



Fiscal Year 2025
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, Interim City Manager
John Stephen Jenkins, Sr., Esq.City Attorney
Robert Johnson, Esq. Municipal Court Judge

Heads of Departments

Cindy D. Churney City Clerk and Director, Human Resources
Kevin EavensonChief Financial Officer
Scott Marunich Chief of Police
Kevin T. Jordan Fire Chief
Brad Alexander Director, Electric & Broadband Operations
Michael SheppardDirector, Natural Gas Operations
Jason Hackett.....Director, Water-Wastewater Operations
Kris Burton..... Director, Public Works
Tiffany Mercer General Manager, Elbert Hotel

Senior and Professional Staff

Jason Mooney..... Zoning Administrator, Marshal, and Inspector
David Dotson Manager, Broadband Operations
Robert SymborskiManager, Information Technology
Crystal Beebe..... Manager, Main Street Elberton
Toni KingManager, Elbert Theatre
Lisa HigginbothamManager, Customer Care
Regina Routh.....Manager, Utility Services

City of Elberton Budget 2025

TABLE OF CONTENTS

| | |
|---|--------|
| Transmittal Letter | p. 1 |
| Grand Total Fiscal Year 2025 Budget | p. 3 |
| The General Fund | p. 5 |
| Combined Public Utility System Fund | p. 39 |
| ElbertonNET Technology Services Fund | p. 69 |
| Solid Waste Fund | p. 83 |
| Special Purpose Sales Tax Funds | |
| SPLOST Capital Projects Fund | p. 89 |
| Transportation SPLOST Capital Projects Fund | p. 90 |
| Non-major Funds | |
| Elbert Theatre Enterprise Fund | p. 91 |
| Downtown Development Revolving Loan Fund | p. 95 |
| Hotel/Motel Tax Special Revenue Fund | p. 96 |
| Elbert Hotel Enterprise Fund | p. 97 |
| Schedules | |
| Rates and Fees Schedule | p. 99 |
| Pay Structure | p. 105 |
| Headcount Summary | p. 106 |
| Authorized Positions | p. 108 |



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

Rock Solid

May 29, 2024

The Honorable Mayor R. Daniel Graves
and Members of the City Council
203 Elbert Street
Elberton, Georgia 30635

Dear Mayor and Members of the City Council:

I am presenting to you the budget for fiscal year 2025 for your review and consideration. The new fiscal year will begin on July 1, 2024, and end on June 30, 2025. The total budget for fiscal year 2025 is \$41,214,760. This budget results in a 5.9% increase from FY 2024's budget of \$38,912,508.

The overall policy for this budget is the same as the budgets in recent years. There are no material changes to service delivery. The total budget increase of 5.9% is due to many factors resulting from the growth of many city services simultaneously. The investments in infrastructure over the last five years that now serves customers providing recurring monthly revenue are having a dramatic impact on the annual budget. The substantial grant funds and other working capital used to expand ElbertonNET, to increase capacity for water treatment, and to expand the natural gas service territory means more sales and more net income to be included in the annual budget. Higher tax revenue and higher costs due to inflation also impact the budget. This is the first year in Elberton's history that the annual budget will exceed \$41 million.

Through the following narrative I will describe changes between the two years and how that impacts the overall budget.

This budget document includes revenue and expenditure estimates for all governmental activities and business-type activities of the city. As required by Georgia law, the budget presented to you is balanced meaning estimated revenues and expenditures are equal in amount. This budget also contains several schedules, including a rates and fees schedule and a personnel pay scale, that were used in computing this document.

I look forward to discussing this budget with you at your work session on Monday, June 3, 2024.

Sincerely,

Kevin Eavenson
City Manager

Fiscal Year 2025 Budget

All Funds of the City

| | 2025 TOTAL BUDGET | 2024 TOTAL BUDGET | Variance 2025-24 | % Change 2025-24 |
|---------------------------|-------------------------|-------------------------|---------------------|---------------------|
| Revenues | | | | |
| Taxes | \$ 1,975,000 | \$ 1,825,000 | \$ 150,000 | 8.2% |
| Licenses and Permits | 154,500 | 158,500 | (4,000) | -2.5% |
| Fines and Forfeitures | 237,600 | 240,600 | (3,000) | -1.2% |
| Intergovernmental | 1,695,000 | 1,120,000 | 575,000 | 51.3% |
| Charges for Services | 31,744,799 | 30,643,259 | 1,101,540 | 3.6% |
| Administrative Charges | 681,330 | 664,477 | 16,853 | 2.5% |
| Interfund Transfers | 3,727,500 | 3,468,000 | 259,500 | 7.5% |
| Other | 999,031 | 792,672 | 206,359 | 26.0% |
| Total Revenues | \$ 41,214,760 | \$ 38,912,508 | \$ 2,302,252 | 5.9% |
| Expenditures | | | | |
| General Government | 932,075 | 911,170 | 20,905 | 2.3% |
| Judicial | 94,789 | 91,251 | 3,538 | 3.9% |
| Public Safety | 3,402,234 | 3,365,292 | 36,942 | 1.1% |
| Public Works | 2,083,846 | 1,645,719 | 438,127 | 26.6% |
| Housing & Development | 1,132,859 | 1,111,400 | 21,459 | 1.9% |
| Culture & Recreation | 802,000 | 272,000 | 530,000 | 194.9% |
| Health & Welfare | 9,000 | 9,000 | - | 0.0% |
| Other Financing | 576,177 | 900,535 | (324,358) | -36.0% |
| Elberton Utilities | 20,601,971 | 19,947,952 | 654,019 | 3.3% |
| ElbertonNET | 6,716,413 | 6,109,677 | 606,736 | 9.9% |
| Solid Waste | 1,135,896 | 1,080,512 | 55,384 | 5.1% |
| Interfund Transfers | 3,727,500 | 3,468,000 | 259,500 | 7.5% |
| Total Expenditures | \$ 41,214,760 | \$ 38,912,508 | \$ 2,302,252 | 5.9% |

Fiscal Year 2025 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 | \$ 1,795,000 | \$ - | \$ - | \$ - | \$ - | \$ 180,000 | \$ 1,975,000 |
| Licenses and Permits | 154,500 | - | - | - | - | - | 154,500 |
| Fines and Forfeitures | 237,600 | - | - | - | - | - | 237,600 |
| Intergovernmental | - | - | - | - | 1,695,000 | - | 1,695,000 |
| Charges for Services | 105,100 | 22,996,011 | 7,496,292 | 1,065,896 | - | 81,500 | 31,744,799 |
| Administrative Charges | 681,330 | - | - | - | - | - | 681,330 |
| Interfund Transfers | 2,855,000 | - | - | 70,000 | - | 802,500 | 3,727,500 |
| Other | 28,850 | 665,960 | 297,621 | - | 4,100 | 2,500 | 999,031 |
| Total Revenues | \$ 5,857,380 | \$ 23,661,971 | \$ 7,793,913 | \$ 1,135,896 | \$ 1,699,100 | \$ 1,066,500 | \$ 41,214,760 |
| Expenditures | | | | | | | |
| General Government | 932,075 | - | - | - | - | - | 932,075 |
| Judicial | 94,789 | - | - | - | - | - | 94,789 |
| Public Safety | 3,167,234 | - | - | - | 235,000 | - | 3,402,234 |
| Public Works | 1,225,246 | - | - | - | 858,600 | - | 2,083,846 |
| Housing & Development | 255,359 | - | - | - | 75,000 | 802,500 | 1,132,859 |
| Culture & Recreation | 97,500 | - | - | - | 530,500 | 174,000 | 802,000 |
| Health & Welfare | 9,000 | - | - | - | - | - | 9,000 |
| Other Financing | 76,177 | - | 500,000 | - | - | - | 576,177 |
| Elberton Utilities | - | 20,601,971 | - | - | - | - | 20,601,971 |
| ElbertonNET | - | - | 6,716,413 | - | - | - | 6,716,413 |
| Solid Waste | - | - | - | 1,135,896 | - | - | 1,135,896 |
| Interfund Transfers | - | 3,060,000 | 577,500 | - | - | 90,000 | 3,727,500 |
| Total Expenditures | \$ 5,857,380 | \$ 23,661,971 | \$ 7,793,913 | \$ 1,135,896 | \$ 1,699,100 | \$ 1,066,500 | \$ 41,214,760 |
| FY 2024 Budget | \$ 5,563,367 | \$ 22,857,952 | \$ 7,332,677 | \$ 1,080,512 | \$ 1,122,000 | \$ 956,000 | \$ 38,912,508 |
| Increase / (Decrease) | 294,013 | 804,019 | 461,236 | 55,384 | 577,100 | 110,500 | 2,302,252 |
| % Change | 5.3% | 3.5% | 6.3% | 5.1% | 51.4% | 11.6% | 5.9% |

General Fund (Fund 100)

Summary of Revenues and Expenditures

| | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|---|------------------|------------------|---------------------|-------------------|---------------------|--------------------|
| Revenues | | | | | | |
| Taxes | \$ 1,795,000 | \$ 1,705,000 | \$ 90,000 | \$ 1,792,768 | \$ 1,736,871 | \$ 1,614,703 |
| Licenses, Permits, & Fees | 154,500 | 158,500 | (4,000) | 156,450 | 164,184 | 158,869 |
| Fines & Forfeitures | 237,600 | 240,600 | (3,000) | 231,245 | 312,674 | 227,824 |
| Intergovernmental | - | - | - | - | - | 39,831 |
| Charges for Services | 105,100 | 105,940 | (840) | 115,967 | 118,823 | 100,665 |
| Administrative Charges | 681,330 | 664,477 | 16,853 | 664,477 | 657,357 | 625,198 |
| Other | 28,850 | 28,850 | - | 5,050 | 29,132 | 42,729 |
| Interfund Transfers | 2,855,000 | 2,660,000 | 195,000 | 2,333,807 | 1,889,670 | 2,197,569 |
| Total Revenues | 5,857,380 | 5,563,367 | 294,013 | 5,299,763 | 4,908,712 | 5,007,389 |
| Expenditures | | | | | | |
| General Government | 932,075 | 911,170 | 20,905 | 901,061 | 862,117 | 826,913 |
| Judicial | 94,789 | 91,251 | 3,538 | 86,383 | 69,089 | 90,406 |
| Public Safety | 3,167,234 | 3,050,292 | 116,942 | 2,835,562 | 2,774,904 | 2,760,608 |
| Public Works | 1,225,246 | 1,148,719 | 76,527 | 1,119,913 | 1,067,050 | 1,051,807 |
| Housing & Development | 255,359 | 189,400 | 65,959 | 158,252 | 125,896 | 166,420 |
| Culture & Recreation | 97,500 | 88,000 | 9,500 | 88,000 | 80,500 | 80,500 |
| Health & Welfare | 9,000 | 9,000 | - | 9,000 | 8,500 | 8,500 |
| Other Financing | 76,177 | 75,535 | 642 | 71,872 | 57,280 | 39,679 |
| Total Expenditures | 5,857,380 | 5,563,367 | 294,013 | 5,270,043 | 5,045,335 | 5,024,832 |
| Revenues Over / (Under) Expenditures | \$ - | \$ - | \$ - | \$ 29,720 | \$ (136,623) | \$ (17,444) |

General Fund - Revenue Detail by Source

| | | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|---|------------------|------------------|---------------------|-------------------|------------------|------------------|
| Taxes | | | | | | | |
| 31.1312 | Title ad valorem taxes | \$ 125,000 | \$ 125,000 | \$ - | \$ 127,619 | \$ 137,406 | \$ 115,283 |
| 31.1600 | Real estate transfer taxes | 3,500 | 3,500 | - | 2,040 | 4,185 | 3,087 |
| 31.3100 | Local option sales taxes | 940,000 | 875,000 | 65,000 | 940,669 | 900,114 | 817,124 |
| 31.4201 | Beer & wine taxes | 110,000 | 110,000 | - | 100,652 | 107,144 | 109,036 |
| 31.4202 | Liquor taxes | 22,000 | 22,000 | - | 27,034 | 28,212 | 22,949 |
| 31.6101 | Occupational taxes | 170,000 | 160,000 | 10,000 | 174,765 | 165,297 | 156,298 |
| 31.6200 | Insurance premium taxes | 415,000 | 400,000 | 15,000 | 411,045 | 383,328 | 381,694 |
| 31.8001 | Intangible taxes | 9,000 | 9,000 | - | 8,586 | 10,504 | 8,123 |
| 32.3100 | Occupational tax penalties | 500 | 500 | - | 358 | 681 | 1,109 |
| | Total Taxes | 1,795,000 | 1,705,000 | 90,000 | 1,792,768 | 1,736,871 | 1,614,703 |
| Licenses, Permits, & Fees | | | | | | | |
| 31.1750 | Franchise fees-Comcast | 12,000 | 12,000 | - | 11,982 | 12,803 | 12,377 |
| 31.1752 | Franchise fees-ElbertonNET | 55,000 | 60,000 | (5,000) | 55,276 | 59,183 | 62,292 |
| 31.1760 | Franchise fees-Telephone | 12,000 | 12,000 | - | 11,867 | 11,965 | 15,063 |
| 32.1101 | Alcoholic beverage licenses | 46,000 | 46,000 | - | 47,200 | 50,700 | 46,293 |
| 32.1901 | Regulatory permits | 3,500 | 2,500 | 1,000 | 3,870 | 3,420 | 3,495 |
| 32.2101 | Building permits | 25,000 | 25,000 | - | 24,851 | 25,153 | 18,449 |
| 32.2991 | Monument permits | 1,000 | 1,000 | - | 1,404 | 960 | 900 |
| | Total Licenses, Permits & Fees | 154,500 | 158,500 | (4,000) | 156,450 | 164,184 | 158,869 |
| Fines & Forfeitures | | | | | | | |
| 35.1004 | Parking tickets | 1,500 | 1,500 | - | 1,481 | 1,702 | 1,972 |
| 35.1006 | Administrative fines - alcohol | 600 | 600 | - | 900 | - | 500 |
| 35.1008 | Probation fees | - | 3,000 | (3,000) | - | 1,000 | 3,000 |
| 35.1009 | Municipal court revenue | 210,000 | 210,000 | - | 207,866 | 278,959 | 198,967 |
| 35.1010 | Technology add-on fees | 25,000 | 25,000 | - | 20,248 | 31,014 | 20,852 |
| 35.1320 | Confiscated/forfeited assets | - | - | - | - | - | 2,283 |
| 35.2101 | Forfeiture of alcohol bond | 500 | 500 | - | 750 | - | 250 |
| | Total Fines & Forfeitures | 237,600 | 240,600 | (3,000) | 231,245 | 312,674 | 227,824 |
| Intergovernmental | | | | | | | |
| 33.4201 | Georgia CARES grant | - | - | - | - | - | 39,831 |
| | Total Intergovernmental | - | - | - | - | - | 39,831 |
| Charges for Services | | | | | | | |
| 34.2120 | Incident reports | 1,000 | 1,000 | - | 594 | 930 | 790 |
| 34.2150 | Police services | 12,000 | 12,000 | - | 9,506 | 14,731 | 6,090 |
| 34.2902 | Zoning application fees | 600 | 600 | - | 600 | 200 | 400 |
| 34.6100 | Background check fees | 2,000 | 2,000 | - | 1,272 | 1,940 | 1,743 |
| 34.5711 | Animal Control fees | 1,500 | 1,500 | - | 2,905 | 899 | 401 |
| 34.6902 | Election qualifying fees | - | 840 | (840) | 1,259 | - | 3,189 |
| 34.9101 | Elmhurst grave fees | 25,000 | 25,000 | - | 39,450 | 27,060 | 23,265 |
| 34.9102 | Lincoln Heights grave fees | 23,000 | 23,000 | - | 16,608 | 25,020 | 23,700 |
| 34.9103 | Sale of lots - Elmhurst | 20,000 | 20,000 | - | 21,641 | 26,000 | 15,400 |
| 34.9104 | Sale of lots - Lincoln Heights | 20,000 | 20,000 | - | 22,132 | 22,043 | 25,687 |

General Fund - Revenue Detail by Source

| | | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--|-------------------------------|--------------|--------------|---------------------|-------------------|--------------|--------------|
| Total Charges for Services | | 105,100 | 105,940 | (840) | 115,967 | 118,823 | 100,665 |
| Administrative Charges | | | | | | | |
| 34.1942 | Admin Charge-Electric | \$ 175,267 | \$ 174,755 | 512 | \$ 174,755 | \$ 181,801 | \$ 168,953 |
| 34.1943 | Admin Charge-Water/sewer | 94,633 | 88,586 | 6,047 | 88,586 | 90,027 | 84,652 |
| 34.1944 | Admin Charge-Natural gas | 79,371 | 78,535 | 836 | 78,535 | 71,473 | 66,830 |
| 34.1945 | Motor Pool Charge | 130,724 | 133,460 | (2,736) | 133,460 | 123,331 | 126,826 |
| 34.1946 | Admin Charge-Solid waste | 55,526 | 46,970 | 8,556 | 46,970 | 44,673 | 42,532 |
| 34.1948 | Admin Charge-ElbertonNET | 145,809 | 142,171 | 3,638 | 142,171 | 146,052 | 135,405 |
| Total Administrative Charges | | 681,330 | 664,477 | 16,853 | 664,477 | 657,357 | 625,198 |
| Other | | | | | | | |
| 34.9901 | Miscellaneous revenue | 5,500 | 5,500 | - | 900 | 3,824 | 2,086 |
| 36.1001 | Interest earned | 1,500 | 1,500 | - | 1,600 | 1,219 | 1,406 |
| 37.1002 | Donations-Animal shelter | 350 | 350 | - | - | 100 | 95 |
| 38.3000 | Reimbursement for damages | 1,500 | 1,500 | - | 325 | 5,128 | 5,322 |
| 38.9001 | Surplus property sales | 20,000 | 20,000 | - | 2,225 | 18,861 | 33,820 |
| Total Other | | 28,850 | 28,850 | - | 5,050 | 29,132 | 42,729 |
| SUBTOTAL before Transfers | | 3,002,380 | 2,903,367 | 99,013 | 2,965,956 | 3,019,042 | 2,809,820 |
| Interfund Transfers | | | | | | | |
| 39.1101 | Transfer In - Electric | 1,300,000 | 1,400,000 | (100,000) | 1,166,667 | 1,050,000 | 1,200,000 |
| 39.1102 | Transfer In - Natural Gas | 1,000,000 | 900,000 | 100,000 | 775,000 | 700,000 | 900,000 |
| 39.1205 | Transfer In - Water | 50,000 | 50,000 | - | 50,000 | 50,000 | 40,000 |
| 39.1206 | Transfer In - ElbertonNET | 415,000 | 250,000 | 165,000 | 250,000 | - | - |
| 39.1203 | Transfer In - Hotel/Motel Tax | 90,000 | 60,000 | 30,000 | 92,140 | 89,670 | 57,569 |
| Interfund Transfers Total | | 2,855,000 | 2,660,000 | 195,000 | 2,333,807 | 1,889,670 | 2,197,569 |
| Grand Total - General Fund Revenues | | \$ 5,857,380 | \$ 5,563,367 | \$ 294,013 | \$ 5,299,763 | \$ 4,908,712 | \$ 5,007,389 |

General Fund - Summary of Expenditures

| | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|------------------------------------|------------------|------------------|---------------------|-------------------|------------------|------------------|
| General Government | | | | | | |
| Mayor and City Council | \$ 248,608 | \$ 234,890 | \$ 13,718 | \$ 242,744 | \$ 227,113 | \$ 217,185 |
| City Manager | 193,603 | 201,077 | (7,474) | 202,906 | 195,540 | 171,800 |
| City Clerk | 127,262 | 126,098 | 1,164 | 113,557 | 122,193 | 121,657 |
| Elections | - | 2,115 | (2,115) | 720 | - | 2,107 |
| Finance | 225,458 | 216,397 | 9,061 | 207,751 | 205,760 | 200,497 |
| City Attorney | 20,000 | 20,000 | - | 37,805 | 15,809 | 13,286 |
| Human Resources | 80,514 | 75,233 | 5,281 | 68,565 | 67,655 | 66,408 |
| City Hall Maintenance | 36,630 | 35,360 | 1,270 | 27,014 | 28,047 | 33,974 |
| | 932,075 | 911,170 | 20,905 | 901,061 | 862,117 | 826,913 |
| Judicial | | | | | | |
| Municipal Court | 94,789 | 91,251 | 3,538 | 86,383 | 69,089 | 90,406 |
| Public Safety | | | | | | |
| Police - Administration | 443,413 | 420,053 | 23,360 | 413,350 | 403,491 | 386,677 |
| Police - Criminal Investigation | 193,478 | 215,002 | (21,524) | 162,402 | 174,189 | 214,897 |
| Police - Uniform Patrol | 1,330,101 | 1,244,091 | 86,010 | 1,118,224 | 1,059,888 | 1,063,075 |
| Police - Special Operations | - | - | - | - | 1,327 | 2,278 |
| Police - Detention | 20,500 | 20,500 | - | 22,815 | 16,176 | 10,477 |
| Fire Department | 1,110,405 | 1,086,545 | 23,860 | 1,059,896 | 1,063,857 | 1,028,472 |
| Animal Control | 69,337 | 64,101 | 5,236 | 58,874 | 55,975 | 54,733 |
| | 3,167,234 | 3,050,292 | 116,942 | 2,835,562 | 2,774,904 | 2,760,608 |
| Public Works | | | | | | |
| Public Works Administration | 225,101 | 211,569 | 13,532 | 196,700 | 212,440 | 206,625 |
| Infrastructure Maintenance | 568,935 | 510,003 | 58,932 | 477,446 | 463,442 | 448,183 |
| Street Lighting | 19,000 | 19,000 | - | 12,494 | 15,008 | 11,099 |
| Motor Pool | 186,749 | 191,157 | (4,408) | 203,172 | 174,496 | 178,717 |
| Cemeteries | 110,217 | 107,837 | 2,380 | 125,574 | 102,206 | 103,302 |
| Parks and Public Spaces | 115,244 | 109,153 | 6,091 | 104,527 | 99,458 | 103,881 |
| | 1,225,246 | 1,148,719 | 76,527 | 1,119,913 | 1,067,050 | 1,051,807 |
| Housing and Development | | | | | | |
| Inspections and Code Enforcement | 86,262 | 82,005 | 4,257 | 74,675 | 55,844 | 68,759 |
| Economic and Community Development | 82,500 | 30,000 | 52,500 | 350 | 4,064 | 20,017 |
| Main Street Elberton | 86,597 | 77,395 | 9,202 | 83,227 | 65,988 | 77,645 |
| | 255,359 | 189,400 | 65,959 | 158,252 | 125,896 | 166,420 |
| Culture and Recreation | | | | | | |
| Agency Allocations | 97,500 | 88,000 | 9,500 | 88,000 | 80,500 | 80,500 |
| Health and Welfare | | | | | | |
| Agency Allocations | 9,000 | 9,000 | - | 9,000 | 8,500 | 8,500 |

General Fund - Summary of Expenditures

| | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Other Financing | | | | | | |
| Non-departmental | 71,872 | 71,872 | - | 71,872 | 57,280 | 39,679 |
| General Contingency/Reserve | 4,305 | 3,663 | 642 | - | - | - |
| | <u>76,177</u> | <u>75,535</u> | <u>642</u> | <u>71,872</u> | <u>57,280</u> | <u>39,679</u> |
| Grand Total - Expenditures | <u>\$ 5,857,380</u> | <u>\$ 5,563,367</u> | <u>\$ 294,013</u> | <u>\$ 5,270,043</u> | <u>\$ 5,045,335</u> | <u>\$ 5,024,832</u> |

Mayor and City Council

100 - 110

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|-------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1200 | Wages-Elected officials | \$ 33,000 | \$ 33,000 | \$ - | \$ 33,900 | \$ 33,300 | \$ 29,100 |
| 51.2101 | Insurance | 132,312 | 122,780 | 9,532 | 125,995 | 113,006 | 107,758 |
| 51.2200 | FICA | 2,525 | 2,525 | - | 2,593 | 2,548 | 2,226 |
| 51.2401 | Pension & Retirement | 18,360 | 18,360 | - | 18,360 | 18,360 | 18,360 |
| Total Salaries & Benefits | | 186,197 | 176,665 | 9,532 | 180,848 | 167,214 | 157,445 |
| Operating Expenditures | | | | | | | |
| 52.3102 | Liability insurance | 22,061 | 22,875 | (814) | 22,875 | 24,367 | 24,928 |
| 52.3202 | Communication service | - | - | - | - | - | 557 |
| 52.3402 | Publications | 600 | 600 | - | 315 | 381 | 654 |
| 52.3500 | Travel and training | 25,000 | 20,000 | 5,000 | 27,337 | 24,855 | 22,355 |
| 52.3601 | Dues | 7,000 | 7,000 | - | 7,059 | 7,054 | 6,684 |
| 53.1115 | Office supplies | 250 | 250 | - | 22 | 200 | 1,243 |
| 57.3006 | Community promotions | 7,500 | 7,500 | - | 4,288 | 3,042 | 3,319 |
| Total Operating Expenditures | | 62,411 | 58,225 | 4,186 | 61,896 | 59,899 | 59,741 |
| Total Expenditures | | \$ 248,608 | \$ 234,890 | \$ 13,718 | \$ 242,744 | \$ 227,113 | \$ 217,185 |

Personnel Summary:

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

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|-------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1102 | Salaries | \$ 154,500 | \$ 156,330 | \$ (1,830) | \$ 156,330 | \$ 153,439 | \$ 132,230 |
| 51.2101 | Insurance | 10,060 | 9,423 | 637 | 9,423 | 8,080 | 8,396 |
| 51.2200 | FICA | 11,819 | 11,959 | (140) | 11,959 | 11,794 | 9,810 |
| 51.2401 | Pension & Retirement | 12,341 | 18,428 | (6,087) | 18,428 | 17,889 | 17,101 |
| Total Salaries & Benefits | | 188,720 | 196,140 | (7,420) | 196,140 | 191,202 | 167,538 |
| Operating Expenditures | | | | | | | |
| 52.3103 | Worker's comp insurance | 533 | 587 | (54) | 561 | 524 | 587 |
| 52.3500 | Travel and training | 2,000 | 2,000 | - | 3,724 | 1,917 | 1,168 |
| 52.3601 | Dues | 850 | 850 | - | 825 | 840 | 410 |
| 53.1115 | Office supplies | 1,000 | 1,000 | - | 1,656 | 656 | 1,897 |
| 57.3006 | Community promotions | 500 | 500 | - | - | 400 | 200 |
| Total Operating Expenditures | | 4,883 | 4,937 | (54) | 6,766 | 4,338 | 4,261 |
| Total Expenditures | | \$ 193,603 | \$ 201,077 | \$ (7,474) | \$ 202,906 | \$ 195,540 | \$ 171,800 |

Personnel Summary:

City Manager

Grade 40

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|-------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1102 | Salaries | \$ 82,891 | \$ 78,185 | \$ 4,706 | \$ 76,995 | \$ 76,614 | \$ 74,739 |
| 51.1102 | EAP benefits | 3,500 | 3,500 | - | - | 3,873 | 5,143 |
| 51.2101 | Insurance | 13,848 | 18,919 | (5,071) | 14,060 | 16,866 | 17,580 |
| 51.2200 | FICA | 6,341 | 5,981 | 360 | 5,125 | 5,400 | 5,168 |
| 51.2401 | Pension & Retirement | 11,339 | 10,119 | 1,220 | 9,996 | 9,578 | 9,575 |
| Total Salaries & Benefits | | 117,919 | 116,704 | 1,215 | 106,176 | 112,330 | 112,205 |
| Operating Expenditures | | | | | | | |
| 52.3103 | Worker's comp insurance | 283 | 334 | (51) | 319 | 288 | 334 |
| 52.3500 | Travel and training | 1,500 | 1,500 | - | - | 2,116 | 1,267 |
| 52.3601 | Dues | 250 | 250 | - | 133 | 85 | 134 |
| 52.3910 | Records mgmt. software | 6,810 | 6,810 | - | 6,726 | 6,726 | 6,936 |
| 53.1115 | Office supplies | 500 | 500 | - | 203 | 648 | 781 |
| Total Operating Expenditures | | 9,343 | 9,394 | (51) | 7,381 | 9,863 | 9,452 |
| Total Expenditures | | \$ 127,262 | \$ 126,098 | \$ 1,164 | \$ 113,557 | \$ 122,193 | \$ 121,657 |

Personnel Summary:

City Clerk

Grade 27

Elections

100 - 140

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------|--------------------------------------|----------------|----------------|---------------------|-------------------|-------------|-------------|
| Salaries & Benefits | | | | | | | |
| 51.1200 | Temporary Employees | \$ - | \$ 1,040 | \$ (1,040) | \$ 405 | \$ - | \$ 1,040 |
| | Total Salaries & Benefits | - | 1,040 | (1,040) | 405 | - | 1,040 |
| Operating Expenditures | | | | | | | |
| 52.3402 | Printing/publications | - | 850 | (850) | 172 | - | 851 |
| 53.1115 | Office Supplies | - | 125 | (125) | 20 | - | 121 |
| 53.1702 | Miscellaneous | - | 100 | (100) | 123 | - | 95 |
| | Total Operating Expenditures | - | 1,075 | (1,075) | 315 | - | 1,067 |
| | Total Expenditures | \$ - | \$ 2,115 | \$ (2,115) | \$ 720 | \$ - | \$ 2,107 |

