



Fiscal Year 2026 Budget

City of Elberton, Georgia
Post Office Box 70
Elberton, Georgia 30635-0070

Municipal Building
203 Elbert Street
706-213-3100

Public Works
105 Gordon Street
706-213-3190

Fire Department
202 Thomas Street
706-213-3156

Police Department
209 Elbert Street
706-213-3130

Elberton Utilities
230 N. McIntosh Street
706-213-3278

ElbertonNET
230 N. McIntosh Street
706-213-3278

The Samuel Elbert Hotel
4 South Public Square
762-533-0049

Elected Officials

R. Daniel Graves, Esq. Mayor
Carey D. Butler..... Council Member, Ward 1
Terry Burton..... Council Member, Ward 2
Troy Colquitt Council Member, Ward 3
Rick Prince Council Member, Ward 4
Kyle Parham..... Council Member, Ward 5

Appointed Officials

Kevin Eavenson,City Manager
John Stephen Jenkins, Sr., Esq.....City Attorney
Robert Johnson, Esq.Municipal Court Judge

Heads of Departments

Cindy D. Churney City Clerk and Director, Human Resources
Regina Routh..... Finance Director
Scott Marunich Chief of Police
Kevin T. Jordan Fire Chief
Lisa Higginbotham..... Director of Customer Care
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 Symborski.....Manager, Information Technology
Crystal Beebe..... Manager, Main Street Elberton
Toni KingManager, Elbert Theatre

City of Elberton Budget 2026

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

June 16, 2025

The Honorable Mayor R. Daniel Graves,
Members of the City Council,
Citizens and Customers of the City of Elberton,
And Valued Employees

I am pleased to present to you the City of Elberton's Adopted Budget for Fiscal Year 2026, which begins on July 1, 2025, and ends on June 30, 2026. The City of Elberton Budget is balanced, as required by Georgia state law, and keeps Elberton on a fiscally sound plan that will allow us to address the highest priority needs of our community. The total budget appropriation of \$44.1 million supports essential services, invests in critical capital projects, and maintains Elberton's existing emergency reserves. The total budget for fiscal year 2026 is \$44,078,309.

The adopted budget totals are as follows:

Elberton Utilities	\$ 25,673,889	58%
ElbertonNET	7,687,987	17%
The General Fund	6,705,358	15%
Solid Waste	1,204,276	3%
2023 SPLOST Capital Projects	940,500	2%
2024 T-SPLOST Capital Projects	757,500	2%
Elbert Hotel Enterprise	710,000	2%
Elbert Theatre Enterprise	212,299	0%
Hotel/Motel Tax Special Revenue	180,000	0%
D.D. Revolving Loan Fund	6,500	0%
	\$ 44,078,309	

This budget document includes revenue and expenditure estimates for all governmental activities and business-type activities of the city. This budget also contains several schedules, including a rates and fees schedule and a personnel pay scale, that were used in computing this budget and were adopted to be effective July 1, 2025.

Mayor and Council
June 16, 2025
Page 2

I want to thank the Mayor and Members of the City Council who reviewed and approved this budget. The careful balance demonstrated in this budget gives us the best chance of maintaining our excellent service to the community in fiscal year 2026.

Sincerely,

Kevin Eavenson
City Manager

Fiscal Year 2026 Budget

All Funds of the City

	2026 TOTAL BUDGET	2025 TOTAL BUDGET	Variance 2026-25	% Change 2026-25
Revenues				
Taxes	\$ 2,016,000	\$ 1,975,000	\$ 41,000	2.1%
Licenses and Permits	146,000	154,500	(8,500)	-5.5%
Fines and Forfeitures	192,000	237,600	(45,600)	-19.2%
Intergovernmental	1,695,000	1,695,000	-	0.0%
Charges for Services	33,847,435	31,744,799	2,102,636	6.6%
Administrative Charges	727,158	681,330	45,828	6.7%
Interfund Transfers	4,541,799	3,727,500	814,299	21.8%
Other	912,917	999,031	(86,114)	-8.6%
Total Revenues	\$ 44,078,309	\$ 41,214,760	\$ 2,863,549	6.9%
Expenditures				
General Government	998,744	932,075	66,669	7.2%
Judicial	106,156	94,789	11,367	12.0%
Public Safety	3,850,346	3,402,234	448,112	13.2%
Public Works	2,618,166	2,083,846	534,320	25.6%
Housing & Development	1,185,355	1,132,859	52,496	4.6%
Culture & Recreation	505,299	802,000	(296,701)	-37.0%
Health & Welfare	9,000	9,000	-	0.0%
Other Financing	149,091	576,177	(427,086)	-74.1%
Elberton Utilities	22,205,889	20,601,971	1,603,918	7.8%
ElbertonNET	6,704,188	6,716,413	(12,225)	-0.2%
Solid Waste	1,204,276	1,135,896	68,380	6.0%
Interfund Transfers	4,541,799	3,727,500	814,299	21.8%
Total Expenditures	\$ 44,078,309	\$ 41,214,760	\$ 2,863,549	6.9%

Fiscal Year 2026 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	\$ 1,836,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000	\$ 2,016,000
Licenses and Permits	146,000	-	-	-	-	-	146,000
Fines and Forfeitures	192,000	-	-	-	-	-	192,000
Intergovernmental	-	-	-	-	1,695,000	-	1,695,000
Charges for Services	137,600	25,056,097	7,429,962	1,126,276	-	97,500	33,847,435
Administrative Charges	727,158	-	-	-	-	-	727,158
Interfund Transfers	3,639,000	-	-	78,000	-	824,799	4,541,799
Other	27,600	617,792	258,025	-	3,000	6,500	912,917
Total Revenues	\$ 6,705,358	\$ 25,673,889	\$ 7,687,987	\$ 1,204,276	\$ 1,698,000	\$ 1,108,799	\$ 44,078,309
Expenditures							
General Government	998,744	-	-	-	-	-	998,744
Judicial	106,156	-	-	-	-	-	106,156
Public Safety	3,630,346	-	-	-	220,000	-	3,850,346
Public Works	1,335,666	-	-	-	1,282,500	-	2,618,166
Housing & Development	378,855	-	-	-	-	806,500	1,185,355
Culture & Recreation	97,500	-	-	-	195,500	212,299	505,299
Health & Welfare	9,000	-	-	-	-	-	9,000
Other Financing	149,091	-	-	-	-	-	149,091
Elberton Utilities	-	22,205,889	-	-	-	-	22,205,889
ElbertonNET	-	-	6,704,188	-	-	-	6,704,188
Solid Waste	-	-	-	1,204,276	-	-	1,204,276
Interfund Transfers	-	3,468,000	983,799	-	-	90,000	4,541,799
Total Expenditures	\$ 6,705,358	\$ 25,673,889	\$ 7,687,987	\$ 1,204,276	\$ 1,698,000	\$ 1,108,799	\$ 44,078,309
FY 2025 Budget	\$ 5,857,380	\$ 23,661,971	\$ 7,793,913	\$ 1,135,896	\$ 1,699,100	\$ 1,066,500	\$ 41,214,760
Increase / (Decrease)	847,978	2,011,918	(105,926)	68,380	(1,100)	42,299	2,863,549
% Change	14.5%	8.5%	-1.4%	6.0%	-0.1%	4.0%	6.9%

General Fund (Fund 100)

Summary of Revenues and Expenditures

	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Revenues						
Taxes	\$ 1,836,000	\$ 1,795,000	\$ 41,000	\$ 1,834,051	\$ 1,800,967	\$ 1,736,871
Licenses, Permits, & Fees	146,000	154,500	(8,500)	137,390	159,341	164,184
Fines & Forfeitures	192,000	237,600	(45,600)	189,693	234,357	312,674
Intergovernmental	-	-	-	-	22,830	-
Charges for Services	137,600	105,100	32,500	77,734	109,879	118,823
Administrative Charges	727,158	681,330	45,828	664,477	664,479	657,357
Other	27,600	28,850	(1,250)	34,646	14,334	29,132
Interfund Transfers	3,639,000	2,855,000	784,000	2,832,735	2,408,008	1,889,670
Total Revenues	6,705,358	5,857,380	847,978	5,770,726	5,414,197	4,908,712
Expenditures						
General Government	998,744	932,075	66,669	852,749	942,415	862,117
Judicial	106,156	94,789	11,367	88,597	90,846	69,089
Public Safety	3,630,346	3,167,234	463,112	3,081,672	2,874,074	2,774,903
Public Works	1,335,666	1,225,246	110,420	1,232,324	1,162,663	1,067,050
Housing & Development	378,855	255,359	123,496	229,310	164,668	125,896
Culture & Recreation	97,500	97,500	-	97,500	88,000	80,500
Health & Welfare	9,000	9,000	-	9,000	9,000	8,500
Other Financing	149,090	76,177	72,913	71,372	71,179	57,280
Total Expenditures	6,705,358	5,857,380	847,978	5,662,525	5,402,845	5,045,335
Revenues Over / (Under) Expenditures	\$ (0.00)	\$ -	\$ (0)	\$ 108,201	\$ 11,352	\$ (136,623)

General Fund - Revenue Detail by Source

		2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Taxes							
31.1312	Title ad valorem taxes	\$ 130,000	\$ 125,000	\$ 5,000	\$ 132,607	\$ 127,450	\$ 137,406
31.1600	Real estate transfer taxes	4,000	3,500	500	4,394	1,920	4,185
31.3100	Local option sales taxes	940,000	940,000	-	941,578	941,022	900,114
31.4201	Beer & wine taxes	105,000	110,000	(5,000)	102,168	106,697	107,144
31.4202	Liquor taxes	22,000	22,000	-	21,409	28,096	28,212
31.6101	Occupational taxes	180,000	170,000	10,000	179,353	176,516	165,297
31.6200	Insurance premium taxes	445,000	415,000	30,000	442,119	411,045	383,328
31.8001	Intangible taxes	9,000	9,000	-	8,945	7,859	10,504
32.3100	Occupational tax penalties	1,000	500	500	1,478	362	681
Total Taxes		1,836,000	1,795,000	41,000	1,834,051	1,800,967	1,736,871
Licenses, Permits, & Fees							
31.1750	Franchise fees-Comcast	12,000	12,000	-	8,759	11,432	12,803
31.1752	Franchise fees-ElbertonNET	53,000	55,000	(2,000)	52,956	54,914	59,183
31.1760	Franchise fees-Telephone	12,000	12,000	-	9,031	11,934	11,965
32.1101	Alcoholic beverage licenses	50,000	46,000	4,000	49,486	50,200	50,700
32.1901	Regulatory permits	3,000	3,500	(500)	2,570	3,700	3,420
32.2101	Building permits	15,000	25,000	(10,000)	13,988	25,811	25,153
32.2991	Monument permits	1,000	1,000	-	600	1,350	960
Total Licenses, Permits & Fees		146,000	154,500	(8,500)	137,390	159,341	164,184
Fines & Forfeitures							
35.1004	Parking tickets	1,000	1,500	(500)	1,094	1,354	1,702
35.1006	Administrative fines - alcohol	500	600	(100)	500	900	-
35.1008	Probation fees	-	-	-	-	-	1,000
35.1009	Municipal court revenue	175,000	210,000	(35,000)	172,234	211,807	278,959
35.1010	Technology add-on fees	15,000	25,000	(10,000)	15,865	19,546	31,014
35.2101	Forfeiture of alcohol bond	500	500	-	-	750	-
Total Fines & Forfeitures		192,000	237,600	(45,600)	189,693	234,357	312,674
Intergovernmental							
33.4328	Riverview Foundation Grant	-	-	-	-	22,830	-
Total Intergovernmental		-	-	-	-	22,830	-
Charges for Services							
34.2120	Incident reports	500	1,000	(500)	630	555	930
34.2150	Police services	6,000	12,000	(6,000)	6,434	10,111	14,731
34.2902	Zoning application fees	600	600	-	600	800	200
34.6100	Background check fees	1,500	2,000	(500)	1,488	1,380	1,940
34.5711	Animal Control fees	500	1,500	(1,000)	107	2,905	899
34.6902	Election qualifying fees	1,500	-	1,500	-	1,259	-
34.7205	Splash Park Admission Fees	21,000	-	21,000	-	-	-
34.7901	Splash Park Concessions	21,000	-	21,000	-	-	-
34.9101	Elmhurst grave fees	25,000	25,000	-	25,716	38,465	27,060
34.9102	Lincoln Heights grave fees	20,000	23,000	(3,000)	17,608	16,435	25,020
34.9103	Sale of lots - Elmhurst	20,000	20,000	-	10,000	18,500	26,000

General Fund - Revenue Detail by Source

		2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
34.9104	Sale of lots - Lincoln Heights	20,000	20,000	-	15,151	19,470	22,043
Total Charges for Services		137,600	105,100	32,500	77,734	109,879	118,823
Administrative Charges							
34.1942	Admin Charge-Electric	\$ 187,916	\$ 175,267	12,649	\$ 174,755	\$ 174,757	\$ 181,801
34.1943	Admin Charge-Water/sewer	105,294	94,633	10,661	88,586	88,586	90,027
34.1944	Admin Charge-Natural gas	83,261	79,371	3,890	78,535	78,535	71,473
34.1945	Motor Pool Charge	140,438	130,724	9,714	133,460	133,460	123,331
34.1946	Admin Charge-Solid waste	55,985	55,526	459	46,970	46,970	44,673
34.1948	Admin Charge-ElbertonNET	154,264	145,809	8,455	142,171	142,171	146,052
Total Administrative Charges		727,158	681,330	45,828	664,477	664,479	657,357
Other							
34.9901	Miscellaneous revenue	5,500	5,500	-	3,878	2,965	3,824
36.1001	Interest earned	250	1,500	(1,250)	88	230	1,219
37.1002	Donations-Animal shelter	350	350	-	-	-	100
38.3000	Reimbursement for damages	1,500	1,500	-	-	4,705	5,128
38.9001	Surplus property sales	20,000	20,000	-	30,680	6,434	18,861
Total Other		27,600	28,850	(1,250)	34,646	14,334	29,132
SUBTOTAL before Transfers		3,066,358	3,002,380	63,978	2,937,991	3,006,188	3,019,042
Interfund Transfers							
39.1101	Transfer In - Electric	1,390,000	1,300,000	90,000	1,300,000	1,383,333	1,050,000
39.1102	Transfer In - Natural Gas	1,303,000	1,000,000	303,000	1,000,000	875,000	700,000
39.1205	Transfer In - Water	65,000	50,000	15,000	50,000	50,000	50,000
39.1206	Transfer In - ElbertonNET	791,000	415,000	376,000	415,000	-	-
39.1203	Transfer In - Hotel/Motel Tax	90,000	90,000	-	67,735	99,675	89,670
Interfund Transfers Total		3,639,000	2,855,000	784,000	2,832,735	2,408,008	1,889,670
Grand Total - General Fund Revenues		\$ 6,705,358	\$ 5,857,380	\$ 847,978	\$ 5,770,726	\$ 5,414,197	\$ 4,908,712

General Fund - Summary of Expenditures

	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
General Government						
Mayor and City Council	\$ 263,576	\$ 248,608	\$ 14,968	\$ 256,192	\$ 246,094	\$ 227,113
City Manager	210,233	193,603	16,630	180,161	245,381	195,540
City Clerk	134,563	127,262	7,301	125,424	116,835	122,193
Elections	2,500	-	2,500	-	719	-
Finance	233,802	225,458	8,344	141,630	195,761	205,760
City Attorney	25,000	20,000	5,000	22,205	38,818	15,809
Human Resources	91,598	80,514	11,084	94,296	71,944	67,655
City Hall Maintenance	37,472	36,630	842	32,841	26,864	28,047
	998,744	932,075	66,669	852,749	942,415	862,117
Judicial						
Municipal Court	106,156	94,789	11,367	88,597	90,846	69,089
Public Safety						
Police - Administration	489,239	443,413	45,826	433,809	423,382	403,491
Police - Criminal Investigation	215,821	193,478	22,343	195,912	168,681	174,189
Police - Uniform Patrol	1,500,958	1,330,101	170,857	1,179,329	1,122,728	1,059,888
Police - Special Operations	-	-	-	-	-	1,327
Police - Detention	20,500	20,500	-	20,430	21,372	16,176
Fire Department	1,319,931	1,110,405	209,526	1,189,683	1,076,747	1,063,857
Animal Control	83,897	69,337	14,560	62,510	61,164	55,975
	3,630,346	3,167,234	463,112	3,081,672	2,874,074	2,774,903
Public Works						
Public Works Administration	164,261	225,101	(60,840)	201,363	204,516	212,440
Infrastructure Maintenance	637,155	568,935	68,220	583,230	504,750	463,442
Street Lighting	19,000	19,000	-	8,851	12,547	15,008
Motor Pool	200,626	186,749	13,877	213,406	210,847	174,496
Cemeteries	130,299	110,217	20,082	130,769	122,432	102,206
Parks and Public Spaces	184,325	115,244	69,081	94,705	107,571	99,458
	1,335,666	1,225,246	110,420	1,232,324	1,162,663	1,067,050
Housing and Development						
Inspections and Code Enforcement	88,014	86,262	1,752	77,327	77,284	55,844
Economic and Community Development	200,702	82,500	118,202	66,643	350	4,064
Main Street Elberton	90,139	86,597	3,542	85,340	87,034	65,988
	378,855	255,359	123,496	229,310	164,668	125,896
Culture and Recreation						
Agency Allocations	97,500	97,500	-	97,500	88,000	80,500
Health and Welfare						
Agency Allocations	9,000	9,000	-	9,000	9,000	8,500

