,956	13,052
345634	Usage fees	1,000	2,500	(1,500)	1,269	1,493	2,360
345637	Fax-to-PDF Services	2,388	2,388	-	2,431	2,373	2,132
345640	Universal Service Fees	32,569	33,011	(442)	32,827	33,283	30,497
Total Digital Phone Revenue		$ 500,356	$ 488,128	$ 12,228	$ 500,752	$ 487,110	$ 493,990

Expenditures - Digital Phone Operations 525 - 4800-475

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Operating Expenditures							
521200	Professional services	$ 10,164	$ 9,048	$ 1,116	$ 11,170	$ 9,817	$ 7,485
523905	Phone access fees	181,380	190,000	(8,620)	181,977	200,991	192,016
523906	PBX, DID access fees	16,332	9,960	6,372	11,927	6,785	5,054
523912	Usage fees	960	1,800	(840)	1,005	1,405	1,661
523914	Setup fees	2,500	3,500	(1,000)	2,313	2,832	3,065
523917	Universal Service Fund	35,724	33,804	1,920	44,674	29,225	33,287
531101	Supplies & materials	10,000	7,500	2,500	10,114	8,190	12,723
574000	Bad debt expense	1,000	1,000	-	970	970	740
Total Expenditures		$ 258,060	$ 256,612	$ 1,448	$ 264,150	$ 260,215	$ 256,031
Net Income - Digital Phone		$ 242,296	$ 231,516	$ 10,780	$ 236,602	$ 226,895	$ 237,960

ElbertonNET Technology Services Fund (Fund 525)

Summary of Administrative Expenses

	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Administration	$ 551,671	$ 455,471	$ 96,200	$ 371,655	$ 418,034	$ 435,907
Distribution Operations	1,365,488	1,284,626	80,862	1,249,850	1,236,252	1,161,106
Debt Service & Depreciation	2,247,941	2,643,799	(395,858)	1,468,511	1,089,511	664,662
Total Adminstrative Expenditures	$ 4,165,100	$ 4,383,896	$ (218,796)	$ 3,090,016	$ 2,743,797	$ 2,261,675

Administration 525 - 4800-482

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 171,123	$ 118,608	$ 52,515	$ 89,083	$ 105,690	$ 157,013
511101	EAP benefits	1,000	1,000	-	-		946
512101	Insurance	50,709	35,599	15,110	38,087	51,345	37,964
512200	FICA	13,091	9,074	4,017	6,041	7,493	11,420
512401	Pension & Retirement	24,810	14,568	10,242	14,516	21,419	19,390
	Total Salaries & Benefits	260,733	178,849	81,884	147,727	185,947	226,733
Operating Expenditures							
521200	Professional Services	$ 25,000	$ 25,000	$ -	$ 19,196	$ 36,000	$ 13,935
522203	O & M Equipment	40,000	34,000	6,000	41,347	33,108	32,059
523101	Property insurance	2,500	2,500	-	2,500	2,500	2,500
523103	Workers Comp Insurance	525	358	167	378	-	-
523301	Advertising & Marketing	50,000	50,000	-	6,963	10,656	13,890
523500	Travel & training	2,500	2,500	-	780	97	-
531102	Promotional items	5,000	5,000	-	6,955	1,301	2,651
521103	Admin Charge - Gen Fund	162,413	154,264	8,149	145,809	145,809	142,171
521201	Legal fees	2,500	2,500	-	-	2,590	1,940
531115	Office & billing supplies	500	500	-	-	25	28
	Total Operating Expenditures	290,938	276,622	14,316	223,928	232,086	209,174
Total Expenditures		$ 551,671	$ 455,471	$ 96,200	$ 371,655	$ 418,034	$ 435,907

Personnel Summary:

Customer Service Representative	Grade 12	3 positions
Cashier/Clerk	Grade 9	

Distribution Operations 525 - 4800-481

Budget:

Account	Description	2027 Budget	2026 Budget2	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 504,010	$ 482,558	$ 21,452	$ 473,615	$ 423,954	$ 410,733
511101	EAP benefits	8,000	8,000	-	8,014	10,856	6,672
511300	Overtime	25,000	25,000	-	21,081	36,755	22,346
512101	Insurance	80,104	53,368	26,736	63,502	58,264	57,667
512200	FICA	38,557	36,916	1,641	38,221	38,846	33,706
512401	Pension & Retirement	68,102	55,304	12,798	57,212	68,950	171,573
512700	Workers Comp claims	-	-	-		-	11,228
	Total Salaries & Benefits	723,773	661,146	62,627	661,645	637,625	713,924
Operating Expenditures							
521205	On-call dispatch	8,500	8,500	-	8,500	9,953	7,107
522101	Uniforms	4,000	4,000	-	1,720	305	791
522201	O & M Vehicles	20,000	20,000	-	12,410	21,136	14,743
522203	O & M Equipment	10,000	10,000	-	7,400	17,229	15,239
522321	Motor Pool charge	30,673	30,094	579	28,012	28,012	28,599
523101	Property insurance	13,483	10,099	3,384	10,099	8,632	9,764
523103	Workers Comp insurance	4,028	3,805	223	4,017	3,390	3,536
523202	Comm service (Vrzn,GPS)	1,054	5,768	(4,714)	3,326	7,420	8,389
523207	Data service (Enet)	12	12	-	12	12	12
523500	Travel & training	2,500	2,500	-	101	3,317	43
531101	Supplies & materials	5,000	5,000	-	1,401	83	2,727
531107	Headend O & M	5,000	12,000	(7,000)	4,941	12,323	36,314
531108	Pole attachment fees	252,000	228,000	24,000	247,661	228,759	57,763
531110	System O & M	150,000	150,000	-	126,200	115,800	124,388
531111	Fuel	30,465	28,702	1,763	27,953	28,432	28,767
531120	Freight Expense-Inventory	10,000	10,000	-	8,403	15,566	10,627
531230	Utilities - System	95,000	95,000	-	96,049	98,258	98,373
	Total Operating Expenditures	641,715	623,480	18,235	588,205	598,627	447,182
Total Expenditures		$1,365,488	$1,284,626	$ 80,862	$1,249,850	$1,236,252	$1,161,106

Personnel Summary:

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

Debt Service & Depreciation 525-4800-485

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Operating Expenditures							
561000	Depreciation	$ -	$ -	$ -	$ 484,511	$ 484,512	$ 476,185
611001	Transfer out - Elbert Theatre	128,000	114,799	13,201	115,000	120,000	118,477
611002	Transfer out - Solid Waste	51,521	78,000	(26,479)	78,000	70,000	70,000
611003	Transfer out - General Fund	1,085,000	791,000	294,000	791,000	415,000	-
	Total Operating Expenditures	1,264,521	983,799	280,722	1,468,511	1,089,511	664,662
Capital Outlay							
541000	FTTH Rebuild in City	983,420	1,660,000	(676,580)	-	-	-
	Total Capital Outlay	983,420	1,660,000	(676,580)	-	-	-
Investments							
579000	Investments	-	-	-	-	-	-
	Total Investments	-	-	-	-	-	-
Total Expenditures		$2,247,941	$2,643,799	$ (395,858)	$1,468,511	$1,089,511	$ 664,662