Finance

100 - 151

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|-------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1102 | Salaries | \$ 113,958 | \$ 108,532 | \$ 5,426 | \$ 107,405 | \$ 103,170 | \$ 100,190 |
| 51.1102 | EAP benefits | 4,000 | 3,000 | 1,000 | 4,114 | 2,007 | 3,778 |
| 51.2101 | Insurance | 9,857 | 9,253 | 604 | 9,136 | 8,054 | 8,355 |
| 51.2200 | FICA | 8,718 | 8,303 | 415 | 8,064 | 8,154 | 7,770 |
| 51.2401 | Pension & Retirement | 15,590 | 13,911 | 1,679 | 13,573 | 13,266 | 12,971 |
| 51.2901 | Surety bond | 875 | 875 | - | 875 | 875 | 469 |
| Total Salaries & Benefits | | 152,998 | 143,874 | 9,124 | 143,167 | 135,526 | 133,533 |
| Operating Expenditures | | | | | | | |
| 52.1202 | Audit | 49,000 | 52,000 | (3,000) | 42,755 | 50,646 | 48,029 |
| 52.1308 | Bank fees | 22,000 | 19,000 | 3,000 | 20,804 | 19,002 | 18,225 |
| 52.2203 | O & M Equipment | 200 | 200 | - | 250 | - | - |
| 52.3103 | Worker's Comp insurance | 390 | 453 | (63) | 433 | 396 | 453 |
| 52.3500 | Travel and training | 200 | 200 | - | - | 20 | - |
| 52.3601 | Dues | 170 | 170 | - | - | 170 | 170 |
| 53.1115 | Office supplies | 500 | 500 | - | 342 | - | 88 |
| Total Operating Expenditures | | 72,460 | 72,523 | (63) | 64,584 | 70,234 | 66,964 |
| Total Expenditures | | \$ 225,458 | \$ 216,397 | \$ 9,061 | \$ 207,751 | \$ 205,760 | \$ 200,497 |

Personnel Summary:

Chief Financial Officer

Grade 35

Human Resources

100 - 154

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------|--------------------------------------|------------------|------------------|---------------------|-------------------|------------------|------------------|
| Salaries & Benefits | | | | | | | |
| 51.1102 | Salaries | \$ 50,244 | \$ 47,404 | \$ 2,840 | \$ 43,434 | \$ 43,164 | \$ 42,533 |
| 51.1102 | EAP benefits | 800 | - | 800 | 2,651 | 1,055 | - |
| 51.2101 | Insurance | 9,548 | 8,954 | 594 | 8,929 | 7,771 | 8,077 |
| 51.2200 | FICA | 3,844 | 3,626 | 218 | 3,551 | 3,379 | 3,122 |
| 51.2401 | Pension & Retirement | 6,808 | 5,962 | 846 | 5,755 | 5,367 | 5,385 |
| | Total Salaries & Benefits | 71,244 | 65,946 | 5,298 | 64,320 | 60,736 | 59,117 |
| Operating Expenditures | | | | | | | |
| 52.1203 | Professional Services | 2,000 | 2,000 | - | 1,155 | 2,550 | 1,190 |
| 52.1204 | Employment physical | 1,000 | 1,000 | - | 130 | - | - |
| 52.1301 | Drug screenings | 2,000 | 2,000 | - | 255 | 645 | 980 |
| 52.2208 | Wellness center | 2,000 | 2,000 | - | 75 | - | 2,619 |
| 52.3103 | Worker's Comp insurance | 170 | 187 | (17) | 179 | 162 | 187 |
| 52.3500 | Travel and training | 100 | 100 | - | 53 | 252 | 283 |
| 53.1115 | Office supplies | 2,000 | 2,000 | - | 2,398 | 3,311 | 2,031 |
| | Total Operating Expenditures | 9,270 | 9,287 | (17) | 4,245 | 6,919 | 7,291 |
| | Total Expenditures | \$ 80,514 | \$ 75,233 | \$ 5,281 | \$ 68,565 | \$ 67,655 | \$ 66,408 |

Personnel Summary:

Office Manager

Grade 18

City Hall Maintenance

100 - 156

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|-------------------------------------|-------------------------|------------------|------------------|---------------------|-------------------|------------------|------------------|
| Operating Expenditures | | | | | | | |
| 52.2100 | Cleaning services | \$ 5,000 | \$ 4,000 | \$ 1,000 | \$ 4,909 | \$ 3,837 | \$ 3,565 |
| 52.2111 | Solid Waste Disposal | 396 | 396 | - | 396 | 407 | 396 |
| 52.3101 | Property Insurance | 4,846 | 2,136 | 2,710 | 2,133 | 2,482 | 2,008 |
| 52.2202 | O & M Buildings | 5,000 | 5,000 | - | 1,698 | 2,821 | 4,984 |
| 52.3206 | Telecom service (Enet) | 3,200 | 3,200 | - | 2,968 | 3,142 | 3,125 |
| 52.3902 | Elbert County surcharge | 288 | 228 | 60 | 271 | 228 | 228 |
| 58.2202 | Copier lease/copies | 8,000 | 9,000 | (1,000) | 6,346 | 6,961 | 8,240 |
| 53.1112 | Maintenance supplies | 500 | 500 | - | - | - | - |
| 53.1210 | Water & sewer | 1,600 | 1,600 | - | 1,625 | 1,730 | 1,625 |
| 53.1220 | Natural gas | 1,800 | 1,800 | - | 1,490 | 1,810 | 1,814 |
| 53.1230 | Electricity | 6,000 | 7,500 | (1,500) | 5,178 | 4,629 | 7,989 |
| Total Operating Expenditures | | 36,630 | 35,360 | 1,270 | 27,014 | 28,047 | 33,974 |
| Total Expenditures | | \$ 36,630 | \$ 35,360 | \$ 1,270 | \$ 27,014 | \$ 28,047 | \$ 33,974 |

[This page intentionally left blank.]

Municipal Court

100 - 250

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|-----------------------------|------------------|------------------|---------------------|-------------------|------------------|------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Salaries | \$ 63,768 | \$ 61,589 | \$ 2,179 | \$ 57,756 | \$ 46,507 | \$ 63,622 |
| 51.1101 | EAP benefits | 500 | - | 500 | 457 | - | - |
| 51.2101 | Insurance | 9,527 | 8,936 | 591 | 8,879 | 4,109 | 8,041 |
| 51.2200 | FICA | 4,878 | 4,712 | 166 | 4,357 | 3,611 | 4,746 |
| 51.2401 | Pension & Retirement | 6,201 | 5,482 | 719 | 5,292 | 3,976 | 5,847 |
| Total Salaries & Benefits | | 84,874 | 80,719 | 4,155 | 76,741 | 58,203 | 82,256 |
| Operating Expenditures | | | | | | | |
| 52.1306 | Interpreter | 60 | 60 | - | 60 | 529 | - |
| 52.1101 | Solicitor & Public defender | 7,200 | 7,200 | - | 7,200 | 6,600 | 3,908 |
| 52.3103 | Worker's Comp insurance | 155 | 204 | (49) | 195 | 176 | 204 |
| 52.3206 | Internet service | - | 1,068 | (1,068) | - | 978 | 1,067 |
| 52.3701 | Training | 2,500 | 2,000 | 500 | 2,187 | 2,603 | 2,971 |
| Total Operating Expenditures | | 9,915 | 10,532 | (617) | 9,642 | 10,886 | 8,150 |
| Total Expenditures | | \$ 94,789 | \$ 91,251 | \$ 3,538 | \$ 86,383 | \$ 69,089 | \$ 90,406 |

Personnel Summary:

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

Police - Administration

100 - 321

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|-------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1102 | Salaries & wages | \$ 146,477 | \$ 138,734 | \$ 7,743 | \$ 129,700 | \$ 127,737 | \$ 119,770 |
| 51.1102 | EAP benefits | 4,500 | 4,500 | - | 3,568 | 4,621 | 4,254 |
| 51.2101 | Insurance | 13,441 | 12,817 | 624 | 11,538 | 10,620 | 11,284 |
| 51.2200 | FICA | 11,205 | 10,613 | 592 | 9,577 | 9,849 | 8,844 |
| 51.2401 | Pension & Retirement | 19,925 | 17,516 | 2,409 | 20,468 | 15,892 | 15,621 |
| 51.2700 | Worker's Comp claims | - | - | - | - | - | 8,437 |
| Total Salaries & Benefits | | 195,548 | 184,180 | 11,368 | 174,851 | 168,719 | 168,210 |
| Operating Expenditures | | | | | | | |
| 52.2111 | Solid waste disposal | 276 | 234 | 42 | 276 | 273 | 234 |
| 52.2201 | O & M Vehicles | 500 | 500 | - | 118 | 1,500 | 353 |
| 52.2202 | O & M Buildings | 15,000 | 15,000 | - | 10,547 | 11,547 | 9,385 |
| 52.2203 | O & M Equipment | 20,000 | 20,000 | - | 25,141 | 20,274 | 14,905 |
| 52.2205 | Towing fees | 200 | 200 | - | - | - | - |
| 52.3101 | Property insurance | 6,849 | 10,708 | (3,859) | 10,707 | 11,866 | 10,290 |
| 52.3102 | Liability insurance | 20,600 | 15,398 | 5,202 | 15,397 | 22,900 | 23,432 |
| 52.3103 | Workers Comp insurance | 498 | 554 | (56) | 530 | 479 | 554 |
| 52.3202 | Comm svc (Verizon) | 11,000 | 11,000 | - | 11,448 | 10,412 | 10,968 |
| 52.3206 | Telecom service | 4,100 | 4,100 | - | 3,649 | 4,031 | 4,053 |
| 52.3207 | Software support | 29,306 | 25,000 | 4,306 | 26,259 | 23,583 | 21,020 |
| 52.3208 | Dispatchers- Elbert Co. | 100,000 | 95,000 | 5,000 | 99,876 | 95,438 | 90,156 |
| 52.3402 | Printing/publications | 300 | 300 | - | 386 | 50 | 772 |
| 52.3500 | Travel and training | 7,500 | 7,500 | - | 5,695 | 6,086 | 10,025 |
| 52.3601 | Dues | 200 | 200 | - | 150 | 125 | 245 |
| 52.3901 | Postage | 100 | 100 | - | 28 | 93 | 40 |
| 52.3902 | Waste surcharge | 90 | 72 | 18 | 86 | 72 | 72 |
| 58.2202 | Copier lease | 7,000 | 7,000 | - | 7,517 | 7,073 | 6,743 |
| 53.1110 | Gasoline | 2,046 | 1,707 | 339 | 1,990 | 1,892 | 1,321 |
| 53.1115 | Office supplies | 2,500 | 2,500 | - | 1,313 | 1,571 | 1,307 |
| 53.1117 | Ammunition | 3,500 | 2,500 | 1,000 | 3,658 | 3,576 | 2,100 |
| 53.1124 | Uniforms | 500 | 500 | - | 556 | 579 | 172 |
| 53.1210 | Water & sewer | 1,300 | 1,300 | - | 1,043 | 1,018 | 1,242 |
| 53.1220 | Natural gas | 500 | 500 | - | 383 | 591 | 557 |
| 53.1230 | Electricity | 10,000 | 10,000 | - | 9,956 | 9,655 | 8,520 |
| 53.1603 | Small equipment | 1,000 | 1,000 | - | 342 | 90 | - |
| 57.3006 | Community promotions | 3,000 | 3,000 | - | 1,450 | - | - |
| Total Operating Expenditures | | 247,865 | 235,873 | 11,992 | 238,499 | 234,773 | 218,467 |
| Total Expenditures | | \$ 443,413 | \$ 420,053 | \$ 23,360 | \$ 413,350 | \$ 403,491 | \$ 386,677 |

Police - Criminal Investigation

100 - 322

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 119,324 | \$ 160,192 | \$ (40,868) | \$ 98,633 | \$ 118,512 | \$ 144,732 |
| 51.1101 | EAP benefits | 2,500 | - | 2,500 | 2,490 | 1,795 | 2,107 |
| 51.1101 | On Call Pay | 8,320 | 8,320 | - | 8,320 | 8,320 | 8,320 |
| 51.1300 | Overtime | 2,000 | 2,000 | - | 511 | 45 | 2,310 |
| 51.2101 | Insurance | 29,562 | 9,672 | 19,890 | 23,624 | 11,743 | 15,593 |
| 51.2200 | FICA | 9,128 | 12,255 | (3,127) | 7,687 | 9,968 | 11,179 |
| 51.2401 | Pension & Retirement | 15,858 | 15,019 | 839 | 14,855 | 16,837 | 19,840 |
| Total Salaries & Benefits | | 186,692 | 207,458 | (20,766) | 156,120 | 167,220 | 204,082 |
| Operating Expenditures | | | | | | | |
| 52.3103 | Workers Comp insurance | 817 | 1,361 | (544) | 1,300 | 1,222 | 3,610 |
| 52.1203 | Professional services | 500 | 500 | - | - | - | 1,428 |
| 52.3206 | Telecom service (GTA) | 100 | 100 | - | 80 | 80 | 136 |
| 53.1110 | Gasoline | 2,469 | 2,683 | (214) | 2,436 | 3,099 | 2,996 |
| 53.1115 | Supplies | 1,000 | 1,000 | - | 759 | 702 | 736 |
| 52.3701 | Training | 1,000 | 1,000 | - | 1,450 | 1,251 | 1,150 |
| 53.1704 | Clothing allowance | 900 | 900 | - | 257 | 615 | 759 |
| Total Operating Expenditures | | 6,786 | 7,544 | (758) | 6,282 | 6,968 | 10,814 |
| Total Expenditures | | \$ 193,478 | \$ 215,002 | \$ (21,524) | \$ 162,402 | \$ 174,189 | \$ 214,897 |

Personnel Summary:

Chief Investigator Grade 21
Investigator Grade 18

Police - Uniform Patrol

100 - 323

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Hourly wages | \$ 895,688 | \$ 838,499 | \$ 57,189 | \$ 712,138 | \$ 674,908 | \$ 675,915 |
| 51.1101 | Holiday wages | 31,421 | 33,291 | (1,870) | 25,891 | 21,450 | 24,835 |
| 51.1101 | EAP benefits | 7,000 | 7,000 | - | 10,302 | 7,869 | 6,260 |
| 51.1300 | Overtime | 15,000 | 15,000 | - | 31,211 | 40,932 | 26,532 |
| 51.2101 | Insurance | 124,466 | 111,888 | 12,578 | 112,127 | 107,782 | 107,779 |
| 51.2200 | FICA | 68,520 | 64,145 | 4,375 | 55,546 | 54,831 | 54,050 |
| 51.2401 | Pension & Retirement | 98,864 | 86,939 | 11,925 | 85,228 | 79,526 | 75,172 |
| 51.2700 | Workers Comp claims | 2,500 | 2,500 | - | 636 | 1,126 | 1,391 |
| Total Salaries & Benefits | | 1,243,459 | 1,159,262 | 84,197 | 1,033,078 | 988,424 | 971,934 |
| Operating Expenditures | | | | | | | |
| 52.3103 | Worker's Comp insurance | 8,727 | 8,750 | (23) | 8,355 | 8,584 | 8,750 |
| 52.2201 | O & M Vehicles | 20,000 | 20,000 | - | 15,582 | 20,010 | 18,817 |
| 52.3701 | Training | 3,500 | 3,500 | - | 2,815 | (13,568) | 2,907 |
| 53.1111 | Supplies | 2,500 | 2,500 | - | 2,800 | 1,817 | 2,388 |
| 53.1123 | Protective gear | 2,500 | 2,500 | - | 7,834 | 1,620 | 2,977 |
| 53.1124 | Uniforms | 6,000 | 6,000 | - | 5,332 | 5,092 | 4,979 |
| 53.1110 | Gasoline | 43,415 | 41,579 | 1,836 | 42,428 | 47,909 | 50,321 |
| Total Operating Expenditures | | 86,642 | 84,829 | 1,813 | 85,146 | 71,464 | 91,140 |
| Total Expenditures | | \$ 1,330,101 | \$ 1,244,091 | \$ 86,010 | \$ 1,118,224 | \$ 1,059,888 | \$ 1,063,075 |

Personnel Summary:

| | | |
|--------------------------|----------|-------------|
| Operations Commander | Grade 23 | |
| Shift Commander | Grade 20 | 4 positions |
| Assitant Shift Commander | Grade 18 | 4 positions |
| Patrol Officer | Grade 12 | 8 positions |

Police - Special Operations

100 - 324

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|---------------------------|----------------|----------------|---------------------|-------------------|-------------|-------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (605) |
| 51.1101 | Employee Assistance Prog. | - | - | - | - | - | - |
| 51.1300 | Overtime | - | - | - | - | - | - |
| 51.2101 | Insurance | - | - | - | - | - | 688 |
| 51.2200 | FICA | - | - | - | - | - | 148 |
| 51.2401 | Pension & Retirement | - | - | - | - | - | - |
| Total Salaries & Benefits | | - | - | - | - | - | 232 |
| Operating Expenditures | | | | | | | |
| 52.3103 | Worker's Comp insurance | - | - | - | - | - | - |
| 52.3701 | Training | - | - | - | - | - | 130 |
| 53.1115 | Supplies | - | - | - | - | 8 | - |
| 53.1124 | Uniforms | - | - | - | - | - | - |
| 53.1603 | Small equipment | - | - | - | - | 15 | - |
| 57.3006 | Community promotions | - | - | - | - | 1,305 | 1,916 |
| Total Operating Expenditures | | - | - | - | - | 1,327 | 2,046 |
| Total Expenditures | | \$ - | \$ - | \$ - | \$ - | \$ 1,327 | \$ 2,278 |

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

Police - Detention

100 - 326

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|-------------------------------------|--------------------------|----------------|----------------|---------------------|-------------------|-------------|-------------|
| Operating Expenditures | | | | | | | |
| 52.3903 | Care of prisoners | \$ 500 | \$ 500 | \$ - | \$ 1,203 | \$ - | \$ 7 |
| 52.3911 | Per diem - Elbert County | 20,000 | 20,000 | - | 21,612 | 16,176 | 10,471 |
| Total Operating Expenditures | | 20,500 | 20,500 | - | 22,815 | 16,176 | 10,477 |
| Total Expenditures | | \$ 20,500 | \$ 20,500 | \$ - | \$ 22,815 | \$ 16,176 | \$ 10,477 |

Animal Control

100 - 391

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|------------------------|------------------|------------------|---------------------|-------------------|------------------|------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 42,981 | \$ 40,546 | \$ 2,435 | \$ 36,995 | \$ 36,901 | \$ 35,156 |
| 51.1101 | EAP benefits | 1,500 | - | 1,500 | 1,471 | - | - |
| 51.2101 | Insurance | 9,513 | 8,922 | 591 | 8,892 | 7,739 | 8,044 |
| 51.2200 | FICA | 3,288 | 3,102 | 186 | 2,846 | 2,812 | 2,565 |
| 51.2401 | Pension & Retirement | 3,368 | 2,804 | 564 | 2,804 | 2,477 | 2,562 |
| Total Salaries & Benefits | | 60,650 | 55,374 | 5,276 | 53,008 | 49,928 | 48,327 |
| Operating Expenditures | | | | | | | |
| 52.2201 | O & M Vehicles | 500 | 500 | - | 614 | - | 28 |
| 52.2202 | O & M Buildings | 500 | 500 | - | 381 | 343 | 273 |
| 52.3103 | Workers Comp insurance | 437 | 477 | (40) | 455 | 399 | 477 |
| 52.3202 | Comm service (GPS) | - | - | - | - | - | 301 |
| 52.3206 | Telecom service (Enet) | 1,200 | 1,200 | - | - | 1,335 | 1,272 |
| 52.3500 | Travel and training | 1,500 | 1,500 | - | 1,462 | 1,459 | 1,261 |
| 52.3851 | Vet services | 1,000 | 1,000 | - | 561 | 210 | 340 |
| 53.1112 | Maintenance supplies | 300 | 300 | - | 120 | 135 | 194 |
| 53.1124 | Uniforms | 300 | 300 | - | 266 | - | - |
| 53.1210 | Water & sewer | 150 | 150 | - | 132 | 133 | 133 |
| 53.1220 | Natural gas | 600 | 600 | - | 566 | 677 | 702 |
| 53.1230 | Electricity | 1,500 | 1,500 | - | 884 | 965 | 816 |
| 53.1303 | Feeding animals | 300 | 300 | - | 364 | 391 | 295 |
| 53.1603 | Small equipment | 400 | 400 | - | 61 | - | 315 |
| Total Operating Expenditures | | 8,687 | 8,727 | (40) | 5,805 | 6,047 | 6,090 |
| Total Expenditures | | \$ 69,337 | \$ 64,101 | \$ 5,236 | \$ 58,874 | \$ 55,975 | \$ 54,733 |

Personnel Summary:

Animal Control Officer

Grade 12

Fire Department

100 - 350

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|-------------------------|--------------------|--------------------|---------------------|--------------------|---------------------|--------------------|
| Salaries & Benefits | | | | | | | |
| 51.1102 | Salaries | \$ 769,580 | \$ 740,570 | \$ 29,010 | \$ 703,434 | \$ 701,128 | \$ 662,391 |
| 51.1102 | Holidays | 22,796 | 23,984 | (1,188) | 20,202 | 19,055 | 20,890 |
| 51.1102 | EAP benefits | 2,500 | 2,500 | - | 3,000 | 2,592 | 2,036 |
| 51.1200 | Temps/Volunteers | 1,800 | 1,800 | - | 1,080 | 1,080 | 1,780 |
| 51.1300 | Overtime (Garcia Wages) | - | - | - | 23,618 | 30,205 | 30,798 |
| 51.2101 | Insurance | 100,631 | 103,323 | (2,692) | 105,573 | 100,711 | 109,766 |
| 51.2200 | FICA | 58,873 | 56,654 | 2,219 | 53,767 | 55,349 | 52,168 |
| 51.2401 | Pension & Retirement | 90,141 | 86,044 | 4,097 | 82,548 | 79,114 | 79,440 |
| Total Salaries & Benefits | | 1,046,321 | 1,014,875 | 31,446 | 993,223 | 989,234 | 959,269 |
| Operating Expenditures | | | | | | | |
| 52.3207 | Software support | 1,100 | 1,100 | - | 1,117 | 1,067 | 1,018 |
| 52.2111 | Solid waste disposal | 408 | 396 | 12 | 408 | 407 | 396 |
| 52.2201 | O & M Vehicles | 7,500 | 7,500 | - | 3,016 | 7,537 | 10,747 |
| 52.2202 | O & M Buildings | 3,000 | 3,000 | - | 7,780 | 3,004 | 1,471 |
| 52.2203 | O & M Equipment | 5,000 | 5,000 | - | 3,531 | 3,287 | 2,696 |
| 52.3101 | Property insurance | 11,419 | 16,937 | (5,518) | 16,936 | 20,799 | 15,361 |
| 52.3103 | Workers Comp insurance | 7,328 | 8,440 | (1,112) | 8,059 | 7,882 | 8,440 |
| 52.3206 | Telecom service (Enet) | 804 | 2,184 | (1,380) | 803 | 2,138 | 2,075 |
| 52.3500 | Travel and training | 1,500 | 1,500 | - | 158 | 971 | 1,868 |
| 52.3902 | Elbert County surcharge | 285 | 228 | 57 | 271 | 228 | 228 |
| 53.1110 | Gasoline & fuel | 8,740 | 8,385 | 355 | 8,344 | 9,466 | 7,588 |
| 53.1115 | Office supplies | 500 | 500 | - | 540 | 613 | 92 |
| 53.1124 | Uniforms | 3,000 | 3,000 | - | 3,522 | 1,446 | 3,884 |
| 53.1220 | Natural Gas | 3,500 | 3,500 | - | 2,705 | 3,479 | 3,642 |
| 53.1230 | Electricity | 8,500 | 8,500 | - | 8,444 | 8,662 | 8,260 |
| 53.1603 | Small equipment | 1,000 | 1,000 | - | 560 | 3,135 | 1,098 |
| 57.3006 | Community promotions | 500 | 500 | - | 481 | 501 | 340 |
| Total Operating Expenditures | | 64,084 | 71,670 | (7,586) | 66,674 | 74,622 | 69,203 |
| Total Expenditures | | \$1,110,405 | \$1,086,545 | \$ 23,860 | \$1,059,896 | \$ 1,063,857 | \$1,028,472 |

Personnel Summary:

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

Public Works - Administration

100 - 410

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 135,700 | \$ 128,031 | \$ 7,669 | \$ 118,456 | \$ 131,038 | \$ 117,104 |
| 51.1101 | EAP benefits | - | 1,500 | (1,500) | - | 530 | 1,618 |
| 51.2101 | Insurance | 19,264 | 18,065 | 1,199 | 17,902 | 17,101 | 20,025 |
| 51.2200 | FICA | 10,381 | 9,794 | 587 | 8,808 | 9,845 | 8,279 |
| 51.2401 | Pension & Retirement | 18,204 | 16,101 | 2,103 | 15,630 | 15,103 | 13,616 |
| Total Salaries & Benefits | | 183,549 | 173,491 | 10,058 | 160,796 | 173,617 | 160,642 |
| Operating Expenditures | | | | | | | |
| 52.2111 | Solid waste disposal | 792 | 612 | 180 | 792 | 777 | 612 |
| 52.2201 | O & M Vehicles | 150 | 150 | - | 75 | 432 | 168 |
| 52.3101 | Property insurance | 6,397 | 2,987 | 3,410 | 2,990 | 5,544 | 7,932 |
| 52.3102 | Liability insurance | 800 | 800 | - | 628 | - | 1,369 |
| 52.3103 | Workers Comp insurance | 460 | 519 | (59) | 495 | 470 | 519 |
| 52.3902 | Waste surcharge | 855 | 684 | 171 | 812 | 684 | 684 |
| 52.2202 | O & M Buildings | 12,000 | 12,000 | - | 10,283 | 9,773 | 16,076 |
| 52.3202 | Comm service (Vzn) | 540 | 540 | - | 526 | 525 | 526 |
| 52.3206 | Telecom service (Enet) | 732 | 1,740 | (1,008) | 731 | 1,814 | 1,751 |
| 52.3300 | Advertising | 350 | 350 | - | - | - | - |
| 52.3500 | Travel and training | 500 | 500 | - | 626 | 2,275 | 300 |
| 53.1110 | Gasoline | 2,476 | 1,696 | 780 | 2,424 | 1,818 | 2,352 |
| 53.1112 | Maintenance supplies | 500 | 500 | - | 140 | 9 | 108 |
| 53.1115 | Office supplies | 1,500 | 1,500 | - | 1,331 | 1,421 | 819 |
| 53.1124 | Uniforms | 500 | 500 | - | 415 | 614 | 358 |
| 53.1210 | Water & sewer | 3,500 | 3,500 | - | 4,048 | 3,223 | 3,304 |
| 53.1220 | Natural gas | 3,500 | 3,500 | - | 3,269 | 3,665 | 3,588 |
| 53.1230 | Electricity | 6,000 | 6,000 | - | 6,319 | 5,779 | 5,515 |
| Total Operating Expenditures | | 41,552 | 38,078 | 3,474 | 35,904 | 38,823 | 45,983 |
| Total Expenditures | | \$ 225,101 | \$ 211,569 | \$ 13,532 | \$ 196,700 | \$ 212,440 | \$ 206,625 |

Personnel Summary:

Public Works Director Grade 30
 Office Manager Grade 18

Public Works - Infrastructure Maintenance

100 - 421

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|---------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 377,911 | \$ 347,615 | \$ 30,296 | \$ 310,187 | \$ 301,550 | \$ 282,125 |
| 51.1101 | EAP benefits | 3,500 | 2,000 | 1,500 | 3,363 | 2,320 | 1,968 |
| 51.1300 | Overtime | 2,500 | 2,500 | - | 4,434 | 8,319 | 3,834 |
| 51.2101 | Insurance | 56,018 | 40,792 | 15,226 | 53,100 | 37,958 | 50,181 |
| 51.2200 | FICA | 28,910 | 26,593 | 2,317 | 23,125 | 23,641 | 20,512 |
| 51.2401 | Pension & Retirement | 47,487 | 38,269 | 9,218 | 39,582 | 37,065 | 33,557 |
| 51.2700 | Workers Comp claims | 1,000 | 1,000 | - | - | 181 | 1,849 |
| Total Salaries & Benefits | | 517,326 | 458,769 | 58,557 | 433,792 | 411,034 | 394,026 |
| Operating Expenditures | | | | | | | |
| 52.2201 | O & M Vehicles | 1,500 | 1,500 | - | 1,215 | 782 | 1,156 |
| 52.2202 | O & M Buildings | 3,000 | 3,000 | - | 1,279 | 1,155 | 2,334 |
| 52.2321 | Equipment leasing program | 9,595 | 9,195 | 400 | 8,816 | 8,601 | 9,247 |
| 52.3103 | Workers Comp insurance | 3,868 | 3,913 | (45) | 3,736 | 4,038 | 3,913 |
| 52.3202 | Comm service (Vzn,GPS) | 2,338 | 2,338 | - | 3,313 | 2,337 | 2,338 |
| 53.1101 | Asphalt | 2,000 | 2,000 | - | - | 3,087 | 1,207 |
| 53.1102 | Brick, block, or stone | 500 | 500 | - | - | 323 | 20 |
| 53.1105 | Concrete | 3,000 | 3,000 | - | 305 | 3,164 | 3,010 |
| 53.1110 | Gasoline & fuel | 9,808 | 9,788 | 20 | 9,500 | 11,158 | 14,499 |
| 53.1113 | Supplies & materials | 5,000 | 5,000 | - | 6,782 | 6,498 | 4,311 |
| 53.1118 | Sand & gravel | 1,000 | 1,000 | - | 900 | 3,679 | 3,835 |
| 53.1120 | Signs & markers | 1,000 | 1,000 | - | 147 | 445 | 566 |
| 53.1122 | Paint | 1,000 | 1,000 | - | 36 | 502 | 593 |
| 53.1123 | Protective clothing | 500 | 500 | - | 158 | 213 | 286 |
| 53.1124 | Uniforms | 5,000 | 5,000 | - | 4,457 | 5,477 | 4,397 |
| 53.1126 | Road maintenance | 500 | 500 | - | - | - | 999 |
| 53.1601 | Small tools, equipment | 2,000 | 2,000 | - | 3,009 | 951 | 1,447 |
| Total Operating Expenditures | | 51,609 | 51,234 | 375 | 43,654 | 52,408 | 54,157 |
| Total Expenditures | | \$ 568,935 | \$ 510,003 | \$ 58,932 | \$ 477,446 | \$ 463,442 | \$ 448,183 |