General Fund - Summary of Expenditures

	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Other Financing						
Non-departmental	71,872	71,872	-	71,372	71,179	57,280
General Contingency/Reserve	77,218	4,305	72,913	-	-	-
	149,090	76,177	72,913	71,372	71,179	57,280
Grand Total - Expenditures	\$ 6,705,358	\$ 5,857,380	\$ 847,978	\$ 5,662,525	\$ 5,402,845	\$ 5,045,335

Mayor and City Council

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Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1200	Wages-Elected officials	\$ 34,200	\$ 33,000	\$ 1,200	\$ 31,050	\$ 36,950	\$ 33,300
51.2101	Insurance	153,938	132,312	21,626	138,948	124,663	113,006
51.2200	FICA	2,616	2,525	91	2,375	2,827	2,548
51.2401	Pension & Retirement	18,360	18,360	-	18,360	18,360	18,360
Total Salaries & Benefits		209,114	186,197	22,917	190,733	182,800	167,214
Operating Expenditures							
52.3102	Liability insurance	18,962	22,061	(3,099)	22,061	22,739	24,367
52.3402	Publications	150	600	(450)	120	315	381
52.3500	Travel and training	27,500	25,000	2,500	30,277	27,235	24,855
52.3601	Dues	7,000	7,000	-	7,162	7,059	7,054
53.1115	Office supplies	250	250	-	128	22	200
57.3006	Community promotions	600	7,500	(6,900)	5,711	5,923	3,042
Total Operating Expenditures		54,462	62,411	(7,949)	65,459	63,294	59,899
Total Expenditures		\$ 263,576	\$ 248,608	\$ 14,968	\$ 256,192	\$ 246,094	\$ 227,113

Personnel Summary:

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

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Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1102	Salaries	\$ 156,000	\$ 154,500	\$ 1,500	\$ 138,709	\$ 191,222	\$ 153,439
51.1102	EAP Benefits	5,000	-	5,000	4,992	5,583	-
51.2101	Insurance	10,972	10,060	912	6,615	9,331	8,080
51.2200	FICA	11,934	11,819	115	10,840	14,925	11,794
51.2401	Pension & Retirement	21,057	12,341	8,716	14,517	17,184	17,889
51.2901	Surety bond	1,200	-	1,200	1,063	-	-
Total Salaries & Benefits		206,163	188,720	17,443	176,736	238,246	191,202
Operating Expenditures							
52.3103	Worker's comp insurance	470	533	(63)	500	561	524
52.3500	Travel and training	2,000	2,000	-	327	3,725	1,917
52.3601	Dues	100	850	(750)	-	1,165	840
53.1115	Office supplies	1,000	1,000	-	2,598	1,685	656
57.3006	Community promotions	500	500	-	-	-	400
Total Operating Expenditures		4,070	4,883	(813)	3,425	7,135	4,338
Total Expenditures		\$ 210,233	\$ 193,603	\$ 16,630	\$ 180,161	\$ 245,381	\$ 195,540

City Manager Grade 40

City Clerk

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Budget:

Account	Description	2026 Budget	2025 Budget2	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1102	Salaries	\$ 87,036	\$ 82,891	\$ 4,145	\$ 80,964	\$ 80,061	\$ 76,614
51.1102	EAP benefits	4,000	3,500	500	4,751	-	3,873
51.2101	Insurance	16,009	13,848	2,161	14,136	13,836	16,866
51.2200	FICA	6,658	6,341	317	5,830	5,333	5,400
51.2401	Pension & Retirement	11,748	11,339	409	11,065	10,182	9,578
Total Salaries & Benefits		125,451	117,919	7,532	116,746	109,410	112,330
Operating Expenditures							
52.3103	Worker's comp insurance	262	283	(21)	265	362	288
52.3500	Travel and training	1,000	1,500	(500)	960	-	2,116
52.3601	Dues	250	250	-	132	133	85
52.3910	Records mgmt. software	7,100	6,810	290	7,026	6,726	6,726
53.1115	Office supplies	500	500	-	295	204	648
Total Operating Expenditures		9,112	9,343	(231)	8,678	7,425	9,863
Total Expenditures		\$ 134,563	\$ 127,262	\$ 7,301	\$ 125,424	\$ 116,835	\$ 122,193

Personnel Summary:

City Clerk

Grade 30

Elections

100 - 140

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1200	Temporary Employees	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 405	\$ -
	Total Salaries & Benefits	1,200	-	1,200	-	405	-
Operating Expenditures							
52.3402	Printing/publications	1,000	-	1,000	-	172	-
53.1115	Office Supplies	100	-	100	-	20	-
53.1702	Miscellaneous	200	-	200	-	122	-
	Total Operating Expenditures	1,300	-	1,300	-	314	-
Total Expenditures		\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 719	\$ -

Finance

100 - 151

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1102	Salaries	\$ 122,589	\$ 113,958	\$ 8,631	\$ 51,685	\$ 95,464	\$ 103,170
51.1102	EAP benefits	2,000	4,000	(2,000)	2,018	4,114	2,007
51.2101	Insurance	10,892	9,857	1,035	4,212	9,132	8,054
51.2200	FICA	9,378	8,718	660	4,068	7,479	8,154
51.2401	Pension & Retirement	16,548	15,590	958	12,831	13,827	13,266
51.2901	Surety bond	875	875	-	798		875
Total Salaries & Benefits		162,282	152,998	9,284	75,612	130,017	135,526
Operating Expenditures							
52.1202	Audit	45,000	49,000	(4,000)	44,460	42,755	50,646
52.1308	Bank fees	22,000	22,000	-	20,743	21,808	19,002
52.2203	O & M Equipment	1,000	200	800	239	408	-
52.3103	Worker's Comp insurance	370	390	(20)	366	433	396
52.3500	Travel and training	2,500	200	2,300	-	-	20
52.3601	Dues	150	170	(20)	-	-	170
53.1115	Office supplies	500	500	-	210	342	-
Total Operating Expenditures		71,520	72,460	(940)	66,018	65,744	70,234
Total Expenditures		\$ 233,802	\$ 225,458	\$ 8,344	\$ 141,630	\$ 195,761	\$ 205,760

Personnel Summary:

Finance Director	Grade 30
Accounting Clerk	Grade 18

City Attorney

100 - 153

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Operating Expenditures							
52.1201	Legal fees	\$ 20,000	\$ 15,000	\$ 5,000	\$ 19,530	\$ 36,136	\$ 13,189
52.1203	Professional services	5,000	5,000	-	2,675	2,682	2,620
Total Operating Expenditures		25,000	20,000	5,000	22,205	38,818	15,809
Total Expenditures		\$ 25,000	\$ 20,000	\$ 5,000	\$ 22,205	\$ 38,818	\$ 15,809

Personnel Summary:

City Attorney

Appointed, part-time

Human Resources

100 - 154

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1102	Salaries	\$ 57,325	\$ 50,244	\$ 7,081	\$ 51,258	\$ 45,757	\$ 43,164
51.1102	EAP benefits	1,000	800	200	848	2,650	1,055
51.2101	Insurance	10,477	9,548	929	9,558	8,927	7,771
51.2200	FICA	4,385	3,844	541	3,879	3,592	3,379
51.2401	Pension & Retirement	7,738	6,808	930	7,481	5,895	5,367
Total Salaries & Benefits		80,925	71,244	9,681	73,024	66,821	60,736
Operating Expenditures							
52.1203	Professional Services	2,000	2,000	-	11,048	1,505	2,550
52.1204	Employment physical	500	1,000	(500)	-	130	-
52.1301	Drug screenings	500	2,000	(1,500)	680	375	645
52.2208	Wellness center	2,500	2,000	500	176	75	-
52.3103	Worker's Comp insurance	173	170	3	159	179	162
52.3500	Travel and training	3,000	100	2,900	4,709	118	252
53.1115	Office supplies	2,000	2,000	-	4,500	2,742	3,311
Total Operating Expenditures		10,673	9,270	1,403	21,272	5,123	6,919
Total Expenditures		\$ 91,598	\$ 80,514	\$ 11,084	\$ 94,296	\$ 71,944	\$ 67,655

Personnel Summary:

Deputy City Clerk

Grade 19

City Hall Maintenance

100 - 156

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Operating Expenditures							
52.2100	Cleaning services	\$ 6,000	\$ 5,000	\$ 1,000	\$ 6,217	\$ 4,554	\$ 3,837
52.2111	Solid Waste Disposal	408	396	12	408	408	407
52.3101	Property Insurance	5,876	4,846	1,030	4,846	2,587	2,482
52.2202	O & M Buildings	5,000	5,000	-	3,054	2,173	2,821
52.3206	Telecom service (Enet)	2,000	3,200	(1,200)	1,835	3,015	3,142
52.3902	Elbert County surcharge	288	288	-	285	271	228
58.2202	Copier lease/copies	8,000	8,000	-	7,140	6,003	6,961
53.1112	Maintenance supplies	500	500	-	121		-
53.1210	Water & sewer	1,600	1,600	-	1,637	1,614	1,730
53.1220	Natural gas	1,800	1,800	-	1,845	1,490	1,810
53.1230	Electricity	6,000	6,000	-	5,453	4,750	4,629
Total Operating Expenditures		37,472	36,630	842	32,841	26,864	28,047
Total Expenditures		\$ 37,472	\$ 36,630	\$ 842	\$ 32,841	\$ 26,864	\$ 28,047

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Municipal Court

100 - 250

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Salaries	\$ 76,048	\$ 63,768	\$ 12,280	\$ 61,412	\$ 62,813	\$ 46,507
51.1101	EAP benefits	500	500	-	733	457	-
51.2101	Insurance	10,466	9,527	939	8,715	8,878	4,109
51.2200	FICA	5,818	4,878	940	4,663	4,741	3,611
51.2401	Pension & Retirement	6,570	6,201	369	7,887	5,415	3,976
Total Salaries & Benefits		99,402	84,874	14,528	83,410	82,305	58,203
Operating Expenditures							
52.1306	Interpreter	100	60	40	-	60	529
52.1101	Solicitor & Public defender	4,000	7,200	(3,200)	3,525	5,700	6,600
52.3103	Worker's Comp insurance	154	155	(1)	145	195	176
52.3206	Internet service	-	-	-	-	-	978
52.3701	Training	2,500	2,500	-	1,517	2,587	2,603
Total Operating Expenditures		6,754	9,915	(3,161)	5,187	8,542	10,886
Total Expenditures		\$ 106,156	\$ 94,789	\$ 11,367	\$ 88,597	\$ 90,846	\$ 69,089

Personnel Summary:

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

Police - Administration

100 - 321

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1102	Salaries & wages	\$ 159,148	\$ 146,477	\$ 12,671	\$ 127,654	\$ 135,587	\$ 127,737
51.1102	EAP benefits	5,000	4,500	500	5,386	3,568	4,621
51.2101	Insurance	15,510	13,441	2,069	13,640	11,331	10,620
51.2200	FICA	12,175	11,205	970	10,326	10,002	9,849
51.2401	Pension & Retirement	20,493	19,925	568	18,153	20,500	15,892
Total Salaries & Benefits		212,326	195,548	16,778	175,159	180,989	168,719
Operating Expenditures							
52.2111	Solid waste disposal	276	276	-	276	276	273
52.2201	O & M Vehicles	2,000	500	1,500	2,040	118	1,500
52.2202	O & M Buildings	10,000	15,000	(5,000)	11,042	10,532	11,547
52.2203	O & M Equipment	30,000	20,000	10,000	33,883	29,643	20,274
52.2205	Towing fees	200	200	-	-	-	-
52.3101	Property insurance	8,294	6,849	1,445	6,849	10,065	11,866
52.3102	Liability insurance	29,301	20,600	8,701	20,600	16,265	22,900
52.3103	Workers Comp insurance	462	498	(36)	468	529	479
52.3202	Comm svc (Verizon)	11,500	11,000	500	11,454	10,495	10,412
52.3206	Telecom service	3,000	4,100	(1,100)	2,690	3,782	4,031
52.3207	Software support	31,895	29,306	2,589	31,895	26,259	23,583
52.3208	Dispatchers- Elbert Co.	109,000	100,000	9,000	99,876	99,876	95,438
52.3402	Printing/publications	300	300	-	50	386	50
52.3500	Travel and training	7,500	7,500	-	6,206	5,923	6,086
52.3601	Dues	200	200	-	150	150	125
52.3901	Postage	100	100	-	62	58	93
52.3902	Waste surcharge	90	90	-	90	86	72
58.2202	Copier lease	7,250	7,000	250	7,265	7,278	7,073
53.1110	Gasoline	2,045	2,046	(1)	1,887	2,238	1,892
53.1115	Office supplies	2,500	2,500	-	942	1,212	1,571
53.1117	Ammunition	3,500	3,500	-	4,543	3,048	3,576
53.1124	Uniforms	500	500	-	509	573	579
53.1210	Water & sewer	1,300	1,300	-	1,051	1,049	1,018
53.1220	Natural gas	700	500	200	701	385	591
53.1230	Electricity	11,000	10,000	1,000	11,705	10,357	9,655
53.1603	Small equipment	1,000	1,000	-	378	342	90
57.3006	Community promotions	3,000	3,000	-	2,037	1,468	-
Total Operating Expenditures		276,913	247,865	29,048	258,650	242,393	234,773
Total Expenditures		\$ 489,239	\$ 443,413	\$ 45,826	\$ 433,809	\$ 423,382	\$ 403,491

Police - Administration

100 - 321

Budget:

Account	Description	2026	2025	Variance	2025		
		Budget	Budget	2026-25	Projected	2024 Actual	2023 Actual

Personnel Summary:

Police Chief	Grade 30
Administration Commander	Grade 22

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

Police - Criminal Investigation

100 - 322

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 133,155	\$ 119,324	\$ 13,831	\$ 123,456	\$ 104,332	\$ 118,512
51.1101	EAP benefits	2,500	2,500	-	2,577	2,490	1,795
51.1101	On Call Pay	8,320	8,320	-	8,320	8,320	8,320
51.1300	Overtime	2,000	2,000	-	660	511	45
51.2101	Insurance	33,621	29,562	4,059	30,197	23,288	11,743
51.2200	FICA	10,186	9,128	1,058	8,529	7,979	9,968
51.2401	Pension & Retirement	16,240	15,858	382	15,172	15,384	16,837
Total Salaries & Benefits		206,022	186,692	19,330	188,911	162,305	167,220
Operating Expenditures							
52.3103	Workers Comp insurance	1,340	817	523	767	1,300	1,222
52.1203	Professional services	500	500	-	-	-	-
52.3206	Telecom service (GTA)	80	100	(20)	80	80	80
53.1110	Gasoline	2,979	2,469	510	2,800	2,386	3,099
53.1115	Supplies	2,000	1,000	1,000	577	765	702
52.3701	Training	2,000	1,000	1,000	2,227	1,450	1,251
53.1704	Clothing allowance	900	900	-	550	395	615
Total Operating Expenditures		9,799	6,786	3,013	7,001	6,376	6,968
Total Expenditures		\$ 215,821	\$ 193,478	\$ 22,343	\$ 195,912	\$ 168,681	\$ 174,189

Personnel Summary:

Chief Investigator Grade 24
Investigator Grade 20

Police - Uniform Patrol

100 - 323

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Hourly wages	\$ 1,038,320	\$ 895,688	\$ 142,632	\$ 711,875	\$ 709,062	\$ 674,908
51.1101	Holiday wages	36,341	31,421	4,920	25,210	25,985	21,450
51.1101	EAP benefits	10,000	7,000	3,000	10,918	10,302	7,869
51.1300	Overtime	15,000	15,000	-	43,527	34,902	40,932
51.2101	Insurance	133,041	124,466	8,575	125,487	111,520	107,782
51.2200	FICA	79,431	68,520	10,911	58,524	57,311	54,831
51.2401	Pension & Retirement	104,397	98,864	5,533	95,052	87,610	79,526
51.2700	Workers Comp claims	2,500	2,500	-	34,853	602	1,126
Total Salaries & Benefits		1,419,030	1,243,459	175,571	1,105,446	1,037,294	988,424
Operating Expenditures							
52.3103	Worker's Comp insurance	8,028	8,727	(699)	8,198	8,355	8,584
52.2201	O & M Vehicles	20,000	20,000	-	16,660	15,664	20,010
52.3701	Training	3,500	3,500	-	2,586	2,734	(13,568)
53.1111	Supplies	2,500	2,500	-	1,955	2,374	1,817
53.1123	Protective gear	2,500	2,500	-	1,163	7,834	1,620
53.1124	Uniforms	7,000	6,000	1,000	6,960	5,094	5,092
53.1110	Gasoline	38,400	43,415	(5,015)	36,361	43,380	47,909
Total Operating Expenditures		81,928	86,642	(4,714)	73,883	85,434	71,464
Total Expenditures		\$ 1,500,958	\$ 1,330,101	\$ 170,857	\$ 1,179,329	\$ 1,122,728	\$ 1,059,888