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Solid Waste Fund (Fund 540)

Summary of Revenues and Expenditures

	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Revenues						
Residential Collection	$ 641,403	$ 624,796	$ 16,607	$ 580,220	$ 591,772	$ 576,372
Commercial Collection	449,904	438,980	10,924	515,787	421,592	413,683
Sale of Recyclables	50,000	60,000	(10,000)	50,402	63,362	71,524
Other Revenue	54,021	80,500	(26,479)	-	409,455	72,416
Total Revenues	1,195,328	1,204,276	(8,948)	1,146,409	1,486,181	1,133,996
Expenditures						
Residential Collection	391,732	418,274	(26,542)	416,570	475,258	437,169
Commercial Collection	346,156	332,365	13,791	429,363	383,853	351,877
Recycling Operations	195,326	178,190	17,136	207,074	181,581	184,048
Leaf & Limb Collection	262,114	275,447	(13,333)	329,270	265,814	231,906
Total Expenditures	1,195,328	1,204,276	(8,948)	1,382,277	1,306,506	1,205,000
Revenues Over / (Under) Expenditures	$ 0	$ 0	$ (0)	$ (235,868)	$ 179,675	$ (71,005)

Solid Waste Fund - Revenue Detail by Source

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Revenues							
344111	Collection - Residential	$ 460,278	$ 463,172	$ (2,894)	$ 462,137	$ 433,656	$ 425,176
344112	Collection - Commercial	238,596	234,980	3,616	242,665	218,318	217,526
344114	County residential service	53,760	50,624	3,136	52,618	47,346	44,504
344131	Sale of recyclables	50,000	60,000	(10,000)	50,402	63,362	71,524
344191	EC Surcharge - Residential	127,365	111,000	16,365	118,083	110,770	106,692
344192	EC Surcharge - Commercial	193,308	186,000	7,308	201,963	185,385	177,825
344193	Dumpster sales	18,000	18,000	-	18,541	17,889	18,332
344195	Inert Waste Collection	2,500	2,500	-	1,560	2,284	2,416
344196	Sale of Assets	-	-	-	-	54,000	-
391202	Transfer in - ElbertonNET	51,521	78,000	(26,479)	78,000	70,000	70,000
391203	Transfer in - Utilities	-	-	-	-	283,172	70,000
Grand Total - Solid Waste Revenues		$1,195,328	$1,204,276	$ (8,948)	$1,225,969	$1,486,181	$ 1,203,996

Residential Waste Collection 540 - 4500-451

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 173,734	$ 162,024	$ 11,710	$ 162,620	$ 172,917	$ 145,027
511101	EAP benefits	-	1,000	(1,000)	-	718	
511300	Overtime	1,000	1,000	-	2,414	2,622	1,044
512100	Insurance	23,264	41,572	(18,308)	30,115	38,512	33,122
512200	FICA	13,291	12,395	896	12,263	16,344	11,110
512401	Pension & Retirement	23,243	17,140	6,103	18,643	18,065	43,664
512700	Workers Comp claims	-	200	(200)	10	6,215	1,372
	Total Salaries & Benefits	234,532	235,331	(799)	226,065	255,393	235,339
Operating Expenditures							
521101	Admin Charge-General Func	19,530	18,662	868	18,509	18,509	15,657
522111	Disposal fees	100,000	122,000	(22,000)	98,631	123,831	118,432
522201	O & M Vehicles	5,000	10,000	(5,000)	3,793	15,014	7,796
522321	Motor Pool charge	3,408	3,444	(36)	3,112	3,112	3,178
523101	Property/Liab. Insurance	1,198	777	421	777	1,258	3,331
523103	Workers Comp insurance	1,599	1,466	133	1,548	1,571	1,467
523202	Comm service (Vzn,GPS)	1,872	784	1,088	1,415	1,368	1,163
531110	Fuel	9,693	11,710	(2,017)	14,434	12,448	12,097
531115	Supplies	200	200	-	364	90	64
531123	Protective supplies	200	200	-	-	125	138
531124	Uniforms	1,000	200	800	2,402	1,830	2,983
531550	Poly-karts	12,000	12,000	-	11,430	11,490	11,610
561000	Depreciation	-	-	-	32,837	27,968	22,495
574000	Bad debt expense	1,500	1,500	-	1,253	1,252	1,420
	Total Operating Expenditures	157,200	182,943	(25,743)	190,505	219,865	201,831
Total Expenditures		$ 391,732	$ 418,274	$ (26,542)	$ 416,570	$ 475,258	$ 437,169

Personnel Summary:

Equipment Operator w/CDL	Grade 12	
Equipment Operator	Grade 10	
Public Works Laborer	Grade 7	2 positions

Commercial Waste Collection 540 - 4500-452

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 89,105	$ 86,714	$ 2,391	$ 104,051	$ 63,581	$ 85,144
511101	EAP benefits	-	3,000	(3,000)	-	3,097	
511300	Overtime	1,000	1,000	-	2,054	1,360	2,330
512100	Insurance	22,608	10,712	11,896	14,124	19,687	17,633
512200	FICA	6,817	6,634	183	7,938	5,298	6,199
512401	Pension & Retirement	8,103	10,373	(2,270)	10,824	10,031	21,394
512700	Workers Comp claims	-	200	(200)	38,716	54,536	10,880
	Total Salaries & Benefits	127,633	118,633	9,000	177,707	157,591	143,581
Operating Expenditures							
521101	Admin Charge-General Fund	19,530	18,662	868	18,509	18,509	15,657
522111	Disposal fees	150,000	150,000	-	158,135	142,972	125,569
522201	O & M Vehicles	10,000	10,000	-	21,712	23,851	22,693
522321	Motor Pool charge	3,408	3,444	(36)	3,112	3,112	3,178
523101	Property/Liab. Insurance	822	682	140	682	649	1,491
523103	Workers Comp insurance	820	784	36	828	799	859
523202	Comm. Service (Vzn,GPS)	574	852	(278)	411	1,121	895
531110	Fuel	15,919	12,208	3,711	8,766	11,687	12,492
531115	Supplies	150	150	-	-	81	14
531123	Protective supplies	300	300	-	12	99	123
531124	Uniforms	2,000	1,650	350	2,012	1,836	2,530
531550	Garbage containers	15,000	15,000	-	14,982	21,544	22,795
561000	Depreciation	-	-	-	22,495	-	-
	Total Operating Expenditures	218,523	213,732	4,791	251,656	226,262	208,295
Total Expenditures		$ 346,156	$ 332,365	$ 13,791	$ 429,363	$ 383,853	$ 351,877

Personnel Summary:

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

Recycling Operations 540 - 4500-455

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 105,573	$ 100,551	$ 5,022	$ 105,529	$ 103,275	$ 95,696
512100	Insurance	22,797	20,884	1,913	20,833	9,602	8,888
512200	FICA	8,076	7,692	384	7,889	7,619	7,484
512401	Pension & Retirement	12,079	10,133	1,946	10,333	9,745	25,446
512700	Workers Comp claims	-	300	(300)	339	2,005	-
	Total Salaries & Benefits	148,525	139,560	8,965	144,923	132,247	137,514
Operating Expenditures							
521101	Admin Charge-General Func	9,765	9,331	434	9,254	9,254	7,828
522111	Disposal fees	852	792	60	847	792	792
522201	O & M Vehicles	2,500	5,000	(2,500)	1,372	8,093	4,443
522202	O & M Buildings	5,000	1,500	3,500	11,251	1,883	1,756
522203	O & M Equipment	5,000	3,000	2,000	12,476	5,749	4,213
523101	Property insurance	4,244	3,159	1,085	3,159	2,165	1,446
523103	Workers Comp insurance	972	910	62	961	989	994
523202	Comm service (Vzn,GPS)	1,426	1,798	(372)	825	2,752	2,308
523902	EC Surcharge	908	856	52	908	855	812
531110	Fuel	10,135	7,534	2,601	10,275	8,386	12,991
531115	Supplies	500	500	-	670	241	318
531124	Uniforms	1,500	1,000	500	1,421	1,160	1,206
531210	Water & sewer	500	250	250	499	185	201
531230	Electricity	3,500	3,000	500	3,765	2,362	2,758
561000	Depreciation	-	-	-	4,468	4,468	4,468
	Total Operating Expenditures	46,801	38,630	8,171	62,151	49,334	46,534
Total Expenditures		$ 195,326	$ 178,190	$ 17,136	$ 207,074	$ 181,581	$ 184,048

Personnel Summary:

Public Works Supervisor	Grade 24
Equipment Operator	Grade 10

Leaf & Limb Collection & Street Cleaning 540 - 4500-458

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Salaries & Benefits							
511101	Wages	$ 173,647	$ 177,620	$ (3,973)	$ 209,745	$ 165,231	$ 116,791
511101	EAP benefits	-	-	-	1,626	-	-
511300	Overtime	1,000	1,000	-	2,628	2,626	2,138
512100	Insurance	12,235	21,446	(9,211)	27,184	10,128	11,960
512200	FICA	13,284	13,588	(304)	16,099	11,873	9,278
512401	Pension & Retirement	18,149	18,052	97	17,065	25,795	38,383
512700	Workers Comp claims	-	250	(250)	747	682	205
	Total Salaries & Benefits	218,315	231,956	(13,641)	275,094	216,335	178,755
Operating Expenditures							
521101	Admin Charge-General Func	9,765	9,331	434	9,254	9,254	7,828
522201	O & M Vehicles	5,000	7,500	(2,500)	2,933	10,759	11,121
522321	Motor Pool charge	3,408	3,143	265	3,113	3,113	3,178
523101	Property/Liab. Insurance	761	635	126	635	441	3,535
523103	Workers Comp insurance	1,618	1,607	11	1,696	1,467	1,578
523202	Comm. Service (Vzn,GPS)	796	1,012	(216)	242	2,231	2,148
531110	Fuel	14,151	15,463	(1,312)	13,234	15,231	16,175
531123	Protective clothing	300	300	-	149	99	388
531124	Uniforms	3,000	3,000	-	4,379	3,549	5,301
531601	Small tools & equipment	5,000	1,500	3,500	18,541	2,513	1,078
561000	Depreciation	-	-	-	-	820	820
	Total Operating Expenditures	43,799	43,491	308	54,176	49,478	53,151
Total Expenditures		$ 262,114	$ 275,447	$ (13,333)	$ 329,270	$ 265,814	$ 231,906

Personnel Summary:

Public Works Foreman	Grade 14	
Equipment Operator w/CDL	Grade 12	2 positions
Public Works Laborer	Grade 10	

SPLOST Capital Projects Fund (Fund 321)

2017 and 2023 SPLOST Funds reported in Aggregate

Summary of Revenues and Expenditures

		Budget 2027	Budget 2026	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
REVENUES:							
337100	Special Purpose Local Option Sales Tax - Elbert Co.	$ 985,000	$940,000	$ 45,000	$982,227	$ 952,121	$ 940,039
361000	Interest Revenue	500	500	-	-		125
391206	Transfer In - ARPA	-	-	-		13,720	115,220
	Total Revenues	985,500	940,500	45,000	982,227	965,841	1,055,384
EXPENDITURES:							
321-541405	Police vehicles	90,000	90,000	-	123,538	117,786	88,949
321-531603	Police equipment	50,000	20,000	30,000	30,958	30,956	
350-531601	Fire equipment	183,000	85,000	98,000	65,632	17,833	
350-522202	Fire building improvements	-	-	-	34,000	-	151
350-541101	Fire training center	40,500	25,000	15,500	-	164,723	282,267
350-541405	Fire vehicles	80,000	-	-	-	-	-
410-541101	Public Works building & site improvments	210,000	210,000	-	-	-	-
410-541405	Public Works equipment	107,000	315,000	(208,000)	291,082	86,590	43,044
620-541425	Splash Park construction	125,000	145,500	(20,500)	24,821	57,094	564,355
619-531603	Elbert Theatre equipment	50,000	50,000	-	13,975	-	59,889
755-531127	Downtown revitalization projects	50,000	-	50,000	-		
755-541101	9 N. McIntosh St. apartments		-	-	-		
755-541102	23 N. Public Square		-	-	-	166,382	61,081
	Total Expenditures	985,500	940,500	45,000	584,006	641,363	1,099,736
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$398,221	$324,477	$ (44,352)

T-SPLOST Capital Projects Fund (Fund 326)

2019 and 2024 T-SPLOST Funds report in Aggregate

Summary of Revenues and Expenditures

		Budget 2027	Budget 2026	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
REVENUES:							
337100	Transportation Special Purpose Sales Tax	$ 726,000	$ 680,000	$ 46,000	$726,740	$692,634	$ 333,258
334318	GDOT Local Maint. Grant	85,000	75,000	10,000	85,345	168,306	91,164
361000	Interest Revenue	7,500	2,500	5,000	8,548	6,495	197
	Total Revenues	818,500	757,500	61,000	820,633	867,435	424,620
EXPENDITURES:							
422-531126	Road Maintenance	500,000	307,500	192,500	536,015	321,250	-
422-531127	Streets and Sidewalks	-	450,000	(450,000)	6,181	31,899	-
422-531130	Stormwater Maintenance	318,500	-	318,500	13,114	-	-
	Total Expenditures	818,500	757,500	61,000	555,310	353,149	-
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$265,323	$514,286	$ 424,620

Elbert Theatre Enterprise Fund (Fund 555)