Personnel Summary:

| | | |
|-----------------------------------|----------|-------------|
| Facilities Construction Manager | Grade 27 | |
| Public Works Supervisor | Grade 24 | |
| Facilities Maintenance Technician | Grade 14 | |
| Equipment Operator w/CDL | Grade 12 | 2 positions |
| Equipment Operator no/CDL | Grade 10 | 2 positions |

Public Works - Street Lighting

100 - 426

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|-------------------------------------|-------------------------|------------------|------------------|---------------------|-------------------|------------------|------------------|
| Operating Expenditures | | | | | | | |
| 53.1230 | Electricity | \$ 9,000 | \$ 9,000 | \$ - | \$ 9,037 | \$ 9,039 | \$ 8,904 |
| 52.2203 | O & M Lights, equipment | 5,000 | 5,000 | - | - | - | - |
| 53.1702 | Seasonal decor | 5,000 | 5,000 | - | 3,457 | 5,969 | 2,195 |
| Total Operating Expenditures | | 19,000 | 19,000 | - | 12,494 | 15,008 | 11,099 |
| Total Expenditures | | \$ 19,000 | \$ 19,000 | \$ - | \$ 12,494 | \$ 15,008 | \$ 11,099 |

Public Works - Motor Pool

100 - 490

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 95,163 | \$ 93,766 | \$ 1,397 | \$ 84,653 | \$ 87,844 | \$ 87,460 |
| 51.1101 | EAP benefits | 1,500 | 500 | 1,000 | 1,880 | 428 | 3,410 |
| 51.1300 | Overtime | 1,000 | 1,000 | - | 687 | 474 | 400 |
| 51.2101 | Insurance | 19,073 | 17,906 | 1,167 | 16,931 | 15,468 | 16,079 |
| 51.2200 | FICA | 7,280 | 7,173 | 107 | 6,504 | 6,812 | 6,729 |
| 51.2401 | Pension & Retirement | 10,606 | 11,854 | (1,248) | 9,932 | 10,904 | 10,727 |
| 51.2700 | Workers Comp claims | 100 | 100 | - | - | - | - |
| Total Salaries & Benefits | | 134,722 | 132,299 | 2,423 | 120,587 | 121,931 | 124,805 |
| Operating Expenditures | | | | | | | |
| 52.2201 | O & M Vehicles | 20,000 | 20,000 | - | 23,218 | 12,650 | 15,755 |
| 52.2202 | O & M Buildings | 500 | 500 | - | 3,923 | 898 | 814 |
| 52.2203 | O & M Equipment | 500 | 500 | - | 7,191 | 671 | 90 |
| 52.2321 | Equipment Leasing | 3,297 | 2,897 | 400 | 3,508 | 3,180 | 2,897 |
| 52.3101 | Property insurance | 4,044 | 11,119 | (7,075) | 11,500 | 6,228 | 8,110 |
| 52.3103 | Workers Comp insurance | 972 | 1,128 | (156) | 1,077 | 997 | 1,128 |
| 52.3202 | Comm service (Vzn,GPS) | 1,714 | 1,714 | - | 2,070 | 1,945 | 1,735 |
| 53.1110 | Gasoline, fuel & oil | 10,000 | 10,000 | - | 16,656 | 14,820 | 12,819 |
| 53.1113 | Maintenance supplies | 6,500 | 6,500 | - | 5,814 | 6,637 | 5,788 |
| 53.1121 | Tires & tubes | 2,000 | 2,000 | - | 5,710 | 2,820 | 2,490 |
| 53.1124 | Uniforms | 1,000 | 1,000 | - | 537 | 479 | 397 |
| 53.1601 | Small tools, equipment | 1,500 | 1,500 | - | 1,381 | 1,240 | 1,887 |
| Total Operating Expenditures | | 52,027 | 58,858 | (6,831) | 82,585 | 52,565 | 53,911 |
| Total Expenditures | | \$ 186,749 | \$ 191,157 | \$ (4,408) | \$ 203,172 | \$ 174,496 | \$ 178,717 |

Personnel Summary:

Lead Mechanic Grade 18
 Mechanic I Grade 12

Public Works - Cemeteries

100 - 495

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|--------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 36,861 | \$ 34,944 | \$ 1,917 | \$ 57,522 | \$ 34,822 | \$ 28,338 |
| 51.1300 | Overtime | - | - | - | 210 | 186 | 383 |
| 51.2101 | Insurance | 9,486 | 8,897 | 589 | 8,865 | 6,666 | 168 |
| 51.2200 | FICA | 2,820 | 2,673 | 147 | 4,322 | 2,713 | 1,962 |
| 51.2401 | Pension & Retirement | 3,979 | 3,376 | 603 | 3,376 | 2,966 | 2,671 |
| 51.2700 | Workers Comp claims | 100 | 100 | - | - | - | - |
| Total Salaries & Benefits | | 53,246 | 49,990 | 3,256 | 74,295 | 47,352 | 33,522 |
| Operating Expenditures | | | | | | | |
| 52.1203 | Professional Services | 30,000 | 30,000 | - | 28,406 | 29,532 | 32,882 |
| 52.2201 | O & M Vehicles | 500 | 500 | - | 680 | 158 | 175 |
| 52.2202 | O & M Buildings | - | - | - | - | - | 43 |
| 52.2203 | O & M Equipment | 8,000 | 8,000 | - | 5,162 | 6,868 | 6,511 |
| 52.2204 | O & M Grounds | 15,000 | 15,000 | - | 15,015 | 14,900 | 14,900 |
| 52.3101 | Property insurance | 439 | 362 | 77 | 361 | 345 | 324 |
| 52.3103 | Workers Comp insurance | 378 | 401 | (23) | 383 | 345 | 401 |
| 52.3202 | Comm service (Vzn,GPS) | 350 | 650 | (300) | 265 | 349 | 1,382 |
| 52.3909 | Whitworth Detention crew | - | - | - | - | - | 11,618 |
| 53.1110 | Gasoline & fuel | 304 | 354 | (50) | 292 | 388 | 356 |
| 53.1115 | Supplies | 500 | 500 | - | 83 | 88 | 132 |
| 53.1124 | Uniforms | 500 | 500 | - | - | 515 | 73 |
| 53.1230 | Electricity | 500 | 1,080 | (580) | 247 | 1,365 | 982 |
| 53.1705 | Plantings | 500 | 500 | - | 384 | - | - |
| Total Operating Expenditures | | 56,971 | 57,847 | (876) | 51,278 | 54,854 | 69,780 |
| Total Expenditures | | \$ 110,217 | \$ 107,837 | \$ 2,380 | \$ 125,574 | \$ 102,206 | \$ 103,302 |

Personnel Summary:

Equipment Operator, no CDL

Grade 10

Parks and Public Spaces

100 - 620

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|---------------------------|-------------------|-------------------|---------------------|-------------------|------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 55,103 | \$ 51,975 | \$ 3,128 | \$ 48,735 | \$ 41,183 | \$ 41,958 |
| 51.1300 | Overtime | - | - | - | - | 52 | 111 |
| 51.2101 | Insurance | 356 | 341 | 15 | 579 | 442 | 250 |
| 51.2200 | FICA | 4,215 | 3,976 | 239 | 3,728 | 3,450 | 2,982 |
| 51.2401 | Pension & Retirement | 7,611 | 6,727 | 884 | 6,493 | 4,440 | 2,653 |
| 51.2700 | Workers Comp claims | 100 | 100 | - | - | - | - |
| Total Salaries & Benefits | | 67,385 | 63,119 | 4,266 | 59,535 | 49,567 | 47,954 |
| Operating Expenditures | | | | | | | |
| 52.2100 | Cleaning services | 2,000 | 2,000 | - | 1,698 | 1,918 | 1,783 |
| 52.2204 | O & M Grounds/Bldgs | 12,500 | 12,500 | - | 15,220 | 11,692 | 7,451 |
| 52.2140 | Lawn care service | 18,000 | 18,000 | - | 18,000 | 24,900 | 29,700 |
| 52.3101 | Property insurance | 1,748 | - | 1,748 | - | - | - |
| 52.3103 | Workers Comp insurance | 571 | 494 | 77 | 472 | 443 | 494 |
| 52.3202 | Comm service (Vzn) | 540 | 540 | - | 327 | - | 526 |
| 52.3909 | Whitworth Detention crews | - | - | - | - | - | 12,329 |
| 53.1210 | Water & sewer | 5,000 | 5,000 | - | 5,763 | 5,059 | 3,423 |
| 53.1705 | Plantings | 7,500 | 7,500 | - | 3,512 | 5,879 | 220 |
| Total Operating Expenditures | | 47,859 | 46,034 | 1,825 | 44,992 | 49,892 | 55,927 |
| Total Expenditures | | \$ 115,244 | \$ 109,153 | \$ 6,091 | \$ 104,527 | \$ 99,458 | \$ 103,881 |

Personnel Summary:

Landscape Technician

Grade 14

Culture and Recreation

100 - 600

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|-----------------------------|------------------------------|------------------|------------------|---------------------|-------------------|------------------|------------------|
| Appropriations | | | | | | | |
| 52.3918 | Sister City program | \$ 7,500 | \$ 7,500 | \$ - | \$ 7,500 | \$ - | \$ - |
| 57.3001 | Elbert County Public Library | 85,000 | 75,500 | 9,500 | 75,500 | 75,500 | 75,500 |
| 57.3020 | Keep Elbert County Beautiful | 5,000 | 5,000 | - | 5,000 | 5,000 | 5,000 |
| Total Appropriations | | 97,500 | 88,000 | 9,500 | 88,000 | 80,500 | 80,500 |
| Total Expenditures | | \$ 97,500 | \$ 88,000 | \$ 9,500 | \$ 88,000 | \$ 80,500 | \$ 80,500 |

Health and Welfare

100 - 500

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|-----------------------------|--------------------------|-----------------|-----------------|---------------------|-------------------|-----------------|-----------------|
| Appropriations | | | | | | | |
| 57.3003 | Elbert Co. Aging Program | \$ 7,000 | \$ 7,000 | \$ - | 7,000 | \$ 7,000 | \$ 7,000 |
| 57.3017 | Community Partnership | 2,000 | 2,000 | - | 2,000 | 1,500 | 1,500 |
| Total Appropriations | | 9,000 | 9,000 | - | 9,000 | 8,500 | 8,500 |
| Total Expenditures | | \$ 9,000 | \$ 9,000 | \$ - | \$ 9,000 | \$ 8,500 | \$ 8,500 |

Planning, Zoning, Marshal, and Inspections

100 - 720

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|------------------------|------------------|------------------|---------------------|-------------------|------------------|------------------|
| Salaries & Benefits | | | | | | | |
| 51.1102 | Salaries | \$ 68,349 | \$ 65,100 | \$ 3,249 | \$ 60,688 | \$ 43,212 | \$ 53,757 |
| 51.2101 | Insurance | 417 | 399 | 18 | 400 | 234 | 287 |
| 51.2200 | FICA | 5,229 | 4,980 | 249 | 4,641 | 3,449 | 4,092 |
| 51.2401 | Pension & Retirement | 5,407 | 4,545 | 862 | 4,544 | 5,315 | 6,957 |
| Total Salaries & Benefits | | 79,402 | 75,024 | 4,378 | 70,273 | 52,210 | 65,092 |
| Operating Expenditures | | | | | | | |
| 52.3103 | Workers Comp insurance | 234 | 245 | (11) | 234 | 205 | 245 |
| 52.2201 | O & M Vehicles | 250 | 250 | - | 358 | 84 | - |
| 52.3202 | Communican Svc (Vzn) | 541 | 541 | - | 855 | 630 | 578 |
| 52.3207 | Software licensing | 1,200 | 1,200 | - | 1,300 | 1,200 | 1,200 |
| 52.3402 | Printing/publications | 100 | 100 | - | - | - | - |
| 52.3500 | Travel and training | 2,000 | 2,000 | - | 190 | 167 | 700 |
| 52.3601 | Dues | 145 | 145 | - | - | - | 145 |
| 53.1110 | Gasoline | 390 | 500 | (110) | 358 | 252 | 353 |
| 53.1115 | Supplies | 500 | 500 | - | 595 | 222 | 334 |
| 53.1124 | Uniforms | 500 | 500 | - | 300 | 816 | 54 |
| 57.3007 | Historic Preservation | 500 | 500 | - | - | - | - |
| 57.3010 | Planning Commission | 500 | 500 | - | 212 | 57 | 57 |
| Total Operating Expenditures | | 6,860 | 6,981 | (121) | 4,402 | 3,634 | 3,666 |
| Total Expenditures | | \$ 86,262 | \$ 82,005 | \$ 4,257 | \$ 74,675 | \$ 55,844 | \$ 68,759 |

Personnel Summary:

Zoning Administrator, Marshal, and Inspector

Grade 24

Economic and Community Development

100 - 751

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|-------------------------------------|---------------------------------------|------------------|------------------|---------------------|-------------------|-----------------|------------------|
| Operating Expenditures | | | | | | | |
| 52.1201 | Legal fees-Dilap housing | \$ 10,000 | \$ 10,000 | - | \$ 350 | \$ 4,064 | \$ 6,686 |
| 52.1203 | New community reinvestment program | 52,500 | - | 52,500 | - | - | - |
| 52.2110 | Disposal fees-Dilap housing | 20,000 | 20,000 | - | - | - | 13,331 |
| Total Operating Expenditures | | 82,500 | 30,000 | 52,500 | 350 | 4,064 | 20,017 |
| Total Expenditures | | \$ 82,500 | \$ 30,000 | \$ 52,500 | \$ 350 | \$ 4,064 | \$ 20,017 |

Main Street Elberton

100 - 755

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|------------------------|------------------|------------------|---------------------|-------------------|------------------|------------------|
| Salaries & Benefits | | | | | | | |
| 51.1102 | Salaries | \$ 55,192 | \$ 52,073 | \$ 3,119 | \$ 49,676 | \$ 48,712 | \$ 47,700 |
| 51.1102 | EAP benefits | 600 | 600 | - | - | 567 | 720 |
| 51.2101 | Insurance | 351 | 334 | 17 | 310 | 310 | 310 |
| 51.2200 | FICA | 4,222 | 3,984 | 238 | 3,799 | 3,894 | 3,687 |
| 51.2401 | Pension & Retirement | 4,325 | 3,601 | 724 | 3,601 | 3,435 | 3,448 |
| Total Salaries & Benefits | | 64,690 | 60,592 | 4,098 | 57,386 | 56,917 | 55,865 |
| Operating Expenditures | | | | | | | |
| 52.2203 | O & M Equipment | 500 | 500 | - | 2,695 | 171 | - |
| 52.3101 | Property insurance | 7,720 | 2,590 | 5,130 | 2,589 | 1,542 | 1,961 |
| 52.3103 | Workers Comp insurance | 187 | 213 | (26) | 203 | 185 | 213 |
| 52.3701 | Travel and training | 1,500 | 1,500 | - | 1,498 | 248 | 2,558 |
| 53.1115 | Office supplies | 500 | 500 | - | 2,515 | 1,043 | 913 |
| 57.3006 | Community promotions | 1,500 | 1,500 | - | 1,516 | 1,622 | 1,439 |
| 57.3007 | Façade grant program | 10,000 | 10,000 | - | 14,824 | 4,262 | 14,695 |
| Total Operating Expenditures | | 21,907 | 16,803 | 5,104 | 25,841 | 9,071 | 21,780 |
| Total Expenditures | | \$ 86,597 | \$ 77,395 | \$ 9,202 | \$ 83,227 | \$ 65,988 | \$ 77,645 |

Personnel Summary:

Main Street Manager

Grade 19

Other Financing

100 - 900

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|---------------------------|------------------|------------------|---------------------|-------------------|------------------|------------------|
| Non-departmental expenditures | | | | | | | |
| 52.1305 | Insurance Deductibles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 57.3015 | CARES Act expense | - | - | - | - | - | 2,639 |
| 57.3016 | Landfill Post-Closure | 13,000 | 13,000 | - | 13,000 | 10,032 | 13,040 |
| 61.1815 | Transfer to Rev.Loan Fund | 58,872 | 58,872 | - | 58,872 | 47,248 | 24,000 |
| | Total Expenditures | 71,872 | 71,872 | - | 71,872 | 57,280 | 39,679 |
| General Contingency/Reserve | | | | | | | |
| 57.9001 | General Contingency | 4,305 | 3,663 | 642 | - | - | - |
| | Total Contingency | 4,305 | 3,663 | 642 | - | - | - |
| Total Expenditures | | \$ 76,177 | \$ 75,535 | \$ 642 | \$ 71,872 | \$ 57,280 | \$ 39,679 |

[This page intentionally left blank.]

Combined Public Utility System Fund (Fund 520)

Summary of Revenues and Expenditures

| | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|---|------------------|------------------|---------------------|-------------------|---------------------|---------------------|
| WATER & SEWER DIVISION: | | | | | | |
| Sewer Revenue | \$ 1,305,500 | \$ 1,215,500 | \$ 90,000 | \$ 1,335,188 | \$ 1,290,302 | \$ 1,434,727 |
| Water Revenue | 2,471,100 | 2,327,900 | 143,200 | 2,510,452 | 2,513,173 | 2,835,826 |
| Total Water & Sewer Revenue | 3,776,600 | 3,543,400 | 233,200 | 3,845,640 | 3,803,474 | 4,270,553 |
| Sewer Collection Operations | 377,662 | 306,094 | 71,568 | 408,908 | 292,430 | 287,004 |
| Sewer Plant Operations | 977,056 | 963,079 | 13,977 | 934,141 | 953,314 | 912,097 |
| Water Treatment Plant | 800,638 | 690,790 | 109,848 | 819,542 | 698,863 | 615,514 |
| Water Distribution Operations | 481,465 | 414,989 | 66,476 | 451,329 | 424,811 | 395,338 |
| Lake Pumping Station | 109,140 | 107,140 | 2,000 | 107,264 | 103,163 | 98,673 |
| Debt Service & Depreciation | 543,875 | 559,244 | (15,369) | 1,134,195 | 1,074,559 | 1,092,117 |
| Total Water & Sewer Expenses | 3,289,836 | 3,041,336 | 248,500 | 3,855,379 | 3,547,140 | 3,400,743 |
| Net Water & Sewer Income | 486,764 | 502,064 | (15,300) | (9,739) | 256,334 | 869,810 |
| ELECTRIC DIVISION: | | | | | | |
| Electric Revenue | 15,635,418 | 15,406,024 | 229,394 | 15,557,110 | 16,412,948 | 14,071,527 |
| Plant Operations | 12,239,645 | 11,979,519 | 260,126 | 11,351,189 | 10,913,660 | 11,587,851 |
| Distribution | 1,212,640 | 1,188,221 | 24,419 | 1,292,768 | 1,319,340 | 980,629 |
| Security Lights | 30,000 | 30,000 | - | 30,112 | 22,351 | 33,205 |
| Depreciation and Transfers | 2,062,000 | 2,110,277 | (48,277) | 2,197,858 | 2,118,801 | 2,456,806 |
| Total Electric Expenses | 15,544,285 | 15,308,017 | 236,268 | 14,871,927 | 14,374,153 | 15,058,491 |
| Net Electric Income | 91,133 | 98,007 | (6,874) | 685,183 | 2,038,796 | (986,964) |
| NATURAL GAS DIVISION: | | | | | | |
| Natural Gas Revenue | 4,249,953 | 3,908,528 | 341,425 | 4,482,965 | 4,410,608 | 4,566,082 |
| Plant Operations | 24,000 | 24,000 | - | 20,491 | 20,623 | 21,424 |
| Distribution | 2,491,817 | 2,483,806 | 8,011 | 2,364,867 | 2,811,836 | 2,800,985 |
| Depreciation and Transfers | 1,204,833 | 934,768 | 270,065 | 1,136,676 | 1,062,026 | 1,258,155 |
| Total Natural Gas Expenses | 3,720,650 | 3,442,574 | 278,076 | 3,522,034 | 3,894,484 | 4,080,564 |
| Net Natural Gas Income | 529,303 | 465,954 | 63,349 | 960,931 | 516,125 | 485,518 |
| NET OPERATING INCOME | 1,107,200 | 1,066,025 | 41,175 | 1,636,375 | 2,811,255 | 368,364 |
| ADMINISTRATIVE EXPEND. | | | | | | |
| Utilities Administration | 294,548 | 295,959 | (1,411) | 290,011 | 285,351 | 347,389 |
| Meter Reading & Servicing | 161,852 | 158,703 | 3,149 | 165,069 | 298,215 | 119,360 |
| Warehousing & Purchasing | 81,881 | 75,252 | 6,629 | 70,797 | 69,030 | 67,249 |
| Customer Care & Marketing | 336,699 | 311,159 | 25,540 | 291,708 | 288,328 | 433,899 |
| Information Technology Systems | 136,220 | 128,952 | 7,268 | 112,615 | 121,227 | 116,938 |
| Economic Development | 96,000 | 96,000 | - | 76,616 | 33,217 | 60,000 |
| Total Administrative Expend. | 1,107,200 | 1,066,025 | 41,175 | 1,006,816 | 1,095,367 | 1,144,836 |
| Revenues Over / (Under) Expenditures | \$ - | \$ - | \$ - | \$ 629,559 | \$ 1,715,888 | \$ (776,472) |
| Total Revenues | 23,661,971 | 22,857,952 | 804,019 | 23,885,715 | 24,627,031 | 22,908,162 |
| Total Expenditures | 23,661,971 | 22,857,952 | 804,019 | 23,256,155 | 22,911,143 | 23,684,634 |
| | \$ - | \$ - | \$ - | \$ 629,559 | \$ 1,715,888 | \$ (776,472) |

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

| | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|---|--------------|--------------|---------------------|-------------------|--------------|--------------|
| Sewer Revenue | \$ 1,305,500 | \$ 1,215,500 | \$ 90,000 | \$ 1,335,188 | \$ 1,290,302 | \$ 1,434,727 |
| Sewer Collection Operations | 377,662 | 306,094 | 71,568 | 408,908 | 292,430 | 287,004 |
| Sewer Plant Operations | 977,056 | 963,079 | 13,977 | 934,141 | 953,314 | 912,097 |
| | 1,354,718 | 1,269,173 | 85,545 | 1,343,049 | 1,245,744 | 1,199,101 |
| Net Sewer Income | (49,218) | (53,673) | 4,455 | (7,861) | 44,558 | 235,626 |
| Water Revenue | 2,471,100 | 2,327,900 | 143,200 | 2,510,452 | 2,513,173 | 2,835,826 |
| Water Treatment Plant | 800,638 | 690,790 | 109,848 | 819,542 | 698,863 | 615,514 |
| Water Distribution Operations | 481,465 | 414,989 | 66,476 | 451,329 | 424,811 | 395,338 |
| Lake Pumping Station | 109,140 | 107,140 | 2,000 | 107,264 | 103,163 | 98,673 |
| | 1,391,243 | 1,212,919 | 178,324 | 1,378,135 | 1,226,837 | 1,109,525 |
| Net Water Income | 1,079,857 | 1,114,981 | (35,124) | 1,132,317 | 1,286,336 | 1,726,302 |
| Water & Sewer Income Before Debt Service Expense | 1,030,639 | 1,061,308 | (30,669) | 1,124,456 | 1,330,893 | 1,961,927 |
| Debt Service | 543,875 | 559,244 | (15,369) | 1,134,195 | 1,074,559 | 1,092,117 |
| Total Water & Sewer Income Before Administration Expense | \$ 486,764 | \$ 502,064 | \$ (15,300) | \$ (9,739) | \$ 256,334 | \$ 869,810 |

Revenue - Water & Sewer

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--|-------------------------|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|
| Sewer Revenue (520-430) | | | | | | | |
| 34.4232 | Sewer service fees | \$1,295,000 | \$1,205,000 | \$ 90,000 | \$1,326,142 | \$1,281,631 | \$1,171,218 |
| 34.4236 | Industrial waste fees | - | - | - | - | - | 252,400 |
| 34.4233 | Sewer tap fees | 2,000 | 2,000 | - | 1,400 | 232 | 2,900 |
| 34.4217 | Penalties | 8,000 | 8,000 | - | 7,646 | 8,438 | 7,908 |
| 34.4235 | Miscellaneous revenue | 500 | 500 | - | - | - | 300 |
| Total Sewer Revenue | | 1,305,500 | 1,215,500 | 90,000 | 1,335,188 | 1,290,302 | 1,434,727 |
| Water Revenue (520-440) | | | | | | | |
| 34.4211 | Metered water sales | 2,050,000 | 1,920,000 | 130,000 | 2,084,720 | 2,032,111 | 1,873,913 |
| 34.4212 | Other water sales | 2,000 | 2,000 | - | 3,457 | 2,585 | 3,150 |
| 34.4213 | Water tap fees | 10,000 | 10,000 | - | 11,840 | 25,972 | 11,633 |
| 34.4214 | Madison Co. water sales | 350,000 | 350,000 | - | 356,569 | 374,690 | 293,972 |
| 34.4215 | Sale of material | 2,500 | 2,500 | - | 2,190 | 1,425 | 868 |
| 34.4216 | Service charges | 2,000 | 2,000 | - | 1,382 | 2,969 | 1,635 |
| 34.4217 | Penalties | 20,000 | 20,000 | - | 16,692 | 21,796 | 20,812 |
| 34.4218 | Miscellaneous revenue | 1,000 | 1,000 | - | 664 | 421 | 650 |
| 33.1120 | GEFA grant for water | - | - | - | - | 32,143 | 628,032 |
| 34.6903 | Interest income | 33,600 | 20,400 | 13,200 | 32,937 | 19,060 | 1,162 |
| Total Water Revenue | | 2,471,100 | 2,327,900 | 143,200 | 2,510,452 | 2,513,173 | 2,835,826 |
| Total Water & Sewer Revenue | | \$3,776,600 | \$3,543,400 | \$ 233,200 | \$3,845,640 | \$3,803,474 | \$4,270,553 |

Sewer - Collection Operations

520 - 433

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|-------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 208,041 | \$ 170,447 | \$ 37,594 | \$ 190,138 | \$ 164,620 | \$ 155,274 |
| 51.1300 | Overtime | 5,000 | 5,000 | - | 5,800 | 6,679 | 4,660 |
| 51.2101 | Insurance | 21,819 | 16,000 | 5,819 | 18,675 | 16,173 | 17,196 |
| 51.2200 | FICA | 15,915 | 13,039 | 2,876 | 14,470 | 13,158 | 11,541 |
| 51.2401 | Pension & Retirement | 22,741 | 16,653 | 6,088 | 16,358 | 15,468 | 16,386 |
| 51.2700 | Workers Comp claims | 100 | 100 | - | - | - | - |
| Total Salaries & Benefits | | 273,616 | 221,239 | 52,377 | 245,441 | 216,098 | 205,058 |
| Operating Expenditures | | | | | | | |
| 52.1203 | Engineernig services | 500 | 500 | - | 50,132 | - | - |
| 52.2208 | O & M Sewer mains | 26,000 | 10,000 | 16,000 | 39,061 | 5,099 | 12,188 |
| 52.3103 | Workers Comp insurance | 1,960 | 1,802 | 158 | 1,721 | - | - |
| 52.2320 | Equipment lease program | 9,595 | 9,195 | 400 | 9,195 | 8,601 | 9,314 |
| 52.2321 | Motor Pool charge | 18,675 | 19,065 | (390) | 19,065 | 17,618 | 18,118 |
| 55.1103 | Admin charge-Gen Fund | 47,316 | 44,293 | 3,023 | 44,293 | 45,014 | 42,326 |
| Total Operating Expenditures | | 104,046 | 84,855 | 19,191 | 163,467 | 76,331 | 81,946 |
| Total Expenditures | | \$ 377,662 | \$ 306,094 | \$ 71,568 | \$ 408,908 | \$ 292,430 | \$ 287,004 |

Personnel Summary:

Director of Operations Grade 32
 Foreman Grade 24
 Maintenance Technician Grade 18 2 positions
 Serviceman II Grade 15 2 positions
 Serviceman I Grade 7
 (Shares personnel expenditures 50%/50% with Water Distribution Operations department)

Sewer - Plant Operations & Pumping

520 - 435

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|-------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 252,516 | \$ 239,688 | \$ 12,828 | \$ 228,953 | \$ 226,230 | \$ 227,360 |
| 51.1300 | Overtime | 20,000 | 20,000 | - | 26,303 | 31,973 | 27,041 |
| 51.1101 | EAP benefits | 2,500 | 1,700 | 800 | 3,714 | 2,158 | 824 |
| 51.2101 | Insurance | 47,753 | 48,130 | (377) | 43,781 | 41,194 | 37,902 |
| 51.2200 | FICA | 19,317 | 18,336 | 981 | 19,263 | 19,386 | 18,175 |
| 51.2401 | Pension & Retirement | 26,017 | 24,828 | 1,189 | 23,514 | 22,960 | 23,766 |
| 51.2700 | Workers Comp claims | 500 | 500 | - | 642 | - | - |
| Total Salaries & Benefits | | 368,603 | 353,182 | 15,421 | 346,170 | 343,900 | 335,068 |
| Operating Expenditures | | | | | | | |
| 52.1203 | Engineering services | 500 | 500 | - | - | - | - |
| 52.2101 | Uniforms | 3,500 | 3,500 | - | 2,757 | 3,511 | 3,842 |
| 52.2202 | O & M Plant facilities | 45,000 | 45,000 | - | 37,211 | 50,029 | 88,867 |
| 52.2203 | O & M Lift stations | 15,000 | 15,000 | - | 37,824 | 11,650 | 9,169 |
| 52.2212 | Sludge disposal | 100,000 | 110,000 | (10,000) | 96,804 | 99,205 | 92,495 |
| 52.3101 | Property insurance | 22,240 | 8,822 | 13,418 | 8,821 | 8,907 | 7,747 |
| 52.3103 | Workers Comp insurance | 2,581 | 3,052 | (471) | 2,914 | 2,502 | 3,052 |
| 52.3206 | Data service (Enet) | 828 | 3,348 | (2,520) | 822 | 3,345 | 3,219 |
| 52.3207 | TV service (Enet) | 804 | 675 | 129 | 806 | 675 | 675 |
| 52.3500 | Travel & training | 3,000 | 5,000 | (2,000) | 1,340 | 3,182 | 1,878 |
| 53.1104 | Chemical & lab supplies | 250,000 | 250,000 | - | 235,781 | 263,327 | 207,861 |
| 53.1210 | Water & sewer | 50,000 | 50,000 | - | 54,989 | 52,627 | 49,689 |
| 53.1230 | Electricity | 115,000 | 115,000 | - | 107,902 | 110,453 | 108,535 |
| Total Operating Expenditures | | 608,453 | 609,897 | (1,444) | 587,971 | 609,414 | 577,029 |
| Total Expenditures | | \$ 977,056 | \$ 963,079 | \$ 13,977 | \$ 934,141 | \$ 953,314 | \$ 912,097 |

Personnel Summary:

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

Water - Filter Plant & Treatment

520 - 443

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|--------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 183,431 | \$ 171,106 | \$ 12,325 | \$ 157,285 | \$ 132,783 | \$ 143,237 |
| 51.1101 | EAP benefits | 4,200 | 3,800 | 400 | 4,803 | 3,748 | 3,896 |
| 51.1300 | Overtime | 10,000 | 10,000 | - | 11,224 | 8,571 | 7,697 |
| 51.2101 | Insurance | 38,111 | 27,090 | 11,021 | 33,156 | 22,371 | 23,373 |
| 51.2200 | FICA | 14,032 | 13,090 | 942 | 12,887 | 10,554 | 11,540 |
| 51.2401 | Pension & Retirement | 21,231 | 17,227 | 4,004 | 17,481 | 15,155 | 15,728 |
| 51.2700 | Workers Comp claims | 100 | 100 | - | - | - | - |
| Total Salaries & Benefits | | 271,105 | 242,413 | 28,692 | 236,836 | 193,182 | 205,471 |
| Operating Expenditures | | | | | | | |
| 52.1203 | Engineering Services | 1,000 | 1,000 | - | 3,325 | 5,351 | 528 |
| 52.1302 | Lab testing fees | 7,500 | 7,500 | - | 7,472 | 7,009 | 7,643 |
| 52.2101 | Uniforms | 4,000 | 4,000 | - | 3,472 | 3,549 | 4,193 |
| 52.2202 | O & M Buildings | 10,000 | 6,000 | 4,000 | 20,455 | 10,444 | 5,749 |
| 52.2203 | O & M Equipment | 30,000 | 30,000 | - | 89,649 | 56,601 | 29,948 |
| 52.2210 | O & M Structures | 71,150 | 71,150 | - | 71,292 | 71,154 | 67,052 |
| 52.2212 | Sludge disposal | 10,000 | 10,000 | - | 9,875 | 9,620 | 5,787 |
| 52.3101 | Property insurance | 41,354 | 9,316 | 32,038 | 9,316 | 9,417 | 8,151 |
| 52.3103 | Workers Comp insurance | 1,870 | 2,167 | (297) | 2,069 | 1,747 | 2,167 |
| 52.3201 | Telephone service (Enet) | 325 | 316 | 9 | 325 | 316 | 316 |
| 52.3206 | Telecom service (Enet) | 14,834 | 14,834 | - | 14,604 | 15,322 | 15,259 |
| 52.3500 | Travel & training | 6,500 | 6,500 | - | 6,347 | 4,633 | 6,657 |
| 53.1104 | Chemical & lab supplies | 180,000 | 150,000 | 30,000 | 191,910 | 165,664 | 122,797 |
| 53.1210 | Water | 1,000 | 492 | 508 | 1,387 | 515 | 1,653 |
| 53.1220 | Natural gas | - | 102 | (102) | 68 | 102 | 102 |
| 53.1230 | Electricity | 150,000 | 135,000 | 15,000 | 151,141 | 144,238 | 132,039 |
| Total Operating Expenditures | | 529,533 | 448,377 | 81,156 | 582,706 | 505,681 | 410,043 |
| Total Expenditures | | \$ 800,638 | \$ 690,790 | \$ 109,848 | \$ 819,542 | \$ 698,863 | \$ 615,514 |

Personnel Summary:

Chief Plant Operator

Grade 22

Water Plant Operator III

Grade 12 3 positions

Water - Distribution Operations

520 - 444

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|---------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 208,042 | \$ 170,447 | \$ 37,595 | \$ 181,515 | \$ 158,731 | \$ 147,923 |
| 51.1101 | EAP benefits | 9,000 | 6,000 | 3,000 | 8,623 | 5,889 | 7,351 |
| 51.1300 | Overtime | 5,000 | 5,000 | - | 5,800 | 6,679 | 4,660 |
| 51.2101 | Insurance | 21,820 | 16,000 | 5,820 | 18,675 | 16,173 | 17,196 |
| 51.2200 | FICA | 15,915 | 13,039 | 2,876 | 14,470 | 13,158 | 11,541 |
| 51.2401 | Pension & Retirement | 22,741 | 16,653 | 6,088 | 16,358 | 15,667 | 16,386 |
| 51.2700 | Workers Comp claims | 100 | 100 | - | - | - | - |
| Total Salaries & Benefits | | 282,618 | 227,239 | 55,379 | 245,441 | 216,297 | 205,058 |
| Operating Expenditures | | | | | | | |
| 52.1203 | Engineering services | 5,000 | 5,000 | - | 9,924 | 2,300 | 9,838 |
| 52.1206 | On-call dispatch | 3,000 | 3,000 | - | 3,000 | 3,562 | 3,000 |
| 52.2101 | Uniforms | 6,500 | 6,500 | - | 7,250 | 7,615 | 6,245 |
| 52.2201 | O & M Vehicles | 10,000 | 10,000 | - | 5,995 | 9,584 | 11,656 |
| 52.2203 | O & M Equipment | 1,000 | 1,000 | - | 2,440 | 9,574 | 101 |
| 52.2321 | Motor Pool charge | 18,675 | 19,066 | (391) | 19,066 | 17,618 | 18,118 |
| 52.2320 | Equipment lease program | 9,595 | 9,195 | 400 | 9,195 | 8,601 | 9,247 |
| 52.3103 | Workers Comp insurance | 1,960 | 1,802 | 158 | 1,721 | 3,563 | 3,771 |
| 52.3202 | Comm service (Vzn,GPS) | 4,140 | 4,140 | - | 5,245 | 4,201 | 4,154 |
| 52.3401 | Printing | 500 | 500 | - | 1,027 | 461 | 95 |
| 52.3500 | Travel & training | 3,500 | 3,500 | - | 1,925 | 5,605 | 4,070 |
| 53.1103 | O & M Pipelines | 40,000 | 34,000 | 6,000 | 46,049 | 34,180 | 38,357 |
| 53.1107 | O & M Metering | 20,000 | 20,000 | - | 22,606 | 27,824 | 16,351 |
| 53.1110 | Gasoline & fuel | 22,960 | 21,054 | 1,906 | 21,746 | 23,661 | 20,220 |
| 53.1120 | Freight expense-Inventory | 200 | 200 | - | 715 | 683 | 125 |
| 53.1601 | Small tools | 1,000 | 1,000 | - | 232 | 336 | 656 |
| 55.1103 | Admin Charge-Gen Fund | 47,317 | 44,293 | 3,024 | 44,293 | 45,014 | 42,326 |
| 57.4000 | Bad debt expense | 3,500 | 3,500 | - | 3,460 | 4,130 | 1,950 |
| Total Operating Expenditures | | 198,847 | 187,750 | 11,097 | 205,889 | 208,514 | 190,281 |
| Total Expenditures | | \$ 481,465 | \$ 414,989 | \$ 66,476 | \$ 451,329 | \$ 424,811 | \$ 395,338 |

Personnel Summary:

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

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

Water - Lake Pumping Station

520 - 447

Budget:

| Account | Description | 2025 | 2024 | Variance | 2024 | | |
|-------------------------------------|------------------------|-------------------|-------------------|-----------------|-------------------|-------------------|------------------|
| | | Budget | Budget | 2025-24 | Projected | 2023 Actual | 2022 Actual |
| Operating Expenditures | | | | | | | |
| 52.2203 | O & M Equipment | \$ 5,000 | \$ 5,000 | \$ - | \$ 1,935 | \$ 658 | \$ 2,025 |
| 52.3206 | Telecom service (Enet) | 13,140 | 13,140 | - | 13,140 | 13,140 | 13,140 |
| 52.3904 | Water storage contract | 3,500 | 3,500 | - | 3,938 | 3,543 | 3,501 |
| 53.1110 | Gasoline & fuel | 500 | 500 | - | 500 | - | 508 |
| 53.1230 | Electricity | 87,000 | 85,000 | 2,000 | 87,751 | 85,823 | 79,498 |
| Total Operating Expenditures | | 109,140 | 107,140 | 2,000 | 107,264 | 103,163 | 98,673 |
| Total Expenditures | | \$ 109,140 | \$ 107,140 | \$ 2,000 | \$ 107,264 | \$ 103,163 | \$ 98,673 |

Water/Sewer - Debt Service

520 - 436

Budget:

| Account | Description | 2025 | 2024 | Variance | 2024 | | |
|--|---------------------------|------------|------------|-------------|-------------|-------------|-------------|
| | | Budget | Budget | 2025-24 | Projected | 2023 Actual | 2022 Actual |
| Depreciation | | | | | | | |
| 56.1000 | Depreciation (Reserve) | \$ 99,146 | \$ 95,034 | \$ 4,112 | \$ 991,456 | \$ 928,144 | \$ 950,339 |
| Total Depreciation | | 99,146 | 95,034 | 4,112 | 991,456 | 928,144 | 950,339 |
| Other Costs & Transfers | | | | | | | |
| 57.3002 | Paying fees on bonds | - | - | - | - | - | 333 |
| 57.9005 | General Fund | 50,000 | 50,000 | - | 50,000 | 50,000 | 40,000 |
| Total Other Costs | | 50,000 | 50,000 | - | 50,000 | 50,000 | 40,333 |
| Debt Service Expenditures | | | | | | | |
| 58.2103 | Debt service - Bonds | - | - | - | - | - | 12,621 |
| 58.2303 | Debt service - GEFA notes | 394,729 | 414,210 | (19,481) | 92,739 | 96,415 | 88,824 |
| Total Debt Service Expenditures | | 394,729 | 414,210 | (19,481) | 92,739 | 96,415 | 101,445 |
| Total Expenditures | | \$ 543,875 | \$ 559,244 | \$ (15,369) | \$1,134,195 | \$1,074,559 | \$1,092,117 |

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

| | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--|-------------------|-------------------|---------------------|-------------------|---------------------|---------------------|
| Sales of Electric Services | \$14,742,918 | \$14,622,524 | \$ 120,394 | \$14,381,269 | \$14,540,952 | \$14,434,111 |
| Other Revenue | 892,500 | 783,500 | 109,000 | 1,175,841 | 1,871,996 | (362,584) |
| Total Electric Revenue | 15,635,418 | 15,406,024 | 229,394 | 15,557,110 | 16,412,948 | 14,071,527 |
| Plant Operations | 12,239,645 | 11,979,519 | 260,126 | 11,351,189 | 10,913,660 | 11,587,851 |
| Distribution Operations | 1,212,640 | 1,188,221 | 24,419 | 1,292,768 | 1,319,340 | 980,629 |
| Security Lighting | 30,000 | 30,000 | - | 30,112 | 22,351 | 33,205 |
| Depreciation and Transfers | 2,062,000 | 2,110,277 | (48,277) | 2,197,858 | 2,118,801 | 2,456,806 |
| Total Electric Expenditures | 15,544,285 | 15,308,017 | 236,268 | 14,871,927 | 14,374,153 | 15,058,491 |
| Total Electric Income Before Administration Expense | \$ 91,133 | \$ 98,007 | \$ (6,874) | \$ 685,183 | \$ 2,038,796 | \$ (986,964) |

Revenue - Electric

520 - 460

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|-----------------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Sales of Electric Services | | | | | | | |
| 34.4311 | Residential energy sales | \$4,861,615 | \$4,900,000 | \$ (38,385) | \$4,756,535 | \$4,664,844 | \$4,922,887 |
| 34.4312 | Commercial energy sales | 7,164,985 | 6,900,000 | 264,985 | 6,931,611 | 6,884,666 | 6,561,917 |
| 34.4313 | Industrial energy sales | 2,425,690 | 2,467,300 | (41,610) | 2,399,294 | 2,453,001 | 2,534,570 |
| 34.4316 | Installation charges | 50,000 | 10,000 | 40,000 | 52,558 | 83,701 | 52,267 |
| 34.4320 | Security lighting | 237,804 | 242,400 | (4,596) | 238,362 | 240,911 | 242,160 |
| 34.4321 | Street lighting | 1,824 | 1,824 | - | 1,824 | 1,824 | 1,824 |
| 34.4328 | Off-system energy sales | - | 100,000 | (100,000) | - | 211,420 | 116,306 |
| 34.4331 | Security light install fees | 1,000 | 1,000 | - | 1,085 | 585 | 2,180 |
| | Total Electric Services | 14,742,918 | 14,622,524 | 120,394 | 14,381,269 | 14,540,952 | 14,434,111 |
| Other Revenue | | | | | | | |
| 34.4315 | Miscellaneous revenue | 5,000 | 5,000 | - | 536 | 1,326,475 | 20,309 |
| 34.4317 | Pole attachment fees | 165,000 | 155,000 | 10,000 | 162,377 | 156,470 | 147,180 |
| 34.4318 | Sale of material/scrap | 5,000 | 5,000 | - | 3,141 | 12,934 | 12,366 |
| 34.4319 | Service charges | 145,000 | 130,000 | 15,000 | 146,735 | 140,050 | 145,188 |
| 34.4323 | Account establishment | 22,000 | 22,000 | - | 16,975 | 17,425 | 20,625 |
| 34.4324 | Penalties | 155,000 | 155,000 | - | 185,047 | 153,588 | 155,675 |
| 34.4327 | Credit check fees | 1,000 | 1,000 | - | 886 | 1,093 | 1,109 |
| 34.6901 | Sales tax commission | 4,500 | 4,500 | - | 4,530 | 4,468 | 4,385 |
| 34.6903 | Interest income | 114,000 | 114,000 | - | 98,775 | 88,783 | 554 |
| 34.6910 | Dividends on trust | 276,000 | 192,000 | 84,000 | 289,297 | 202,832 | 144,434 |
| 34.6912 | Unrealized gain(loss) inv. | - | - | - | 267,542 | (232,122) | (1,014,408) |
| | Total Other Revenue | 892,500 | 783,500 | 109,000 | 1,175,841 | 1,871,996 | (362,584) |
| | Total Electric Revenue | \$15,635,418 | \$15,406,024 | \$ 229,394 | \$15,557,110 | \$16,412,948 | \$14,071,527 |

Electric - Distribution Operations

520 - 461

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|---------------------------|--------------------|---------------------|---------------------|--------------------|--------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 534,483 | \$ 513,838 | \$ 20,645 | \$ 490,752 | \$ 507,116 | \$ 432,001 |
| 51.1300 | Overtime | 15,000 | 15,000 | - | 22,421 | 19,845 | 12,950 |
| 51.2101 | Insurance | 68,799 | 64,653 | 4,146 | 63,923 | 55,348 | 56,816 |
| 51.2200 | FICA | 40,888 | 39,309 | 1,579 | 38,057 | 39,868 | 33,175 |
| 51.1101 | EAP benefits | 4,200 | 3,900 | 300 | 4,013 | 3,840 | 3,556 |
| 51.2401 | Pension & Retirement | 65,576 | 62,568 | 3,008 | 59,972 | 56,887 | 52,843 |
| 51.2700 | Workers Comp claims | 500 | 500 | - | 315 | 50 | 189 |
| Total Salaries & Benefits | | 729,446 | 699,768 | 29,678 | 679,453 | 682,954 | 591,530 |
| Operating Expenditures | | | | | | | |
| 52.1206 | On-call disptach | 7,000 | 7,000 | - | 6,916 | 7,505 | 7,134 |
| 52.1304 | Hotline testing | 3,000 | 3,000 | - | 6,037 | 2,460 | 3,866 |
| 52.2101 | Uniforms | 5,000 | 5,000 | - | 872 | 3,381 | 4,545 |
| 52.2201 | O & M Vehicles | 12,000 | 12,000 | - | 15,891 | 9,820 | 14,307 |
| 52.2203 | O & M Equipment | 3,000 | 3,000 | - | 1,463 | 2,282 | 1,240 |
| 52.2206 | ROW maintenance | 140,000 | 140,000 | - | 124,649 | 207,658 | 83,288 |
| 52.2320 | Equipment lease program | 9,595 | 9,195 | 400 | 9,195 | 8,601 | 9,247 |
| 52.2321 | Motor Pool charge | 28,012 | 28,599 | (587) | 28,599 | 26,428 | 27,177 |
| 52.3101 | Property insurance | 5,416 | 11,099 | (5,683) | 11,099 | 23,442 | 12,593 |
| 52.3103 | Workers Comp insurance | 5,494 | 5,064 | 430 | 4,835 | 5,864 | 5,064 |
| 52.3202 | Comm service (Vzn,GPS) | 3,840 | 3,840 | - | 4,484 | 3,653 | 3,844 |
| 52.3500 | Travel & training | 5,000 | 5,000 | - | 4,818 | 6,336 | 4,453 |
| 53.1101 | O & M Conductors | 40,000 | 40,000 | - | 95,831 | 59,948 | 33,833 |
| 53.1102 | Truck stock & supplies | 54,000 | 54,000 | - | 67,077 | 37,256 | 53,590 |
| 53.1106 | O & M Poles, fixtures | 55,000 | 55,000 | - | 138,447 | 85,378 | 38,528 |
| 53.1107 | O & M Meter service | 20,000 | 20,000 | - | 25,985 | 22,663 | 18,666 |
| 53.1109 | Customer premises - New | 40,000 | 40,000 | - | 28,341 | 53,612 | 34,857 |
| 53.1110 | Gasoline & fuel | 18,837 | 18,656 | 181 | 18,037 | 21,446 | 18,283 |
| 53.1111 | O & M Customer premises | 7,500 | 7,500 | - | - | 22,945 | 9,829 |
| 53.1114 | Storm restoration | 5,000 | 5,000 | - | 6,374 | - | 71 |
| 53.1120 | Freight expense-Inventory | 500 | 500 | - | - | 161 | 280 |
| 53.1126 | Tools & equipment | 15,000 | 15,000 | - | 14,364 | 25,546 | 4,402 |
| Total Operating Expenditures | | 483,194 | 488,453 | (5,259) | 613,315 | 636,387 | 389,100 |
| Total Expenditures | | \$1,212,640 | \$ 1,188,221 | \$ 24,419 | \$1,292,768 | \$1,319,340 | \$ 980,629 |

Electric - Distribution Operations

520 - 461

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|---------|-------------|----------------|----------------|---------------------|-------------------|-------------|-------------|
|---------|-------------|----------------|----------------|---------------------|-------------------|-------------|-------------|

Personnel Summary:

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

Electric - Plant Operations

520 - 462

Budget:

| Account | Description | 2025 | 2024 | Variance | 2024 | | |
|-------------------------------------|--------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
| | | Budget | Budget | 2025-24 | Projected | 2023 Actual | 2022 Actual |
| Operating Expenditures | | | | | | | |
| 52.1203 | Professional services | \$ 5,000 | \$ 5,000 | - | \$ - | \$ - | \$ 12,736 |
| 52.1313 | MEAG Telecom services | - | - | - | - | 843 | 5,622 |
| 52.1317 | Electric Cities of Ga services | 67,968 | 64,764 | 3,204 | 66,283 | 52,309 | 10,005 |
| 52.3905 | Competitive Trust Investme | 420,000 | 420,000 | - | - | - | - |
| 53.1270 | Energy for resale | 11,391,410 | 11,150,000 | 241,410 | 10,928,244 | 10,513,273 | 11,236,573 |
| 55.1101 | Admin Charge-Gen Fund | 175,267 | 174,755 | 512 | 174,755 | 181,802 | 168,953 |
| 57.4002 | Credit card fees | 180,000 | 165,000 | 15,000 | 181,907 | 165,433 | 152,459 |
| 57.4004 | Collection service fees | - | - | - | - | - | 1,503 |
| Total Operating Expenditures | | 12,239,645 | 11,979,519 | 260,126 | 11,351,189 | 10,913,660 | 11,587,851 |
| Total Expenditures | | \$12,239,645 | \$11,979,519 | \$ 260,126 | \$11,351,189 | \$10,913,660 | \$11,587,851 |

Electric - Security Lights

520 - 463

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|-------------------------------------|-------------|------------------|------------------|---------------------|-------------------|------------------|------------------|
| Operating Expenditures | | | | | | | |
| 53.1102 | Supplies | \$ 30,000 | \$ 30,000 | \$ - | \$ 30,112 | \$ 22,351 | \$ 33,205 |
| Total Operating Expenditures | | 30,000 | 30,000 | - | 30,112 | 22,351 | 33,205 |
| Total Expenditures | | \$ 30,000 | \$ 30,000 | \$ - | \$ 30,112 | \$ 22,351 | \$ 33,205 |

Electric - Depreciation, Transfers & Contingency

520 - 464

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--|---------------------|----------------|----------------|---------------------|-------------------|-------------|-------------|
| Depreciation | | | | | | | |
| 56.1000 | Depreciation | \$ - | \$ - | \$ - | \$ 350,721 | \$ 350,721 | \$ 342,176 |
| Total Depreciation/Amortization | | - | - | - | 350,721 | 350,721 | 342,176 |
| Other Costs | | | | | | | |
| 57.4000 | Bad debt expense | 22,000 | 25,000 | (3,000) | 20,470 | 18,080 | 14,630 |
| 57.9002 | General contingency | 30,000 | 25,277 | 4,723 | - | - | - |
| Total Other Costs | | 52,000 | 50,277 | 1,723 | 20,470 | 18,080 | 14,630 |
| Transfers | | | | | | | |
| 57.9001 | General Fund | 1,300,000 | 1,400,000 | (100,000) | 1,166,667 | 1,050,000 | 1,200,000 |
| 57.9004 | Elbert Hotel Fund | 710,000 | 660,000 | 50,000 | 660,000 | 700,000 | 900,000 |
| Total Transfers | | 2,010,000 | 2,060,000 | (50,000) | 1,826,667 | 1,750,000 | 2,100,000 |
| Total Expenditures | | \$ 2,062,000 | \$ 2,110,277 | \$ (48,277) | \$2,197,858 | \$2,118,801 | \$2,456,806 |

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

| | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|---|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Sales of Natural Gas Services | \$ 4,165,593 | \$ 3,821,078 | \$ 344,515 | \$ 4,340,397 | \$ 4,305,100 | \$ 4,452,603 |
| Other Revenue | 84,360 | 87,450 | (3,090) | 142,568 | 105,509 | 113,480 |
| Total Natural Gas Revenue | 4,249,953 | 3,908,528 | 341,425 | 4,482,965 | 4,410,608 | 4,566,082 |
| Plant Operations | 24,000 | 24,000 | - | 20,491 | 20,623 | 21,424 |
| Distribution Operations | 2,491,817 | 2,483,806 | 8,011 | 2,364,867 | 2,811,836 | 2,800,985 |
| Depreciation and Transfers | 1,204,833 | 934,768 | 270,065 | 1,136,676 | 1,062,026 | 1,258,155 |
| Total Natural Gas Expenditures | 3,720,650 | 3,442,574 | 278,076 | 3,522,034 | 3,894,484 | 4,080,564 |
| Total Natural Gas Income Before Administration Expense | \$ 529,303 | \$ 465,954 | \$ 63,349 | \$ 960,931 | \$ 516,125 | \$ 485,518 |

Revenue - Natural Gas

520 - 470

Budget:

| Account | Description | 2025 | 2024 | Variance | 2024 | | |
|--------------------------------------|---------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|--------------------|
| | | Budget | Budget | 2025-24 | Projected | 2023 Actual | 2022 Actual |
| Sales of Natural Gas Services | | | | | | | |
| 34.4411 | Residential & small comm | \$1,858,143 | \$1,901,270 | \$ (43,127) | \$1,769,078 | \$2,089,313 | \$2,260,801 |
| 34.4412 | Medium commercial | 540,843 | 546,727 | (5,884) | 522,570 | 649,831 | 679,202 |
| 34.4413 | Large commercial | 120,647 | 119,235 | 1,412 | 134,826 | 141,645 | 149,327 |
| 34.4414 | Industrial | 405,977 | 317,359 | 88,618 | 608,429 | 431,441 | 412,882 |
| 34.4415 | Agricultural | 1,175,000 | 870,310 | 304,690 | 1,243,308 | 918,985 | 867,126 |
| 34.4416 | Granite companies | 64,983 | 66,177 | (1,194) | 62,186 | 73,884 | 83,265 |
| Total - Natural Gas Services | | 4,165,593 | 3,821,078 | 344,515 | 4,340,397 | 4,305,100 | 4,452,603 |
| Other Revenue | | | | | | | |
| 34.4417 | Tap & installation fees | 20,000 | 20,000 | - | 67,319 | 35,994 | 27,331 |
| 34.4418 | In-Home install & service | 5,000 | 10,000 | (5,000) | 2,400 | 8,217 | 9,175 |
| 34.4419 | Sale of material | 2,000 | 2,000 | - | 7,489 | 2,269 | 4,598 |
| 34.4420 | Gas merchandise | 2,500 | 5,000 | (2,500) | 715 | 6,718 | 18,532 |
| 34.4421 | Service charges | 1,000 | 1,000 | - | 145 | 147 | 768 |
| 34.4422 | Penalties | 40,000 | 43,000 | (3,000) | 37,905 | 43,545 | 41,098 |
| 34.4424 | Miscellaneous revenue | 2,500 | 2,500 | - | 15,620 | - | 9,551 |
| 34.6901 | Sales tax commission | 2,000 | 2,000 | - | 1,788 | 2,016 | 2,060 |
| 34.6903 | Interest income | 9,360 | 1,950 | 7,410 | 9,187 | 6,603 | 368 |
| Total Other Revenue | | 84,360 | 87,450 | (3,090) | 142,568 | 105,509 | 113,480 |
| Total Natural Gas Revenue | | \$4,249,953 | \$3,908,528 | \$ 341,425 | \$4,482,965 | \$4,410,608 | \$4,566,082 |

Natural Gas - Plant Operations

520 - 471

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|-------------------------------------|----------------------|------------------|------------------|---------------------|-------------------|------------------|------------------|
| Operating Expenditures | | | | | | | |
| 52.1306 | Telemetry/Monitoring | \$ 13,500 | \$ 13,500 | \$ - | \$ 13,224 | \$ 13,480 | \$ 13,752 |
| 52.2202 | O & M Buildings | 500 | 500 | - | - | - | - |
| 52.2203 | O & M Equipment | 2,000 | 2,000 | - | - | - | - |
| 53.1230 | Electricity | 8,000 | 8,000 | - | 7,267 | 7,143 | 7,672 |
| Total Operating Expenditures | | 24,000 | 24,000 | - | 20,491 | 20,623 | 21,424 |
| Total Expenditures | | \$ 24,000 | \$ 24,000 | \$ - | \$ 20,491 | \$ 20,623 | \$ 21,424 |