Personnel Summary:

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

Police - Special Operations

100 - 324

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 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	-	-	-	-	-	-
53.1115	Supplies	-	-	-	-	-	8
53.1124	Uniforms	-	-	-	-	-	-
53.1603	Small equipment	-	-	-	-	-	15
57.3006	Community promotions	-	-	-	-	-	1,305
Total Operating Expenditures		-	-	-	-	-	1,327
Total Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Police - Detention

100 - 326

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Operating Expenditures							
52.3903	Care of prisoners	\$ 500	\$ 500	\$ -	\$ -	\$ 1,347	\$ -
52.3911	Per diem - Elbert County	20,000	20,000	-	20,430	20,025	16,176
Total Operating Expenditures		20,500	20,500	-	20,430	21,372	16,176
Total Expenditures		\$ 20,500	\$ 20,500	\$ -	\$ 20,430	\$ 21,372	\$ 16,176

Animal Control

100 - 391

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 48,139	\$ 42,981	\$ 5,158	\$ 36,664	\$ 39,036	\$ 36,901
51.1101	EAP benefits	1,500	1,500	-	1,574	1,471	-
51.2101	Insurance	10,431	9,513	918	9,519	8,890	7,739
51.2200	FICA	3,683	3,288	395	3,069	2,995	2,812
51.2401	Pension & Retirement	3,290	3,368	(78)	4,107	2,804	2,477
Total Salaries & Benefits		67,043	60,650	6,393	54,933	55,196	49,928
Operating Expenditures							
52.2201	O & M Vehicles	500	500	-	3,036	614	-
52.2202	O & M Buildings	500	500	-	255	445	343
52.3103	Workers Comp insurance	404	437	(33)	410	455	399
52.3206	Telecom service (Enet)	-	1,200	(1,200)	-	-	1,335
52.3500	Travel and training	1,500	1,500	-	445	1,463	1,459
52.3851	Vet services	10,000	1,000	9,000	10	560	210
53.1112	Maintenance supplies	300	300	-	36	120	135
53.1124	Uniforms	300	300	-	-	266	-
53.1210	Water & sewer	150	150	-	132	133	133
53.1220	Natural gas	1,500	600	900	1,586	566	677
53.1230	Electricity	1,000	1,500	(500)	1,144	922	965
53.1303	Feeding animals	300	300	-	332	364	391
53.1603	Small equipment	400	400	-	191	61	-
Total Operating Expenditures		16,854	8,687	8,167	7,577	5,908	6,047
Total Expenditures		\$ 83,897	\$ 69,337	\$ 14,560	\$ 62,510	\$ 61,164	\$ 55,975

Personnel Summary:

Animal Control Officer

Grade 15

Fire Department

100 - 350

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1102	Salaries	\$ 890,435	\$ 769,580	\$ 120,855	\$ 741,488	\$ 710,648	\$ 701,128
51.1102	Holidays	24,932	22,796	2,136	20,392	20,242	19,055
51.1102	EAP benefits	13,500	2,500	11,000	13,870	3,000	2,592
51.1200	Temps/Volunteers	1,800	1,800	-	1,230	1,530	1,080
51.1300	Overtime (Garcia Wages)	-	-	-	37,451	27,743	30,205
51.2101	Insurance	151,732	100,631	51,101	124,866	105,625	100,711
51.2200	FICA	68,118	58,873	9,245	60,556	56,381	55,349
51.2401	Pension & Retirement	103,334	90,141	13,193	86,619	82,208	79,114
Total Salaries & Benefits		1,253,851	1,046,321	207,530	1,086,472	1,007,377	989,234
Operating Expenditures							
52.3207	Software support	1,100	1,100	-	1,170	1,117	1,067
52.2111	Solid waste disposal	408	408	-	408	408	407
52.2201	O & M Vehicles	7,500	7,500	-	33,005	2,829	7,537
52.2202	O & M Buildings	3,000	3,000	-	8,476	8,005	3,004
52.2203	O & M Equipment	5,000	5,000	-	11,467	5,459	3,287
52.3101	Property insurance	13,273	11,419	1,854	11,419	16,017	20,799
52.3103	Workers Comp insurance	7,582	7,328	254	6,884	8,059	7,882
52.3206	Telecom service (Enet)	804	804	-	803	803	2,138
52.3500	Travel and training	1,500	1,500	-	1,678	156	971
52.3902	Elbert County surcharge	285	285	-	285	271	228
53.1110	Gasoline & fuel	8,628	8,740	(112)	7,723	8,707	9,466
53.1115	Office supplies	500	500	-	129	663	613
53.1124	Uniforms	4,500	3,000	1,500	4,877	3,330	1,446
53.1220	Natural Gas	3,000	3,500	(500)	3,015	2,691	3,479
53.1230	Electricity	7,500	8,500	(1,000)	7,230	8,346	8,662
53.1603	Small equipment	1,000	1,000	-	4,012	1,822	3,135
57.3006	Community promotions	500	500	-	631	686	501
Total Operating Expenditures		66,080	64,084	1,996	103,212	69,370	74,622
Total Expenditures		\$1,319,931	\$1,110,405	\$ 209,526	\$1,189,683	\$ 1,076,747	\$ 1,063,857

Personnel Summary:

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

Public Works - Administration

100 - 410

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 90,091	\$ 135,700	\$ (45,609)	\$ 117,077	\$ 123,944	\$ 131,038
51.1101	EAP benefits	-	-	-	-	-	530
51.2101	Insurance	10,641	19,264	(8,623)	15,666	17,900	17,101
51.2200	FICA	6,892	10,381	(3,489)	8,725	9,211	9,845
51.2401	Pension & Retirement	11,830	18,204	(6,374)	16,041	15,950	15,103
Total Salaries & Benefits		119,454	183,549	(64,095)	157,509	167,005	173,617
Operating Expenditures							
52.2111	Solid waste disposal	792	792	-	792	792	777
52.2201	O & M Vehicles	500	150	350	888	100	432
52.3101	Property insurance	10,219	6,397	3,822	6,397	3,555	5,544
52.3102	Liability insurance	624	800	(176)	624	628	-
52.3103	Workers Comp insurance	543	460	83	432	496	470
52.3902	Waste surcharge	855	855	-	855	812	684
52.2202	O & M Buildings	12,000	12,000	-	13,516	11,300	9,773
52.3202	Comm service (Vzn)	527	540	(13)	483	526	525
52.3206	Telecom service (Enet)	732	732	-	731	731	1,814
52.3300	Advertising	350	350	-	-	-	-
52.3500	Travel and training	500	500	-	147	626	2,275
53.1110	Gasoline	2,165	2,476	(311)	2,241	2,548	1,818
53.1112	Maintenance supplies	500	500	-	116	140	9
53.1115	Office supplies	1,000	1,500	(500)	741	1,170	1,421
53.1124	Uniforms	500	500	-	518	885	614
53.1210	Water & sewer	3,500	3,500	-	4,872	4,231	3,223
53.1220	Natural gas	3,500	3,500	-	3,962	3,186	3,665
53.1230	Electricity	6,000	6,000	-	6,539	5,787	5,779
Total Operating Expenditures		44,807	41,552	3,255	43,854	37,512	38,823
Total Expenditures		\$ 164,261	\$ 225,101	\$ (60,840)	\$ 201,363	\$ 204,516	\$ 212,440

Personnel Summary:

Public Works Director

Grade 30

Public Works - Infrastructure Maintenance

100 - 421

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 405,174	\$ 377,911	\$ 27,263	\$ 369,442	\$ 330,226	\$ 301,550
51.1101	EAP benefits	4,000	3,500	500	3,968	3,363	2,320
51.1300	Overtime	5,000	2,500	2,500	17,913	6,565	8,319
51.2101	Insurance	83,178	56,018	27,160	65,697	52,662	37,958
51.2200	FICA	30,996	28,910	2,086	28,462	24,372	23,641
51.2401	Pension & Retirement	53,194	47,487	5,707	45,304	40,512	37,065
51.2700	Workers Comp claims	1,000	1,000	-	-	-	181
Total Salaries & Benefits		582,542	517,326	65,216	530,786	457,701	411,034
Operating Expenditures							
52.2201	O & M Vehicles	1,500	1,500	-	1,970	1,344	782
52.2202	O & M Buildings	1,500	3,000	(1,500)	1,137	1,342	1,155
52.2321	Equipment leasing program	9,741	9,595	146	9,202	8,535	8,601
52.3103	Workers Comp insurance	3,665	3,868	(203)	3,633	3,736	4,038
52.3202	Comm service (Vzn,GPS)	1,539	2,338	(799)	2,434	2,895	2,337
53.1101	Asphalt	2,000	2,000	-	-	700	3,087
53.1102	Brick, block, or stone	500	500	-	-	-	323
53.1105	Concrete	3,000	3,000	-	1,367	1,522	3,164
53.1110	Gasoline & fuel	15,168	9,808	5,360	11,378	10,838	11,158
53.1113	Supplies & materials	5,000	5,000	-	4,854	6,335	6,498
53.1118	Sand & gravel	1,000	1,000	-	1,977	899	3,679
53.1120	Signs & markers	1,000	1,000	-	835	318	445
53.1122	Paint	1,000	1,000	-	1,043	69	502
53.1123	Protective clothing	500	500	-	106	500	213
53.1124	Uniforms	5,000	5,000	-	7,765	5,006	5,477
53.1126	Road maintenance	500	500	-	-	-	-
53.1601	Small tools, equipment	2,000	2,000	-	4,744	3,009	951
Total Operating Expenditures		54,613	51,609	3,004	52,445	47,050	52,408
Total Expenditures		\$ 637,155	\$ 568,935	\$ 68,220	\$ 583,230	\$ 504,750	\$ 463,442

Personnel Summary:

Facilities Construction Manager	Grade 27	
Public Works Supervisor	Grade 24	
Facilities Maintenance Technician	Grade 18	
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	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Operating Expenditures							
53.1230	Electricity	\$ 9,000	\$ 9,000	\$ -	\$ 8,851	\$ 9,090	\$ 9,039
52.2203	O & M Lights, equipment	5,000	5,000	-	-	-	-
53.1702	Seasonal decor	5,000	5,000	-	-	3,457	5,969
Total Operating Expenditures		19,000	19,000	-	8,851	12,547	15,008
Total Expenditures		\$ 19,000	\$ 19,000	\$ -	\$ 8,851	\$ 12,547	\$ 15,008

Public Works - Motor Pool

100 - 490

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 100,372	\$ 95,163	\$ 5,209	\$ 96,742	\$ 88,665	\$ 87,844
51.1101	EAP benefits	2,000	1,500	500	2,096	1,880	428
51.1300	Overtime	1,000	1,000	-	3,668	687	474
51.2101	Insurance	20,883	19,073	1,810	18,784	16,929	15,468
51.2200	FICA	7,678	7,280	398	7,674	6,783	6,812
51.2401	Pension & Retirement	11,190	10,606	584	10,282	10,053	10,904
51.2700	Workers Comp claims	100	100	-	1,554	93	-
Total Salaries & Benefits		143,223	134,722	8,501	140,800	125,090	121,931
Operating Expenditures							
52.2201	O & M Vehicles	20,000	20,000	-	25,407	27,434	12,650
52.2202	O & M Buildings	500	500	-	100	3,924	898
52.2203	O & M Equipment	5,000	500	4,500	9,035	7,191	671
52.2321	Equipment Leasing	3,444	3,297	147	2,269	3,508	3,180
52.3101	Property insurance	3,733	4,044	(311)	4,044	10,315	6,228
52.3103	Workers Comp insurance	908	972	(64)	913	1,077	997
52.3202	Comm service (Vzn,GPS)	1,818	1,714	104	2,346	1,945	1,945
53.1110	Gasoline, fuel & oil	12,000	10,000	2,000	17,756	14,873	14,820
53.1113	Maintenance supplies	6,000	6,500	(500)	5,944	6,050	6,637
53.1121	Tires & tubes	2,000	2,000	-	3,234	7,190	2,820
53.1124	Uniforms	1,000	1,000	-	1,113	868	479
53.1601	Small tools, equipment	1,000	1,500	(500)	445	1,381	1,240
Total Operating Expenditures		57,403	52,027	5,376	72,606	85,757	52,565
Total Expenditures		\$ 200,626	\$ 186,749	\$ 13,877	\$ 213,406	\$ 210,847	\$ 174,496

Personnel Summary:

Lead Mechanic Grade 24
Mechanic I Grade 12

Public Works - Cemeteries

100 - 495

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 40,884	\$ 36,861	\$ 4,023	\$ 57,462	\$ 57,980	\$ 34,822
51.1101	Temporary	16,320	\$ -	16,320	-	-	-
51.1300	Overtime	500	-	500	327	290	186
51.2101	Insurance	10,395	9,486	909	9,047	8,864	6,666
51.2200	FICA	4,376	2,820	1,556	4,284	4,380	2,713
51.2401	Pension & Retirement	3,946	3,979	(33)	6,837	3,418	2,966
51.2700	Workers Comp claims	100	100	-	-	-	-
Total Salaries & Benefits		76,521	53,246	23,275	77,957	74,932	47,352
Operating Expenditures							
52.1203	Professional Services	25,000	30,000	(5,000)	21,800	28,832	29,532
52.2201	O & M Vehicles	500	500	-	-	680	158
52.2203	O & M Equipment	8,000	8,000	-	11,790	5,920	6,868
52.2204	O & M Grounds	15,000	15,000	-	15,464	10,015	14,900
52.3101	Property insurance	500	439	61	439	375	345
52.3103	Workers Comp insurance	370	378	(8)	355	383	345
52.3202	Comm service (Vzn,GPS)	268	350	(82)	245	266	349
53.1110	Gasoline & fuel	2,390	304	2,086	2,152	314	388
53.1115	Supplies	500	500	-	106	83	88
53.1124	Uniforms	500	500	-	-	-	515
53.1230	Electricity	250	500	(250)	210	248	1,365
53.1705	Plantings	500	500	-	251	384	-
Total Operating Expenditures		53,778	56,971	(3,193)	52,812	47,499	54,854
Total Expenditures		\$ 130,299	\$ 110,217	\$ 20,082	\$ 130,769	\$ 122,432	\$ 102,206

Personnel Summary:

Equipment Operator, no CDL

Grade 10

Parks and Public Spaces

100 - 620

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 58,419	\$ 55,103	\$ 3,316	\$ 51,656	\$ 51,261	\$ 41,183
51.1101	Temporary	19,998		19,998	-	51,261	41,183
51.1300	Overtime	500	-	500	895	58	52
51.2101	Insurance	381	356	25	579	579	442
51.2200	FICA	6,723	4,215	2,508	4,006	3,921	3,450
51.2401	Pension & Retirement	7,510	7,611	(101)	8,908	6,645	4,440
51.2700	Workers Comp claims	100	100	-	-	-	-
Total Salaries & Benefits		93,631	67,385	26,246	66,044	62,466	49,567
Operating Expenditures							
52.1203	Professional Services	500	\$ -	500	-	-	-
52.2100	Cleaning services	4,500	2,000	2,500	2,070	1,776	1,918
52.2202	O & M Buildings	2,500	\$ -	2,500	-	-	-
52.2203	O & M Equipment	2,500	\$ -	2,500	-	-	-
52.2204	O & M Grounds	15,000	12,500	2,500	11,525	16,524	11,692
52.2140	Lawn care service	22,800	18,000	4,800	7,600	16,500	24,900
52.3101	Property insurance	2,118	1,748	370	-	-	-
52.3103	Workers Comp insurance	528	571	(43)	454	472	443
52.3202	Comm service (Vzn)	248	540	(292)	566	327	-
52.3500	Travel and training	500	\$ -	500	-	-	-
53.1104	Chemical & lab supplies	5,000	\$ -	5,000	-	-	-
53.1115	Supplies	2,000	\$ -	2,000	-	-	-
53.1210	Water & sewer	7,500	5,000	2,500	5,853	5,835	5,059
53.1230	Electricity	10,000	\$ -	10,000	-	-	-
53.1590	Inventory for re-sale	7,500	\$ -	7,500	5,853	5,835	5,059
53.1705	Plantings	7,500	7,500	-	593	3,671	5,879
Total Operating Expenditures		90,194	47,859	42,335	28,661	45,105	49,892
Total Expenditures							
		\$ 184,325	\$ 115,244	\$ 69,081	\$ 94,705	\$ 107,571	\$ 99,458