Summary of Revenues and Expenditures

	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
ELBERT THEATRE ADMINISTRATION:						
Revenue	$ 138,000	$ 119,799	$ 18,201	$117,620	$123,069	$122,993
Expenditures	170,390	116,891	53,499	130,011	116,791	128,548
Net Elbert Theatre Income	**(32,390)**	**2,908**	**(35,297)**	**(12,391)**	**6,278**	**(5,555)**
ELBERTON ARTS CENTER:						
Revenue	6,000	4,000	2,000	2,412	2,550	4,445
Expenditures	13,663	12,108	1,555	18,437	11,626	9,851
Net Arts Center Income	**(7,663)**	**(8,108)**	**445**	**(16,025)**	**(9,076)**	**(5,406)**
MOVIES OPERATIONS:						
Revenue	89,500	88,500	1,000	57,078	82,300	57,182
Expenditures	49,448	83,300	(33,852)	68,201	82,009	49,747
Net Movies Income	**40,053**	**5,200**	**34,852**	**(11,123)**	**291**	**7,435**
Revenues Over / (Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ (39,540)**	**$ (2,506)**	**$ (3,526)**
Total Revenues	233,500	212,299	21,201	177,110	207,919	184,620
Total Expenditures	233,500	212,299	21,201	216,650	210,425	188,146
	$ -	$ -	$ -	$ (39,540)	$ (2,506)	$ (3,526)

Revenue - Elbert Theatre Administration 555 - 611

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Elbert Theatre Revenue							
34.7401	Rental fees	$ 10,000	$ 5,000	$ 5,000	$ 2,821	$ 3,069	$ 4,516
39.1000	Transfer in - ElbertonNET	128,000	114,799	13,201	114,799	120,000	118,477
Total Elbert Theatre Revenue		$ 138,000	$ 119,799	$ 18,201	$ 117,620	$ 123,069	$ 122,993

Expenditures - Elbert Theatre Administration 555 - 611

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Expenditures							
51.1102	Salaries	$ 106,879	$ 61,168	$ 45,711	$ 72,830	$ 58,917	$ 56,372
51.1102	EAP benefits	2,200	2,200	-	2,307	2,219	-
51.2101	Insurance	12,000	10,496	1,504	10,523	9,686	8,972
51.2200	FICA	8,176	4,679	3,497	5,620	5,220	4,174
51.2401	Pension & Retirement	12,932	8,257	4,675	8,132	5,360	14,840
52.2202	O & M Buildings	2,500	5,000	(2,500)	2,826	6,130	14,976
52.2111	Solid Waste Disposal	1,337	1,242	95	1,337	1,242	1,214
52.2203	O & M Equipment	500	2,000	(1,500)	186	2,126	4,479
52.3101	Property insurance	6,760	5,317	1,443	5,317	4,539	3,176
52.3103	Workers Comp insurance	328	184	144	195	189	223
52.3201	Telephone service (Enet)	328	328	-	328	328	323
52.3206	Internet & website (Enet)	1,750	1,320	430	1,745	1,330	1,301
52.3701	Travel and training	250	250	-	123	346	83
53.1115	Office supplies	250	250	-	454	1,025	694
53.1210	Water & sewer	700	700	-	910	695	680
53.1220	Natural gas	1,500	1,500	-	1,825	1,260	983
53.1230	Electricity	12,000	12,000	-	11,516	12,342	12,221
56.1000	Depreciation	-	-	-	3,837	3,837	3,837
Total Expenditures		$ 170,390	$ 116,891	$ 53,499	$ 130,011	$ 116,791	$ 128,548
Net Income - Elbert Theatre		$ (32,390)	$ 2,908	$ (35,297)	$ (12,391)	$ 6,278	$ (5,555)

Personnel Summary:

Theatre Manager	Grade 19
Theatre Clerk	Grade 12

Revenue - Elberton Arts Center 555 - 614

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Arts Center Revenue							
34.7401	Rental fees	$ 6,000	$ 4,000	$ 2,000	$ 2,412	$ 2,550	$ 4,445
Total Arts Center Revenue		$ 6,000	$ 4,000	$ 2,000	$ 2,412	$ 2,550	$ 4,445

Expenditures - Elberton Arts Center 555 - 614

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Expenditures							
52.2202	O & M Buildings	$ 1,500	$ 1,500	$ -	$ 7,735	$ 2,040	$ 1,851
52.2100	Cleaning services	1,500	1,500	-	1,558	2,034	1,776
52.2203	O & M Equipment	500	500	-	22	-	404
52.3101	Property insurance	6,193	4,848	1,345	4,848	4,140	2,053
52.3206	Internet service (Enet)	720	720	-	719	719	719
53.1115	Office supplies	100	100	-	-	-	253
53.1210	Water & sewer	300	240	60	330	242	255
53.1220	Natural gas	350	300	50	365	289	224
53.1230	Electricity	2,500	2,400	100	2,860	2,163	2,315
Total Expenditures		$ 13,663	$ 12,108	$ 1,555	$ 18,437	$ 11,626	$ 9,851
Net Income - Arts Center		$ (7,663)	$ (8,108)	$ 445	$ (16,025)	$ (9,076)	$ (5,406)

Revenue - Movies Operations 555 - 617

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Movies Revenue							
34.1920	Advertising sales	$ 3,500	$ 2,500	$ 1,000	$ 3,240	$ 2,419	$ 2,940
34.7201	Concession sales	38,000	38,000	-	24,386	35,004	23,204
34.7301	Ticket sales	48,000	48,000	-	29,452	44,877	31,038
Total Movies Revenue		$ 89,500	$ 88,500	$ 1,000	$ 57,078	$ 82,300	$ 57,182

Expenditures - Movies Operations 555 - 617

Budget:

Account	Description	2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
Movies Expenditures							
51.1101	Wages	$ 15,000	$ 33,720	$ (18,720)	$ 36,321	$ 29,906	$ 14,082
51.2200	FICA	1,148	2,580	(1,432)	2,777	2,263	1,036
52.1200	Professional services	500	1,500	(1,000)	-	1,819	1,166
52.2101	Cleaning expense	1,500	1,500	-	1,836	2,418	1,840
52.3301	Advertising	1,000	1,000	-	1,008	1,574	1,098
52.3601	Movie rights	15,000	24,000	(9,000)	12,395	24,134	16,564
53.1101	Supplies & materials	800	1,000	(200)	814	736	1,972
53.1590	Concession expense	12,000	15,000	(3,000)	10,554	15,446	10,039
53.1750	Miscellaneous	2,500	3,000	(500)	2,496	3,713	1,951
Total Movies Expenditures		$ 49,448	$ 83,300	$ (33,852)	$ 68,201	$ 82,009	$ 49,747
Net Income - Movies		$ 40,053	$ 5,200	$ 34,852	$ (11,123)	$ 291	$ 7,435

Downtown Development Revolving Loan
Special Revenue Fund (Fund 225)

Summary of Revenues and Expenditures

		2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
REVENUES:							
36.1000	Interest revenue	7,500	6,500	1,000	6,957	6,266	2,956
	Total Revenues	7,500	6,500	1,000	6,957	6,266	2,956
EXPENDITURES:							
57.1000	Loan servicing fee	7,500	6,500	1,000	6,957	6,266	2,956
52.1100	Regional Commission		-	-	-		
	Total Expenditures	7,500	6,500	1,000	6,957	6,266	2,956
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$ 0	$ -	$ -

Hotel/Motel Tax Special Revenue Fund (Fund 275)