Natural Gas - Distribution Operations

520 - 473

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|----------------------------|------------------|------------------|---------------------|-------------------|------------------|------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 411,181 | \$ 391,827 | \$ 19,354 | \$ 383,221 | \$ 336,493 | \$ 323,707 |
| 51.1101 | EAP benefits | 5,800 | 6,500 | (700) | 5,298 | 5,762 | 8,802 |
| 51.1300 | Overtime | 5,000 | 5,000 | - | 5,421 | 5,092 | 5,079 |
| 51.2101 | Insurance | 70,481 | 57,681 | 12,800 | 60,296 | 49,089 | 54,694 |
| 51.2200 | FICA | 31,455 | 29,975 | 1,480 | 28,972 | 27,161 | 26,571 |
| 51.2401 | Pension & Retirement | 45,163 | 44,900 | 263 | 40,578 | 40,932 | 39,922 |
| 51.2700 | Workers Comp claims | 1,500 | 1,500 | - | 1,352 | - | - |
| Total Salaries & Benefits | | 570,580 | 537,383 | 33,197 | 525,138 | 464,529 | 458,775 |
| Operating Expenditures | | | | | | | |
| 52.1203 | Professional services | 50,000 | 50,000 | - | 41,218 | 44,238 | 73,136 |
| 52.1206 | On-call dispatch | 3,000 | 3,000 | - | 3,000 | 3,000 | 3,000 |
| 52.1307 | Meter testing | 9,000 | 9,000 | - | 5,650 | 5,350 | 5,725 |
| 52.1318 | Software License/Support | 13,750 | 13,750 | - | 13,750 | 13,750 | 13,750 |
| 52.2201 | O & M Vehicles | 9,000 | 9,000 | - | 1,303 | 5,820 | 4,551 |
| 52.2203 | O & M Equipment | 7,500 | 7,500 | - | 23,216 | 1,947 | 7,163 |
| 52.2205 | O & M System | 40,000 | 40,000 | - | 33,882 | 16,753 | 7,629 |
| 52.2219 | O & M Meters | 30,000 | 30,000 | - | 44,471 | 20,409 | 25,130 |
| 52.2320 | Equipment lease program | 9,595 | 9,195 | 400 | 9,195 | 8,601 | 9,247 |
| 52.2321 | Motor Pool charge | 28,012 | 28,599 | (587) | 28,599 | 26,428 | 27,177 |
| 52.3101 | Property insurance | 2,764 | 5,314 | (2,550) | 5,314 | 3,136 | 4,579 |
| 52.3103 | Workers Comp insurance | 3,870 | 4,469 | (599) | 4,267 | 4,282 | 4,469 |
| 52.3202 | Comm service (Vzn,GPS) | 4,000 | 4,000 | - | 5,057 | 4,212 | 3,726 |
| 52.3301 | Advertising | 500 | 500 | - | 26 | 25 | 502 |
| 52.3500 | Travel & training | 6,000 | 6,000 | - | 6,072 | 6,863 | 6,607 |
| 53.1110 | Gasoline & fuel | 10,094 | 9,863 | 231 | 9,898 | 11,202 | 7,121 |
| 53.1120 | Freight expense-Inventory | 1,500 | 1,500 | - | 307 | 811 | 1,167 |
| 53.1124 | Uniforms | 5,000 | 5,000 | - | 2,467 | 3,313 | 1,128 |
| 53.1125 | Welding supplies | 600 | 600 | - | 60 | 153 | 218 |
| 53.1270 | Energy for resale | 1,582,681 | 1,605,598 | (22,917) | 1,484,047 | 2,042,996 | 2,012,203 |
| 53.1520 | Merchandise for resale | 5,000 | 5,000 | - | 128 | 3,511 | 16,967 |
| 53.1540 | Material for In-home sales | 5,000 | 5,000 | - | 2,260 | 6,019 | 6,769 |
| 53.1601 | Small tools & equipment | 5,000 | 5,000 | - | 3,751 | 25,060 | 5,676 |
| 55.1102 | Admin Charge-Gen Fund | 79,371 | 78,535 | 836 | 78,535 | 71,477 | 66,830 |
| Total Operating Expenditures | | 1,911,237 | 1,936,423 | (25,186) | 1,806,472 | 2,329,356 | 2,314,472 |

Natural Gas - Distribution Operations

520 - 473

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|---------------------------|--------------------------|---------------------|---------------------|---------------------|--------------------|--------------------|--------------------|
| Other Costs | | | | | | | |
| 57.3003 | Gas rebate program | 10,000 | 10,000 | - | 33,256 | 17,950 | 18,050 |
| 57.3004 | City of Bowman - Margins | - | - | - | - | - | 9,689 |
| Total Other Costs | | 10,000 | 10,000 | - | 33,256 | 17,950 | 27,739 |
| Total Expenditures | | \$ 2,491,817 | \$ 2,483,806 | \$ 8,011 | \$2,364,867 | \$2,811,836 | \$2,800,985 |

Personnel Summary:

| | | |
|-----------------------------|----------|-------------|
| Director of Operations | Grade 32 | |
| Foreman | Grade 24 | |
| Field Service Technician | Grade 18 | 2 positions |
| Serviceman II | Grade 15 | |
| Equipment Operator (no CDL) | Grade 10 | |
| Serviceman I | Grade 7 | |

Gas - Depreciation, Transfers & Contingency

520 - 474

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--|----------------------------|----------------|----------------|---------------------|-------------------|-------------|-------------|
| Depreciation | | | | | | | |
| 56.1000 | Depreciation | \$ - | \$ - | \$ - | \$ 359,506 | \$ 359,506 | \$ 355,855 |
| Total Depreciation/Amortization | | - | - | - | 359,506 | 359,506 | 355,855 |
| Other Costs | | | | | | | |
| 57.4000 | Bad debt expense | 2,500 | 4,000 | (1,500) | 2,170 | 2,520 | 2,300 |
| 57.9002 | Contingency or Investments | 202,333 | 30,768 | 171,565 | - | - | - |
| Total Other Costs | | 204,833 | 34,768 | 170,065 | 2,170 | 2,520 | 2,300 |
| Transfers | | | | | | | |
| 57.9001 | General Fund | 1,000,000 | 900,000 | 100,000 | 775,000 | 700,000 | 900,000 |
| Total Transfers | | 1,000,000 | 900,000 | 100,000 | 775,000 | 700,000 | 900,000 |
| Total Expenditures | | \$1,204,833 | \$ 934,768 | \$ 270,065 | \$1,136,676 | \$1,062,026 | \$1,258,155 |

Combined Public Utility System Fund (Fund 520)

Summary of Administrative Expenditures

| | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Utilities Administration | \$ 294,548 | \$ 295,959 | \$ (1,411) | \$ 290,011 | \$ 285,351 | \$ 347,389 |
| Meter Reading and Servicing | 161,852 | 158,703 | 3,149 | 165,069 | 298,215 | 119,360 |
| Warehousing and Purchasing | 81,881 | 75,252 | 6,629 | 70,797 | 69,030 | 67,249 |
| Customer Service | 336,699 | 311,159 | 25,540 | 291,708 | 288,328 | 433,899 |
| Information Technology Systems | 136,220 | 128,952 | 7,268 | 112,615 | 121,227 | 116,938 |
| Economic Development | 96,000 | 96,000 | - | 76,616 | 33,217 | 60,000 |
| Total Administrative Expenditures | \$ 1,107,200 | \$ 1,066,025 | \$ 41,175 | \$ 1,006,816 | \$ 1,095,367 | \$ 1,144,836 |

Utilities Administration

520 - 490

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|--------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1102 | Salaries | \$ 60,822 | \$ 71,131 | \$ (10,309) | \$ 55,594 | \$ 48,370 | \$ 115,609 |
| 51.2101 | Insurance | 381 | 367 | 14 | 379 | 3,098 | 8,472 |
| 51.1102 | EAP benefits | 2,500 | 2,100 | 400 | 3,936 | 2,091 | 2,010 |
| 51.2200 | FICA | 4,653 | 4,431 | 222 | 4,516 | 4,628 | 8,725 |
| 51.2401 | Pension & Retirement | 8,320 | 7,425 | 895 | 7,257 | 10,265 | 12,710 |
| Total Salaries & Benefits | | 76,676 | 85,454 | (8,778) | 71,682 | 68,452 | 147,526 |
| Operating Expenditures | | | | | | | |
| 52.1205 | Credit check fees | 1,000 | 1,000 | - | 766 | 895 | 1,325 |
| 52.1315 | O & M AS/400 | 35,000 | 35,000 | - | 42,959 | 46,584 | 31,762 |
| 52.1319 | Fire alarm monitoring | - | - | - | - | - | 105 |
| 52.2100 | Cleaning services | 8,235 | 8,235 | - | 7,653 | 7,673 | 7,131 |
| 52.2101 | Uniforms; mats; towels | 1,500 | 1,500 | - | 81 | 599 | 704 |
| 52.2111 | Solid waste disposal | 960 | 960 | - | 960 | 944 | 768 |
| 52.2201 | O & M Vehicles | 375 | 375 | - | 229 | 936 | - |
| 52.2202 | O & M Buildings | 12,000 | 12,000 | - | 6,976 | 17,245 | 10,636 |
| 52.2203 | O & M Equipment | 6,000 | 6,000 | - | 3,992 | 4,970 | 7,156 |
| 52.3101 | Property insurance | 7,995 | 4,619 | 3,376 | 4,619 | 5,056 | 9,807 |
| 52.3103 | Workers Comp insurance | 208 | 445 | (237) | 425 | 209 | 445 |
| 52.3201 | Telephone service (AT&T) | 7,200 | 7,200 | - | 7,208 | 7,158 | 6,243 |
| 52.3202 | Comm service (Vzn) | 1,583 | 1,583 | - | 1,246 | 1,303 | 1,882 |
| 52.3206 | Data service | 8,076 | 8,076 | - | 8,239 | 6,388 | 8,356 |
| 52.3301 | Advertising; website | 4,500 | 4,500 | - | 3,760 | 4,045 | 2,697 |
| 52.3500 | Travel & training | 5,000 | 5,000 | - | 12,522 | 5,764 | 9,863 |
| 52.3601 | Dues | 2,200 | 2,200 | - | 2,582 | 2,152 | 2,139 |
| 52.3901 | Postage | 56,000 | 52,000 | 4,000 | 54,174 | 47,498 | 43,042 |
| 52.3909 | EC waste surcharge | 1,140 | 912 | 228 | 1,083 | 912 | 912 |
| 58.2203 | Copier leases | 7,000 | 7,000 | - | 6,389 | 6,338 | 6,699 |
| 53.1112 | Janitorial supplies | 7,000 | 7,000 | - | 9,271 | 7,958 | 7,623 |
| 53.1115 | Office supplies | 20,000 | 20,000 | - | 21,856 | 19,003 | 16,255 |
| 53.1210 | Water & sewer | 1,400 | 1,400 | - | 1,318 | 1,310 | 1,315 |
| 53.1220 | Natural gas | 3,500 | 3,500 | - | 3,232 | 4,318 | 3,866 |
| 53.1230 | Electricity | 20,000 | 20,000 | - | 16,790 | 17,640 | 19,131 |
| Total Operating Expenditures | | 217,872 | 210,505 | 7,367 | 218,329 | 216,898 | 199,862 |
| Total Expenditures | | \$ 294,548 | \$ 295,959 | \$ (1,411) | \$ 290,011 | \$ 285,351 | \$ 347,389 |

Personnel Summary:

Utility Services Manager

Grade 19

Meter Reading & Servicing

520 - 491

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|---------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 81,551 | \$ 76,948 | \$ 4,603 | \$ 74,830 | \$ 76,494 | \$ 71,612 |
| 51.1101 | EAP benefits | 2,900 | 2,700 | 200 | 2,890 | 2,701 | 2,384 |
| 51.1300 | Overtime | 500 | 500 | - | 290 | 425 | 904 |
| 51.2101 | Insurance | 19,006 | 17,824 | 1,182 | 17,775 | 15,470 | 10,473 |
| 51.2200 | FICA | 6,239 | 5,886 | 353 | 5,762 | 5,800 | 5,483 |
| 51.2401 | Pension & Retirement | 11,050 | 9,677 | 1,373 | 9,958 | 9,147 | 8,906 |
| Total Salaries & Benefits | | 121,246 | 113,535 | 7,711 | 111,505 | 110,036 | 99,762 |
| Operating Expenditures | | | | | | | |
| 52.1303 | Tantalus hosted solution | 24,000 | 24,000 | - | 41,805 | 154,623 | 8,937 |
| 52.1309 | Itron repairs & equipment | 5,000 | 9,500 | (4,500) | - | 20,953 | 136 |
| 52.3103 | Workers Comp insurance | 829 | 930 | (101) | 888 | 803 | 930 |
| 52.3202 | Comm service (Vzn,GPS) | 2,123 | 2,123 | - | 2,693 | 2,058 | 2,111 |
| 52.3206 | Data Service (Enet,Vzn) | 4,200 | 4,200 | - | 4,318 | 4,470 | 3,297 |
| 53.1110 | Gasoline | 3,454 | 3,415 | 39 | 2,977 | 3,695 | 3,307 |
| 53.1124 | Uniforms | 1,000 | 1,000 | - | 884 | 1,578 | 880 |
| Total Operating Expenditures | | 40,606 | 45,168 | (4,562) | 53,565 | 188,179 | 19,599 |
| Total Expenditures | | \$ 161,852 | \$ 158,703 | \$ 3,149 | \$ 165,069 | \$ 298,215 | \$ 119,360 |

Personnel Summary:

Meter Service Technician Grade 12 2 positions

Warehousing & Purchasing

520 - 492

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|--------------------------|------------------|------------------|---------------------|-------------------|------------------|------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 59,671 | \$ 56,299 | \$ 3,372 | \$ 54,007 | \$ 54,160 | \$ 51,388 |
| 51.2101 | Insurance | 373 | 354 | 19 | 265 | 266 | 266 |
| 51.1101 | EAP benefits | 2,000 | - | 2,000 | 1,973 | 613 | 1,890 |
| 51.2200 | FICA | 4,565 | 4,307 | 258 | 4,243 | 4,206 | 3,997 |
| 51.2401 | Pension & Retirement | 8,085 | 7,080 | 1,005 | 6,962 | 6,564 | 6,499 |
| Total Salaries & Benefits | | 74,694 | 68,040 | 6,654 | 67,450 | 65,809 | 64,040 |
| Operating Expenditures | | | | | | | |
| 52.2202 | O & M Buildings; grounds | 2,000 | 2,000 | - | 160 | 153 | - |
| 52.3103 | Workers Comp insurance | 202 | 227 | (25) | 217 | 198 | 227 |
| 52.3202 | Comm service (Vzn,GPS) | 516 | 516 | - | 761 | 516 | 779 |
| 52.3207 | Internet (Enet) | 719 | 719 | - | 719 | 719 | 719 |
| 53.1112 | Janitorial supplies | 500 | 500 | - | 26 | - | 31 |
| 53.1115 | Office supplies | 500 | 500 | - | - | 155 | - |
| 53.1124 | Uniforms | 500 | 500 | - | - | - | 73 |
| 53.1210 | Water & sewer | 250 | 250 | - | 343 | 236 | 225 |
| 53.1230 | Electricity | 2,000 | 2,000 | - | 1,121 | 1,243 | 1,155 |
| Total Operating Expenditures | | 7,187 | 7,212 | (25) | 3,347 | 3,220 | 3,210 |
| Total Expenditures | | \$ 81,881 | \$ 75,252 | \$ 6,629 | \$ 70,797 | \$ 69,030 | \$ 67,249 |

Personnel Summary:

Purchasing Agent & Cemetery Sexton

Grade 24

Customer Care & Marketing

520 - 493

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1102 | Salaries | \$ 230,886 | \$ 219,783 | \$ 11,103 | \$ 209,318 | \$ 201,151 | \$ 302,590 |
| 51.2101 | Insurance | 45,572 | 31,334 | 14,238 | 39,773 | 35,727 | 62,289 |
| 51.1102 | EAP benefits | 1,600 | 5,500 | (3,900) | 1,438 | 2,333 | 5,482 |
| 51.2200 | FICA | 17,663 | 16,813 | 850 | 15,025 | 15,419 | 21,617 |
| 51.2401 | Pension & Retirement | 28,190 | 24,480 | 3,710 | 24,110 | 31,217 | 35,749 |
| Total Salaries & Benefits | | 323,911 | 297,910 | 26,001 | 289,664 | 285,847 | 427,727 |
| Operating Expenditures | | | | | | | |
| 52.3103 | Workers Comp insurance | 788 | 1,249 | (461) | 1,193 | 757 | 1,838 |
| 52.1203 | Professional services | 5,000 | 5,000 | - | 675 | 675 | 775 |
| 52.3304 | Promotional items | 4,000 | 4,000 | - | - | 474 | 1,815 |
| 52.3401 | Printing | 500 | 500 | - | - | - | - |
| 52.3500 | Travel & training | 500 | 500 | - | 66 | - | 50 |
| 53.1115 | Office supplies | 2,000 | 2,000 | - | 110 | 575 | 1,694 |
| Total Operating Expenditures | | 12,788 | 13,249 | (461) | 2,044 | 2,481 | 6,172 |
| Total Expenditures | | \$ 336,699 | \$ 311,159 | \$ 25,540 | \$ 291,708 | \$ 288,328 | \$ 433,899 |

Personnel Summary:

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

Information Technology Systems

520 - 495

Budget:

| Account | Description | 2025 | 2024 | Variance | 2024 | | |
|--------------------------------|--------------------------------------|-------------------|-------------------|-----------------|-------------------|-------------------|-------------------|
| | | Budget | Budget | 2025-24 | Projected | 2023 Actual | 2022 Actual |
| Salaries & Benefits | | | | | | | |
| 51.1102 | Salaries | \$ 88,400 | \$ 83,283 | \$ 5,117 | \$ 78,351 | \$ 54,977 | \$ 59,420 |
| 51.2101 | Insurance | 9,734 | 9,131 | 603 | 9,134 | 7,208 | 8,156 |
| 51.2200 | FICA | 6,763 | 6,371 | 392 | 5,897 | 4,667 | 4,453 |
| 51.2401 | Pension & Retirement | 6,993 | 5,870 | 1,123 | 5,870 | 6,472 | 7,676 |
| | Total Salaries & Benefits | 111,890 | 104,655 | 7,235 | 99,252 | 73,324 | 79,705 |
| Operating Expenditures | | | | | | | |
| 52.2203 | O & M Equipment | 20,000 | 20,000 | - | 12,238 | 47,022 | 36,696 |
| 52.3103 | Workers Comp insurance | 302 | 269 | 33 | 257 | 236 | 269 |
| 52.3202 | Comm service (Vzn) | 528 | 528 | - | 526 | 328 | - |
| 52.3500 | Travel & training | 2,500 | 2,500 | - | - | - | 10 |
| 53.1115 | Office supplies | 1,000 | 1,000 | - | 342 | 317 | 259 |
| | Total Operating Expenditures | 24,330 | 24,297 | 33 | 13,363 | 47,903 | 37,234 |
| | Total Expenditures | \$ 136,220 | \$ 128,952 | \$ 7,268 | \$ 112,615 | \$ 121,227 | \$ 116,938 |

Personnel Summary:

Information Technology Manager Grade 30

Economic Development

520 - 496

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|----------------------------------|-----------------------|------------------|------------------|---------------------|-------------------|------------------|------------------|
| Contracted Services | | | | | | | |
| 51.1203 | Economic developer | \$ 80,000 | \$ 80,000 | \$ - | \$ - | \$ 30,000 | \$ 60,000 |
| 52.1203 | Professional services | 1,000 | - | 1,000 | 72,043 | - | - |
| 52.2204 | O&M - Grounds | 15,000 | 15,000 | - | 4,573 | 3,217 | - |
| 53.1210 | Water service | - | 1,000 | (1,000) | - | - | - |
| Total Contracted Services | | 96,000 | 96,000 | - | 76,616 | 33,217 | 60,000 |
| Total Expenditures | | \$ 96,000 | \$ 96,000 | \$ - | \$ 76,616 | \$ 33,217 | \$ 60,000 |

[This page intentionally left blank.]

ElbertonNET Technology Services Fund (Fund 525)

Summary of Revenues and Expenditures

| | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|---|------------------|------------------|---------------------|---------------------|---------------------|---------------------|
| BROADBAND TV DIVISION: | | | | | | |
| Programming Sales | \$ 2,816,772 | \$ 2,849,300 | \$ (32,528) | \$ 2,797,890 | \$ 2,842,477 | \$ 2,920,481 |
| Adminstrative Revenue | 170,000 | 109,600 | 60,400 | 149,304 | 148,672 | 142,304 |
| Total TV Operations Revenue | 2,986,772 | 2,958,900 | 27,872 | 2,947,195 | 2,991,149 | 3,062,785 |
| Programming Operations | 2,564,348 | 2,693,564 | (129,216) | 2,600,784 | 2,644,991 | 2,604,714 |
| Video Production | 12,134 | 12,134 | - | 10,448 | 11,200 | 8,995 |
| Total TV Operations Expenses | 2,576,482 | 2,705,698 | (129,216) | 2,611,232 | 2,656,191 | 2,613,709 |
| Net TV Operations Income | 410,290 | 253,202 | 157,088 | 335,962 | 334,959 | 449,076 |
| INTERNET & FIBER DIVISION: | | | | | | |
| Fiber Leases & Services | 259,932 | 246,531 | 13,401 | 259,277 | 247,624 | 242,058 |
| High Speed Internet | 4,060,170 | 3,669,274 | 390,896 | 3,937,083 | 3,555,769 | 4,231,516 |
| Total Internet & Fiber Revenue | 4,320,102 | 3,915,805 | 404,297 | 4,196,360 | 3,803,394 | 4,473,574 |
| Lit & Dark Fiber Operations | 5,000 | 5,000 | - | 140 | 442 | 2,203 |
| High Speed Internet Operations | 593,463 | 557,823 | 35,640 | 613,490 | 515,049 | 459,817 |
| Total Fiber & Internet Expenses | 598,463 | 562,823 | 35,640 | 613,630 | 515,492 | 462,020 |
| Net Internet & Fiber Income | 3,721,639 | 3,352,982 | 368,657 | 3,582,730 | 3,287,902 | 4,011,555 |
| DIGITAL PHONE OPERATIONS: | | | | | | |
| Digital Phone Revenue | 487,039 | 457,972 | 29,067 | 495,005 | 447,829 | 418,518 |
| Digital Phone Expenditures | 252,324 | 239,316 | 13,008 | 259,319 | 229,722 | 208,440 |
| Net Digital Phone Income | 234,715 | 218,656 | 16,059 | 235,686 | 218,107 | 210,078 |
| NET OPERATING INCOME | 4,366,644 | 3,824,840 | 541,804 | 4,154,379 | 3,840,968 | 4,670,709 |
| ADMINISTRATIVE EXPEND. | | | | | | |
| Administration | 493,392 | 468,949 | 24,443 | 430,760 | 415,182 | 215,238 |
| Distribution Operations | 1,145,752 | 1,182,891 | (37,139) | 1,174,018 | 1,512,809 | 1,157,246 |
| Debt Service & Depreciation | 2,727,500 | 2,173,000 | 554,500 | 908,583 | 678,227 | 631,300 |
| Total Administrative Expend. | 4,366,644 | 3,824,840 | 541,804 | 2,513,361 | 2,606,218 | 2,003,783 |
| Revenues Over / (Under) Expenditures | \$ - | \$ - | \$ - | \$ 1,641,018 | \$ 1,234,750 | \$ 2,666,926 |
| Total Revenues | 7,793,913 | 7,332,677 | 461,236 | 7,638,560 | 7,242,372 | 7,954,877 |
| Total Expenditures | 7,793,913 | 7,332,677 | 461,236 | 5,997,542 | 6,007,621 | 5,287,951 |
| | \$ - | \$ - | \$ - | \$ 1,641,018 | \$ 1,234,750 | \$ 2,666,926 |

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

| | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|---------------------------------|--------------|--------------|---------------------|-------------------|--------------|--------------|
| Programming sales | \$ 2,816,772 | \$ 2,849,300 | \$ (32,528) | \$ 2,797,890 | \$ 2,842,477 | \$ 2,920,481 |
| Service charges & other revenue | 170,000 | 109,600 | 60,400 | 149,304 | 148,672 | 142,304 |
| Total Revenue | 2,986,772 | 2,958,900 | 27,872 | 2,947,195 | 2,991,149 | 3,062,785 |
| Programming expenses | 2,564,348 | 2,693,564 | (129,216) | 2,600,784 | 2,644,991 | 2,604,714 |
| Video production operations | 12,134 | 12,134 | - | 10,448 | 11,200 | 8,995 |
| Total Expenditures | 2,576,482 | 2,705,698 | (129,216) | 2,611,232 | 2,656,191 | 2,613,709 |
| Net TV Operations Income | \$ 410,290 | \$ 253,202 | \$ 157,088 | \$ 335,962 | \$ 334,959 | \$ 449,076 |

Revenue - Broadband TV Operations

525 - 480

Budget:

| Account | Description | 2025 | 2024 | Variance | 2024 | | |
|-----------------------------------|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | Budget | Budget | 2025-24 | Projected | 2023 Actual | 2022 Actual |
| Programming Sales | | | | | | | |
| 34.4601 | Basic - City | \$ 284,075 | \$ 263,211 | \$ 20,864 | \$ 274,972 | \$ 276,288 | \$ 302,550 |
| 34.4602 | Basic - County | 385,759 | 342,146 | 43,613 | 370,377 | 331,922 | 337,152 |
| 34.4603 | Expanded - City | 223,870 | 269,397 | (45,527) | 230,758 | 276,536 | 291,822 |
| 34.4604 | Expanded - County | 299,088 | 343,504 | (44,416) | 309,343 | 336,921 | 323,052 |
| 34.4640 | Premier - City | 465,183 | 482,207 | (17,024) | 471,147 | 485,339 | 501,710 |
| 34.4641 | Premier - County | 867,044 | 825,820 | 41,224 | 835,780 | 808,896 | 816,661 |
| 34.4644 | Digital Premiums - City | 21,316 | 23,403 | (2,087) | 22,394 | 26,411 | 31,586 |
| 34.4645 | Digital Premiums - County | 23,431 | 25,962 | (2,531) | 24,700 | 30,764 | 41,685 |
| Total Programming Sales | | 2,569,766 | 2,575,650 | (5,884) | 2,539,471 | 2,573,077 | 2,646,217 |
| Other Revenue | | | | | | | |
| 34.4618 | Programming rebates | 2,200 | 2,200 | - | 2,256 | 2,183 | 2,329 |
| 34.4619 | Commissions | 1,500 | 1,500 | - | 1,060 | 2,075 | 1,604 |
| 34.4625 | Franchise fees - City | 52,456 | 55,162 | (2,706) | 52,887 | 56,416 | 59,724 |
| 34.4626 | Franchise fees - County | 80,973 | 79,762 | 1,211 | 79,630 | 78,219 | 78,703 |
| 34.4660 | Equipment charges | 8,500 | 8,500 | - | 8,282 | 8,874 | 7,553 |
| 34.4661 | Sales of videos | - | - | - | 205 | 70 | 910 |
| 34.4665 | Monthly box fee - City | 49,515 | 53,744 | (4,229) | 49,487 | 51,092 | 54,323 |
| 34.4666 | Monthly box fee - County | 31,676 | 32,997 | (1,321) | 32,601 | 33,082 | 35,251 |
| 34.4670 | DVR - City | 6,257 | 13,033 | (6,776) | 10,274 | 12,594 | 11,541 |
| 34.4671 | DVR - County | 13,929 | 26,752 | (12,823) | 21,737 | 24,795 | 22,326 |
| Total Other Revenue | | 247,006 | 273,650 | (26,644) | 258,419 | 269,400 | 274,264 |
| Total Broadband TV Revenue | | \$2,816,772 | \$2,849,300 | \$ (32,528) | \$2,797,890 | \$2,842,477 | \$2,920,481 |

Revenue - Administrative

525 - 482

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|-------------------------------------|-----------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Revenue | | | | | | | |
| 34.4611 | Connection fees | 20,000 | 20,000 | - | 27,320 | 37,210 | 52,461 |
| 34.4612 | Late penalties | 45,000 | 45,000 | - | 40,653 | 42,109 | 49,524 |
| 34.4614 | Advertising sales | 3,000 | 3,000 | - | 1,415 | 11,987 | 2,950 |
| 34.4616 | Service charges | 1,000 | 1,000 | - | 3,210 | 4,403 | 2,090 |
| 34.4621 | Russell State Park services | 15,000 | 19,000 | (4,000) | 12,274 | 16,388 | 19,184 |
| 36.1000 | Interest income | 86,000 | 21,600 | 64,400 | 64,197 | 10,851 | - |
| 38.9001 | Surplus sale of equipment | - | - | - | 235 | 25,724 | 16,095 |
| Total Administrative Revenue | | \$ 170,000 | \$ 109,600 | \$ 60,400 | \$ 149,304 | \$ 148,672 | \$ 142,304 |