Personnel Summary:

Landscape Technician	Grade 14
Splash Park Manager	Temporary
Splash Park Attendant (3 positions)	Temporary

Culture and Recreation

100 - 600

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Appropriations							
52.3918	Sister City program	\$ 7,500	\$ 7,500	\$ -	\$ 7,500	\$ 7,500	\$ -
57.3001	Elbert County Public Library	85,000	85,000	-	85,000	75,500	75,500
57.3020	Keep Elbert County Beautiful	5,000	5,000	-	5,000	5,000	5,000
	Total Appropriations	97,500	97,500	-	97,500	88,000	80,500
Total Expenditures							
		\$ 97,500	\$ 97,500	\$ -	\$ 97,500	\$ 88,000	\$ 80,500

Health and Welfare

100 - 500

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 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	2,000	1,500
	Total Appropriations	9,000	9,000	-	9,000	9,000	8,500
Total Expenditures							
		\$ 9,000	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	\$ 8,500

Planning, Zoning, Marshal, and Inspections

100 - 720

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1102	Salaries	\$ 71,083	\$ 68,349	\$ 2,734	\$ 63,408	\$ 63,218	\$ 43,212
51.2101	Insurance	444	417	27	400	400	234
51.2200	FICA	5,438	5,229	209	4,849	4,836	3,449
51.2401	Pension & Retirement	5,283	5,407	(124)	6,267	4,545	5,315
Total Salaries & Benefits		82,248	79,402	2,846	74,923	72,999	52,210
Operating Expenditures							
52.2201	O & M Vehicles	250	250	-	25	358	84
52.3103	Workers Comp insurance	214	234	(20)	220	234	205
52.3202	Communican Svc (Vzn)	895	541	354	1,159	962	630
52.3207	Software licensing	-	1,200	(1,200)	-	1,300	1,200
52.3402	Printing/publications	100	100	-	-	-	-
52.3500	Travel and training	2,000	2,000	-	423	190	167
52.3601	Dues	145	145	-	-	-	-
53.1110	Gasoline	162	390	(228)	164	299	252
53.1115	Supplies	500	500	-	236	689	222
53.1124	Uniforms	500	500	-	16	-	816
57.3007	Historic Preservation	500	500	-	-	-	-
57.3010	Planning Commission	500	500	-	160	252	57
Total Operating Expenditures		5,766	6,860	(1,094)	2,404	4,284	3,634
Total Expenditures		\$ 88,014	\$ 86,262	\$ 1,752	\$ 77,327	\$ 77,284	\$ 55,844

Personnel Summary:

Zoning Administrator, Marshal, and Inspector

Grade 24

Economic and Community Development

100 - 751

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1102	Salaries	\$ 90,854	\$ -	\$ 90,854	\$ -	\$ -	\$ -
51.2101	Insurance	455	-	455	-	-	-
51.2200	FICA	6,950	-	6,950	-	-	-
51.2401	Pension & Retirement	7,022	-	7,022	-	-	-
Total Salaries & Benefits		105,281	-	105,281	-	-	-
Operating Expenditures							
52.1201	Legal fees-Dilap housing	\$ 10,000	\$ 10,000		\$ 8,143	\$ 350	\$ 4,064
52.1203	Professional Servcies	5,000	\$ -	5,000	6,000	-	-
52.1203	New community reinvestment program	75,000	52,500	22,500	52,500	-	-
52.3103	Workers Comp insurance	274		274	-		
52.3202	Communican Svc (Vzn)	647		647	-	-	-
52.3500	Travel and training	2,000		2,000	-	-	-
53.1115	Supplies	500		500	-	-	-
52.2110	Disposal fees-Dilap housing	2,000	20,000	(18,000)	-		-
Total Operating Expenditures		95,421	82,500	12,921	66,643	350	4,064
Total Expenditures		\$ 200,702	\$ 82,500	\$ 118,202	\$ 66,643	\$ 350	\$ 4,064

Personnel Summary:

Community Development Director Grade 30

Main Street Elberton

100 - 755

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1102	Salaries	\$ 57,400	\$ 55,192	\$ 2,208	\$ 52,685	\$ 51,699	\$ 48,712
51.1102	EAP benefits	-	600	(600)	-	-	567
51.2101	Insurance	376	351	25	310	310	310
51.2200	FICA	4,391	4,222	169	4,028	3,955	3,894
51.2401	Pension & Retirement	4,437	4,325	112	3,732	3,601	3,435
Total Salaries & Benefits		66,604	64,690	1,914	60,755	59,565	56,917
Operating Expenditures							
52.2203	O & M Equipment	500	500	-	719	3,107	171
52.3101	Property insurance	9,362	7,720	1,642	13,856	4,468	1,542
52.3103	Workers Comp insurance	173	187	(14)	175	203	185
52.3701	Travel and training	1,500	1,500	-	580	1,823	248
53.1115	Office supplies	500	500	-	3,824	1,528	1,043
57.3006	Community promotions	1,500	1,500	-	431	1,516	1,622
57.3007	Façade grant program	10,000	10,000	-	5,000	14,824	4,262
Total Operating Expenditures		23,535	21,907	1,628	24,585	27,470	9,071
Total Expenditures		\$ 90,139	\$ 86,597	\$ 3,542	\$ 85,340	\$ 87,034	\$ 65,988

Personnel Summary:

Main Street Manager

Grade 19

Other Financing

100 - 900

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Non-departmental expenditures							
57.3016	Landfill Post-Closure	\$ 13,000	\$ 13,000	\$ -	\$ 12,500	\$ 12,306	\$ 10,032
61.1815	Transfer to Rev.Loan Fund	58,872	58,872	-	58,872	58,872	47,248
	Total Expenditures	71,872	71,872	-	71,372	71,179	57,280
General Contingency/Reserve							
57.9001	General Contingency	77,218	4,305	72,913	-	-	-
	Total Contingency	77,218	4,305	72,913	-	-	-
Total Expenditures		\$ 149,090	\$ 76,177	\$ 72,913	\$ 71,372	\$ 71,179	\$ 57,280

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Combined Public Utility System Fund (Fund 520)

Summary of Revenues and Expenditures

	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
WATER & SEWER DIVISION:						
Sewer Revenue	\$ 1,454,020	\$ 1,305,500	\$ 148,520	\$ 1,363,158	\$ 1,343,891	\$ 1,290,302
Water Revenue	2,697,284	2,471,100	226,184	2,487,594	2,519,275	2,513,173
Total Water & Sewer Revenue	4,151,304	3,776,600	374,704	3,850,752	3,863,166	3,803,474
Sewer Collection Operations	436,287	377,662	58,625	400,632	397,352	292,430
Sewer Plant Operations	1,002,547	977,056	25,491	1,023,842	1,009,699	953,314
Water Treatment Plant	855,353	800,638	54,715	805,621	871,482	698,863
Water Distribution Operations	502,070	481,465	20,605	549,861	562,865	424,811
Lake Pumping Station	112,140	109,140	3,000	202,725	107,598	103,163
Debt Service & Depreciation	987,538	543,875	443,663	1,134,195	1,084,873	1,074,559
Total Water & Sewer Expenses	3,895,934	3,289,836	606,098	4,116,876	4,033,868	3,547,140
Net Water & Sewer Income	255,370	486,764	(231,394)	(266,125)	(170,702)	256,334
ELECTRIC DIVISION:						
Electric Revenue	16,254,621	15,635,418	619,203	16,755,027	15,907,126	16,412,948
Plant Operations	11,895,050	12,239,645	(344,595)	12,335,064	11,394,499	10,913,660
Distribution	1,478,627	1,212,640	265,987	1,582,772	1,215,321	1,319,340
Security Lights	30,000	30,000	-	29,696	26,720	22,351
Depreciation and Transfers	2,125,000	2,062,000	63,000	2,389,681	2,421,325	2,118,801
Total Electric Expenses	15,528,677	15,544,285	(15,608)	16,337,214	15,057,865	14,374,153
Net Electric Income	725,944	91,133	634,811	417,814	849,261	2,038,796
NATURAL GAS DIVISION:						
Natural Gas Revenue	5,267,964	4,249,953	1,018,011	4,983,377	4,509,515	4,410,608
Plant Operations	28,500	24,000	4,500	26,437	22,493	20,623
Distribution	3,291,717	2,491,817	799,900	2,749,638	2,509,458	2,811,836
Depreciation and Transfers	1,516,458	1,204,833	311,625	1,363,752	1,238,922	1,062,026
Total Natural Gas Expenses	4,836,675	3,720,650	1,116,025	4,139,827	3,770,874	3,894,484
Net Natural Gas Income	431,289	529,303	(98,014)	843,550	738,642	516,125
NET OPERATING INCOME	1,412,603	1,107,200	305,403	995,238	1,417,201	2,811,255
ADMINISTRATIVE EXPEND.						
Utilities Administration	406,801	294,548	112,253	360,446	317,968	285,351
Meter Reading & Servicing	239,979	161,852	78,127	173,605	182,186	298,215
Warehousing & Purchasing	89,314	81,881	7,433	80,324	81,632	69,030
Customer Care & Marketing	430,533	336,699	93,834	350,281	338,456	288,328
Information Technology Systems	148,976	136,220	12,756	134,859	138,072	121,227
Economic Development	97,000	96,000	1,000	81,595	78,541	33,217
Total Administrative Expend.	1,412,603	1,107,200	305,403	1,181,110	1,136,855	1,095,367
Revenues Over / (Under) Expenditures	\$ -	\$ -	\$ -	\$ (185,872)	\$ 280,345	\$ 1,715,888
Total Revenues	25,673,889	23,661,971	2,011,918	25,589,156	24,279,808	24,627,031
Total Expenditures	25,673,889	23,661,971	2,011,918	25,775,028	23,999,462	22,911,143
	\$ -	\$ -	\$ -	\$ (185,872)	\$ 280,345	\$ 1,715,888

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

	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Sewer Revenue	\$ 1,454,020	\$ 1,305,500	\$ 148,520	\$ 1,363,158	\$ 1,343,891	\$ 1,290,302
Sewer Collection Operations	436,287	377,662	58,625	400,632	397,352	292,430
Sewer Plant Operations	1,002,547	977,056	25,491	1,023,842	1,009,699	953,314
	1,438,834	1,354,718	84,116	1,424,474	1,407,051	1,245,744
Net Sewer Income	15,186	(49,218)	64,404	(61,316)	(63,160)	44,558
Water Revenue	2,697,284	2,471,100	226,184	2,487,594	2,519,275	2,513,173
Water Treatment Plant	855,353	800,638	54,715	805,621	871,482	698,863
Water Distribution Operations	502,070	481,465	20,605	549,861	562,865	424,811
Lake Pumping Station	112,140	109,140	3,000	202,725	107,598	103,163
	1,469,563	1,391,243	78,320	1,558,207	1,541,945	1,226,837
Net Water Income	1,227,721	1,079,857	147,864	929,387	977,331	1,286,336
Water & Sewer Income Before Debt Service Expense	1,242,908	1,030,639	212,269	868,070	914,171	1,330,893
Debt Service	987,538	543,875	443,663	1,134,195	1,084,873	1,074,559
Total Water & Sewer Income Before Administration Expense	\$ 255,370	\$ 486,764	\$ (231,394)	\$ (266,125)	\$ (170,702)	\$ 256,334

Revenue - Water & Sewer

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Sewer Revenue (520-430)							
34.4232	Sewer service fees	\$1,424,520	\$1,295,000	\$ 129,520	\$ 1,322,177	\$ 1,320,220	\$ 1,281,631
34.4233	Sewer tap fees	20,000	2,000	18,000	7,500	2,050	232
34.4217	Penalties	9,000	8,000	1,000	9,882	8,284	8,438
34.4235	Miscellaneous revenue	500	500	-	23,599	13,337	-
Total Sewer Revenue		1,454,020	1,305,500	148,520	1,363,158	1,343,891	1,290,302
Water Revenue (520-440)							
34.4211	Metered water sales	2,284,284	2,050,000	234,284	2,084,357	2,089,613	2,032,111
34.4212	Other water sales	2,500	2,000	500	3,036	3,499	2,585
34.4213	Water tap fees	20,000	10,000	10,000	32,554	16,353	25,972
34.4214	Madison Co. water sales	350,000	350,000	-	322,030	355,769	374,690
34.4215	Sale of material	2,500	2,500	-	5,760	2,375	1,425
34.4216	Service charges	2,000	2,000	-	1,573	1,198	2,969
34.4217	Penalties	20,000	20,000	-	23,050	16,701	21,796
34.4218	Miscellaneous revenue	1,000	1,000	-	500	628	421
33.1120	GEFA grant for water	-	-	-	-	-	32,143
34.6903	Interest income	15,000	33,600	(18,600)	14,735	33,140	19,060
Total Water Revenue		2,697,284	2,471,100	226,184	2,487,594	2,519,275	2,513,173
Total Water & Sewer Revenue		\$4,151,304	\$3,776,600	\$ 374,704	\$ 3,850,752	\$ 3,863,166	\$ 3,803,474

Sewer - Collection Operations

520 - 433

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 227,897	\$ 208,041	\$ 19,856	\$ 219,235	\$ 205,747	\$ 164,620
51.1300	Overtime	5,000	5,000	-	12,632	6,210	6,679
51.2101	Insurance	29,396	21,819	7,577	24,495	18,584	16,173
51.2200	FICA	17,434	15,915	1,519	16,825	15,163	13,158
51.2401	Pension & Retirement	26,211	22,741	3,470	20,965	16,781	15,468
51.2700	Workers Comp claims	-	100	(100)	-	-	-
Total Salaries & Benefits		305,938	273,616	32,322	294,152	262,485	216,098
Operating Expenditures							
52.1203	Engineernig services	20,000	500	19,500	21,088	19,248	-
52.2208	O & M Sewer mains	26,000	26,000	-	9,413	42,050	5,099
52.3103	Workers Comp insurance	1,899	1,960	(61)	1,841	1,721	-
52.2320	Equipment lease program	9,741	9,595	146	8,148	8,490	8,601
52.2321	Motor Pool charge	20,062	18,675	1,387	18,675	19,065	17,618
55.1103	Admin charge-Gen Fund	52,647	47,316	5,331	47,316	44,293	45,014
Total Operating Expenditures		130,349	104,046	26,303	106,480	134,867	76,331
Total Expenditures		\$ 436,287	\$ 377,662	\$ 58,625	\$ 400,632	\$ 397,352	\$ 292,430

Personnel Summary:

Director of Operations	Grade 32	
Foreman	Grade 24	
Maintenance Technician	Grade 22	2 positions
Serviceman II (dual license)	Grade 20	
Serviceman II	Grade 15	
Serviceman I	Grade 12	
(Shares personnel expenditures 50%/50% with Water Distribution Operations department)		

Sewer - Plant Operations & Pumping

520 - 435

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 252,878	\$ 252,516	\$ 362	\$ 247,853	\$ 244,259	\$ 226,230
51.1300	Overtime	20,000	20,000	-	20,359	28,454	31,973
51.1101	EAP benefits	2,500	2,500	-	2,726	3,714	2,158
51.2101	Insurance	42,115	47,753	(5,638)	48,008	43,772	41,194
51.2200	FICA	19,345	19,317	28	19,991	20,143	19,386
51.2401	Pension & Retirement	27,319	26,017	1,302	31,842	65,354	22,960
51.2700	Workers Comp claims	500	500	-	926	642	-
Total Salaries & Benefits		364,657	368,603	(3,946)	371,705	406,338	343,900
Operating Expenditures							
52.1203	Engineering services	5,500	500	5,000	5,505	-	-
52.2101	Uniforms	3,500	3,500	-	2,832	2,975	3,511
52.2202	O & M Plant facilities	60,000	45,000	15,000	72,934	44,048	50,029
52.2203	O & M Lift stations	15,000	15,000	-	16,201	33,915	11,650
52.2212	Sludge disposal	100,000	100,000	-	99,472	102,335	99,205
52.3101	Property insurance	26,970	22,240	4,730	22,240	7,812	8,907
52.3103	Workers Comp insurance	2,288	2,581	(293)	2,242	2,914	2,502
52.3206	Data service (Enet)	828	828	-	832	823	3,345
52.3207	TV service (Enet)	804	804	-	808	806	675
52.3500	Travel & training	3,000	3,000	-	1,976	1,340	3,182
53.1104	Chemical & lab supplies	250,000	250,000	-	253,537	242,486	263,327
53.1210	Water & sewer	55,000	50,000	5,000	55,201	55,593	52,627
53.1230	Electricity	115,000	115,000	-	118,358	108,313	110,453
Total Operating Expenditures		637,890	608,453	29,437	652,137	603,361	609,414
Total Expenditures		\$ 1,002,547	\$ 977,056	\$ 25,491	\$ 1,023,842	\$ 1,009,699	\$ 953,314