Summary of Revenues and Expenditures

		2027 Budget	2026 Budget	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
REVENUES:							
31.4100	Hotel/Motel Tax	$ 180,000	$ 180,000	$ -	$ 126,047	$ 136,753	$ 180,931
	Total Revenues	180,000	180,000	-	126,047	136,753	180,931
EXPENDITURES:							
57.2001	Chamber of Commerce	90,000	90,000	-	63,024	68,377	75,378
57.2003	Tourism services	-	-	-			5,878
61.1001	Transfer to General Fund	90,000	90,000	-	63,024	68,377	99,675
	Total Expenditures	180,000	180,000	-	126,047	136,753	180,931
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	(0)	$ (0)	$ (0)

Elbert Hotel Enterprise Fund (Fund 558)

Summary of Revenues and Expenditures

		Budget 2027	Budget 2026	Variance 2027-26	2026 Projected	2025 Actual	2024 Actual
REVENUES:							
39.1000	Transfer In - Utility Fund	$ 710,000	$ 710,000	$ -	$710,000	$710,000	$660,000
	Total Revenues	710,000	710,000	-	710,000	710,000	660,000
EXPENDITURES:							
58.2201	Debt Service - Bond	444,012	444,012	-	33,767	41,177	48,555
56.1000	Depreciation expense	230,399	225,076	5,323	231,190	231,190	226,908
52.1200	Professional services	14,000	24,000	(10,000)	14,071	23,097	13,588
52.3101	Property insurance	21,589	16,912	4,677	16,912	14,365	6,463
53.1101	Supplies & materials			-	-		-
	Total Expenditures	710,000	710,000	-	295,940	309,828	295,514
	Revenues Over / (Under) Expenditures	$ -	$ -	$ -	$414,060	$400,172	$364,486

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Rates and Fees Schedule
Fiscal Year 2027

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	$19.50
Residential County landfill fee per month	$4.99
Residential collection (Outside City)/mo.	$28.00
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.	$25.00
Commercial Poly-kart landfill fee per month	$7.96
Commercial dumpster collection, monthly:	
2 cubic yard, per weekly pickup	$37.00
4 cubic yard, per weekly pickup	$61.00
6 cubic yard, per weekly pickup	$71.00
8 cubic yard, per weekly pickup	$86.00
Commercial dumpster landfill fee, monthly:	
2 cubic yard, per weekly pickup	$25.21
4 cubic yard, per weekly pickup	$50.42
6 cubic yard, per weekly pickup	$75.63
8 cubic yard, per weekly pickup	$100.84
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.)	$75.00

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	$19.00
Base charge, qualifying sr. citizens	$9.00
Summer billing per kWh (May-Oct.)	
First 500 kWh	$0.1079
Next 500 kWh	$0.1229
Over 1,000 kWh	$0.1429
Non-Summer billing per kWh (Nov.-Apr.)	
First 500 kWh	$0.1125
Next 500 kWh	$0.1025
Over 1,000 kWh	$0.0950
General Service Non-Demand electric service	
Minimum monthly bill	$20.00
Base charge	$24.00
Summer billing per kWh (May-Oct.)	
All kWh	$0.1431
Non-Summer billing per kWh (Nov.-Apr.)	
All kWh	$0.1246
General Service Demand electric service	
Minimum monthly bill	$65 plus $7.50 per kW of Billing Demand
Demand charge $3 per kW of Billing Demand	
All consumption (kWh) not greater than 200 hours times the billing demand:	
First 6,000 kWh	$0.1628
Over 6,000 kWh	$0.1328
All consumption (kWh) in excess of 200 hours and not greater than 400 hours times the billing demand:	$0.0828
All consumption (kWh) in excess of 400 hours times the billing demand:	$0.0428
Large Industrial electric service	
Minimum monthly bill	$100.00 plus $7.50 per kW of Billing Demand
Demand charge $4 per kW of Billing Demand	
All consumption (kWh) not greater than 200 hours times the billing demand:	
First 200,000 kWh	$0.1161
Over 200,000 kWh	$0.0816
All consumption (kWh) in excess of 200 hours and not greater than 400 hours times the billing demand:	$0.0491
All consumption (kWh) in excess of 400 hours and not greater than 600 hours times the billing demand:	$0.0391
All consumption (kWh) in excess of 600 hours times the billing demand:	$0.0366

Part 9: Water and Sewer Services	
Water base charge, per month	
Inside City, 3/4"	$11.00
Inside City, 1"	$26.70
Inside City, 1 1/2"	$42.42
Inside City, 2"	$59.71
Inside City, Over 2"	$119.40
Outside City, 3/4"	$15.72
Outside City, 1"	$36.14
Outside City, 1 1/2"	$58.13
Outside City, 2"	$81.70
Outside City, Over 2"	$164.96
Water usage charges, per hundred cubic feet	
Inside City, First 20,000 cubic feet	$2.15
Inside City, Over 20,000 cubic feet	$1.76
Outside City, First 20,000 cubic feet	$3.18
Outside City, Over 20,000 cubic feet	$2.63
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	$10.84
Inside City, Next 15,000 cubic feet	$38.16
Inside City, Over 20,000 cubic feet	$105.68
Oustide City, First 5,000 cubic feet	$15.70
Outside City, Next 15,000 cubic feet	$52.84
Outside City, Over 20,000 cubic feet	$142.37
Sewer usage charges, per hundred cubic feet	
Inside City, First 20,000 cubic feet	$3.06
Inside City, Over 20,000 cubic feet	$2.65
Outside City, First 20,000 cubic feet	$3.85
Outside City, Over 20,000 cubic feet	$3.11
Water Taps (Inside City)	
3/4" tap	$2,000.00
1" tap	$2,200.00
1 1/2" tap	$2,400.00
2" tap	$2,800.00
Over 2" tap	By Quote
Sewer Taps	$2,000.00
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	$12.50
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	$53.95
Expanded cable	$115.95
Premier cable	$122.95
HBO	$20.00
Cinemax	$16.00
Starz!/Encore	$9.00
Showtime	$20.00
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	$3.95
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.	

City of Elberton Pay Structure
Fiscal Year 2027

Grade	Minimum	Mid-Point	Maximum
7	$ 33,757	$ 40,509	$ 47,260
9	35,543	42,652	49,761
10	37,329	44,795	52,261
11	39,112	46,934	54,755
12	41,062	49,274	57,487
13	42,389	50,601	58,814
14	43,397	52,236	61,076
15	44,947	54,581	64,216
17	47,413	56,743	66,073
18	49,879	58,904	67,930
19	50,861	60,333	69,804
20	51,800	62,457	73,113
21	53,385	64,904	76,422
22	55,765	67,748	79,732
23	58,145	70,188	82,233
24	60,525	72,628	84,731
27	69,443	87,782	106,120
30	77,595	98,915	120,234
32	83,029	106,337	129,644
35	87,702	115,628	143,554
40	102,642	143,128	183,616