Programming Operations

525 - 480

Budget:

| Account | Description | 2025 | 2024 | Variance | 2024 | | |
|-------------------------------------|---------------------------|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|
| | | Budget | Budget | 2025-24 | Projected | 2023 Actual | 2022 Actual |
| Operating Expenditures | | | | | | | |
| 53.1103 | Digital boxes and remotes | \$ 40,000 | \$ 60,000 | \$ (20,000) | \$ 18,758 | \$ 60,076 | \$ 51,718 |
| 53.1107 | Headend O & M | 7,500 | 7,500 | - | - | 5,328 | 7,500 |
| 53.1541 | Basic programming | 864,000 | 782,400 | 81,600 | 820,817 | 765,117 | 688,972 |
| 53.1543 | Expanded programming | 1,226,588 | 1,413,864 | (187,276) | 1,347,203 | 1,394,917 | 1,416,516 |
| 53.1545 | Premium programming | 35,460 | 38,016 | (2,556) | 37,420 | 33,855 | 43,642 |
| 53.1546 | TV Everywhere expense | 5,000 | 6,684 | (1,684) | 4,453 | 5,720 | 5,987 |
| 53.1548 | Premier programming | 78,000 | 80,400 | (2,400) | 83,766 | 77,201 | 80,507 |
| 53.1549 | HITS, NASRAC, & Rovi fees | 160,800 | 157,200 | 3,600 | 145,015 | 155,803 | 162,567 |
| 52.3915 | Franchise fees - City | 60,000 | 60,000 | - | 55,276 | 59,183 | 62,292 |
| 52.3916 | Franchise fees - County | 80,000 | 80,000 | - | 81,346 | 81,501 | 81,763 |
| 57.4000 | Bad debt expense | 7,000 | 7,500 | (500) | 6,730 | 6,290 | 3,250 |
| Total Operating Expenditures | | \$2,564,348 | \$2,693,564 | \$ (129,216) | \$2,600,784 | \$2,644,991 | \$2,604,714 |

Video Production

525 - 483

Budget:

| Account | Description | 2025 | 2024 | Variance | 2024 | | |
|--------------------------------------|----------------------|------------------|------------------|-------------|------------------|------------------|-----------------|
| | | Budget | Budget | 2025-23 | Projected | 2023 Actual | 2022 Actual |
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 9,414 | \$ 9,414 | \$ - | \$ 8,886 | \$ 9,437 | \$ 7,522 |
| 51.2200 | FICA | 720 | 720 | - | 676 | 743 | 577 |
| Total Salaries & Benefits | | 10,134 | 10,134 | - | 9,562 | 10,180 | 8,098 |
| Operating Expenditures | | | | | | | |
| 52.2203 | O & M Equipment | 1,000 | 1,000 | - | 886 | 340 | 160 |
| 53.1115 | Supplies & materials | 1,000 | 1,000 | - | - | 680 | 737 |
| Total Operating Expenditures | | 2,000 | 2,000 | - | 886 | 1,020 | 897 |
| Total Expenditures | | \$ 12,134 | \$ 12,134 | \$ - | \$ 10,448 | \$ 11,200 | \$ 8,995 |

Personnel Summary:

Video Intern Part-time

ElbertonNET Technology Services Fund (Fund 525)

Internet and Fiber Operations

Summary of Revenues and Expenditures

| | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Lit & Dark Fiber Services | \$ 259,932 | \$ 246,531 | \$ 13,401 | \$ 259,277 | \$ 247,624 | \$ 242,058 |
| High Speed Internet | 4,060,170 | 3,669,274 | 390,896 | 3,937,083 | 3,555,769 | 4,231,516 |
| Total Internet Revenue | 4,320,102 | 3,915,805 | 404,297 | 4,196,360 | 3,803,394 | 4,473,574 |
| Fiber Operations | 5,000 | 5,000 | - | 140 | 442 | 2,203 |
| High Speed Internet Operations | 593,463 | 557,823 | 35,640 | 613,490 | 515,049 | 459,817 |
| Total Internet Expenditures | 598,463 | 562,823 | 35,640 | 613,630 | 515,492 | 462,020 |
| Net Internet and Fiber Income | \$ 3,721,639 | \$ 3,352,982 | \$ 368,657 | \$ 3,582,730 | \$ 3,287,902 | \$ 4,011,555 |

Revenue - Internet and Fiber Operations

Budget:

| Account | Description | 2025 | 2024 | Variance | 2024 | | |
|--|----------------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|--------------------|
| | | Budget | Budget | 2025-24 | Projected | 2023 Actual | 2022 Actual |
| Lit & Dark Fiber Services (525-473) | | | | | | | |
| 34.4326 | Fiber leases | \$ 114,732 | \$ 110,895 | \$ 3,837 | \$ 115,484 | \$ 112,534 | \$ 110,528 |
| 34.4327 | Internet over Fiber | 103,632 | 94,068 | 9,564 | 102,225 | 93,521 | 89,961 |
| 34.4328 | Transport over Fiber | 41,568 | 41,568 | - | 41,568 | 41,570 | 41,570 |
| | Total Fiber Services | 259,932 | 246,531 | 13,401 | 259,277 | 247,624 | 242,058 |
| High Speed Internet (525-474) | | | | | | | |
| 33.1310 | Grant-Elbert County | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 357,099 |
| 33.4310 | Grant-State of Georgia | - | - | - | - | 124,238 | 925,337 |
| 34.5614 | Web hosting | 1,680 | 1,680 | - | 1,680 | 1,667 | 1,898 |
| 34.5626 | Broadband Basic | 1,139,906 | 1,165,099 | (25,193) | 1,154,669 | 1,184,135 | 1,165,594 |
| 34.5629 | Internet 50 | 1,602,804 | 1,539,444 | 63,360 | 1,594,591 | 1,517,731 | 1,407,523 |
| 34.5622 | Static IP | 9,487 | 9,817 | (330) | 9,744 | 9,444 | 8,742 |
| 34.5624 | Additional e-mail | 3,132 | 2,580 | 552 | 3,144 | 3,011 | 3,301 |
| 34.5638 | Internet 100 & 200 | 1,722,179 | 1,425,422 | 296,757 | 1,600,951 | 1,162,110 | 824,900 |
| 34.6911 | Bundle discounts | (549,718) | (579,468) | 29,750 | (564,164) | (571,267) | (581,123) |
| 34.4611 | Connection fees | 500 | 500 | - | 6,335 | 980 | 1,326 |
| 34.4620 | Collocation service | 4,200 | 4,200 | - | 4,200 | 4,200 | 3,200 |
| 34.4660 | Equipment charges/sales | 126,000 | 100,000 | 26,000 | 125,933 | 119,519 | 113,719 |
| | Total High Speed Internet | 4,060,170 | 3,669,274 | 390,896 | 3,937,083 | 3,555,769 | 4,231,516 |
| Total Internet & Fiber Revenue | | \$4,320,102 | \$3,915,805 | \$ 404,297 | \$4,196,360 | \$3,803,394 | \$4,473,574 |

Dark & Lit Fiber Operations

525 - 473

Budget:

| Account | Description | 2025 | 2024 | Variance | 2024 | | |
|-------------------------------------|----------------------|-----------------|-----------------|-------------|---------------|---------------|-----------------|
| | | Budget | Budget | 2025-24 | Projected | 2023 Actual | 2022 Actual |
| Operating Expenditures | | | | | | | |
| 53.1101 | Supplies & materials | \$ 5,000 | \$ 5,000 | \$ - | \$ 140 | \$ 442 | \$ 2,203 |
| Total Operating Expenditures | | 5,000 | 5,000 | - | 140 | 442 | 2,203 |
| Total Expenditures | | | | | | | |
| | | \$ 5,000 | \$ 5,000 | \$ - | \$ 140 | \$ 442 | \$ 2,203 |

High Speed Internet Operations

525 - 474

Budget:

| Account | Description | 2025 | 2024 | Variance | 2024 | | |
|-------------------------------------|---------------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| | | Budget | Budget | 2025-24 | Projected | 2023 Actual | 2022 Actual |
| Operating Expenditures | | | | | | | |
| 52.2203 | O & M Equipment | \$ 65,000 | \$ 65,000 | \$ - | \$ 51,000 | \$ 63,140 | \$ 38,040 |
| 52.3904 | Accounts and Provisioning | 265,980 | 249,096 | 16,884 | 261,604 | 242,866 | 222,345 |
| 52.3907 | Internet connectivity | 166,151 | 166,151 | - | 164,529 | 127,695 | 147,248 |
| 52.3908 | CALEA Compliance | 4,200 | 4,200 | - | 4,200 | 5,950 | 1,800 |
| 52.3909 | IP Addresses | 14,000 | 8,000 | 6,000 | 12,440 | 7,840 | 7,840 |
| 53.1250 | ESPN 3 Subscription Fees | 1,632 | 1,476 | 156 | 1,632 | 2,540 | 3,848 |
| 53.1101 | Supplies & materials | 10,000 | 10,000 | - | 7,372 | 13,122 | 12,589 |
| 53.1104 | Cable modems, equipment | 35,000 | 25,000 | 10,000 | 87,636 | 38,365 | 19,067 |
| 53.1107 | Headend O & M | 7,500 | 7,500 | - | 50 | - | - |
| 52.1204 | Bandwidth analytics | 12,000 | 11,400 | 600 | 11,737 | 4,742 | (520) |
| 57.4000 | Bad debt expense | 12,000 | 10,000 | 2,000 | 11,290 | 8,790 | 7,560 |
| Total Operating Expenditures | | 593,463 | 557,823 | 35,640 | 613,490 | 515,049 | 459,817 |
| Total Expenditures | | | | | | | |
| | | \$ 593,463 | \$ 557,823 | \$ 35,640 | \$ 613,490 | \$ 515,049 | \$ 459,817 |

Revenue - Digital Phone

525 - 475

Budget:

| Account | Description | 2025 | 2024 | Variance | 2024 | | |
|------------------------------------|------------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| | | Budget | Budget | 2025-24 | Projected | 2023 Actual | 2022 Actual |
| Digital Phone Revenue | | | | | | | |
| 34.5617 | Set-up fees | \$ 2,000 | \$ 2,000 | \$ - | \$ 4,200 | \$ 3,660 | \$ 3,200 |
| 34.5630 | Service base fee | 252,160 | 262,138 | (9,978) | 258,043 | 261,872 | 255,370 |
| 34.5631 | Business service fees | 105,110 | 96,691 | 8,419 | 105,479 | 95,445 | 84,850 |
| 34.5632 | Toll free services | 2,942 | 2,966 | (24) | 3,309 | 2,588 | 2,452 |
| 34.5633 | Hosted PBX Services | 81,000 | 62,074 | 18,926 | 74,847 | 52,418 | 43,803 |
| 34.4660 | Equipment sales | 5,000 | 2,000 | 3,000 | 14,365 | 10,219 | 6,707 |
| 34.5634 | Usage fees | 2,500 | 500 | 2,000 | 2,448 | 751 | 739 |
| 34.5635 | Directory Assistance | - | 2,000 | (2,000) | - | - | 1,469 |
| 34.5636 | International Calls | - | 25 | (25) | - | 1 | 7 |
| 34.5637 | Fax-to-PDF Services | 2,495 | 2,030 | 465 | 2,090 | 1,998 | 1,979 |
| 34.5640 | Universal Service Fees | 33,832 | 25,548 | 8,284 | 30,224 | 18,877 | 17,943 |
| Total Digital Phone Revenue | | \$ 487,039 | \$ 457,972 | \$ 29,067 | \$ 495,005 | \$ 447,829 | \$ 418,518 |

Expenditures - Digital Phone Operations

525 - 475

Budget:

| Account | Description | 2025 | 2024 | Variance | 2024 | | |
|-------------------------------|------------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| | | Budget | Budget | 2025-24 | Projected | 2023 Actual | 2022 Actual |
| Operating Expenditures | | | | | | | |
| 52.1200 | Professional services | \$ 6,804 | \$ 4,330 | \$ 2,474 | \$ 7,485 | \$ 4,336 | \$ 4,292 |
| 52.3905 | Phone access fees | 192,000 | 192,252 | (252) | 192,029 | 178,571 | 165,437 |
| 52.3906 | PBX, DID access fees | 6,528 | 9,936 | (3,408) | 4,365 | 7,270 | 7,816 |
| 52.3912 | Usage fees | 1,800 | 250 | 1,550 | 1,774 | 249 | 3,146 |
| 52.3914 | Setup fees | 3,500 | 3,500 | - | 5,535 | 3,057 | 3,119 |
| 52.3917 | Universal Service Fund | 33,192 | 25,548 | 7,644 | 33,285 | 27,523 | 21,712 |
| 53.1101 | Supplies & materials | 7,500 | 2,500 | 5,000 | 13,836 | 8,715 | 2,120 |
| 57.4000 | Bad debt expense | 1,000 | 1,000 | - | 1,010 | - | 800 |
| Total Expenditures | | \$ 252,324 | \$ 239,316 | \$ 13,008 | \$ 259,319 | \$ 229,722 | \$ 208,440 |

Net Income - Digital Phone

| | | | | | |
|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| \$ 234,715 | \$ 218,656 | \$ 16,059 | \$ 235,686 | \$ 218,107 | \$ 210,078 |
|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|

ElbertonNET Technology Services Fund (Fund 525)

Summary of Administrative Expenses

| | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Administration | \$ 493,392 | \$ 468,949 | \$ 24,443 | \$ 430,760 | \$ 415,182 | \$ 215,238 |
| Distribution Operations | 1,145,752 | 1,182,891 | (37,139) | 1,174,018 | 1,512,809 | 1,157,246 |
| Debt Service & Depreciation | 2,727,500 | 2,173,000 | 554,500 | 908,583 | 678,227 | 631,300 |
| Total Administrative Expenditures | \$ 4,366,644 | \$ 3,824,840 | \$ 541,804 | \$ 2,513,361 | \$ 2,606,218 | \$ 2,003,783 |

Administration

525 - 482

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|---------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 174,038 | \$ 164,661 | \$ 9,377 | \$ 157,405 | \$ 154,122 | \$ - |
| 51.1101 | EAP benefits | 1,000 | - | 1,000 | 946 | 2,254 | - |
| 51.2101 | Insurance | 41,409 | 39,041 | 2,368 | 38,176 | 28,513 | - |
| 51.2200 | FICA | 13,314 | 12,597 | 717 | 12,138 | 10,531 | - |
| 51.2401 | Pension & Retirement | 22,231 | 19,479 | 2,752 | 19,104 | 5,919 | - |
| Total Salaries & Benefits | | 251,992 | 235,778 | 16,214 | 227,769 | 201,339 | - |
| Operating Expenditures | | | | | | | |
| 52.1200 | Professional Services | \$ 25,000 | \$ 25,000 | \$ - | \$ 9,352 | \$ 11,000 | \$ 20,636 |
| 52.2203 | O & M Equipment | 34,000 | 30,000 | 4,000 | 32,059 | 36,537 | 31,213 |
| 52.3101 | Property insurance | 2,500 | 2,500 | - | 2,500 | 2,500 | 2,500 |
| 52.3103 | Workers Comp Insurance | 591 | - | 591 | - | 572 | - |
| 52.3301 | Advertising | 25,000 | 25,000 | - | 12,872 | 14,917 | 23,291 |
| 52.3500 | Travel & training | 2,500 | 2,500 | - | - | 146 | - |
| 53.1102 | Promotional items | 5,000 | 5,000 | - | 2,069 | 1,616 | 1,657 |
| 52.1103 | Admin Charge - Gen Fund | 145,809 | 142,171 | 3,638 | 142,171 | 146,039 | 135,405 |
| 52.1201 | Legal fees | 500 | 500 | - | 1,940 | 515 | 455 |
| 53.1115 | Office & billing supplies | 500 | 500 | - | 28 | - | 80 |
| Total Operating Expenditures | | 241,400 | 233,171 | 8,229 | 202,991 | 213,843 | 215,238 |
| Total Expenditures | | \$ 493,392 | \$ 468,949 | \$ 24,443 | \$ 430,760 | \$ 415,182 | \$ 215,238 |

Personnel Summary:

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

Distribution Operations

525 - 481

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|---------------------------|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 412,370 | \$ 443,824 | \$ (31,454) | \$ 436,731 | \$ 405,400 | \$ 375,729 |
| 51.1101 | EAP benefits | 8,000 | 8,000 | - | 6,672 | 8,121 | 5,783 |
| 51.1300 | Overtime | 20,000 | 20,000 | - | 21,948 | 33,533 | 31,114 |
| 51.2101 | Insurance | 57,831 | 63,221 | (5,390) | 57,677 | 54,634 | 56,189 |
| 51.2200 | FICA | 31,546 | 33,953 | (2,407) | 35,147 | 36,156 | 33,635 |
| 51.2401 | Pension & Retirement | 52,906 | 53,182 | (276) | 52,184 | 48,903 | 43,884 |
| 51.2700 | Workers Comp claims | 5,000 | 5,000 | - | 11,228 | 17,476 | 32,427 |
| Total Salaries & Benefits | | 587,653 | 627,180 | (39,527) | 621,587 | 604,222 | 578,760 |
| Operating Expenditures | | | | | | | |
| 52.1205 | On-call dispatch | 8,500 | 8,500 | - | 7,068 | 8,200 | 8,714 |
| 52.2101 | Uniforms | 4,000 | 4,000 | - | 364 | 1,060 | 3,305 |
| 52.2201 | O & M Vehicles | 10,000 | 10,000 | - | 13,935 | 17,422 | 20,286 |
| 52.2203 | O & M Equipment | 10,000 | 7,500 | 2,500 | 10,151 | 11,855 | 10,640 |
| 52.2321 | Motor Pool charge | 28,012 | 28,599 | (587) | 28,599 | 26,441 | 27,177 |
| 52.3101 | Property insurance | 8,339 | 11,636 | (3,297) | 11,636 | 27,116 | 26,703 |
| 52.3103 | Workers Comp insurance | 3,608 | 3,703 | (95) | 3,536 | 4,400 | 3,703 |
| 52.3202 | Comm service (Vrzn,GPS) | 7,620 | 7,620 | - | 8,348 | 8,000 | 7,966 |
| 52.3207 | Data service (Enet) | 12 | 2,244 | (2,232) | 12 | 2,274 | 2,255 |
| 52.3500 | Travel & training | 2,500 | 2,500 | - | 44 | 616 | 49 |
| 53.1101 | Supplies & materials | 10,000 | 10,000 | - | 2,501 | 6,561 | 9,896 |
| 53.1107 | Headend O & M | 5,000 | 5,000 | - | 14,111 | 1,673 | 10,859 |
| 53.1108 | Pole attachment fees | 175,000 | 150,000 | 25,000 | 166,762 | 427,408 | 141,973 |
| 53.1110 | System O & M | 150,000 | 150,000 | - | 149,834 | 218,417 | 162,713 |
| 53.1111 | Fuel | 30,508 | 34,409 | (3,901) | 28,867 | 38,686 | 30,515 |
| 53.1120 | Freight Expense-Inventory | 10,000 | 25,000 | (15,000) | 9,960 | 16,099 | 20,174 |
| 53.1230 | Utilities - System | 95,000 | 95,000 | - | 96,702 | 92,360 | 91,557 |
| Total Operating Expenditures | | 558,099 | 555,711 | 2,388 | 552,431 | 908,587 | 578,486 |
| Total Expenditures | | \$1,145,752 | \$1,182,891 | \$ (37,139) | \$1,174,018 | \$1,512,809 | \$1,157,246 |

Personnel Summary:

| | | |
|-------------------------------|----------|-------------|
| Telecom Systems Engineer | Grade 30 | |
| Broadband Plant Manager | Grade 27 | |
| Telecommunications Technician | Grade 22 | 4 positions |

Debt Service & Depreciation

525 - 485

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|-------------------------------------|-------------------------------|--------------------|--------------------|---------------------|-------------------|-------------------|-------------------|
| Operating Expenditures | | | | | | | |
| 56.1000 | Depreciation | \$ - | \$ - | \$ - | \$ 510,583 | \$ 473,227 | \$ 433,300 |
| 61.1001 | Transfer out - Elbert Theatre | 92,500 | 78,000 | 14,500 | 78,000 | 95,000 | 92,000 |
| 61.1002 | Transfer out - Solid Waste | 70,000 | 70,000 | - | 70,000 | 110,000 | 106,000 |
| 61.1003 | Transfer out - General Fund | 415,000 | 250,000 | 165,000 | 250,000 | - | - |
| Total Operating Expenditures | | 577,500 | 398,000 | 179,500 | 908,583 | 678,227 | 631,300 |
| Capital Outlay | | | | | | | |
| 54.1000 | FTTH Rebuild in City | 1,650,000 | 950,000 | 700,000 | - | - | - |
| Total Capital Outlay | | 1,650,000 | 950,000 | 700,000 | - | - | - |
| Investments | | | | | | | |
| 57.9000 | Investments | 500,000 | 825,000 | (325,000) | - | - | - |
| Total Investments | | 500,000 | 825,000 | (325,000) | - | - | - |
| Total Expenditures | | \$2,727,500 | \$2,173,000 | \$ 554,500 | \$ 908,583 | \$ 678,227 | \$ 631,300 |

[This page intentionally left blank.]

Solid Waste Fund (Fund 540)

Summary of Revenues and Expenditures

| | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|---|------------------|------------------|---------------------|-------------------|------------------|------------------|
| Revenues | | | | | | |
| Residential Collection | \$ 582,408 | \$ 550,680 | \$ 31,728 | \$ 531,564 | \$ 549,824 | \$ 504,205 |
| Commercial Collection | 423,024 | 384,996 | 38,028 | 613,724 | 385,768 | 347,972 |
| Sale of Recyclables | 58,964 | 73,336 | (14,372) | 54,155 | 37,550 | 100,378 |
| Other Revenue | 71,500 | 71,500 | - | 70,000 | 111,395 | 107,973 |
| Total Revenues | 1,135,896 | 1,080,512 | 55,384 | 1,269,443 | 1,084,537 | 1,060,527 |
| Expenditures | | | | | | |
| Residential Collection | 398,570 | 369,682 | 28,888 | 415,771 | 362,401 | 344,876 |
| Commercial Collection | 332,187 | 290,439 | 41,748 | 321,411 | 279,624 | 308,496 |
| Recycling Operations | 170,858 | 166,456 | 4,402 | 166,165 | 178,552 | 148,205 |
| Leaf & Limb Collection | 234,281 | 253,935 | (19,654) | 203,084 | 251,362 | 245,591 |
| Total Expenditures | 1,135,896 | 1,080,512 | 55,384 | 1,106,431 | 1,071,939 | 1,047,168 |
| Revenues Over / (Under) Expenditures | \$ - | \$ - | \$ - | \$ 163,012 | \$ 12,598 | \$ 13,360 |

Solid Waste Fund - Revenue Detail by Source

Budget:

| Account | Description | 2025 | 2024 | Variance | 2024 | | 2022 Actual |
|---|----------------------------|--------------------|--------------------|------------------|--------------------|--------------------|---------------------|
| | | Budget | Budget | 2025-24 | Projected | 2023 Actual | |
| Revenues | | | | | | | |
| 34.4111 | Collection - Residential | \$ 426,168 | \$ 423,600 | \$ 2,568 | \$ 424,867 | \$ 423,964 | \$ 382,981 |
| 34.4112 | Collection - Commercial | 218,160 | 217,716 | 444 | 217,879 | 216,346 | 182,781 |
| 34.4114 | County residential service | 45,240 | 38,880 | 6,360 | 44,322 | 37,638 | 32,934 |
| 34.4131 | Sale of recyclables | 58,964 | 73,336 | (14,372) | 54,155 | 37,550 | 100,378 |
| 34.4191 | EC Surcharge - Residential | 111,000 | 88,200 | 22,800 | 106,697 | 88,222 | 88,290 |
| 34.4192 | EC Surcharge - Commercial | 186,000 | 149,496 | 36,504 | 333,120 | 150,035 | 147,644 |
| 34.4193 | Dumpster sales | 18,864 | 17,784 | 1,080 | 18,403 | 19,387 | 17,547 |
| 34.4195 | Inert Waste Collection | 1,500 | 1,500 | - | 2,212 | 1,395 | 1,973 |
| 39.1202 | Transfer in - ElbertonNET | 70,000 | 70,000 | - | 70,000 | 110,000 | 106,000 |
| Grand Total - Solid Waste Revenues | | \$1,135,896 | \$1,080,512 | \$ 55,384 | \$1,271,655 | \$1,084,537 | \$ 1,060,527 |

Residential Waste Collection

540 - 451

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|---------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 163,813 | \$ 155,854 | \$ 7,959 | \$ 153,147 | \$ 119,276 | \$ 105,326 |
| 51.1101 | EAP benefits | 1,000 | - | 1,000 | 1,032 | 780 | - |
| 51.1300 | Overtime | 1,000 | 1,000 | - | 1,044 | 977 | 1,445 |
| 51.2100 | Insurance | 28,798 | 27,018 | 1,780 | 33,087 | 21,014 | 23,026 |
| 51.2200 | FICA | 12,532 | 11,923 | 609 | 10,665 | 8,938 | 7,664 |
| 51.2401 | Pension & Retirement | 16,806 | 16,308 | 498 | 15,036 | 12,485 | 3,362 |
| 51.2700 | Workers Comp claims | 200 | 200 | - | 590 | 23 | 383 |
| Total Salaries & Benefits | | 224,149 | 212,303 | 11,846 | 214,601 | 163,493 | 141,207 |
| Operating Expenditures | | | | | | | |
| 52.1101 | Admin Charge-General Fund | 18,509 | 15,657 | 2,852 | 15,657 | 14,890 | 14,177 |
| 52.2111 | Disposal fees | 115,200 | 101,280 | 13,920 | 118,075 | 104,919 | 96,574 |
| 52.2201 | O & M Vehicles | 3,500 | 3,500 | - | 6,983 | 6,731 | 12,237 |
| 52.2321 | Motor Pool charge | 3,112 | 3,178 | (66) | 3,178 | 2,936 | 3,020 |
| 52.3101 | Property/Liab. Insurance | 1,354 | 3,197 | (1,843) | 3,197 | 2,910 | 3,332 |
| 52.3103 | Workers Comp insurance | 1,672 | 1,536 | 136 | 1,467 | 1,477 | 1,536 |
| 52.3202 | Comm service (Vzn,GPS) | 1,044 | 1,044 | - | 1,289 | 1,064 | 1,308 |
| 53.1110 | Fuel | 13,130 | 11,287 | 1,843 | 12,637 | 12,736 | 11,432 |
| 53.1115 | Supplies | 200 | 200 | - | 64 | 211 | - |
| 53.1123 | Protective supplies | 200 | 200 | - | 138 | 226 | 263 |
| 53.1124 | Uniforms | 3,000 | 3,000 | - | 2,650 | 3,642 | 3,924 |
| 53.1550 | Poly-karts | 12,000 | 12,000 | - | 11,610 | 23,660 | 15,097 |
| 56.1000 | Depreciation | - | - | - | 22,495 | 22,495 | 39,459 |
| 57.4000 | Bad debt expense | 1,500 | 1,300 | 200 | 1,730 | 1,010 | 1,310 |
| Total Operating Expenditures | | 174,421 | 157,379 | 17,042 | 201,170 | 198,908 | 203,669 |
| Total Expenditures | | \$ 398,570 | \$ 369,682 | \$ 28,888 | \$ 415,771 | \$ 362,401 | \$ 344,876 |

Personnel Summary:

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

Commercial Waste Collection

540 - 452

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|---------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 83,382 | \$ 79,019 | \$ 4,363 | \$ 76,071 | \$ 64,203 | \$ 71,239 |
| 51.1101 | EAP benefits | 2,000 | 2,000 | - | 2,387 | 1,440 | 1,916 |
| 51.1300 | Overtime | 1,300 | 1,300 | - | 1,985 | 1,713 | 2,254 |
| 51.2100 | Insurance | 19,016 | 17,835 | 1,181 | 17,636 | 15,381 | 16,042 |
| 51.2200 | FICA | 6,379 | 6,045 | 334 | 5,945 | 5,058 | 5,432 |
| 51.2401 | Pension & Retirement | 8,812 | 7,486 | 1,326 | 7,463 | 6,868 | 6,616 |
| 51.2700 | Workers Comp claims | 200 | 200 | - | 10,127 | 4,446 | - |
| Total Salaries & Benefits | | 121,089 | 113,885 | 7,204 | 121,614 | 99,108 | 103,499 |
| Operating Expenditures | | | | | | | |
| 52.1101 | Admin Charge-General Fund | 18,509 | 15,657 | 2,852 | 15,657 | 14,890 | 14,177 |
| 52.2111 | Disposal fees | 156,000 | 125,000 | 31,000 | 126,894 | 121,518 | 123,700 |
| 52.2201 | O & M Vehicles | 5,000 | 5,000 | - | 22,675 | 9,732 | 5,981 |
| 52.2321 | Motor Pool charge | 3,112 | 3,178 | (66) | 3,178 | 2,936 | 3,020 |
| 52.3101 | Property/Liab. Insurance | 643 | 1,519 | (876) | 1,519 | 2,630 | 3,332 |
| 52.3103 | Workers Comp insurance | 851 | 900 | (49) | 859 | 812 | 900 |
| 52.3202 | Comm. Service (Vzn,GPS) | 784 | 784 | - | 1,020 | 779 | 778 |
| 53.1110 | Fuel | 13,449 | 11,766 | 1,683 | 12,473 | 12,506 | 10,897 |
| 53.1115 | Supplies | 150 | 150 | - | 14 | 115 | 8 |
| 53.1123 | Protective supplies | 300 | 300 | - | 123 | 166 | 311 |
| 53.1124 | Uniforms | 2,300 | 2,300 | - | 2,495 | 2,760 | 2,373 |
| 53.1550 | Garbage containers | 10,000 | 10,000 | - | 12,890 | 11,671 | 22,556 |
| 56.1000 | Depreciation | - | - | - | - | - | 16,964 |
| Total Operating Expenditures | | 211,098 | 176,554 | 34,544 | 199,797 | 180,516 | 204,997 |
| Total Expenditures | | \$ 332,187 | \$ 290,439 | \$ 41,748 | \$ 321,411 | \$ 279,624 | \$ 308,496 |