Personnel Summary:

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

Water - Filter Plant & Treatment

520 - 443

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 236,228	\$ 183,431	\$ 52,797	\$ 180,806	\$ 165,449	\$ 132,783
51.1101	EAP benefits	4,500	4,200	300	4,527	4,803	3,748
51.1300	Overtime	10,000	10,000	-	17,590	12,174	8,571
51.2101	Insurance	41,943	38,111	3,832	37,853	33,150	22,371
51.2200	FICA	18,071	14,032	4,039	15,151	13,519	10,554
51.2401	Pension & Retirement	25,218	21,231	3,987	29,854	47,423	15,155
51.2700	Workers Comp claims	100	100	-	-	-	-
Total Salaries & Benefits		336,060	271,105	64,955	285,780	276,517	193,182
Operating Expenditures							
52.1203	Engineering Services	1,000	1,000	-	1,624	3,325	5,351
52.1302	Lab testing fees	7,500	7,500	-	8,523	7,570	7,009
52.2101	Uniforms	4,000	4,000	-	3,203	3,409	3,549
52.2202	O & M Buildings	10,000	10,000	-	9,150	21,248	10,444
52.2203	O & M Equipment	30,000	30,000	-	46,391	93,574	56,601
52.2210	O & M Structures	71,150	71,150	-	64,331	71,294	71,154
52.2212	Sludge disposal	10,000	10,000	-	10,436	9,903	9,620
52.3101	Property insurance	49,347	41,354	7,993	41,354	11,470	9,417
52.3103	Workers Comp insurance	2,137	1,870	267	1,756	2,069	1,747
52.3201	Telephone service (Enet)	325	325	-	328	326	316
52.3206	Telecom service (Enet)	14,834	14,834	-	14,606	14,605	15,322
52.3500	Travel & training	6,500	6,500	-	5,111	6,315	4,633
53.1104	Chemical & lab supplies	180,000	180,000	-	184,412	199,352	165,664
53.1210	Water	2,500	1,000	1,500	2,866	1,340	515
53.1220	Natural gas	-	-	-	-	68	102
53.1230	Electricity	130,000	150,000	(20,000)	125,750	149,098	144,238
Total Operating Expenditures		519,293	529,533	(10,240)	519,841	594,965	505,681
Total Expenditures		\$ 855,353	\$ 800,638	\$ 54,715	\$ 805,621	\$ 871,482	\$ 698,863

Personnel Summary:

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

Water - Distribution Operations

520 - 444

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 227,897	\$ 208,042	\$ 19,855	\$ 213,231	\$ 192,644	\$ 158,731
51.1101	EAP benefits		9,000	(9,000)	6,004	8,623	5,889
51.1300	Overtime		5,000	(5,000)	12,632	6,210	6,679
51.2101	Insurance	29,396	21,820	7,576	24,495	18,584	16,173
51.2200	FICA	17,434	15,915	1,519	16,825	15,163	13,158
51.2401	Pension & Retirement	26,211	22,741	3,470	20,965	76,155	15,667
51.2700	Workers Comp claims		100	(100)	-	-	-
Total Salaries & Benefits		300,938	282,618	18,320	294,152	317,379	216,297
Operating Expenditures							
52.1203	Engineering services	5,000	5,000	-	10,313	9,924	2,300
52.1206	On-call dispatch	3,000	3,000	-	3,000	3,000	3,562
52.2101	Uniforms	6,500	6,500	-	6,920	8,121	7,615
52.2201	O & M Vehicles	10,000	10,000	-	10,644	13,537	9,584
52.2203	O & M Equipment	1,000	1,000	-	1,909	3,185	9,574
52.2321	Motor Pool charge	20,063	18,675	1,388	18,675	19,066	17,618
52.2320	Equipment lease program	9,741	9,595	146	8,148	8,490	8,601
52.3103	Workers Comp insurance	1,899	1,960	(61)	1,841	1,721	3,563
52.3202	Comm service (Vzn,GPS)	3,130	4,140	(1,010)	4,225	4,985	4,201
52.3401	Printing	500	500	-	-	1,027	461
52.3500	Travel & training	4,000	3,500	500	6,305	2,245	5,605
53.1103	O & M Pipelines	40,000	40,000	-	72,952	68,489	34,180
53.1107	O & M Metering	20,000	20,000	-	41,280	31,161	27,824
53.1110	Gasoline & fuel	17,652	22,960	(5,308)	16,295	21,857	23,661
53.1120	Freight expense-Inventory	1,500	200	1,300	1,620	821	683
53.1601	Small tools	1,000	1,000	-	805	813	336
55.1103	Admin Charge-Gen Fund	52,647	47,317	5,330	47,317	44,293	45,014
57.4000	Bad debt expense	3,500	3,500	-	3,460	2,750	4,130
Total Operating Expenditures		201,132	198,847	2,285	255,709	245,485	208,514
Total Expenditures		\$ 502,070	\$ 481,465	\$ 20,605	\$ 549,861	\$ 562,865	\$ 424,811

Personnel Summary:

Director of Operations	Grade 32	
Foreman	Grade 24	
Maintenance Technician	Grade 22	2 positions
Serviceman II (dual license)	Grade 20	
Serviceman II	Grade 15	
Serviceman I	Grade 12	
(Shares personnel expenditures 50%/50% with Water Distribution Operations department)		

Water - Lake Pumping Station

520 - 447

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Operating Expenditures							
52.2203	O & M Equipment	\$ 5,000	\$ 5,000	\$ -	\$ 94,204	\$ 1,685	\$ 658
52.3206	Telecom service (Enet)	13,140	13,140	-	13,140	13,140	13,140
52.3904	Water storage contract	3,500	3,500	-	3,598	3,938	3,543
53.1110	Gasoline & fuel	500	500	-	1,372	1,123	-
53.1230	Electricity	90,000	87,000	3,000	90,411	87,712	85,823
Total Operating Expenditures		112,140	109,140	3,000	202,725	107,598	103,163
Total Expenditures		\$ 112,140	\$ 109,140	\$ 3,000	\$ 202,725	\$ 107,598	\$ 103,163

Water/Sewer - Debt Service

520 - 436

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Depreciation							
56.1000	Depreciation	\$ -	\$ 99,146	\$ (99,146)	\$ 991,456	\$ 942,868	\$ 928,144
	Total Depreciation	-	99,146	(99,146)	991,456	942,868	928,144
Other Costs & Transfers							
57.3002	Paying fees on bonds	-	-	-	-	-	-
57.9002	Contingency or Investments	499,455		499,455	\$ -	\$ -	-
57.9005	General Fund	65,000	50,000	15,000	50,000	50,000	50,000
	Total Other Costs	564,455	50,000	514,455	50,000	50,000	50,000
Debt Service Expenditures							
58.2103	Debt service - Bonds	-	-	-	-	-	-
58.2303	Debt service - GEFA notes	423,083	394,729	28,354	92,739	92,004	96,415
	Total Debt Service Expenditures	423,083	394,729	28,354	92,739	92,004	96,415
Total Expenditures		\$ 987,538	\$ 543,875	\$ 443,663	\$ 1,134,195	\$ 1,084,873	\$ 1,074,559

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

	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Sales of Electric Services	\$ 15,296,329	\$ 14,742,918	\$ 553,411	\$ 15,490,339	\$ 14,711,377	\$ 14,540,952
Other Revenue	958,292	892,500	65,792	1,264,689	1,195,749	1,871,996
Total Electric Revenue	16,254,621	15,635,418	619,203	16,755,027	15,907,126	16,412,948
Plant Operations	11,895,050	12,239,645	(344,595)	12,335,064	11,394,499	10,913,660
Distribution Operations	1,478,627	1,212,640	265,987	1,582,772	1,215,321	1,319,340
Security Lighting	30,000	30,000	-	29,696	26,720	22,351
Depreciation and Transfers	2,125,000	2,062,000	63,000	2,389,681	2,421,325	2,118,801
Total Electric Expenditures	15,528,677	15,544,285	(15,608)	16,337,214	15,057,865	14,374,153
Total Electric Income Before Administration Expense	\$ 725,944	\$ 91,133	\$ 634,811	\$ 417,814	\$ 849,261	\$ 2,038,796

Revenue - Electric

520 - 460

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Sales of Electric Services							
34.4311	Residential energy sales	\$5,081,605	\$4,861,615	\$ 219,990	\$5,227,898	\$4,956,389	\$4,664,844
34.4312	Commercial energy sales	7,319,540	7,164,985	154,555	7,372,000	7,059,322	6,884,666
34.4313	Industrial energy sales	2,551,580	2,425,690	125,890	2,433,577	2,401,623	2,453,001
34.4316	Installation charges	100,000	50,000	50,000	209,280	52,558	83,701
34.4320	Security lighting	240,780	237,804	2,976	245,305	238,382	240,911
34.4321	Street lighting	1,824	1,824	-	1,824	1,824	1,824
34.4328	Off-system energy sales	-	-	-	-	-	211,420
34.4331	Security light install fees	1,000	1,000	-	455	1,280	585
Total Electric Services		15,296,329	14,742,918	553,411	15,490,339	14,711,377	14,540,952
Other Revenue							
34.4315	Miscellaneous revenue	75,000	5,000	70,000	70,341	1,700	1,326,475
34.4317	Pole attachment fees	170,792	165,000	5,792	111,761	162,436	156,470
34.4318	Sale of material/scrap	5,000	5,000	-	6,226	3,141	12,934
34.4319	Service charges	165,000	145,000	20,000	167,473	144,134	140,050
34.4323	Account establishment	22,000	22,000	-	17,040	16,850	17,425
34.4324	Penalties	160,000	155,000	5,000	166,204	165,820	153,588
34.4327	Credit check fees	1,000	1,000	-	912	934	1,093
34.6901	Sales tax commission	4,500	4,500	-	4,765	4,451	4,468
34.6903	Interest income	55,000	114,000	(59,000)	52,241	92,690	88,783
34.6910	Dividends on trust	300,000	276,000	24,000	312,048	288,684	202,832
34.6912	Unrealized gain(loss) inv.	-	-	-	355,677	314,908	(232,122)
Total Other Revenue		958,292	892,500	65,792	1,264,689	1,195,749	1,871,996
Total Electric Revenue		\$16,254,621	\$15,635,418	\$ 619,203	\$16,755,027	\$15,907,126	\$16,412,948

Electric - Distribution Operations

520 - 461

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 591,895	\$ 534,483	\$ 57,412	\$ 510,348	\$ 449,787	\$ 507,116
51.1300	Overtime	15,000	15,000	-	32,373	23,644	19,845
51.2101	Insurance	85,061	68,799	16,262	62,519	61,090	55,348
51.2200	FICA	45,280	40,888	4,392	41,585	39,322	39,868
51.1101	EAP benefits	7,000	4,200	2,800	7,372	4,013	3,840
51.2401	Pension & Retirement	79,338	65,576	13,762	78,090	137,138	56,887
51.2700	Workers Comp claims	500	500	-	-	315	50
Total Salaries & Benefits		824,074	729,446	94,628	732,287	715,309	682,954
Operating Expenditures							
52.1206	On-call disptach	7,000	7,000	-	6,504	6,968	7,505
52.1304	Hotline testing	3,000	3,000	-	4,336	6,612	2,460
52.2101	Uniforms	5,000	5,000	-	3,733	5,887	3,381
52.2201	O & M Vehicles	20,000	12,000	8,000	22,907	18,595	9,820
52.2203	O & M Equipment	21,500	3,000	18,500	6,336	1,727	2,282
52.2206	ROW maintenance	279,000	140,000	139,000	294,886	155,395	207,658
52.2320	Equipment lease program	9,741	9,595	146	8,148	8,490	8,601
52.2321	Motor Pool charge	30,094	28,012	2,082	28,012	28,599	26,428
52.3101	Property insurance	5,523	5,416	107	8,339	10,639	23,442
52.3103	Workers Comp insurance	4,993	5,494	(501)	5,161	5,161	5,864
52.3202	Comm service (Vzn,GPS)	3,149	3,840	(691)	3,570	4,046	3,653
52.3500	Travel & training	5,000	5,000	-	15,293	5,835	6,336
53.1101	O & M Conductors	40,000	40,000	-	100,809	88,042	59,948
53.1102	Truck stock & supplies	54,000	54,000	-	59,207	59,523	37,256
53.1106	O & M Poles, fixtures	60,000	55,000	5,000	65,765	8,204	85,378
53.1107	O & M Meter service	20,000	20,000	-	24,653	23,377	22,663
53.1109	Customer premises - New	40,000	40,000	-	22,068	23,706	53,612
53.1110	Gasoline & fuel	18,553	18,837	(284)	17,232	17,740	21,446
53.1111	O & M Customer premises	7,500	7,500	-	2,215	-	22,945
53.1114	Storm restoration	5,000	5,000	-	123,570	6,374	-
53.1120	Freight expense-Inventory	500	500	-	204	-	161
53.1126	Tools & equipment	15,000	15,000	-	27,537	15,091	25,546
Total Operating Expenditures		654,553	483,194	171,359	850,485	500,011	636,387
Total Expenditures		\$1,478,627	\$ 1,212,640	\$ 265,987	\$ 1,582,772	\$ 1,215,321	\$ 1,319,340

Electric - Distribution Operations

520 - 461

Budget:

Account	Description	2026	2025	Variance	2025		
		Budget	Budget	2026-25	Projected	2024 Actual	2023 Actual

Personnel Summary:

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

Electric - Plant Operations

520 - 462

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Operating Expenditures							
52.1203	Professional services	\$ 5,000	\$ 5,000	-	\$ -	\$ -	\$ -
52.1313	MEAG Telecom services	-	-	-	-	-	843
52.1317	Electric Cities of Ga services	367,009	67,968	299,041	81,421	66,948	52,309
52.3905	Competitive Trust Investme	-	420,000	(420,000)	-	-	-
53.1270	Energy for resale	11,085,125	11,391,410	(306,285)	11,835,536	10,964,559	10,513,273
55.1101	Admin Charge-Gen Fund	187,916	175,267	12,649	175,267	174,755	181,802
57.4002	Credit card fees	250,000	180,000	70,000	242,840	188,237	165,433
Total Operating Expenditures		11,895,050	12,239,645	(344,595)	12,335,064	11,394,499	10,913,660
Total Expenditures		\$11,895,050	\$12,239,645	\$ (344,595)	\$12,335,064	\$11,394,499	\$10,913,660

Electric - Security Lights

520 - 463

Budget:

Account Description		2026 Budget	2025 Budget	Variance 2026-25	2025 Projected 2024 Actual 2023 Actual		
Operating Expenditures							
53.1102	Supplies	\$ 30,000	\$ 30,000	\$ -	\$ 29,696	\$ 26,720	\$ 22,351
Total Operating Expenditures		30,000	30,000	-	29,696	26,720	22,351
Total Expenditures		\$ 30,000	\$ 30,000	\$ -	\$ 29,696	\$ 26,720	\$ 22,351

Electric - Depreciation, Transfers & Contingency 520 - 464

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Depreciation							
56.1000	Depreciation	\$ -	\$ -	\$ -	\$ 359,211	\$ 359,211	\$ 350,721
	Total Depreciation/Amortization	-	-	-	359,211	359,211	350,721
Other Costs							
57.4000	Bad debt expense	22,000	22,000	-	20,470	18,780	18,080
57.9002	General contingency	3,000	30,000	(27,000)	-	-	-
	Total Other Costs	25,000	52,000	(27,000)	20,470	18,780	18,080
Transfers							
57.9001	General Fund	1,390,000	1,300,000	90,000	1,300,000	1,383,333	1,050,000
57.9004	Elbert Hotel Fund	710,000	710,000	-	710,000	660,000	700,000
	Total Transfers	2,100,000	2,010,000	90,000	2,010,000	2,043,333	1,750,000
Total Expenditures		\$ 2,125,000	\$ 2,062,000	\$ 63,000	\$ 2,389,681	\$ 2,421,325	\$ 2,118,801

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

	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Sales of Natural Gas Services	\$ 5,192,464	\$ 4,165,593	\$ 1,026,871	\$4,890,754	\$4,364,004	\$4,305,100
Other Revenue	75,500	84,360	(8,860)	92,623	145,511	105,509
Total Natural Gas Revenue	5,267,964	4,249,953	1,018,011	4,983,377	4,509,515	4,410,608
Plant Operations	28,500	24,000	4,500	26,437	22,493	20,623
Distribution Operations	3,291,717	2,491,817	799,900	2,749,638	2,509,458	2,811,836
Depreciation and Transfers	1,516,458	1,204,833	311,625	1,363,752	1,238,922	1,062,026
Total Natural Gas Expenditures	4,836,675	3,720,650	1,116,025	4,139,827	3,770,874	3,894,484
Total Natural Gas Income Before Administration Expense	\$ 431,289	\$ 529,303	\$ (98,014)	\$ 843,550	\$ 738,642	\$ 516,125