City of Elberton
Headcount Summary

Fiscal Year 2027 Budget

Funds / Divisions	FY 2027 Full Time Positions	FY 2026 Total	FY 2025 Total	FY 2024 Total	FY 2023 Total	FY 2027 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	2	2	1	1	1	
City Attorney						1
Municipal Court	1	1	1	1	1	1
Economic & Community Development	1	1				
City Marshal, Zoning & Inspections	1	1	1	1	1	
Main Street Elberton	1	1	1	1	1	
Police-Administration	2	2	2	2	2	
Police-Investigation	2	2	2	3	3	
Police-Uniform Patrol	17	17	17	17	17	
Police-Special Operations						
Animal Control	1	1	1	1	1	
Fire	16	16	16	16	16	
Parks and Public Spaces	1	1	1	1	1	4
Public Works-Administration	1	1	2	2	2	
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	58	59	59	12
Public Utilities Fund						
Sewer Plants	5	5	5	5	5	
Water Plant	5	5	4	4	4	
Water/Sewer Distribution	7	7	7	6	6	
Electric Distribution	7	7	6	6	6	
Gas Distribution	7	7	7	7	7	
Administration	1	1	2	2	2	
Meter Reading and Servicing	2	2	2	2	2	
Warehouse	1	1	1	1	1	
Customer Service	6	6	4	4	4	
Information Technology	1	1	1	1	1	
	42	42	39	38	38	-
ElbertonNET Fund						
Administration	4	3	4	4	4	
Video Production						2
Distribution	7	7	6	7	7	
	11	10	10	11	11	2

City of Elberton
Headcount Summary

Fiscal Year 2027 Budget

Funds / Divisions	**FY 2027** Full Time Positions	FY 2026 Total	FY 2025 Total	FY 2024 Total	FY 2023 Total	**FY 2027** 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	2	1	1	1	1	8
SUB-TOTAL - City of Elberton	**126**	124	120	121	121	**22**
Downtown Development Authority						
Administration	1	1	1	1	1	
Guest Services	3	3	3	3	3	3
Housekeeping	2	2	2	1	1	4
Operations	1	1	1	1		
Food & Beverage	1	1	1			12
	8	8	8	6	5	19
GRAND TOTAL	**134**	132	128	127	126	**41**

City of Elberton
Authorized Positions - Fiscal Year 2026

The City of Elberton has six elected officials, three appointed officials, and has 12 operating departments across 6 operating funds. The City employs 133 full-time positions and 44 part-time positions inclusive of the Downtown Development Authority.

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part-time Positions
ELECTED OFFICIALS:			
100-110: Mayor and Council	Mayor		1
	Council Member - Ward 1		1
	Council Member - Ward 2		1
	Council Member - Ward 3		1
	Council Member - Ward 4		1
	Council Member - Ward 5		1
Total Elected Officials		0	6
APPOINTED OFFICIALS:			
100-132: City Manager	City Manager	40	
100-153: City Attorney	City Attorney		1
100-250: Municipal Court	Municipal Court Judge		1
Total Appointed Officials		1	2
DEPARTMENT: CITY CLERK			
100-133: City Clerk	City Clerk/Human Resources Director	30	
100-154: Human Resources	Office Manager	18	
Total Department Employees		2	0
DEPARTMENT: ECONOMIC AND COMMUNITY DEVELOPMENT			
100-751: Community Development	Community Development Director	35	
100-720: City Marshal, Planning and Zoning	Zoning Administrator, Marshal, & Insp.	24	
100-755: Main Street Elberton	Main Street Manager	19	
100-620: Parks & Public Spaces	Landscape Technician	24	
	Splash Park Manager		1
	Splash Park Attendant, 3 positions		3
555-611: Elbert Theatre	Theatre Manager/Clerical Assistant	19	
	Theatre Clerical Assistant	12	
555-000: Elbert Theatre Movies	Shift Leader (4), Clerk (4)		8
Total Department Employees		6	12
DEPARTMENT: POLICE			
100-321: Police Administration	Police Chief	30	
	Administration Commander	24	
100-250: Municipal Court	Municipal Court Clerk	15	
100-322: Criminal Investigation	Chief Investigator	24	
	Investigator	20	
100-323: Uniform Patrol	Operations Commander	27	
	Shift Commander	22	
	Shift Commander	22	
	Shift Commander	22	

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part-time Positions
	Shift Commander	22	
	Assistant Shift Commander	20	
	Assistant Shift Commander	20	
	Assistant Shift Commander	20	
	Assistant Shift Commander	20	
	Patrol Officer I	15	
	Patrol Officer I	15	
	Patrol Officer I	15	
	Patrol Officer I	15	
	Patrol Officer I	15	
	Patrol Officer I	15	
	Patrol Officer I	15	
	Patrol Officer I	15	
100-391: Animal Control	Animal Control Officer	15	
Total Department Employees		23	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	15	
	Firefighter II	15	
	Firefighter II	15	
	Firefighter II	15	
	Firefighter II	15	
	Firefighter I	12	
	Firefighter I	12	
	Firefighter I	12	
	Firefighter I	12	
Total Department Employees		16	0
DEPARTMENT: PUBLIC WORKS			
100-410: Public Works Administration	Public Works Director	30	
100-421: Infrastructure Maint. and Construction	Facilities Construction Manager	27	
	Senior Facilities Maintenance Technician	24	
	Public Works Supervisor	24	
	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	24	
	Mechanic I	12	
100-495: Cemetery	Equipment Operator no/CDL	10	
540-451: Residential Solid Waste	Equipment Operator w/CDL	12	
	Equipment Operator	10	
	Public Works Laborer	7	
	Public Works Laborer	7	
540-452: Commercial Solid Waste	Equipment Operator w/CDL	12	

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part-time Positions
	Public Works Laborer	7	
540-455: Recycling	Public Works Supervisor	24	
	Equipment Operator	10	
540-458: Leaf & Limb & Street Cleaning	Public Works Supervisor	24	
	Equipment Operator w/CDL	12	
	Equipment Operator w/CDL	12	
	Equipment Operator	10	
Total Department Employees		23	0
DEPARTMENT: UTLITIES ADMINISTRATION			
520-490: Utilities Administration	Utilities Director	35	
520-491: Meter Reading & Servicing	Utility Billing Clerk	15	
	Meter Service Technician	12	
520-492: Combined Warehousing	Purchasing Agent & Cemetery Sexton	24	
520-495: Information Technology Systems	Information Technology Manager	30	
Total Department Employees		5	0
DEPARTMENT: FINANCE & CUSTOMER CARE			
100-151: Finance	Finance Director	30	
	Accounting Clerk	18	
520-493: Customer Service	Director of Customer Care	30	
	Assistant Customer Care Manager	18	
	Customer Service Representative	12	
	Customer Service Representative	12	
	Cashier/Clerk	9	
	Cashier/Clerk	9	
525-482: ElbertonNET Administration	Customer Service Representative	12	
	Customer Service Representative	12	
	Customer Service Representative	12	
	Cashier/Clerk	9	
525-483: Video Production	Video Intern		2
Total Department Employees		12	2
DEPARTMENT: WATER & WASTEWATER			
520-435: Wastewater Plants	Chief Plant Operator I	24	
	Wastewater Operator III (dual license)	14	
	Wastewater Operator III Lab	14	
	Wastewater Operator III	12	
	Wastewater Operator III	12	
520-443: Water Filter Plant	Chief Plant Operator I	24	
	Filter Plant Operator I	20	
	Filter Plant Operator II	15	
	Filter Plant Operator II	15	
	Filter Plant Operator III	12	
520-444: Water & Sewer Distribution	Director of Operations	32	
	Foreman	24	
	Maintenance Technician	22	
	Maintenance Technician	22	
	Serviceman II (dual license)	20	
	Serviceman II	15	
	Serviceman I	12	
Total Department Employees		17	0