Personnel Summary:

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

Recycling Operations

540 - 455

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|---------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 103,631 | \$ 99,216 | \$ 4,415 | \$ 94,138 | \$ 95,639 | \$ 81,450 |
| 51.2100 | Insurance | 9,891 | 9,287 | 604 | 8,889 | 7,737 | 9,164 |
| 51.2200 | FICA | 7,928 | 7,590 | 338 | 7,150 | 7,286 | 6,026 |
| 51.2401 | Pension & Retirement | 8,120 | 8,214 | (94) | 8,114 | 7,083 | 6,048 |
| 51.2700 | Workers Comp claims | 300 | 300 | - | - | - | - |
| Total Salaries & Benefits | | 129,870 | 124,607 | 5,263 | 118,291 | 117,745 | 102,688 |
| Operating Expenditures | | | | | | | |
| 52.1101 | Admin Charge-General Fund | 9,254 | 7,828 | 1,426 | 7,828 | 7,445 | 7,089 |
| 52.2111 | Disposal fees | 792 | 792 | - | 792 | 777 | 612 |
| 52.2201 | O & M Vehicles | 5,000 | 5,000 | - | 3,725 | 5,257 | 2,216 |
| 52.2202 | O & M Buildings | 1,500 | 1,500 | - | 1,745 | 9,697 | 1,377 |
| 52.2203 | O & M Equipment | 3,000 | 3,000 | - | 4,212 | 3,561 | 4,142 |
| 52.3101 | Property insurance | 1,966 | 1,607 | 359 | 1,607 | 654 | 1,286 |
| 52.3103 | Workers Comp insurance | 1,053 | 1,041 | 12 | 994 | 936 | 1,041 |
| 52.3202 | Comm service (Vzn,GPS) | 2,076 | 2,076 | - | 2,558 | 2,136 | 1,558 |
| 52.3902 | EC Surcharge | 856 | 684 | 172 | 812 | 684 | 684 |
| 53.1110 | Fuel | 10,841 | 13,671 | (2,830) | 11,782 | 16,873 | 10,999 |
| 53.1115 | Supplies | 500 | 500 | - | 308 | 570 | 377 |
| 53.1124 | Uniforms | 900 | 900 | - | 872 | 1,026 | 856 |
| 53.1210 | Water & sewer | 250 | 250 | - | 202 | 211 | 208 |
| 53.1230 | Electricity | 3,000 | 3,000 | - | 2,708 | 3,250 | 3,014 |
| 56.1000 | Depreciation | - | - | - | 7,729 | 7,729 | 10,058 |
| Total Operating Expenditures | | 40,988 | 41,849 | (861) | 47,874 | 60,807 | 45,517 |
| Total Expenditures | | \$ 170,858 | \$ 166,456 | \$ 4,402 | \$ 166,165 | \$ 178,552 | \$ 148,205 |

Personnel Summary:

Public Works Supervisor Grade 24
 Public Works Foreman Grade 14

Leaf & Limb Collection & Street Cleaning

540 - 458

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--------------------------------------|---------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | | | | | | | |
| 51.1101 | Wages | \$ 153,732 | \$ 150,956 | \$ 2,776 | \$ 114,433 | \$ 134,294 | \$ 136,702 |
| 51.1101 | EAP benefits | - | - | - | - | 586 | - |
| 51.1300 | Overtime | 500 | 500 | - | 1,444 | - | 778 |
| 51.2100 | Insurance | 10,306 | 26,994 | (16,688) | 11,960 | 25,610 | 31,785 |
| 51.2200 | FICA | 11,760 | 11,548 | 212 | 8,719 | 10,338 | 9,887 |
| 51.2401 | Pension & Retirement | 14,120 | 14,463 | (343) | 11,749 | 13,984 | 13,317 |
| 51.2700 | Workers Comp claims | 500 | 500 | - | - | - | - |
| Total Salaries & Benefits | | 190,918 | 204,961 | (14,043) | 148,305 | 184,812 | 192,470 |
| Operating Expenditures | | | | | | | |
| 52.1101 | Admin Charge-General Fund | 9,254 | 7,828 | 1,426 | 7,828 | 7,445 | 7,089 |
| 52.2201 | O & M Vehicles | 7,500 | 7,500 | - | 11,024 | 14,834 | 6,532 |
| 52.2321 | Motor Pool charge | 3,113 | 3,178 | (65) | 3,178 | 2,936 | 3,019 |
| 52.3101 | Property/Liab. Insurance | 402 | 3,849 | (3,447) | 3,849 | 4,849 | 2,281 |
| 52.3103 | Workers Comp insurance | 1,562 | 1,653 | (91) | 1,578 | 1,601 | 1,653 |
| 52.3202 | Comm. Service (Vzn,GPS) | 1,812 | 1,812 | - | 2,104 | 1,789 | 1,548 |
| 53.1110 | Fuel | 15,070 | 18,504 | (3,434) | 14,550 | 20,819 | 17,562 |
| 53.1123 | Protective clothing | 300 | 300 | - | 292 | 285 | 261 |
| 53.1124 | Uniforms | 4,000 | 4,000 | - | 4,575 | 5,833 | 5,017 |
| 53.1601 | Small tools & equipment | 350 | 350 | - | 796 | 1,154 | 306 |
| 56.1000 | Depreciation | - | - | - | 5,005 | 5,005 | 7,851 |
| Total Operating Expenditures | | 43,363 | 48,974 | (5,611) | 54,779 | 66,550 | 53,121 |
| Total Expenditures | | \$ 234,281 | \$ 253,935 | \$ (19,654) | \$ 203,084 | \$ 251,362 | \$ 245,591 |

Personnel Summary:

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

SPLOST Capital Projects Fund (Fund 321)

2017 and 2023 SPLOST Funds reported in Aggregate

Summary of Revenues and Expenditures

| | Budget 2025 | Budget 2024 | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--|----------------|----------------|---------------------|--------------------|-------------------|-------------------|
| REVENUES: | | | | | | |
| 33.7100 Special Purpose Local Option Sales Tax - Elbert Co. | \$ 940,000 | \$ 875,000 | \$ 65,000 | \$ 942,501 | \$ 901,011 | \$ 817,127 |
| 36.1000 Interest Revenue | 500 | 1,000 | (500) | 646 | 955 | 221 |
| 39.1206 Transfer In - ARPA | - | - | - | - | - | 499,635 |
| Total Revenues | 940,500 | 876,000 | 64,500 | 943,147 | 901,966 | 1,316,983 |
| EXPENDITURES: | | | | | | |
| 321- 54.1405 Police vehicles | 90,000 | 90,000 | - | 117,879 | 191,284 | 207,809 |
| 321- 53.1603 Police equipment | 20,000 | - | 20,000 | 46,322 | 20,989 | - |
| 350- 53.1601 Fire equipment | - | 75,000 | (75,000) | - | 7,376 | 15,200 |
| 350- 52.2202 Fire building improvements | - | 150,000 | (150,000) | 46,704 | - | - |
| 350- 54.1405 Fire training center | 125,000 | - | 125,000 | 381,353 | 80,831 | - |
| 410- 54.1405 Public Works equipment | 100,000 | 200,000 | (100,000) | 43,044 | 109,193 | 105,571 |
| 422- 53.1127 Streets and Sidewalks | - | 51,000 | (51,000) | - | 29,512 | - |
| 422- 54.1406 Stormwater improvements | - | - | - | - | 624 | 414,526 |
| 426- 53.1604 Street lighting | - | - | - | - | 82,930 | 30,278 |
| 444- 53.1603 Water system improvements | - | 100,000 | (100,000) | - | 169,948 | - |
| 620- 54.1425 Splash Park construction | 530,500 | - | 530,500 | 429,632 | - | - |
| 619- 53.1603 Elbert Theatre equipment | - | 10,000 | (10,000) | - | 9,210 | - |
| 620- 53.1127 College Ave. trailhead update | - | - | - | - | 23,859 | - |
| 755- 54.1101 9 N. McIntosh St. apartments | - | - | - | 23,832 | 160,923 | - |
| 755- 54.1102 23 N. Public Square | 75,000 | 200,000 | (125,000) | 97,835 | 79,366 | 254,404 |
| Total Expenditures | 940,500 | 876,000 | 64,500 | 1,186,601 | 966,044 | 1,027,788 |
| Revenues Over / (Under) Expenditures | \$ - | \$ - | \$ - | \$(243,454) | \$(64,077) | \$ 289,195 |

T-SPLOST Capital Projects Fund (Fund 326)

2019 and 2024 T-SPLOST Funds report in Aggregate

Summary of Revenues and Expenditures

| | Budget 2025 | Budget 2024 | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|--|----------------|----------------|---------------------|--------------------|-------------------|------------------|
| REVENUES: | | | | | | |
| 33.7100 Transportation Special Purpose Sales Tax | \$ 680,000 | \$ 180,000 | \$ 500,000 | \$ 681,783 | \$ 648,213 | \$ 589,127 |
| 33.4318 GDOT Local Maint. Grant | 75,000 | 65,000 | 10,000 | 73,612 | 66,839 | 65,741 |
| 36.1000 Interest Revenue | 3,600 | 1,000 | 2,600 | 4,860 | 2,102 | 504 |
| Total Revenues | 758,600 | 246,000 | 512,600 | 760,255 | 717,154 | 655,372 |
| EXPENDITURES: | | | | | | |
| 422-53.1126 Road Maintenance | 308,600 | - | 308,600 | 692,083 | - | 597,797 |
| 422-53.1127 Public Square Renovation Project | 450,000 | - | 450,000 | - | - | - |
| 422-53.1130 Stormwater Maintenance | - | 246,000 | (246,000) | 393,510 | 17,595 | - |
| Total Expenditures | 758,600 | 246,000 | 512,600 | 1,085,593 | 17,595 | 597,797 |
| Revenues Over / (Under) Expenditures | \$ - | \$ - | \$ - | \$(325,338) | \$ 699,559 | \$ 57,575 |

Elbert Theatre Enterprise Fund (Fund 555)

Summary of Revenues and Expenditures

| | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|---|-----------------|-----------------|---------------------|--------------------|------------------|----------------|
| ELBERT THEATRE ADMINISTRATION: | | | | | | |
| Revenue | \$ 97,500 | \$ 83,000 | \$ 14,500 | \$ 82,722 | \$ 99,372 | \$ 97,146 |
| Expenditures | 111,427 | 104,757 | 6,670 | 109,901 | 102,922 | 97,238 |
| Net Elbert Theatre Income | (13,927) | (21,757) | 7,830 | (27,179) | (3,549) | (91) |
| ELBERTON ARTS CENTER: | | | | | | |
| Revenue | 4,000 | 4,000 | - | 4,129 | 4,522 | 2,150 |
| Expenditures | 12,783 | 12,872 | (89) | 8,821 | 13,000 | 9,003 |
| Net Arts Center Income | (8,783) | (8,872) | 89 | (4,692) | (8,478) | (6,853) |
| MOVIES OPERATIONS: | | | | | | |
| Revenue | 72,500 | 87,000 | (14,500) | 56,685 | 83,304 | 45,692 |
| Expenditures | 49,790 | 56,371 | (6,581) | 49,368 | 59,967 | 38,675 |
| Net Movies Income | 22,710 | 30,629 | (7,919) | 7,318 | 23,337 | 7,017 |
| Revenues Over / (Under) Expenditures | \$ - | \$ - | \$ - | \$ (24,553) | \$ 11,310 | \$ 72 |
| Total Revenues | 174,000 | 174,000 | - | 143,536 | 187,198 | 144,988 |
| Total Expenditures | 174,000 | 174,000 | - | 168,089 | 175,888 | 144,915 |
| | \$ - | \$ - | \$ - | \$ (24,553) | \$ 11,310 | \$ 72 |

Revenue - Elbert Theatre Administration

555 - 611

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2021 Actual | 2022 Actual2 |
|-------------------------------------|---------------------------|------------------|------------------|---------------------|-------------------|------------------|------------------|
| Elbert Theatre Revenue | | | | | | | |
| 34.7401 | Rental fees | \$ 5,000 | \$ 5,000 | \$ - | \$ 4,722 | \$ 4,372 | \$ 5,146 |
| 39.1000 | Transfer in - ElbertonNET | 92,500 | 78,000 | 14,500 | 78,000 | 95,000 | 92,000 |
| Total Elbert Theatre Revenue | | \$ 97,500 | \$ 83,000 | \$ 14,500 | \$ 82,722 | \$ 99,372 | \$ 97,146 |

Expenditures - Elbert Theatre Administration

555 - 611

Budget:

| Account | Description | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|---------------------------|---------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|------------------|
| Expenditures | | | | | | | |
| 51.1102 | Salaries | \$ 58,815 | \$ 56,025 | \$ 2,790 | \$ 53,886 | \$ 53,810 | \$ 52,521 |
| 51.1102 | EAP benefits | 2,000 | 2,000 | - | - | 2,878 | 1,219 |
| 51.2101 | Insurance | 9,592 | 9,000 | 592 | 8,973 | 7,820 | 8,582 |
| 51.2200 | FICA | 4,499 | 4,286 | 213 | 4,010 | 4,331 | 3,833 |
| 51.2401 | Pension & Retirement | 8,046 | 7,181 | 865 | 7,019 | 6,685 | 6,703 |
| 52.2202 | O & M Buildings | 5,000 | 5,000 | - | 11,538 | 4,302 | 4,340 |
| 52.2111 | Solid Waste Disposal | 1,242 | 1,128 | 114 | 1,214 | 1,118 | 1,008 |
| 52.2203 | O & M Equipment | 500 | 500 | - | 2,759 | 86 | 529 |
| 52.3101 | Property insurance | 4,384 | 2,267 | 2,117 | 2,267 | 2,341 | 2,167 |
| 52.3103 | Workers Comp insurance | 201 | 234 | (33) | 223 | 202 | 234 |
| 52.3201 | Telephone service (Enet) | 328 | 316 | 12 | 322 | 316 | 316 |
| 52.3206 | Internet & website (Enet) | 1,320 | 1,320 | - | 1,226 | 1,249 | 1,229 |
| 52.3701 | Travel and training | 250 | 250 | - | 67 | 260 | 75 |
| 53.1115 | Office supplies | 250 | 250 | - | 622 | 462 | 158 |
| 53.1210 | Water & sewer | 700 | 700 | - | 679 | 705 | 680 |
| 53.1220 | Natural gas | 1,500 | 1,500 | - | 986 | 1,218 | 1,024 |
| 53.1230 | Electricity | 12,800 | 12,800 | - | 12,049 | 13,078 | 10,557 |
| 56.1000 | Depreciation | - | - | - | 2,061 | 2,061 | 2,061 |
| Total Expenditures | | \$ 111,427 | \$ 104,757 | \$ 6,670 | \$ 109,901 | \$ 102,922 | \$ 97,238 |

Net Income - Elbert Theatre

| | | | | | |
|--------------------|--------------------|-----------------|--------------------|-------------------|----------------|
| \$ (13,927) | \$ (21,757) | \$ 7,830 | \$ (27,179) | \$ (3,549) | \$ (91) |
|--------------------|--------------------|-----------------|--------------------|-------------------|----------------|

Personnel Summary:

Theatre Manager

Grade 19

Revenue - Elberton Arts Center

555 - 614

Budget:

| Account | Description | 2025 | 2024 | Variance | 2024 | | |
|----------------------------------|-------------|-----------------|-----------------|-------------|-----------------|-----------------|-----------------|
| | | Budget | Budget | 2025-24 | Projected | 2023 Actual | 2022 Actual |
| Arts Center Revenue | | | | | | | |
| 34.7401 | Rental fees | \$ 4,000 | \$ 4,000 | \$ - | \$ 4,129 | \$ 4,522 | \$ 2,150 |
| Total Arts Center Revenue | | \$ 4,000 | \$ 4,000 | \$ - | \$ 4,129 | \$ 4,522 | \$ 2,150 |

Expenditures - Elberton Arts Center

555 - 614

Budget:

| Account | Description | 2025 | 2024 | Variance | 2024 | | |
|---------------------------|-------------------------|------------------|------------------|----------------|-----------------|------------------|-----------------|
| | | Budget | Budget | 2025-24 | Projected | 2023 Actual | 2022 Actual |
| Expenditures | | | | | | | |
| 52.2202 | O & M Buildings | \$ 2,500 | \$ 5,000 | \$ (2,500) | \$ 1,463 | \$ 5,710 | \$ 1,950 |
| 52.2100 | Cleaning services | 2,000 | 2,000 | - | 1,698 | 1,918 | 1,783 |
| 52.2203 | O & M Equipment | 500 | 500 | - | 404 | 7 | 120 |
| 52.3101 | Property insurance | 3,998 | 1,587 | 2,411 | 1,586 | 1,639 | 1,517 |
| 52.3206 | Internet service (Enet) | 720 | 720 | - | 719 | 719 | 719 |
| 53.1115 | Office supplies | 150 | 150 | - | 155 | 164 | 25 |
| 53.1210 | Water & sewer | 240 | 240 | - | 259 | 253 | 239 |
| 53.1220 | Natural gas | 275 | 275 | - | 224 | 376 | 264 |
| 53.1230 | Electricity | 2,400 | 2,400 | - | 2,313 | 2,214 | 2,386 |
| Total Expenditures | | \$ 12,783 | \$ 12,872 | \$ (89) | \$ 8,821 | \$ 13,000 | \$ 9,003 |

Net Income - Arts Center

| | | | | | |
|-------------------|-------------------|--------------|-------------------|-------------------|-------------------|
| \$ (8,783) | \$ (8,872) | \$ 89 | \$ (4,692) | \$ (8,478) | \$ (6,853) |
|-------------------|-------------------|--------------|-------------------|-------------------|-------------------|

Revenue - Movies Operations

555 - 617

Budget:

| Account | Description | 2025 | 2024 | Variance | 2024 | | |
|-----------------------------|-------------------|-----------|-----------|-------------|-----------|-------------|-------------|
| | | Budget | Budget | 2025-24 | Projected | 2023 Actual | 2022 Actual |
| Movies Revenue | | | | | | | |
| 34.1920 | Advertising sales | \$ 2,500 | \$ 2,000 | \$ 500 | \$ 2,540 | \$ 2,680 | \$ 2,000 |
| 34.7201 | Concession sales | 30,000 | 35,000 | (5,000) | 23,232 | 33,769 | 20,555 |
| 34.7301 | Ticket sales | 40,000 | 50,000 | (10,000) | 30,913 | 46,855 | 23,136 |
| Total Movies Revenue | | | | | | | |
| | | \$ 72,500 | \$ 87,000 | \$ (14,500) | \$ 56,685 | \$ 83,304 | \$ 45,692 |

Expenditures - Movies Operations

555 - 617

Budget:

| Account | Description | 2025 | 2024 | Variance | 2024 | | |
|----------------------------------|-----------------------|-----------|-----------|------------|-----------|-------------|-------------|
| | | Budget | Budget | 2025-24 | Projected | 2023 Actual | 2022 Actual |
| Movies Expenditures | | | | | | | |
| 51.1101 | Wages | \$ 15,000 | \$ 15,000 | \$ - | \$ 13,159 | \$ 13,673 | \$ 7,850 |
| 51.2200 | FICA | 1,150 | 1,150 | - | 1,011 | 1,092 | 559 |
| 52.1200 | Professional services | 1,000 | 1,000 | - | 1,165 | 1,882 | 1,910 |
| 52.2101 | Cleaning expense | 2,000 | 2,000 | - | 1,761 | 1,950 | 1,865 |
| 52.3301 | Advertising | 1,000 | 1,000 | - | 918 | 880 | 640 |
| 52.3601 | Movie rights | 15,000 | 20,721 | (5,721) | 17,418 | 22,545 | 11,556 |
| 53.1101 | Supplies & materials | 1,500 | 1,000 | 500 | 1,525 | 1,415 | 1,126 |
| 53.1590 | Concession expense | 10,140 | 11,500 | (1,360) | 10,322 | 13,596 | 11,169 |
| 53.1750 | Miscellaneous | 3,000 | 3,000 | - | 2,088 | 2,934 | 2,000 |
| Total Movies Expenditures | | | | | | | |
| | | \$ 49,790 | \$ 56,371 | \$ (6,581) | \$ 49,368 | \$ 59,967 | \$ 38,675 |

Net Income - Movies

| | | | | | | | |
|--|--|-----------|-----------|------------|----------|-----------|----------|
| | | \$ 22,710 | \$ 30,629 | \$ (7,919) | \$ 7,318 | \$ 23,337 | \$ 7,017 |
|--|--|-----------|-----------|------------|----------|-----------|----------|

Downtown Development Revolving Loan Special Revenue Fund (Fund 225)

Summary of Revenues and Expenditures

| | | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|---|--------------------------|----------------|----------------|---------------------|-------------------|----------------|------------------|
| REVENUES: | | | | | | | |
| 33.4151 | Grant-Redevelopment Fund | \$ - | \$ - | \$ - | \$ - | \$ 36,402 | \$697,755 |
| 36.1000 | Interest revenue | 2,500 | 2,000 | 500 | 2,242 | 1,785 | 1,919 |
| Total Revenues | | 2,500 | 2,000 | 500 | 2,242 | 38,186 | 699,674 |
| EXPENDITURES: | | | | | | | |
| 57.1000 | Loan servicing fee | 2,500 | 2,000 | 500 | 2,242 | 1,785 | 2,225 |
| 52.1100 | Regional Commission | - | - | - | - | 36,402 | - |
| Total Expenditures | | 2,500 | 2,000 | 500 | 2,242 | 38,186 | 2,225 |
| Revenues Over / (Under) Expenditures | | \$ - | \$ - | \$ - | \$ - | \$ - | \$697,449 |

Hotel/Motel Tax Special Revenue Fund (Fund 275)

Summary of Revenues and Expenditures

| | 2025 Budget | 2024 Budget | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|---|----------------|----------------|---------------------|-------------------|-------------|-------------|
| REVENUES: | | | | | | |
| 31.4100 Hotel/Motel Tax | \$ 180,000 | \$ 120,000 | \$ 60,000 | \$ 184,280 | \$ 179,340 | \$ 115,138 |
| Total Revenues | 180,000 | 120,000 | 60,000 | 184,280 | 179,340 | 115,138 |
| EXPENDITURES: | | | | | | |
| 57.2001 Chamber of Commerce | - | - | - | 90,000 | 85,006 | 44,522 |
| 57.2003 Tourism services | 90,000 | 60,000 | 30,000 | 2,140 | 4,664 | 13,047 |
| 61.1001 Transfer to General Fund | 90,000 | 60,000 | 30,000 | 92,140 | 89,670 | 57,569 |
| Total Expenditures | 180,000 | 120,000 | 60,000 | 184,280 | 179,340 | 115,138 |
| Revenues Over / (Under) Expenditures | \$ - | \$ - | \$ - | - | \$ - | \$ - |

Elbert Hotel Enterprise Fund (Fund 558)

Summary of Revenues and Expenditures

| | Budget 2025 | Budget 2024 | Variance 2025-24 | 2024 Projected | 2023 Actual | 2022 Actual |
|---|----------------|----------------|---------------------|-------------------|-------------------|-------------------|
| REVENUES: | | | | | | |
| 39.1000 Transfer In - Utility Fund | \$ 710,000 | \$ 660,000 | \$ 50,000 | \$ 660,000 | \$ 700,000 | \$ 900,000 |
| Total Revenues | 710,000 | 660,000 | 50,000 | 660,000 | 700,000 | 900,000 |
| EXPENDITURES: | | | | | | |
| 58.2201 Debt Service - Bond | 444,012 | 444,012 | - | 49,232 | 56,672 | 64,336 |
| 56.1000 Depreciation expense | 234,123 | 195,933 | 38,190 | 229,205 | 198,397 | 197,045 |
| 52.1200 Professional services | 14,009 | 8,649 | 5,360 | 13,588 | 28,590 | 10,921 |
| 52.3101 Property insurance | 13,856 | 7,406 | 6,450 | 7,405 | 17,197 | 7,078 |
| 53.1101 Supplies & materials | 4,000 | 4,000 | - | - | - | 333 |
| Total Expenditures | 710,000 | 660,000 | 50,000 | 299,430 | 300,856 | 279,712 |
| Revenues Over / (Under) Expenditures | \$ - | \$ - | \$ - | \$ 360,570 | \$ 399,144 | \$ 620,288 |

[This page intentionally left blank.]