Revenue - Natural Gas

520 - 470

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Sales of Natural Gas Services							
34.4411	Residential & small comm	\$2,131,933	\$1,858,143	\$ 273,790	\$1,944,092	\$1,771,663	\$2,089,313
34.4412	Medium commercial	642,026	540,843	101,183	598,106	525,133	649,831
34.4413	Large commercial	145,297	120,647	24,650	151,918	136,742	141,645
34.4414	Industrial	657,403	405,977	251,426	692,971	640,087	431,441
34.4415	Agricultural	1,542,802	1,175,000	367,802	1,440,794	1,229,150	918,985
34.4416	Granite companies	73,003	64,983	8,020	62,873	61,230	73,884
Total - Natural Gas Services		5,192,464	4,165,593	1,026,871	4,890,754	4,364,004	4,305,100
Other Revenue							
34.4417	Tap & installation fees	20,000	20,000	-	30,630	68,627	35,994
34.4418	In-Home install & service	-	5,000	(5,000)	45	2,400	8,217
34.4419	Sale of material	2,000	2,000	-	4,189	7,489	2,269
34.4420	Gas merchandise	-	2,500	(2,500)	2,152	3,316	6,718
34.4421	Service charges	1,000	1,000	-	324	190	147
34.4422	Penalties	40,000	40,000	-	42,184	36,619	43,545
34.4424	Miscellaneous revenue	2,500	2,500	-	2,754	15,620	-
34.6901	Sales tax commission	2,000	2,000	-	2,067	1,844	2,016
34.6903	Interest income	8,000	9,360	(1,360)	8,279	9,405	6,603
Total Other Revenue		75,500	84,360	(8,860)	92,623	145,511	105,509
Total Natural Gas Revenue		\$5,267,964	\$4,249,953	\$1,018,011	\$4,983,377	\$4,509,515	\$4,410,608

Natural Gas - Plant Operations

520 - 471

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Operating Expenditures							
52.1306	Telemetry/Monitoring	\$ 13,500	\$ 13,500	\$ -	\$ 13,511	\$ 13,224	\$ 13,480
52.2202	O & M Buildings	5,000	500	4,500	6,059	2,000	-
52.2203	O & M Equipment	2,000	2,000	-	-	-	-
53.1230	Electricity	8,000	8,000	-	6,867	7,269	7,143
Total Operating Expenditures		28,500	24,000	4,500	26,437	22,493	20,623
Total Expenditures		\$ 28,500	\$ 24,000	\$ 4,500	\$ 26,437	\$ 22,493	\$ 20,623

Natural Gas - Distribution Operations

520 - 473

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 385,418	\$ 411,181	\$ (25,763)	\$ 303,882	\$ 373,281	\$ 336,493
51.1101	EAP benefits	5,000	5,800	(800)	4,760	5,298	5,762
51.1300	Overtime	5,000	5,000	-	5,758	5,456	5,092
51.2101	Insurance	53,057	70,481	(17,424)	51,938	61,237	49,089
51.2200	FICA	29,484	31,455	(1,971)	23,716	30,457	27,161
51.2401	Pension & Retirement	45,315	45,163	152	38,030	109,012	40,932
51.2700	Workers Comp claims	200	1,500	(1,300)	202	1,352	-
Total Salaries & Benefits		523,474	570,580	(47,106)	428,286	586,092	464,529
Operating Expenditures							
52.1203	Professional services	50,000	50,000	-	53,007	45,213	44,238
52.1206	On-call dispatch	3,000	3,000	-	3,000	3,139	3,000
52.1307	Meter testing	9,000	9,000	-	10,677	5,650	5,350
52.1318	Software License/Support	15,100	13,750	1,350	15,100	13,750	13,750
52.2201	O & M Vehicles	9,000	9,000	-	6,189	1,750	5,820
52.2203	O & M Equipment	7,500	7,500	-	5,797	27,064	1,947
52.2205	O & M System	115,000	40,000	75,000	121,738	22,588	16,753
52.2219	O & M Meters	30,000	30,000	-	24,653	64,536	20,409
52.2320	Equipment lease program	9,741	9,595	146	8,507	8,576	8,601
52.2321	Motor Pool charge	3,094	28,012	(24,918)	28,012	28,599	26,428
52.3101	Property insurance	3,291	2,764	527	5,416	5,331	3,136
52.3103	Workers Comp insurance	3,044	3,870	(826)	3,635	4,267	4,282
52.3202	Comm service (Vzn,GPS)	3,412	4,000	(588)	4,444	4,605	4,212
52.3301	Public Awareness Program	25,000	500	24,500	25	1,277	25
52.3500	Travel & training	6,000	6,000	-	6,999	6,754	6,863
53.1110	Gasoline & fuel	10,817	10,094	723	10,068	9,093	11,202
53.1120	Freight expense-Inventory	1,500	1,500	-	2,103	307	811
53.1124	Uniforms	5,000	5,000	-	8,807	2,467	3,313
53.1125	Welding supplies	1,000	600	400	943	60	153
53.1270	Energy for resale	2,348,983	1,582,681	766,302	1,884,057	1,542,443	2,042,996
53.1520	Merchandise for resale	-	5,000	(5,000)	3,360	4,436	3,511
53.1540	Material for In-home sales	-	5,000	(5,000)	5,812	4,391	6,019
53.1601	Small tools & equipment	500	5,000	(4,500)	4,046	3,751	25,060
55.1102	Admin Charge-Gen Fund	83,261	79,371	3,890	79,371	78,535	71,477
Total Operating Expenditures		2,743,243	1,911,237	832,006	2,295,766	1,888,581	2,329,356

Natural Gas - Distribution Operations

520 - 473

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Other Costs							
57.3003	Gas rebate program	25,000	10,000	15,000	25,586	34,785	17,950
	Total Other Costs	25,000	10,000	15,000	25,586	34,785	17,950
Total Expenditures		\$ 3,291,717	\$ 2,491,817	\$ 799,900	\$ 2,749,638	\$ 2,509,458	\$ 2,811,836

Personnel Summary:

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

Gas - Depreciation, Transfers & Contingency

520 - 474

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Depreciation							
56.1000	Depreciation	\$ -	\$ -	\$ -	\$ 361,582	\$ 361,582	\$ 359,506
	Total Depreciation/Amortization	-	-	-	361,582	361,582	359,506
Other Costs							
57.4000	Bad debt expense	2,500	2,500	-	2,170	2,340	2,520
57.9002	Contingency or Investment:	210,958	202,333	8,625	-	-	-
	Total Other Costs	213,458	204,833	8,625	2,170	2,340	2,520
Transfers							
57.9001	General Fund	1,303,000	1,000,000	303,000	1,000,000	875,000	700,000
	Total Transfers	1,303,000	1,000,000	303,000	1,000,000	875,000	700,000
Total Expenditures		\$1,516,458	\$1,204,833	\$ 311,625	\$ 1,363,752	\$ 1,238,922	\$ 1,062,026

Combined Public Utility System Fund (Fund 520)

Summary of Administrative Expenditures

	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Utilities Administration	\$ 406,801	\$ 294,548	\$ 112,253	\$ 360,446	\$ 317,968	\$ 285,351
Meter Reading and Servicing	239,979	161,852	78,127	173,605	182,186	298,215
Warehousing and Purchasing	89,314	81,881	7,433	80,324	81,632	69,030
Customer Service	430,533	336,699	93,834	350,281	338,456	288,328
Information Technology Systems	148,976	136,220	12,756	134,859	138,072	121,227
Economic Development	97,000	96,000	1,000	81,595	78,541	33,217
Total Administrative Expenditures	\$ 1,412,603	\$ 1,107,200	\$ 305,403	\$ 1,181,110	\$ 1,136,855	\$ 1,095,367

Utilities Administration

520 - 490

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1102	Salaries	\$ 90,854	\$ 60,822	\$ 30,032	\$ 39,578	\$ 61,764	\$ 48,370
51.2101	Insurance	455	381	74	141	380	3,098
51.1102	EAP benefits	-	2,500	(2,500)	1,124	3,936	2,091
51.2200	FICA	6,950	4,653	2,297	2,935	4,688	4,628
51.2401	Pension & Retirement	7,022	8,320	(1,298)	5,367	13,176	10,265
Total Salaries & Benefits		105,281	76,676	28,605	49,145	83,944	68,452
Operating Expenditures							
52.1205	Credit check fees	1,000	1,000	-	760	871	895
52.1315	O & M AS/400	109,415	35,000	74,415	50,147	45,196	46,584
52.2100	Cleaning services	8,235	8,235	-	8,289	7,977	7,673
52.2101	Uniforms; mats; towels	1,500	1,500	-	-	81	599
52.2111	Solid waste disposal	960	960	-	960	960	944
52.2201	O & M Vehicles	375	375	-	567	229	936
52.2202	O & M Buildings	12,000	12,000	-	77,004	15,062	17,245
52.2203	O & M Equipment	6,000	6,000	-	7,649	7,024	4,970
52.3101	Property insurance	9,694	7,995	1,699	7,995	12,074	5,056
52.3103	Workers Comp insurance	274	208	66	195	425	209
52.3201	Telephone service (AT&T)	5,000	7,200	(2,200)	4,844	6,007	7,158
52.3202	Comm service (Vzn)	527	1,583	(1,056)	1,685	2,288	1,303
52.3206	Data service	6,700	8,076	(1,376)	6,668	8,301	6,388
52.3301	Advertising; website	4,500	4,500	-	3,397	3,643	4,045
52.3500	Travel & training	10,000	5,000	5,000	10,461	12,337	5,764
52.3601	Dues	2,200	2,200	-	2,718	2,583	2,152
52.3901	Postage	58,000	56,000	2,000	55,088	51,933	47,498
52.3909	EC waste surcharge	1,140	1,140	-	1,140	1,083	912
58.2203	Copier leases	7,000	7,000	-	6,517	6,338	6,338
53.1112	Janitorial supplies	10,000	7,000	3,000	12,292	8,807	7,958
53.1115	Office supplies	20,000	20,000	-	21,134	19,223	19,003
53.1210	Water & sewer	2,000	1,400	600	6,415	1,324	1,310
53.1220	Natural gas	4,000	3,500	500	4,371	3,218	4,318
53.1230	Electricity	21,000	20,000	1,000	21,005	17,038	17,640
Total Operating Expenditures		301,520	217,872	83,648	311,301	234,025	216,898
Total Expenditures		\$ 406,801	\$ 294,548	\$ 112,253	\$ 360,446	\$ 317,968	\$ 285,351

Personnel Summary:

Utilities Director

Grade 35

Meter Reading & Servicing

520 - 491

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 89,266	\$ 81,551	\$ 7,715	\$ 85,774	\$ 78,902	\$ 76,494
51.1101	EAP benefits	3,000	2,900	100	3,091	2,890	2,701
51.1300	Overtime	500	500	-	53	290	425
51.2101	Insurance	20,827	19,006	1,821	19,031	17,772	15,470
51.2200	FICA	6,829	6,239	590	6,253	5,984	5,800
51.2401	Pension & Retirement	11,830	11,050	780	14,895	23,415	9,147
Total Salaries & Benefits		132,252	121,246	11,006	129,097	129,253	110,036
Operating Expenditures							
52.1303	Tantalus hosted solution	49,441	24,000	25,441	32,452	41,806	154,623
52.1309	Itron repairs & equipment	50,000	5,000	45,000	250	-	20,953
52.3103	Workers Comp insurance	807	829	(22)	779	888	803
52.3202	Comm service (Vzn,GPS)	1,489	2,123	(634)	2,192	2,267	2,058
52.3206	Data Service (Enet,Vzn)	1,825	4,200	(2,375)	1,520	3,903	4,470
53.1110	Gasoline	3,166	3,454	(288)	2,972	3,099	3,695
53.1124	Uniforms	1,000	1,000	-	4,343	971	1,578
Total Operating Expenditures		107,727	40,606	67,121	44,508	52,934	188,179
Total Expenditures		\$ 239,979	\$ 161,852	\$ 78,127	\$ 173,605	\$ 182,186	\$ 298,215

Personnel Summary:

Utility Billing Clerk	Grade 15
Meter Service Technician	Grade 12

Warehousing & Purchasing

520 - 492

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 66,402	\$ 59,671	\$ 6,731	\$ 60,959	\$ 56,401	\$ 54,160
51.2101	Insurance	421	373	48	266	266	266
51.1101	EAP benefits	2,000	2,000	-	2,240	492	613
51.2200	FICA	5,080	4,565	515	4,777	4,410	4,206
51.2401	Pension & Retirement	8,963	8,085	878	8,245	16,808	6,564
Total Salaries & Benefits		82,866	74,694	8,172	76,487	78,377	65,809
Operating Expenditures							
52.2202	O & M Buildings; grounds	2,000	2,000	-	270	160	153
52.3103	Workers Comp insurance	200	202	(2)	190	217	198
52.3202	Comm service (Vzn,GPS)	248	516	(268)	566	634	516
52.3207	Internet (Enet)	-	719	(719)	445	659	719
53.1112	Janitorial supplies	500	500	-	119	40	-
53.1115	Office supplies	500	500	-	30	35	155
53.1124	Uniforms	500	500	-	178		-
53.1210	Water & sewer	500	250	250	491	367	236
53.1230	Electricity	2,000	2,000	-	1,548	1,142	1,243
Total Operating Expenditures		6,448	7,187	(739)	3,837	3,255	3,220
Total Expenditures		\$ 89,314	\$ 81,881	\$ 7,433	\$ 80,324	\$ 81,632	\$ 69,030

Personnel Summary:

Purchasing Agent & Cemetery Sexton

Grade 24

Customer Care & Marketing

520 - 493

Budget:

Account	Description	2026 Budget	2023 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1102	Salaries	\$ 295,485	\$ 230,886	\$ 64,599	\$ 248,680	\$ 217,021	\$ 201,151
51.2101	Insurance	62,336	45,572	16,764	45,207	39,543	35,727
51.1102	EAP benefits	3,000	1,600	1,400	3,019	1,438	2,333
51.2200	FICA	22,605	17,663	4,942	17,770	15,570	15,419
51.2401	Pension & Retirement	34,216	28,190	6,026	33,744	62,746	31,217
Total Salaries & Benefits		417,642	323,911	93,731	348,420	336,317	285,847
Operating Expenditures							
52.3103	Workers Comp insurance	891	788	103	740	1,193	757
52.1203	Professional services	5,000	5,000	-	812	700	675
52.3304	Promotional items	4,000	4,000	-	197	70	474
52.3401	Printing	500	500	-	-	-	-
52.3500	Travel & training	500	500	-	-	66	-
53.1115	Office supplies	2,000	2,000	-	112	110	575
Total Operating Expenditures		12,891	12,788	103	1,861	2,139	2,481
Total Expenditures		\$ 430,533	\$ 336,699	\$ 93,834	\$ 350,281	\$ 338,456	\$ 288,328

Personnel Summary:

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

Information Technology Systems

520 - 495

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1102	Salaries	\$ 92,820	\$ 88,400	\$ 4,420	\$ 83,966	\$ 82,644	\$ 54,977
51.1102	EAP	\$ 1,500		\$ 1,500	\$ 1,185	\$ -	
51.2101	Insurance	10,655	9,734	921	19,131	9,090	7,208
51.2200	FICA	7,101	6,763	338	6,301	6,145	4,667
51.2401	Pension & Retirement	6,833	6,993	(160)	7,151	24,918	6,472
Total Salaries & Benefits		118,909	111,890	7,019	117,734	122,797	73,324
Operating Expenditures							
52.1203	Professional Services	5,760	-	5,760	5,760	5,760	-
52.2203	O & M Equipment	20,000	20,000	-	10,388	8,390	47,022
52.3103	Workers Comp insurance	280	302	(22)	284	257	236
52.3202	Comm service (Vzn)	527	528	(1)	483	526	328
52.3500	Travel & training	2,500	2,500	-	210	-	-
53.1115	Office supplies	1,000	1,000	-	-	342	317
Total Operating Expenditures		24,307	24,330	(23)	11,365	9,515	47,903
Total Expenditures		\$ 148,976	\$ 136,220	\$ 12,756	\$ 134,859	\$ 138,072	\$ 121,227

Personnel Summary:

Information Technology Manager Grade 30

Economic Development

520 - 496

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Contracted Services							
51.1203	Economic developer	\$ 80,000	\$ 80,000	\$ -	\$ 80,000		\$ 30,000
52.1203	Professional services	1,000	1,000	-	-	72,043	-
52.2204	O&M - Grounds	15,000	15,000	-	1,595	6,498	3,217
53.1210	Water service	1,000	-	1,000	-		-
Total Contracted Services		97,000	96,000	1,000	81,595	78,541	33,217
Total Expenditures		\$ 97,000	\$ 96,000	\$ 1,000	\$ 81,595	\$ 78,541	\$ 33,217