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part-time Positions
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	
	Journeyman Lineman	27	
525-481: Broadband Distribution Operations	Telecom Systems Engineer	30	
	Broadband Plant Manager	30	
	Lead Telecomm. Technician	24	
	Telecomm. Technician	22	
	Telecomm. Technician	22	
	Telecomm. Technician	22	
	Telecomm. Technician	22	
Total Department Employees		14	0
DEPARTMENT: NATURAL GAS			
520-473: Natural Gas Distribution	Director of Operations	32	
	Operations Manager	24	
	Foreman	24	
	Field Service Technician	18	
	Serviceman II	15	
	Serviceman I (w/CDL)	14	
	Serviceman I	12	
Total Department Employees		7	0
SUB-TOTAL - CITY OF ELBERTON		126	22
DEPARTMENT: DOWNTOWN DEVELOPMENT AUTHORITY, THE ELBERT HOTEL			
235-751: Administration	Hotel Manager	30	
235-752: Guest Services	Guest Services Manager	15	
	Guest Services Associate	7	
	Guest Services Associate	7	
	Guest Services Associate, 3 positions		3
235-753: Housekeeping	Housekeeping Manager	15	
	Housekeeper	12	
	Housekeepers, 4 positions		4
235-754: Operations	Breakfast Cook	15	
235-756: Food & Beverage	Food & Beverage Manager	12	
	Line Cook, 4 positions		4
	Bartender, 2 positions		2
	Server or Expo, 6 positions		6
Total Department Employees		8	19
GRAND TOTAL - ALL EMPLOYEES		134	41

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Fiscal Year 2027 Budget

July 1, 2026 - June 30, 2027

Managed by

City of Elberton Downtown Development Authority

4 South Public Square
Elberton, Georgia

www.elberthotel.com

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Revenue and Expenditure Summary

Fiscal Year 2027

	Annual	Jul.	Aug.	Sep.	Oct.
Revenues					
Guest room rentals	**$ 775,220**	$ 64,740	$ 63,080	$ 64,574	$ 76,360
Food & beverage	**424,360**	28,840	31,930	31,930	41,200
Concessions	**1,200**	100	100	100	100
Sales tax commission	**2,800**	233	233	233	233
Total revenue	**$ 1,203,580**	$ 93,913	$ 95,343	$ 96,837	$117,893
Expenses					
Administration & marketing	**$ 117,502**	$ 9,215	$ 9,215	$ 9,215	$ 12,552
Housekeeping	**190,588**	14,755	14,755	14,755	21,135
Guest services	**276,818**	21,783	21,733	21,778	29,666
Operations & maintenance	**157,299**	12,777	12,777	12,777	14,569
Food & beverage	**461,374**	37,073	37,073	37,073	45,144
Total expenses	**$ 1,203,580**	$ 95,603	$ 95,553	$ 95,598	$123,065
Net Income	**$ (0)**	$ (1,689)	$ (210)	$ 1,240	$ (5,172)

Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.
$ 74,036	$ 51,128	$ 52,788	$ 50,298	$ 74,700	$ 74,036	$ 64,740	$ 64,740
37,080	37,080	36,050	36,050	36,050	36,050	36,050	36,050
100	100	100	100	100	100	100	100
233	233	233	233	233	233	233	233
$111,449	$ 88,541	$ 89,171	$ 86,681	$111,083	$110,419	$101,123	$101,123

$ 9,215	$ 9,215	$ 9,465	$ 9,215	$ 9,215	$ 9,215	$ 12,552	$ 9,215
14,755	14,755	15,522	14,755	14,755	14,755	21,135	14,755
22,062	21,374	21,829	21,349	22,082	22,062	29,317	21,783
12,777	12,777	13,166	12,777	12,777	12,777	14,569	12,777
37,073	37,073	37,431	37,073	37,073	37,073	45,144	37,073
$ 95,882	$ 95,194	$ 97,413	$ 95,169	$ 95,902	$ 95,882	$122,717	$ 95,603

$ 15,568	$ (6,653)	$ (8,242)	$ (8,488)	$ 15,182	$ 14,538	$ (21,593)	$ 5,521

[Presentation continues on the next page.]

Revenue and Occupancy Estimate

Fiscal Year 2027

Month	Nights	Occupied Room Nights	Occupancy Percentage	Average Room Rate	Room Revenue	Food & Beverage Revenue
July	31	390	46.6%	$ 166.00	$ 64,740	$ 28,840
August	31	380	45.4%	$ 166.00	$ 63,080	$ 31,930
September	30	389	48.0%	$ 166.00	$ 64,574	$ 31,930
October	31	460	55.0%	$ 166.00	$ 76,360	$ 41,200
November	30	446	55.1%	$ 166.00	$ 74,036	$ 37,080
December	30	308	38.0%	$ 166.00	$ 51,128	$ 37,080
January	31	318	38.0%	$ 166.00	$ 52,788	$ 36,050
February	28	303	40.1%	$ 166.00	$ 50,298	$ 36,050
March	31	450	53.8%	$ 166.00	$ 74,700	$ 36,050
April	30	446	55.1%	$ 166.00	$ 74,036	$ 36,050
May	31	390	46.6%	$ 166.00	$ 64,740	$ 36,050
June	30	390	48.1%	$ 166.00	$ 64,740	$ 36,050
TOTAL	364	4,670	47.5%	$ 166.00	$ 775,220	$ 424,360

Room revenue	**235-750-347000**	**$ 775,220**	
Food & Beverage revenue	**235-766-347007**		**$ 424,360**
Concessions revenue	**235-750-347002**	**1,200**	
Sales tax commission	**235-750-347003**	**2,800**	
		$ 779,220	**$ 424,360**
			$1,203,580

Expenditure Detail by Department

Fiscal Year 2027

		Total Expenditures	Jul.	Aug.	Sep.
Administration and Marketing (235-7000-761)					
Salary	511100	**$ 80,601**	$ 6,200	$ 6,200	$ 6,200
Group insurance	512100	**11,506**	959	959	959
FICA	512200	**6,166**	474	474	474
Retirement	512400	**11,979**	998	998	998
Professional services	521200	**1,000**	83	83	83
Workers comp. insurance	523102	**250**	0	0	0
Marketing expense	523300	**2,500**	208	208	208
Travel & training expense	523500	**500**	42	42	42
Promotional items	531103	**1,200**	100	100	100
Office supplies	531115	**1,500**	125	125	125
Uniforms expense	531700	**300**	25	25	25
Total		**$ 117,502**	$ 9,215	$ 9,215	$ 9,215
Housekeeping (235-7000-763)					
Wages	511200	**$ 154,079**	11,852	11,852	11,852
Group insurance	512100	**11,575**	965	965	965
FICA	512200	**11,787**	907	907	907
Retirement	512400	**7,580**	632	632	632
Professional services	521200	**1,200**	100	100	100
Workers comp. insurance	523102	**767**	0	0	0
Cleaning supplies	531102	**3,000**	250	250	250
Uniforms expense	531700	**600**	50	50	50
Total		**$ 190,588**	$ 14,755	$ 14,755	$ 14,755

Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.
$ 9,300	$ 6,200	$ 6,200	$ 6,200	$ 6,200	$ 6,200	$ 6,200	$ 9,300	$ 6,200
959	959	959	959	959	959	959	959	959
711	474	474	474	474	474	474	711	474
998	998	998	998	998	998	998	998	998
83	83	83	83	83	83	83	83	83
0	0	0	250	0	0	0	0	0
208	208	208	208	208	208	208	208	208
42	42	42	42	42	42	42	42	42
100	100	100	100	100	100	100	100	100
125	125	125	125	125	125	125	125	125
25	25	25	25	25	25	25	25	25
$ 12,552	$ 9,215	$ 9,215	$ 9,465	$ 9,215	$ 9,215	$ 9,215	$ 12,552	$ 9,215
17,778	11,852	11,852	11,852	11,852	11,852	11,852	17,778	11,852
965	965	965	965	965	965	965	965	965
1,360	907	907	907	907	907	907	1,360	907
632	632	632	632	632	632	632	632	632
100	100	100	100	100	100	100	100	100
0	0	0	767	0	0	0	0	0
250	250	250	250	250	250	250	250	250
50	50	50	50	50	50	50	50	50
$ 21,135	$ 14,755	$ 14,755	$ 15,522	$ 14,755	$ 14,755	$ 14,755	$ 21,135	$ 14,755

Expenditure Detail by Department

Fiscal Year 2027

		Total Expenditures	Jul.	Aug.	Sep.
Guest Services (235-7000-762)					
Salaries	511100	**$ 181,982**	$ 13,999	$ 13,999	$ 13,999
Group insurance	512100	**33,948**	2,829	2,829	2,829
FICA	512200	**13,922**	1,071	1,071	1,071
Retirement	512400	**12,009**	1,001	1,001	1,001
Website and software	521200	**8,400**	700	700	700
Credit card fees	521300	**23,257**	1,942	1,892	1,937
Workers comp. insurance	523102	**405**	0	0	0
Communication service	523202	**795**	66	66	66
Office supplies	531115	**1,500**	125	125	125
Uniforms expense	531700	**600**	50	50	50
Total		**$ 276,818**	$ 21,783	$ 21,733	$ 21,778
Operations and Maintenance (235-7000-764)					
Salaries	511100	**$ 43,264**	$ 3,328	$ 3,328	$ 3,328
Group insurance	512100	**11,302**	942	942	942
FICA	512200	**3,310**	255	255	255
Retirement	512400	**4,706**	392	392	392
Building maintenance	522202	**15,000**	1,250	1,250	1,250
Equipment maintenance	522203	**1,200**	100	100	100
Service contracts	522205	**5,000**	417	417	417
Workers comp. insurance	523102	**389**	0	0	0
Operating supplies	531101	**3,000**	250	250	250
Room expendables	531105	**5,000**	417	417	417
Utilities expense	531200	**53,000**	4,417	4,417	4,417
Breakfast materials	531801	**12,128**	1,011	1,011	1,011
Total		**$ 157,299**	$ 12,777	$ 12,777	$ 12,777

Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.
$ 20,998	$ 13,999	$ 13,999	$ 13,999	$ 13,999	$ 13,999	$ 13,999	$ 20,998	$ 13,999
2,829	2,829	2,829	2,829	2,829	2,829	2,829	2,829	2,829
1,606	1,071	1,071	1,071	1,071	1,071	1,071	1,606	1,071
1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001
700	700	700	700	700	700	700	700	700
2,291	2,221	1,534	1,584	1,509	2,241	2,221	1,942	1,942
0	0	0	405	0	0	0	0	0
66	66	66	66	66	66	66	66	66
125	125	125	125	125	125	125	125	125
50	50	50	50	50	50	50	50	50
$ 29,666	$ 22,062	$ 21,374	$ 21,829	$ 21,349	$ 22,082	$ 22,062	$ 29,317	$ 21,783

$ 4,992	$ 3,328	$ 3,328	$ 3,328	$ 3,328	$ 3,328	$ 3,328	$ 4,992	$ 3,328
942	942	942	942	942	942	942	942	942
382	255	255	255	255	255	255	382	255
392	392	392	392	392	392	392	392	392
1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
100	100	100	100	100	100	100	100	100
417	417	417	417	417	417	417	417	417
0	0	0	389	0	0	0	0	0
250	250	250	250	250	250	250	250	250
417	417	417	417	417	417	417	417	417
4,417	4,417	4,417	4,417	4,417	4,417	4,417	4,417	4,417
1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011
$ 14,569	$ 12,777	$ 12,777	$ 13,166	$ 12,777	$ 12,777	$ 12,777	$ 14,569	$ 12,777

Expenditure Detail by Department

Fiscal Year 2027

		Total Expenditures	Jul.	Aug.	Sep.
Food and Beverage (235-7000-766)					
Salaries	511100	**$ 194,938**	$ 14,995	$ 14,995	$ 14,995
Group insurance	512100	**11,365**	947	947	947
FICA	512200	**14,913**	1,147	1,147	1,147
Retirement	512400	**5,535**	461	461	461
Credit card fees	521300	**15,012**	1,251	1,251	1,251
Equipment maintenance	522203	**1,200**	100	100	100
Service contracts	522205	**1,200**	100	100	100
Workers comp. insurance	523102	**358**	0	0	0
Operating supplies	531101	**1,800**	150	150	150
Uniforms expense	531700	**600**	50	50	50
Food expense	531800	**198,453**	16,538	16,538	16,538
Bar expense	531802	**16,000**	1,333	1,333	1,333
Total		**$ 461,374**	$ 37,073	$ 37,073	$ 37,073
Total Operating Expenses		**$ 1,203,580**	$ 95,603	$ 95,553	$ 95,598

Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.
$ 22,493	$ 14,995	$ 14,995	$ 14,995	$ 14,995	$ 14,995	$ 14,995	$ 22,493	$ 14,995
947	947	947	947	947	947	947	947	947
1,721	1,147	1,147	1,147	1,147	1,147	1,147	1,721	1,147
461	461	461	461	461	461	461	461	461
1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251
100	100	100	100	100	100	100	100	100
100	100	100	100	100	100	100	100	100
0	0	0	358	0	0	0	0	0
150	150	150	150	150	150	150	150	150
50	50	50	50	50	50	50	50	50
16,538	16,538	16,538	16,538	16,538	16,538	16,538	16,538	16,538
1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333
$ 45,144	$ 37,073	$ 37,073	$ 37,431	$ 37,073	$ 37,073	$ 37,073	$ 45,144	$ 37,073
$ 123,065	$ 95,882	$ 95,194	$ 97,413	$ 95,169	$ 95,902	$ 95,882	$ 122,717	$ 95,603