Rates and Fees Schedule Fiscal Year 2025

| 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: | |
| Administrative 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 subsequent offenses | \$1,000 |
| Animal at large | \$100 |
| Dog registration, guard or dangerous (Sec. 6-30, 6-62): | |
| 1st year \$200; Subsequent years \$100 | |
| Cruelty to Animals (Section 6-33) | \$500 |
| Vaccination violations (Section 6-44, 6-46) | \$100 |
| Feeding stray and feral animals (Section 6-66) | |
| 1st offense \$100; 2nd offense \$250 | |
| 3rd and subsequent offenses \$500 | |
| Junk vehicles | \$500 |
| Junk on premises (Section 16-62) | \$500 |
| Building permit not obtained before work or construction (Section 22-192) | \$500 |
| False alarms (Section 28-17) | \$500 |
| Destruction of property (Section 28-15) | \$500 |
| Overgrown yards | \$500 |
| Disorderly conduct | \$500 |
| Disorderly conduct (aggravated) | \$1,000 |
| Public indecency | \$250 |
| Discharging a firearm near the street | \$1,000 |
| Fighting in public (riot or affray) | \$500 |
| Concealed weapon | \$500 |

| Part 3: Police Services and Code Violations | |
|--|-------|
| Loitering for purposes of drug related activity | \$500 |
| Contempt of court | \$100 |
| All non-traffic offenses or code violations not listed | \$250 |
| Fingerprinting for applications, licensing, etc. | \$20 |
| Application fee for bonding companies | \$100 |
| Report copies, per report | \$5 |
| Police services or security, per hour | \$45 |

| Part 4: Public Works Services | |
|--|------------------|
| Street services, minor projects or improvements- | |
| drainage, sidewalk, curbing | Cost of Material |
| Cemetery: | |
| Monument permit | \$30 |
| Interment - adults and minors | \$865 |
| Interment - cremains | \$200 |
| Grave spaces, single lot | \$800 |
| Grave spaces, double lot | \$1,500 |
| Grave spaces, 4 or more, each | \$600 |
| Animal control: | |
| Acceptance of animals from outside city | \$35 |
| Adoption fee | \$25 |
| Impoundment | \$35 |
| Feeding per day | \$5 |

| Part 5: Solid Waste Fees | |
|---|------------|
| Residential collection per month | \$18.00 |
| Residential County landfill fee per month | \$4.70 |
| Residential collection (Outside City)/mo. | \$26.00 |
| Poly-kart container | \$85.00 |
| Dumpster sales | Cost + 10% |
| Dumpster lease, monthly | |
| 2 cubic yard | \$8.50 |
| 4 cubic yard | \$10.50 |
| 6 cubic yard | \$13.00 |
| 8 cubic yard | \$15.00 |
| Commercial Poly-kart collection per mo. | \$23.00 |
| Commercial Poly-kart landfill fee per month | \$7.50 |
| Commercial dumpster collection, monthly: | |
| 2 cubic yard, per weekly pickup | \$34.00 |
| 4 cubic yard, per weekly pickup | \$56.00 |
| 6 cubic yard, per weekly pickup | \$66.00 |
| 8 cubic yard, per weekly pickup | \$80.00 |
| Commercial dumpster landfill fee, monthly: | |
| 2 cubic yard, per weekly pickup | \$23.75 |
| 4 cubic yard, per weekly pickup | \$47.50 |
| 6 cubic yard, per weekly pickup | \$71.25 |
| 8 cubic yard, per weekly pickup | \$95.00 |
| Yard debris pickup, for limbs over 6" in diameter, or shrubbery, vines, or other items that cannot be chipped, per truck load, one load minimum. (Non-commercial use only.) | \$45.00 |

| Part 6: Customer Service Fees | |
|---|---------|
| Account establishment fee | \$25.00 |
| Credit check fee | \$3.00 |
| Copies, black and white | \$0.25 |
| Copies, color | \$1.00 |
| Returned check fee | \$35.00 |
| Customer account history, per account | \$1.00 |
| Research fee per hour, one hour minimum | \$25.00 |
| Re-read utility meter, original reading accurate | \$25.00 |
| Service charge for non-payment of account or reconnection: | |
| One utility service | \$45.00 |
| Two utility services | \$65.00 |
| Three utility services | \$75.00 |
| Each utility services over three | \$25.00 |
| Payment extension fee, 7 calendar days | \$45.00 |
| On-call or after hours visit to customer premise, problem not with city facilities | \$45.00 |

| Part 7: Security Lights | |
|--|----------|
| 100 watt HPS* or LED equivalent | \$9.50 |
| 100 watt HPS* or LED equiv., senior citizen | \$7.50 |
| 175 watt metal halide town and country light | \$15.00 |
| 250 watt metal halide cobrahead* | \$19.00 |
| 400 watt metal halide cobrahead* | \$24.00 |
| 1,000 watt metal halide flood* | \$36.00 |
| 1,500 watt metal halide flood* | \$48.00 |
| Pole rental per month | \$1.00 |
| New light installation fee, existing pole | \$65.00 |
| New light installation fee, new pole set | \$225.00 |
| *Some light fixtures are discontinued from service | |

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

| Part 8: Electric Services | |
|---|----------|
| Residential electric service | |
| Minimum monthly bill | \$18.00 |
| Base charge | \$16.00 |
| Base charge, qualifying sr. citizens | \$8.00 |
| Summer billing per kWh (May-Oct.) | |
| First 500 kWh | \$0.1125 |
| Next 500 kWh | \$0.1175 |
| Over 1,000 kWh | \$0.1250 |
| 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 | \$20.00 |
| Summer billing per kWh (May-Oct.) | |
| All kWh | \$0.1425 |
| Non-Summer billing per kWh (Nov.-Apr.) | |
| All kWh | \$0.1250 |
| General Service Demand electric service | |
| Minimum monthly bill | |
| \$40.00 plus \$7.50 per kW of Billing Demand | |
| Demand charge \$1.85 per kW of Billing Demand | |
| All consumption (kWh) not greater than 200 hours times the billing demand: | |
| First 6,000 kWh | \$0.1425 |
| Over 6,000 kWh | \$0.1250 |
| All consumption (kWh) in excess of 200 hours and not greater than 400 hours times the billing demand: | |
| | \$0.0750 |
| All consumption (kWh) in excess of 400 hours times the billing demand: | |
| | \$0.0400 |
| Large Industrial electric service | |
| Minimum monthly bill | |
| \$100.00 plus \$7.50 per kW of Billing Demand | |
| Demand charge \$1.95 per kW of Billing Demand | |
| All consumption (kWh) not greater than 200 hours times the billing demand: | |
| First 200,000 kWh | \$0.1200 |
| Over 200,000 kWh | \$0.0850 |
| All consumption (kWh) in excess of 200 hours and not greater than 400 hours times the billing demand: | |
| | \$0.0500 |
| All consumption (kWh) in excess of 400 hours and not greater than 600 hours times the billing demand: | |
| | \$0.0400 |
| All consumption (kWh) in excess of 600 hours times the billing demand: | |
| | \$0.0375 |

| Part 9: Water and Sewer Services | |
|--|--------------------|
| Water base charge, per month | |
| Inside City, 3/4" | \$7.72 |
| Inside City, 1" | \$18.74 |
| Inside City, 1 1/2" | \$29.77 |
| Inside City, 2" | \$41.90 |
| Inside City, Over 2" | \$83.79 |
| Outside City, 3/4" | \$11.03 |
| Outside City, 1" | \$25.36 |
| Outside City, 1 1/2" | \$40.79 |
| Outside City, 2" | \$57.33 |
| Outside City, Over 2" | \$115.76 |
| Water usage charges, per hundred cubic feet | |
| Inside City, First 20,000 cubic feet | \$2.05 |
| Inside City, Over 20,000 cubic feet | \$1.68 |
| Outside City, First 20,000 cubic feet | \$3.03 |
| Outside City, Over 20,000 cubic feet | \$2.50 |
| Sewer usage calculation | 85% of water usage |
| Sewer usage calc., Granite mfg. | 24% of water usage |
| Sewer base charge, per month | |
| Inside City, First 5,000 cubic feet | \$7.61 |
| Inside City, Next 15,000 cubic feet | \$26.78 |
| Inside City, Over 20,000 cubic feet | \$74.16 |
| Outside City, First 5,000 cubic feet | \$11.02 |
| Outside City, Next 15,000 cubic feet | \$37.08 |
| Outside City, Over 20,000 cubic feet | \$99.91 |
| Sewer usage charges, per hundred cubic feet | |
| Inside City, First 20,000 cubic feet | \$2.89 |
| Inside City, Over 20,000 cubic feet | \$2.50 |
| Outside City, First 20,000 cubic feet | \$3.63 |
| Outside City, Over 20,000 cubic feet | \$2.93 |
| Water Taps | |
| 3/4" tap | \$650.00 |
| 1" tap | \$850.00 |
| 1 1/2" tap | \$900.00 |
| 2" tap | \$1,200.00 |
| Over 2" tap | Cost plus 10% |
| Sewer Taps | \$650.00 |
| Additional installation for water/sewer taps - street cuts, patches, bores, lines \$100 plus \$12.50 per foot | |
| The City does not clear right-of-way for new construction. This City does not remove rock or obstructions and does not haul away rock or debris. | |
| To convert rate per 100 cu. ft. to rate per 1,000 gallons, divide rate per 100 cu. ft. by 748 & multiply by 1,000. | |
| Due to material price increases, the City reserves the right to charge any installation job at Cost plus 5%. | |

| Part 10: Natural Gas Services | |
|--|---------------------------------|
| Base charge, per month | |
| Residential and commercial | \$8.50 |
| Interruptible or industrial | \$50.00 |
| Agricultural | \$45.00 |
| Interruptible contract rate | \$0.10/Mcf discount from retail |
| Gas taps | \$250.00 |
| Gas line installation, per foot | \$1.00 |
| Additional installation for gas taps - street cuts, patches, bores, lines \$100 plus \$12.50 per foot | |
| The City does not clear right-of-way for new construction. This City does not remove rock or obstructions and does not haul away rock or debris. | |
| Re-lighting pilot lights after non-pay disconnect | \$35.00 |
| Reconnection fee after outage of 4 months | \$65.00 |

| Part 11: ElbertonNET Broadband Television | |
|---|----------|
| Basic cable | \$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 | |
| Digital box, after 2nd box (one time fee) | \$3.95 |
| Digital Video Record (DVR), per box | \$25.00 |
| Monthly DVR fee, per box | \$35.00 |
| Standard installation, up to 2 drops | \$3.95 |
| Additional drop, same trip, each | Free |
| Additional drop, different trip, first | \$25.00 |
| Reconnection fee, from office | \$45.00 |
| Service charge, per hour, 1 hour minimum | \$25.00 |
| Not returning digital box and remote | \$45.00 |
| Change of service from office, each call | \$45.00 |
| | \$5.00 |

| Part 12: ElbertonNET Internet Services | |
|---|----------|
| Basic Internet | \$59.95 |
| Internet 50 | \$79.95 |
| Internet 100 | \$99.95 |
| Internet 200 | \$139.95 |
| Digital Phone, standard line | \$24.95 |
| Wireless modem gateway | \$6.00 |
| CAT5e installation, under 100 ft. | \$85.00 |
| CAT5e installation, 100 ft.-300 ft. | \$125.00 |
| Optical connections, per contract and specifications | |
| Domain, web hosting, or e-mail only accounts varies per plan and service type selected. | |
| Set-up charges also apply on web hosting services. | |

Part 13: Inspection & Land Use Fees

Building permits, based on value of construction:

| | | |
|---------------------------------|------------|---|
| \$1,000 of value and less | \$0.00 | |
| \$1,001 to \$50,000 of value | \$82.50 | plus \$6.50 for each thousand and fraction of a thousand over \$1,000 |
| \$50,001 to \$100,000 of value | \$401.00 | plus \$5.50 for each thousand and fraction of a thousand over \$50,000 |
| \$100,001 to \$500,000 of value | \$676.00 | plus \$4.60 for each thousand and fraction of a thousand over \$100,000 |
| \$500,001 and over in value | \$2,476.00 | plus \$3.65 for each thousand and fraction of a thousand over \$500,000 |

Porch & Deck permits, based on value of construction:

| | | |
|---------------------------------|------------|---|
| \$1,000 of value and less | \$0.00 | |
| \$1,001 to \$50,000 of value | \$57.50 | plus \$6.50 for each thousand and fraction of a thousand over \$1,000 |
| \$50,001 to \$100,000 of value | \$376.00 | plus \$5.50 for each thousand and fraction of a thousand over \$50,000 |
| \$100,001 to \$500,000 of value | \$651.00 | plus \$4.60 for each thousand and fraction of a thousand over \$100,000 |
| \$500,001 and over in value | \$2,451.00 | plus \$3.65 for each thousand and fraction of a thousand over \$500,000 |

| | | |
|---|----------|----------------------------|
| Driveway permits, based on width of drive | \$100.00 | Up to 14 feet wide |
| Plus: | \$7.00 | per each foot over 14 feet |

Plumbing permits, based on number and type of fixtures:

| | | |
|------------------------------|---------|---|
| Plumbing permit | \$65.00 | |
| Plus: Fixtures | \$2.75 | per each plumbing fixture, water closet, tub, shower, lavatory, sink, washing machine, dishwasher, food disposal, urinals, drinking fountain, bidet, water heater, sand trap, or grease interceptor |
| Plus: Service lines | \$5.00 | per each water service, distribution line, drainage/vent line, and sewer service |
| Plus: Service taps | \$25.00 | per each cesspool, sanitary sewer with or without cut, and storm sewer |
| Plus: Attachments and drains | \$7.00 | per each building sewer, floor drain, condensate drain, and oil interceptor |
| Plus: Backflow devices | \$2.75 | per each vacuum breaker or backflow preventative device |

Electrical permits, based on number and type of circuits, fixtures, devices, and appliances:

| | | |
|---|---------|---|
| Electrical permit, 100 amp service | \$65.00 | |
| Electrical permit, 200 amp service | \$65.00 | |
| Electrical permit, over 200 amp service | \$65.00 | plus \$0.15 per ampere |
| Plus: Circuits | \$0.30 | per circuit |
| Plus: Appliances and devices | \$0.75 | per each appliance or device, 1 to 10 kW |
| Plus: Appliances and devices | \$1.25 | per each appliance or device, 10 to 25 kW |
| Plus: Appliances and devices | \$1.25 | per each appliance or device over 25 kW, plus \$0.15 per kW over 25 |
| Plus: Pumps | \$0.50 | per each pump |
| Plus: Fixtures | \$0.20 | per each fixture |

Mechanical/HVAC permits, based on value of work:

| | | |
|-------------------------|---------|--|
| Mechanical/HVAC permits | \$65.00 | |
| Plus: Installation type | \$5.00 | per replacement of existing unit |
| | \$10.00 | per installation of new unit |
| Plus: BTU rating fee | \$0.00 | Less than 34K BTUs |
| | \$5.00 | 34K - 165K BTUs |
| | \$10.00 | 166K - 330K BTUs |
| | \$15.00 | 331K - 1,165K BTUs |
| | \$25.00 | 1,166K - 3,330K BTUs |
| | \$35.00 | 3,331K BTUs and up |
| Plus: Value fee | \$0.00 | First \$1,000 in value |
| | \$2.00 | per each thousand and fraction of a thousand over \$1,000 in value |

Part 13: Inspection & Land Use Fees

| | | | |
|--|----------|---|----------|
| Natural gas service permits, based on number and size of units | | | |
| Natural gas service permit | \$65.00 | | |
| Plus: | \$3.00 | per each fixture less than 125,000 BTUs | |
| Plus: | \$4.00 | per each fixture 125,000 - 250,000 BTUs | |
| Plus: | \$5.00 | per each fixture 250,000 - 400,000 BTUs | |
| Plus: | \$8.00 | per each fixture 400,000 - 1,000,000 BTUs | |
| Plus: | \$10.00 | per each fixture 1,000,000 - 5,000,000 BTUs | |
| Plus: | \$20.00 | per each fixture over 5,000,000 BTUs | |
| Plus: | \$2.00 | Over Five objects per category. | |
| Sign permit, based on value of construction | | | |
| \$1,009 of value and less | \$65.00 | | |
| \$1,010 of value and over | \$65.00 | plus \$7.00 for each thousand and fraction of a thousand over \$1,010 | |
| Roofing permit | \$30.00 | Re-inspection fees: | |
| Demolition permit | \$150.00 | 1st re-inspection | \$50.00 |
| Relocating structure or building | \$200.00 | 2nd re-inspection | \$75.00 |
| Mobile home application fee | \$50.00 | 3rd re-inspection | \$100.00 |
| Conditional use application fee | \$100.00 | After-hours inspections | \$75.00 |
| Plans review | \$30.00 | Inspections outside city limits | \$75.00 |
| Zoning adjustment application fee | \$200.00 | Inspections, customer request/no permit | \$75.00 |
| Billboard inspection per sign per year | \$350.00 | Land disturbance application | \$40.00 |
| | | Land disturbance permit | \$40.00 |

City of Elberton Pay Structure
Fiscal Year 2025

| <u>Grade</u> | <u>Minimum</u> | <u>Mid-Point</u> | <u>Maximum</u> |
|--------------|----------------|------------------|----------------|
| 7 | \$ 31,210 | \$ 37,453 | \$ 43,695 |
| 9 | 32,861 | 39,434 | 46,007 |
| 10 | 34,513 | 41,416 | 48,318 |
| 11 | 36,161 | 43,393 | 50,624 |
| 12 | 37,964 | 45,557 | 53,150 |
| 13 | 39,191 | 46,784 | 54,376 |
| 14 | 40,123 | 48,295 | 56,469 |
| 15 | 41,556 | 50,464 | 59,372 |
| 17 | 43,836 | 52,462 | 61,088 |
| 18 | 46,116 | 54,461 | 62,805 |
| 19 | 47,024 | 55,782 | 64,538 |
| 20 | 47,892 | 57,745 | 67,597 |
| 21 | 49,358 | 60,008 | 70,657 |
| 22 | 51,558 | 62,637 | 73,717 |
| 23 | 53,758 | 64,893 | 76,029 |
| 24 | 55,958 | 67,149 | 78,339 |
| 27 | 64,204 | 81,160 | 98,114 |
| 30 | 71,741 | 91,453 | 111,163 |
| 32 | 76,765 | 98,314 | 119,863 |
| 35 | 81,085 | 106,905 | 132,724 |
| 40 | 94,898 | 132,330 | 169,763 |

City of Elberton
Headcount Summary

Fiscal Year 2025 Budget

| Funds / Divisions | FY 2025 | | | | | FY 2025 Elected, Appointed, or Part Time |
|-------------------------------------|------------------------|------------------|------------------|------------------|------------------|---|
| | Full Time Positions | FY 2024 Total | FY 2023 Total | FY 2022 Total | FY 2021 Total | |
| <u>General Fund</u> | | | | | | |
| Mayor & Council | | | | | | 6 |
| City Manager | 1 | 1 | 1 | 1 | 1 | |
| City Clerk / Human Resources | 2 | 2 | 2 | 2 | 2 | |
| Finance | 1 | 1 | 1 | 1 | 1 | |
| City Attorney | | | | | | 1 |
| Municipal Court | 1 | 1 | 1 | 1 | 1 | 1 |
| City Marshal, Zoning & Inspections | 1 | 1 | 1 | 1 | 1 | |
| Main Street Elberton | 1 | 1 | 1 | 1 | 1 | |
| Building Inspections | | | | | 1 | |
| Police-Administration | 2 | 2 | 2 | 2 | 2 | |
| Police-Investigation | 2 | 3 | 3 | 3 | 2 | |
| Police-Uniform Patrol | 17 | 17 | 17 | 17 | 17 | |
| Police-Special Operations | | | | | 1 | |
| Animal Control | 1 | 1 | 1 | 1 | 1 | |
| Fire | 16 | 16 | 16 | 16 | 16 | |
| Parks and Public Spaces | 1 | 1 | 1 | 1 | 1 | |
| Public Works-Administration | 2 | 2 | 2 | 2 | 2 | |
| PW-Infrastructure Maintenance | 7 | 7 | 7 | 7 | 7 | |
| PW-Motor Pool | 2 | 2 | 2 | 2 | 2 | |
| PW-Cemetery | 1 | 1 | 1 | 1 | 1 | |
| | 58 | 59 | 59 | 59 | 60 | 8 |
| <u>Public Utilities Fund</u> | | | | | | |
| Sewer Plants | 5 | 5 | 5 | 5 | 5 | |
| Water Plant | 4 | 4 | 4 | 4 | 4 | |
| Water/Sewer Distribution | 7 | 6 | 6 | 6 | 6 | |
| Electric Distribution | 6 | 6 | 6 | 6 | 7 | |
| Gas Distribution | 7 | 7 | 7 | 7 | 6 | |
| Administration | 2 | 2 | 2 | 2 | 2 | |
| Meter Reading and Servicing | 2 | 2 | 2 | 2 | 2 | |
| Warehouse | 1 | 1 | 1 | 1 | 1 | |
| Customer Service | 4 | 4 | 4 | 8 | 8 | |
| Information Technology | 1 | 1 | 1 | 1 | 1 | |
| | 39 | 38 | 38 | 42 | 42 | - |
| <u>ElbertonNET Fund</u> | | | | | | |
| Administration | 4 | 4 | 4 | | | |
| Video Production | | | | | | 1 |
| Distribution | 6 | 7 | 7 | 6 | 6 | |
| | 10 | 11 | 11 | 6 | 6 | 1 |

City of Elberton
Headcount Summary

Fiscal Year 2025 Budget

| Funds / Divisions | FY 2025 | | | | | FY 2025 Elected, Appointed, or Part Time |
|--|------------------------|------------------|------------------|------------------|------------------|---|
| | Full Time Positions | FY 2024 Total | FY 2023 Total | FY 2022 Total | FY 2021 Total | |
| <u>Solid Waste Fund</u> | | | | | | |
| 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 |
| <u>Elbert Theatre Enterprise Fund</u> | | | | | | |
| | 1 | 1 | 1 | 1 | 1 | 8 |
| SUB-TOTAL - City of Elberton | 120 | 121 | 121 | 120 | 121 | 17 |
| <u>Downtown Development Authority</u> | | | | | | |
| Administration | 1 | 1 | 1 | 1 | 1 | |
| Guest Services | 3 | 3 | 3 | 3 | 3 | 3 |
| Housekeeping | 2 | 1 | 1 | 1 | | 4 |
| Operations | 1 | 1 | | | | |
| Food & Beverage | 1 | | | | | 12 |
| | 8 | 6 | 5 | | | 19 |
| GRAND TOTAL | 128 | 127 | 126 | 120 | 121 | 36 |

City of Elberton Authorized Positions - Fiscal Year 2025

The City of Elberton has six elected officials, three appointed officials, and has 12 operating departments across 6 operating funds. The City employs 128 full-time positions and 36 part-time positions inclusive of the Downtown Development Authority.

| CATEGORY / Accounting Division | Position / Job Title | Full-time Pay Grade | Part- time |
|---|---|------------------------|------------------------|
| ELECTED OFFICIALS: | | | |
| <u>100-110: Mayor and Council</u> | Mayor | | Part-time |
| | Council Member - Ward 1 | | Part-time |
| | Council Member - Ward 2 | | Part-time |
| | Council Member - Ward 3 | | Part-time |
| | Council Member - Ward 4 | | Part-time |
| | Council Member - Ward 5 | | Part-time |
| Total Elected Officials | | <u>0</u> | <u>6</u> |
| APPOINTED OFFICIALS: | | | |
| <u>100-132: City Manager</u> | City Manager | 40 | |
| <u>100-153: City Attorney</u> | City Attorney | | Part-time |
| <u>100-250: Municipal Court</u> | Municipal Court Judge | | Part-time |
| Total Appointed Officials | | <u>1</u> | <u>2</u> |
| DEPARTMENT: CITY CLERK | | | |
| <u>100-133: City Clerk</u> | City Clerk/Human Resources Director | 27 | |
| <u>100-154: Human Resources</u> | Office Manager | 18 | |
| <u>100-619: Elbert Theatre</u> | Theatre Manager | 19 | |
| <u>555-000: Elbert Theatre Movies</u> | Shift Leader, 4 positions Clerk, 4 positions | | Part-time Part-time |
| Total Department Employees | | <u>3</u> | <u>8</u> |
| DEPARTMENT: ZONING, MARSHAL, & INSPECTIONS | | | |
| <u>100-720: City Marshal, Planning and Zoning</u> | Zoning Administrator, Marshal, & Insp. | 24 | |
| Total Department Employees | | <u>1</u> | <u>0</u> |
| DEPARTMENT: MAIN STREET ELBERTON | | | |
| <u>100-755: Main Street Elberton</u> | Main Street Manager | 19 | |
| Total Department Employees | | <u>1</u> | <u>0</u> |
| DEPARTMENT: POLICE | | | |
| <u>100-321: Police Administration</u> | Police Chief | 30 | |
| | Administration Commander | 21 | |
| <u>100-250: Municipal Court</u> | Municipal Court Clerk | 14 | |
| <u>100-322: Criminal Investigation</u> | Chief Investigator | 21 | |
| | Investigator | 18 | |
| <u>100-323: Uniform Patrol</u> | Operations Commander | 23 | |
| | Shift Commander | 20 | |
| | Shift Commander | 20 | |
| | Shift Commander | 20 | |
| | Shift Commander | 20 | |
| | Assistant Shift Commander | 18 | |

| CATEGORY / Accounting Division | Position / Job Title | Full-time Pay Grade | Part- time |
|--|---------------------------------|------------------------|---------------|
| | Assistant Shift Commander | 18 | |
| | Assistant Shift Commander | 18 | |
| | Assistant Shift Commander | 18 | |
| | Patrol Officer I | 12 | |
| | Patrol Officer I | 12 | |
| | Patrol Officer I | 12 | |
| | Patrol Officer I | 12 | |
| | Patrol Officer I | 12 | |
| | Patrol Officer I | 12 | |
| | Patrol Officer I | 12 | |
| | Patrol Officer I | 12 | |
| <u>100-391: Animal Control</u> | Animal Control Officer | 12 | |
| Total Department Employees | | 23 | 0 |
| DEPARTMENT: FIRE | | | |
| <u>100-350: Fire Department</u> | Fire Chief | 30 | |
| | Fire Shift Commander | 20 | |
| | Fire Shift Commander | 20 | |
| | Fire Shift Commander | 20 | |
| | Fire Assistant Shift Commander | 18 | |
| | Fire Assistant Shift Commander | 18 | |
| | Fire Assistant Shift Commander | 18 | |
| | Firefighter II | 13 | |
| | Firefighter II | 13 | |
| | Firefighter II | 13 | |
| | Firefighter II | 13 | |
| | Firefighter II | 13 | |
| | Firefighter II | 13 | |
| | Firefighter II | 13 | |
| | Firefighter II | 13 | |
| | Firefighter II | 13 | |
| | Firefighter I | 12 | |
| Total Department Employees | | 16 | 0 |
| DEPARTMENT: PUBLIC WORKS | | | |
| <u>100-410: Public Works Administration</u> | Public Works Director | 30 | |
| | Office Manager | 18 | |
| <u>100-421: Infrastructure Maint. and Construction</u> | Facilities Construction Manager | 27 | |
| | Public Works Supervisor | 24 | |
| | Equipment Operator w/CDL | 12 | |
| | Equipment Operator w/CDL | 12 | |
| | Equipment Operator no/CDL | 10 | |
| | Equipment Operator no/CDL | 10 | |
| <u>100-490: Motor Pool</u> | Lead Mechanic | 18 | |
| | Mechanic I | 12 | |
| <u>100-495: Cemetery</u> | Equipment Operator no/CDL | 10 | |
| <u>540-451: Residential Solid Waste</u> | Equipment Operator w/CDL | 12 | |
| | Equipment Operator w/CDL | 12 | |
| | Public Works Laborer | 7 | |
| | Public Works Laborer | 7 | |
| <u>540-452: Commercial Solid Waste</u> | Equipment Operator w/CDL | 12 | |
| | Public Works Laborer | 7 | |
| <u>540-455: Recycling</u> | Public Works Supervisor | 24 | |
| | Public Works Foreman | 14 | |

| CATEGORY / Accounting Division | Position / Job Title | Full-time Pay Grade | Part- time |
|---|--|------------------------|---------------|
| <u>540-458: Leaf & Limb & Street Cleaning</u> | Equipment Operator w/CDL | 12 | |
| | Equipment Operator no/CDL | 10 | |
| | Equipment Operator no/CDL | 10 | |
| | Public Works Laborer | 7 | |
| Total Department Employees | | 23 | 0 |
| DEPARTMENT: WATER & WASTEWATER | | | |
| <u>520-435: Wastewater Plants</u> | Chief Plant Operator I | 22 | |
| | Wastewater Operator I (dual license) | 20 | |
| | Wastewater Operator III (dual license) | 14 | |
| | Wastewater Operator III | 12 | |
| | Wastewater Operator III | 12 | |
| <u>520-443: Water Filter Plant</u> | Chief Plant Operator I | 22 | |
| | Filter Plant Operator III | 12 | |
| | Filter Plant Operator III | 12 | |
| | Filter Plant Operator III | 12 | |
| <u>520-444: Water & Sewer Distribution</u> | Director of Operations | 32 | |
| | Foreman | 24 | |
| | Maintenance Technician | 18 | |
| | Maintenance Technician | 18 | |
| | Serviceman II | 15 | |
| | Serviceman II | 15 | |
| | Serviceman I | 7 | |
| Total Department Employees | | 16 | 0 |
| DEPARTMENT: ELECTRIC & BROADBAND | | | |
| <u>520-461: Electric Distribution Operations</u> | Director of Operations | 32 | |
| | Foreman | 30 | |
| | Journeyman Lineman | 27 | |
| | Journeyman Lineman | 27 | |
| | Journeyman Lineman | 27 | |
| | Journeyman Lineman | 27 | |
| <u>525-481: Broadband Distribution Operations</u> | Telecom Systems Engineer | 30 | |
| | Broadband Plant Manager | 27 | |
| | Telecomm. Technician | 22 | |
| | Telecomm. Technician | 22 | |
| | Telecomm. Technician | 22 | |
| | Telecomm. Technician | 22 | |
| Total Department Employees | | 12 | 0 |
| DEPARTMENT: NATURAL GAS | | | |
| <u>520-473: Natural Gas Distribution</u> | Director of Operations | 32 | |
| | Foreman | 24 | |
| | Field Service Technician | 18 | |
| | Field Service Technician | 18 | |
| | Serviceman II | 15 | |

| CATEGORY / Accounting Division | Position / Job Title | Full-time Pay Grade | Part- time |
|---|--|------------------------|---------------|
| | Equipment Operator (no CDL) | 10 | |
| | Serviceman I | 7 | |
| <u>520-492: Combined Warehousing</u> | Purchasing Agent & Cemetery Sexton | 24 | |
| Total Department Employees | | 8 | 0 |
| DEPARTMENT: FINANCE & CUSTOMER CARE | | | |
| <u>100-151: Finance</u> | Chief Financial Officer | 35 | |
| <u>520-493: Customer Service & Marketing</u> | Customer Care Manager | 22 | |
| | Customer Service Representative | 12 | |
| | Customer Service Representative | 12 | |
| | Cashier/Clerk | 9 | |
| | Cashier/Clerk | 9 | |
| <u>520-490: Utilities Administration</u> | Utility Services Manager | 19 | |
| <u>520-491: Meter Reading & Servicing</u> | Meter Service Technician | 12 | |
| | Meter Service Technician | 12 | |
| <u>525-482: ElbertonNET Administration</u> | Communications Manager | 15 | |
| | Customer Service Representative | 12 | |
| | Customer Service Representative | 12 | |
| | Cashier/Clerk | 9 | |
| <u>525-483: Video Production</u> | Video Intern | | Part-time |
| Total Department Employees | | 13 | 1 |
| DEPARTMENT: ADMINISTRATIVE SERVICES | | | |
| <u>100-620: Parks & Public Spaces</u> | Landscape Technician | 14 | |
| <u>100-421: Maintenance & Construction</u> | Senior Facilities Maintenance Technician | 18 | |
| <u>520-495: Information Technology Systems</u> | Information Technology Manager | 30 | |
| Total Department Employees | | 3 | 0 |
| SUB-TOTAL - CITY OF ELBERTON | | 120 | 17 |
| DEPARTMENT: DOWNTOWN DEVELOPMENT AUTHORITY, THE ELBERT HOTEL | | | |
| <u>235-751: Administration</u> | Hotel Manager | 24 | |
| <u>235-752: Guest Services</u> | Food & Beverage Manager | 15 | |
| | Guest Services Associate | 7 | |
| | Guest Services Associate | 7 | |
| | Guest Services Associate, 3 positions | | Part-time |
| <u>235-753: Housekeeping</u> | Housekeeper | 12 | |
| | Housekeeper | 12 | |
| | Housekeepers, 4 positions | | Part-time |
| <u>235-754: Operations</u> | Breakfast Cook | 12 | |
| <u>235-756: Food & Beverage</u> | Line Cook | 1 | |
| | Line Cook, 4 positions | | Part-time |
| | Bartender, 2 positions | | Part-time |
| | Server or Expo, 6 positions | | Part-time |
| Total Department Employees | | 8 | 19 |
| GRAND TOTAL - ALL EMPLOYEES | | 128 | 36 |

[This page intentionally left blank.]