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ElbertonNET Technology Services Fund (Fund 525)

Summary of Revenues and Expenditures

	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
BROADBAND TV DIVISION:						
Programming Sales	\$ 2,597,866	\$ 2,816,772	\$ (218,906)	\$ 2,705,352	\$ 2,785,377	\$ 2,842,477
Administrative Revenue	139,000	170,000	(31,000)	158,166	156,287	148,672
Total TV Operations Revenue	2,736,866	2,986,772	(249,906)	2,863,518	2,941,664	2,991,149
Programming Operations	2,436,346	2,564,348	(128,002)	2,439,050	2,466,632	2,644,991
Video Production	13,196	12,134	1,062	8,357	11,316	11,200
Total TV Operations Expenses	2,449,541	2,576,482	(126,941)	2,447,407	2,477,947	2,656,191
Net TV Operations Income	287,325	410,290	(122,965)	416,111	463,717	334,959
INTERNET & FIBER DIVISION:						
Fiber Leases & Services	267,262	259,932	7,330	267,397	259,479	247,624
High Speed Internet	4,195,731	4,060,170	135,561	5,212,376	3,940,518	3,555,769
Total Internet & Fiber Revenue	4,462,993	4,320,102	142,891	5,479,773	4,199,997	3,803,394
Lit & Dark Fiber Operations	5,000	5,000	-	-	140	442
High Speed Internet Operations	592,938	593,463	(525)	608,533	610,059	515,049
Total Fiber & Internet Expenses	597,938	598,463	(525)	608,533	610,199	515,492
Net Internet & Fiber Income	3,865,055	3,721,639	143,416	4,871,240	3,589,798	3,287,902
DIGITAL PHONE OPERATIONS:						
Digital Phone Revenue	488,128	487,039	1,089	487,446	493,990	447,829
Digital Phone Expenditures	256,612	252,324	4,288	240,016	256,031	229,722
Net Digital Phone Income	231,516	234,715	(3,199)	247,430	237,960	218,107
NET OPERATING INCOME	4,383,896	4,366,644	17,252	5,534,781	4,291,474	3,840,968
ADMINISTRATIVE EXPEND.						
Administration	455,471	493,392	(37,921)	396,806	435,907	415,182
Distribution Operations	1,284,626	1,145,752	138,874	1,216,054	1,161,106	1,512,809
Debt Service & Depreciation	2,643,799	2,727,500	(83,701)	1,053,685	664,662	678,227
Total Administrative Expend.	4,383,896	4,366,644	17,252	2,666,545	2,261,675	2,606,218
Revenues Over / (Under) Expenditures	\$ -	\$ -	\$ -	\$ 2,868,236	\$ 2,029,799	\$ 1,234,750
Total Revenues	7,687,987	7,793,913	(105,926)	8,830,737	7,635,651	7,242,372
Total Expenditures	7,687,987	7,793,913	(105,926)	5,962,501	5,605,852	6,007,621
	\$ -	\$ -	\$ -	\$ 2,868,236	\$ 2,029,799	\$ 1,234,750

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

	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Programming sales	\$ 2,597,866	\$ 2,816,772	\$ (218,906)	\$ 2,705,352	\$ 2,785,377	\$ 2,842,477
Service charges & other revenue	139,000	170,000	(31,000)	158,166	156,287	148,672
Total Revenue	2,736,866	2,986,772	(249,906)	2,863,518	2,941,664	2,991,149
Programming expenses	2,436,346	2,564,348	(128,002)	2,439,050	2,466,632	2,644,991
Video production operations	13,196	12,134	1,062	8,357	11,316	11,200
Total Expenditures	2,449,541	2,576,482	(126,941)	2,447,407	2,477,947	2,656,191
Net TV Operations Income	\$ 287,325	\$ 410,290	\$ (122,965)	\$ 416,111	\$ 463,717	\$ 334,959

Revenue - Broadband TV Operations

525 - 480

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Programming Sales							
34.4601	Basic - City	\$ 254,726	\$ 284,075	\$ (29,349)	\$ 266,162	\$ 274,426	\$ 276,288
34.4602	Basic - County	346,829	385,759	(38,930)	363,132	370,220	331,922
34.4603	Expanded - City	201,971	223,870	(21,899)	208,344	228,253	276,536
34.4604	Expanded - County	268,807	299,088	(30,281)	285,145	307,501	336,921
34.4640	Premier - City	419,428	465,183	(45,755)	443,881	468,364	485,339
34.4641	Premier - County	833,518	867,044	(33,526)	857,803	834,040	808,896
34.4644	Digital Premiums - City	20,615	21,316	(701)	20,737	22,066	26,411
34.4645	Digital Premiums - County	20,982	23,431	(2,449)	21,930	24,594	30,764
Total Programming Sales		2,366,876	2,569,766	(202,890)	2,467,135	2,529,465	2,573,077
Other Revenue							
34.4618	Programming rebates	2,000	2,200	(200)	1,886	1,950	2,183
34.4619	Commissions	1,500	1,500	-	1,903	1,138	2,075
34.4625	Franchise fees - City	47,447	52,456	(5,009)	49,609	52,561	56,416
34.4626	Franchise fees - County	75,567	80,973	(5,406)	78,511	79,425	78,219
34.4660	Equipment charges	8,000	8,500	(500)	7,602	7,088	8,874
34.4661	Sales of videos	100	-	100	70	275	70
34.4665	Monthly box fee - City	47,800	49,515	(1,715)	48,370	49,313	51,092
34.4666	Monthly box fee - County	30,134	31,676	(1,542)	30,870	32,500	33,082
34.4670	DVR - City	5,529	6,257	(728)	5,899	10,074	12,594
34.4671	DVR - County	12,913	13,929	(1,016)	13,496	21,588	24,795
Total Other Revenue		230,990	247,006	(16,016)	238,217	255,912	269,400
Total Broadband TV Revenue		\$2,597,866	\$2,816,772	\$ (218,906)	\$ 2,705,352	\$ 2,785,377	\$ 2,842,477

Revenue - Administrative

525 - 482

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Revenue							
34.4611	Connection fees	20,000	20,000	-	14,772	26,032	37,210
34.4612	Late penalties	35,000	45,000	(10,000)	35,263	39,691	42,109
34.4614	Advertising sales	6,000	3,000	3,000	6,618	1,416	11,987
34.4616	Service charges	3,000	1,000	2,000	4,134	3,265	4,403
34.4621	Russell State Park services	8,000	15,000	(7,000)	8,030	9,410	16,388
36.1000	Interest income	67,000	86,000	(19,000)	89,348	76,238	10,851
38.9001	Surplus sale of equipment	-	-	-	-	235	25,724
Total Administrative Revenue		\$ 139,000	\$ 170,000	\$ (31,000)	\$ 158,166	\$ 156,287	\$ 148,672

Programming Operations

525 - 480

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Operating Expenditures							
53.1103	Digital boxes and remotes	\$ 25,000	\$ 40,000	\$ (15,000)	\$ 11,590	\$ 17,377	\$ 60,076
53.1107	Headend O & M	7,500	7,500	-	-	-	5,328
53.1541	Basic programming	820,800	864,000	(43,200)	844,932	814,908	765,117
53.1543	Expanded programming	1,165,259	1,226,588	(61,329)	1,170,528	1,230,279	1,394,917
53.1545	Premium programming	33,687	35,460	(1,773)	32,441	33,840	33,855
53.1546	TV Everywhere expense	5,000	5,000	-	7,303	4,726	5,720
53.1548	Premier programming	74,100	78,000	(3,900)	73,936	77,109	77,201
53.1549	HITS, NASRAC, & Rovi fees	160,000	160,800	(800)	155,960	144,699	155,803
52.3915	Franchise fees - City	55,000	60,000	(5,000)	52,958	54,914	59,183
52.3916	Franchise fees - County	83,000	80,000	3,000	83,182	82,560	81,501
57.4000	Bad debt expense	7,000	7,000	-	6,220	6,220	6,290
Total Operating Expenditures		\$2,436,346	\$2,564,348	\$ (128,002)	\$2,439,050	\$2,466,632	\$2,644,991

Video Production

525 - 483

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 10,400	\$ 9,414	\$ 986	\$ 6,813	\$ 9,512	\$ 9,437
51.2200	FICA	796	720	76	532	722	743
Total Salaries & Benefits		11,196	10,134	1,062	7,345	10,234	10,180
Operating Expenditures							
52.2203	O & M Equipment	1,000	1,000	-	985	1,081	340
53.1115	Supplies & materials	1,000	1,000	-	27	-	680
Total Operating Expenditures		2,000	2,000	-	1,012	1,081	1,020
Total Expenditures		\$ 13,196	\$ 12,134	\$ 1,062	\$ 8,357	\$ 11,316	\$ 11,200

Personnel Summary:

Video Intern Part-time

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

	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Lit & Dark Fiber Services	\$ 267,262	\$ 259,932	\$ 7,330	\$ 267,397	\$ 259,479	\$ 247,624
High Speed Internet	4,195,731	4,060,170	135,561	5,212,376	3,940,518	3,555,769
Total Internet Revenue	4,462,993	4,320,102	142,891	5,479,773	4,199,997	3,803,394
Fiber Operations	5,000	5,000	-	-	140	442
High Speed Internet Operations	592,938	593,463	(525)	608,533	610,059	515,049
Total Internet Expenditures	597,938	598,463	(525)	608,533	610,199	515,492
Net Internet and Fiber Income	\$ 3,865,055	\$ 3,721,639	\$ 143,416	\$ 4,871,240	\$ 3,589,798	\$ 3,287,902

Revenue - Internet and Fiber Operations

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Lit & Dark Fiber Services (525-473)							
34.4326	Fiber leases	\$ 120,435	\$ 114,732	\$ 5,703	\$ 120,634	\$ 115,485	\$ 112,534
34.4327	Internet over Fiber	105,259	103,632	1,627	105,193	102,424	93,521
34.4328	Transport over Fiber	41,568	41,568	-	41,570	41,570	41,570
	Total Fiber Services	267,262	259,932	7,330	267,397	259,479	247,624
High Speed Internet (525-474)							
33.4310	Grant-State of Georgia	-	-	-	-		124,238
34.5614	Web hosting	1,500	1,680	(180)	1,509	1,674	1,667
34.5626	Broadband Basic	1,120,203	1,139,906	(19,703)	1,114,152	1,152,559	1,184,135
34.5629	Internet 50	1,540,293	1,602,804	(62,511)	1,565,984	1,594,705	1,517,731
34.5622	Static IP	9,709	9,487	222	9,685	9,679	9,444
34.5624	Additional e-mail	3,000	3,132	(132)	3,036	3,145	3,011
34.5638	Internet 100 & 200	1,908,891	1,722,179	186,712	1,851,873	1,604,845	1,162,110
34.6911	Bundle discounts	(518,565)	(549,718)	31,153	532,278	(562,410)	(571,267)
34.4611	Connection fees	500	500	-	640	6,403	980
34.4620	Collocation service	4,200	4,200	-	4,200	4,200	4,200
34.4660	Equipment charges/sales	126,000	126,000	-	129,019	125,718	119,519
	Total High Speed Internet	4,195,731	4,060,170	135,561	5,212,376	3,940,518	3,555,769
Total Internet & Fiber Revenue		\$4,462,993	\$4,320,102	\$ 142,891	\$ 5,479,773	\$ 4,199,997	\$ 3,803,394

Dark & Lit Fiber Operations

525 - 473

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Operating Expenditures							
53.1101	Supplies & materials	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 140	\$ 442
	Total Operating Expenditures	5,000	5,000	-	-	140	442
Total Expenditures							
		\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 140	\$ 442

High Speed Internet Operations

525 - 474

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Operating Expenditures							
52.2203	O & M Equipment	\$ 65,000	\$ 65,000	\$ -	\$ 68,680	\$ 51,005	\$ 63,140
52.3904	Accounts and Provisioning	268,430	265,980	2,450	268,357	263,569	242,866
52.3907	Internet connectivity	136,176	166,151	(29,975)	162,515	167,792	127,695
52.3908	CALEA Compliance	4,200	4,200	-	4,200	4,200	5,950
52.3909	IP Addresses	11,000	14,000	(3,000)	10,990	12,440	7,840
53.1250	ESPN 3 Subscription Fees	1,632	1,632	-	1,632	1,541	2,540
53.1101	Supplies & materials	10,000	10,000	-	3,206	6,718	13,122
53.1104	Cable modems, equipment	65,000	35,000	30,000	65,879	79,885	38,365
53.1107	Headend O & M	7,500	7,500	-	-	50	-
52.1204	Bandwidth analytics	12,000	12,000	-	11,954	11,740	4,742
57.4000	Bad debt expense	12,000	12,000	-	11,120	11,120	8,790
	Total Operating Expenditures	592,938	593,463	(525)	608,533	610,059	515,049
Total Expenditures							
		\$ 592,938	\$ 593,463	\$ (525)	\$ 608,533	\$ 610,059	\$ 515,049

Revenue - Digital Phone

525 - 475

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Digital Phone Revenue							
34.5617	Set-up fees	\$ 2,000	\$ 2,000	\$ -	\$ 2,214	\$ 4,320	\$ 3,660
34.5630	Service base fee	242,949	252,160	(9,211)	248,479	257,855	261,872
34.5631	Business service fees	103,152	105,110	(1,958)	104,184	105,901	95,445
34.5632	Toll free services	3,163	2,942	221	2,965	3,248	2,588
34.5633	Hosted PBX Services	93,965	81,000	12,965	88,689	74,625	52,418
34.4660	Equipment sales	5,000	5,000	-	3,795	13,052	10,219
34.5634	Usage fees	2,500	2,500	-	1,385	2,360	751
34.5637	Fax-to-PDF Services	2,388	2,495	(107)	2,389	2,132	1,998
34.5640	Universal Service Fees	33,011	33,832	(821)	33,346	30,497	18,877
Total Digital Phone Revenue		\$ 488,128	\$ 487,039	\$ 1,089	\$ 487,446	\$ 493,990	\$ 447,829

Expenditures - Digital Phone Operations

525 - 475

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Operating Expenditures							
52.1200	Professional services	\$ 9,048	\$ 6,804	\$ 2,244	\$ 9,817	\$ 7,485	\$ 4,336
52.3905	Phone access fees	190,000	192,000	(2,000)	186,226	192,016	178,571
52.3906	PBX, DID access fees	9,960	6,528	3,432	7,524	5,054	7,270
52.3912	Usage fees	1,800	1,800	-	1,428	1,661	249
52.3914	Setup fees	3,500	3,500	-	2,086	3,065	3,057
52.3917	Universal Service Fund	33,804	33,192	612	28,307	33,287	27,523
53.1101	Supplies & materials	7,500	7,500	-	3,889	12,723	8,715
57.4000	Bad debt expense	1,000	1,000	-	740	740	-
Total Expenditures		\$ 256,612	\$ 252,324	\$ 4,288	\$ 240,016	\$ 256,031	\$ 229,722
Net Income - Digital Phone							
		\$ 231,516	\$ 234,715	\$ (3,199)	\$ 247,430	\$ 237,960	\$ 218,107

ElbertonNET Technology Services Fund (Fund 525)

Summary of Administrative Expenses

	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Administration	\$ 455,471	\$ 493,392	\$ (37,921)	\$ 396,806	\$ 435,907	\$ 415,182
Distribution Operations	1,284,626	1,145,752	138,874	1,216,054	1,161,106	1,512,809
Debt Service & Depreciation	2,643,799	2,727,500	(83,701)	1,053,685	664,662	678,227
Total Administrative Expenditures	\$ 4,383,896	\$ 4,366,644	\$ 17,252	\$ 2,666,545	\$ 2,261,675	\$ 2,606,218

Administration

525 - 482

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 118,608	\$ 174,038	\$ (55,430)	\$ 112,064	\$ 157,013	\$ 154,122
51.1101	EAP benefits	1,000	1,000	-	-	946	2,254
51.2101	Insurance	35,599	41,409	(5,810)	50,763	37,964	28,513
51.2200	FICA	9,074	13,314	(4,240)	7,693	11,420	10,531
51.2401	Pension & Retirement	14,568	22,231	(7,663)	21,096	19,390	5,919
Total Salaries & Benefits		178,849	251,992	(73,143)	191,616	226,733	201,339
Operating Expenditures							
52.1200	Professional Services	\$ 25,000	\$ 25,000	\$ -	\$ 10,087	\$ 13,935	\$ 11,000
52.2203	O & M Equipment	34,000	34,000	-	33,080	32,059	36,537
52.3101	Property insurance	2,500	2,500	-	2,500	2,500	2,500
52.3103	Workers Comp Insurance	358	591	(233)	-	-	572
52.3301	Advertising & Marketing	50,000	25,000	25,000	9,787	13,890	14,917
52.3500	Travel & training	2,500	2,500	-	97	-	146
53.1102	Promotional items	5,000	5,000	-	1,215	2,651	1,616
52.1103	Admin Charge - Gen Fund	154,264	145,809	8,455	145,809	142,171	146,039
52.1201	Legal fees	2,500	500	2,000	2,590	1,940	515
53.1115	Office & billing supplies	500	500	-	25	28	
Total Operating Expenditures		276,622	241,400	35,222	205,190	209,174	213,843
Total Expenditures		\$ 455,471	\$ 493,392	\$ (37,921)	\$ 396,806	\$ 435,907	\$ 415,182

Personnel Summary:

Customer Service Representative	Grade 12	2 positions
Cashier/Clerk	Grade 9	

Distribution Operations

525 - 481

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 482,558	\$ 412,370	\$ 70,188	\$ 414,051	\$ 410,733	\$ 405,400
51.1101	EAP benefits	8,000	8,000	-	10,856	6,672	8,121
51.1300	Overtime	25,000	20,000	5,000	28,343	22,346	33,533
51.2101	Insurance	53,368	57,831	(4,463)	57,757	57,667	54,634
51.2200	FICA	36,916	31,546	5,370	33,130	33,706	36,156
51.2401	Pension & Retirement	55,304	52,906	2,398	58,992	171,573	48,903
51.2700	Workers Comp claims	-	5,000	(5,000)	-	11,228	17,476
Total Salaries & Benefits		661,146	587,653	73,493	603,129	713,924	604,222
Operating Expenditures							
52.1205	On-call dispatch	8,500	8,500	-	8,939	7,107	8,200
52.2101	Uniforms	4,000	4,000	-	185	791	1,060
52.2201	O & M Vehicles	20,000	10,000	10,000	19,526	14,743	17,422
52.2203	O & M Equipment	10,000	10,000	-	17,677	15,239	11,855
52.2321	Motor Pool charge	30,094	28,012	2,082	28,012	28,599	26,441
52.3101	Property insurance	10,099	8,339	1,760	8,339	9,764	27,116
52.3103	Workers Comp insurance	3,805	3,608	197	3,389	3,536	4,400
52.3202	Comm service (Vrzn,GPS)	5,768	7,620	(1,853)	6,980	8,389	8,000
52.3207	Data service (Enet)	12	12	-	12	12	2,274
52.3500	Travel & training	2,500	2,500	-	1,654	43	616
53.1101	Supplies & materials	5,000	10,000	(5,000)	4,500	2,727	6,561
53.1107	Headend O & M	12,000	5,000	7,000	12,323	36,314	1,673
53.1108	Pole attachment fees	228,000	175,000	53,000	227,832	57,763	427,408
53.1110	System O & M	150,000	150,000	-	135,275	124,388	218,417
53.1111	Fuel	28,702	30,508	(1,806)	26,137	28,767	38,686
53.1120	Freight Expense-Inventory	10,000	10,000	-	16,256	10,627	16,099
53.1230	Utilities - System	95,000	95,000	-	95,889	98,373	92,360
Total Operating Expenditures		623,480	558,099	65,381	612,925	447,182	908,587
Total Expenditures		\$1,284,626	\$1,145,752	\$ 138,874	\$ 1,216,054	\$ 1,161,106	\$ 1,512,809

Personnel Summary:

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

Debt Service & Depreciation

525 - 485

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Operating Expenditures							
56.1000	Depreciation		\$ -	\$ -	\$ 476,185	\$ 476,185	\$ 473,227
61.1001	Transfer out - Elbert Theatre	114,799	92,500	22,299	92,500	118,477	95,000
61.1002	Transfer out - Solid Waste	78,000	70,000	8,000	70,000	70,000	110,000
61.1003	Transfer out - General Fund	791,000	415,000	376,000	415,000	-	-
	Total Operating Expenditures	983,799	577,500	406,299	1,053,685	664,662	678,227
Capital Outlay							
54.1000	FTTH Rebuild in City	1,660,000	1,650,000	10,000	-	-	-
	Total Capital Outlay	1,660,000	1,650,000	10,000	-	-	-
Investments							
57.9000	Investments	-	500,000	(500,000)	-	-	-
	Total Investments	-	500,000	(500,000)	-	-	-
	Total Expenditures	\$2,643,799	\$2,727,500	\$ (83,701)	\$ 1,053,685	\$ 664,662	\$ 678,227

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Solid Waste Fund (Fund 540)

Summary of Revenues and Expenditures

	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Revenues						
Residential Collection	\$ 624,796	\$ 582,408	\$ 42,388	\$ 538,783	\$ 576,372	\$ 549,824
Commercial Collection	438,980	423,024	15,956	466,332	413,683	385,768
Sale of Recyclables	60,000	58,964	1,036	63,946	71,524	37,550
Other Revenue	80,500	71,500	9,000	70,000	72,416	111,395
Total Revenues	1,204,276	1,135,896	68,380	1,139,061	1,133,996	1,084,537
Expenditures						
Residential Collection	418,274	398,570	19,704	473,210	437,169	362,401
Commercial Collection	332,365	332,187	178	369,404	351,877	279,624
Recycling Operations	178,190	170,858	7,332	162,261	184,048	178,552
Leaf & Limb Collection	275,447	234,281	41,166	235,407	231,906	251,362
Total Expenditures	1,204,276	1,135,896	68,380	1,240,282	1,205,000	1,071,939
Revenues Over / (Under) Expenditures	\$ 0	\$ -	\$ 0	\$ (101,221)	\$ (71,005)	\$ 12,598

Solid Waste Fund - Revenue Detail by Source

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Revenues							
34.4111	Collection - Residential	\$ 463,172	\$ 426,168	\$ 37,004	\$ 427,975	\$ 425,176	\$ 423,964
34.4112	Collection - Commercial	234,980	218,160	16,820	216,910	217,526	216,346
34.4114	County residential service	50,624	45,240	5,384	47,206	44,504	37,638
34.4131	Sale of recyclables	60,000	58,964	1,036	63,946	71,524	37,550
34.4191	EC Surcharge - Residential	111,000	111,000	-	110,808	106,692	88,222
34.4192	EC Surcharge - Commercial	186,000	186,000	-	184,242	177,825	150,035
34.4193	Dumpster sales	18,000	18,864	(864)	17,975	18,332	19,387
34.4195	Inert Waste Collection	2,500	1,500	1,000	2,416	2,416	1,395
39.1202	Transfer in - ElbertonNET	78,000	70,000	8,000	70,000	70,000	110,000
Grand Total - Solid Waste Revenues		\$1,204,276	\$1,135,896	\$ 68,380	\$1,141,476	\$1,133,996	\$ 1,084,537

Residential Waste Collection

540 - 451

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 162,024	\$ 163,813	\$ (1,789)	\$ 184,069	\$ 145,027	\$ 119,276
51.1101	EAP benefits	1,000	1,000	-	718		780
51.1300	Overtime	1,000	1,000	-	2,195	1,044	977
51.2100	Insurance	41,572	28,798	12,774	39,890	33,122	21,014
51.2200	FICA	12,395	12,532	(137)	13,033	11,110	8,938
51.2401	Pension & Retirement	17,140	16,806	334	15,712	43,664	12,485
51.2700	Workers Comp claims	200	200	-	6,214	1,372	23
Total Salaries & Benefits		235,331	224,149	11,182	261,831	235,339	163,493
Operating Expenditures							
52.1101	Admin Charge-General Fund	18,662	18,509	153	18,505	15,657	14,890
52.2111	Disposal fees	122,000	115,200	6,800	120,686	118,432	104,919
52.2201	O & M Vehicles	10,000	3,500	6,500	16,430	7,796	6,731
52.2321	Motor Pool charge	3,444	3,112	332	3,112	3,178	2,936
52.3101	Property/Liab. Insurance	777	1,354	(577)	1,354	3,331	2,910
52.3103	Workers Comp insurance	1,466	1,672	(206)	1,571	1,467	1,477
52.3202	Comm service (Vzn,GPS)	784	1,044	(260)	1,368	1,163	1,064
53.1110	Fuel	11,710	13,130	(1,420)	10,785	12,097	12,736
53.1115	Supplies	200	200	-	90	64	211
53.1123	Protective supplies	200	200	-	125	138	226
53.1124	Uniforms	200	3,000	(2,800)	1,663	2,983	3,642
53.1550	Poly-karts	12,000	12,000	-	11,490	11,610	23,660
56.1000	Depreciation	-	-	-	22,495	22,495	22,495
57.4000	Bad debt expense	1,500	1,500	-	1,704	1,420	1,010
Total Operating Expenditures		182,943	174,421	8,522	211,379	201,831	198,908
Total Expenditures		\$ 418,274	\$ 398,570	\$ 19,704	\$ 473,210	\$ 437,169	\$ 362,401

Personnel Summary:

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

Commercial Waste Collection

540 - 452

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 86,714	\$ 83,382	\$ 3,332	\$ 56,933	\$ 85,144	\$ 64,203
51.1101	EAP benefits	3,000	2,000	1,000	3,097		1,440
51.1300	Overtime	1,000	1,300	(300)	989	2,330	1,713
51.2100	Insurance	10,712	19,016	(8,304)	19,568	17,633	15,381
51.2200	FICA	6,634	6,379	255	13,813	6,199	5,058
51.2401	Pension & Retirement	10,373	8,812	1,561	8,913	21,394	6,868
51.2700	Workers Comp claims	200	200	-	46,750	10,880	4,446
Total Salaries & Benefits		118,633	121,089	(2,456)	150,063	143,581	99,108
Operating Expenditures							
52.1101	Admin Charge-General Fund	18,662	18,509	153	18,509	15,657	14,890
52.2111	Disposal fees	150,000	156,000	(6,000)	143,112	125,569	121,518
52.2201	O & M Vehicles	10,000	5,000	5,000	19,722	22,693	9,732
52.2321	Motor Pool charge	3,444	3,112	332	3,112	3,178	2,936
52.3101	Property/Liab. Insurance	682	643	39	643	1,491	2,630
52.3103	Workers Comp insurance	784	851	(67)	799	859	812
52.3202	Comm. Service (Vzn,GPS)	852	784	68	1,119	895	779
53.1110	Fuel	12,208	13,449	(1,241)	10,011	12,492	12,506
53.1115	Supplies	150	150	-	46	14	115
53.1123	Protective supplies	300	300	-	99	123	166
53.1124	Uniforms	1,650	2,300	(650)	1,629	2,530	2,760
53.1550	Garbage containers	15,000	10,000	5,000	20,540	22,795	11,671
56.1000	Depreciation	-	-	-	-	-	-
Total Operating Expenditures		213,732	211,098	2,634	219,341	208,295	180,516
Total Expenditures		\$ 332,365	\$ 332,187	\$ 178	\$ 369,404	\$ 351,877	\$ 279,624

Personnel Summary:

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

Recycling Operations

540 - 455

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 100,551	\$ 103,631	\$ (3,080)	\$ 97,195	\$ 95,696	\$ 95,639
51.2100	Insurance	20,884	9,891	10,993	9,517	8,888	7,737
51.2200	FICA	7,692	7,928	(236)	7,340	7,484	7,286
51.2401	Pension & Retirement	10,133	8,120	2,013	8,543	25,446	7,083
51.2700	Workers Comp claims	300	300	-	2,005	-	-
Total Salaries & Benefits		139,560	129,870	9,690	124,600	137,514	117,745
Operating Expenditures							
52.1101	Admin Charge-General Fund	9,331	9,254	77	9,254	7,828	7,445
52.2111	Disposal fees	792	792	-	792	792	777
52.2201	O & M Vehicles	5,000	5,000	-	5,727	4,443	5,257
52.2202	O & M Buildings	1,500	1,500	-	1,044	1,756	9,697
52.2203	O & M Equipment	3,000	3,000	-	4,428	4,213	3,561
52.3101	Property insurance	3,159	1,966	1,193	643	1,446	654
52.3103	Workers Comp insurance	910	1,053	(143)	989	994	936
52.3202	Comm service (Vzn,GPS)	1,798	2,076	(278)	2,750	2,308	2,136
52.3902	EC Surcharge	856	856	-	855	812	684
53.1110	Fuel	7,534	10,841	(3,307)	7,477	12,991	16,873
53.1115	Supplies	500	500	-	240	318	570
53.1124	Uniforms	1,000	900	100	1,029	1,206	1,026
53.1210	Water & sewer	250	250	-	185	201	211
53.1230	Electricity	3,000	3,000	-	2,248	2,758	3,250
56.1000	Depreciation	-	-	-	-	4,468	7,729
Total Operating Expenditures		38,630	40,988	(2,358)	37,661	46,534	60,807
Total Expenditures		\$ 178,190	\$ 170,858	\$ 7,332	\$ 162,261	\$ 184,048	\$ 178,552

Personnel Summary:

Public Works Supervisor Grade 24
Equipment Operator Grade 10

Leaf & Limb Collection & Street Cleaning

540 - 458

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Salaries & Benefits							
51.1101	Wages	\$ 177,620	\$ 153,732	\$ 23,888	\$ 143,431	\$ 116,791	\$ 134,294
51.1101	EAP benefits	-	-	-	-	-	586
51.1300	Overtime	1,000	500	500	1,967	2,138	-
51.2100	Insurance	21,446	10,306	11,140	10,044	11,960	25,610
51.2200	FICA	13,588	11,760	1,828	10,949	9,278	10,338
51.2401	Pension & Retirement	18,052	14,120	3,932	22,508	38,383	13,984
51.2700	Workers Comp claims	250	500	(250)	158	205	-
Total Salaries & Benefits		231,956	190,918	41,038	189,057	178,755	184,812
Operating Expenditures							
52.1101	Admin Charge-General Fund	9,331	9,254	77	9,254	7,828	7,445
52.2201	O & M Vehicles	7,500	7,500	-	9,345	11,121	14,834
52.2321	Motor Pool charge	3,143	3,113	30	3,113	3,178	2,936
52.3101	Property/Liab. Insurance	635	402	233	1,966	3,535	4,849
52.3103	Workers Comp insurance	1,607	1,562	45	1,467	1,578	1,601
52.3202	Comm. Service (Vzn,GPS)	1,012	1,812	(800)	2,208	2,148	1,789
53.1110	Fuel	15,463	15,070	393	14,284	16,175	20,819
53.1123	Protective clothing	300	300	-	100	388	285
53.1124	Uniforms	3,000	4,000	(1,000)	2,936	5,301	5,833
53.1601	Small tools & equipment	1,500	350	1,150	1,677	1,078	1,154
56.1000	Depreciation	-	-	-	-	820	5,005
Total Operating Expenditures		43,491	43,363	128	46,350	53,151	66,550
Total Expenditures		\$ 275,447	\$ 234,281	\$ 41,166	\$ 235,407	\$ 231,906	\$ 251,362

Personnel Summary:

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

SPLOST Capital Projects Fund (Fund 321)

2017 and 2023 SPLOST Funds reported in Aggregate

Summary of Revenues and Expenditures

	Budget 2026	Budget 2025	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
REVENUES:						
33.7100 Special Purpose Local Option Sales Tax - Elbert Co.	\$ 940,000	\$ 940,000	\$ -	\$ 938,245	\$ 940,039	\$ 901,011
36.1000 Interest Revenue	500	500	-	-	125	955
39.1206 Transfer In - ARPA		-	-	13,720	115,220	-
Total Revenues	940,500	940,500	-	951,965	1,055,384	901,966
EXPENDITURES:						
321- Police vehicles	90,000	90,000	-	117,786	88,949	191,284
54.1405						
321- Police equipment	20,000	20,000	-	27,607		20,989
53.1603						
350- Fire equipment	85,000	-	85,000	17,833		7,376
53.1601						
350- Fire building	-	-	-	-	151	-
52.2202 improvements						
350- Fire training center	25,000	125,000	(100,000)	164,723	282,267	80,831
54.1101						
410- Public Works building & 54.1101 site improvements	210,000	-	210,000	-	-	-
410- Public Works equipment	315,000	100,000	215,000	86,590	43,044	109,193
54.1405						
422- Streets and Sidewalks	-	-	-	-		29,512
53.1127						
422- Stormwater improvements	-	-	-	-		624
54.1406						
426- Street lighting	-	-	-	-		82,930
53.1604						
444- Water system	-	-	-	-		169,948
53.1603 improvements						
620- Splash Park construction	145,500	530,500	(385,000)	46,707	564,355	-
54.1425						
619- Elbert Theatre equipment	50,000	-	50,000	-	59,889	9,210
53.1603						
620- College Ave. trailhead 53.1127 update	-	-	-	-		23,859
755- 9 N. McIntosh St. 54.1101 apartments	-	-	-	-		160,923
755- 23 N. Public Square	-	75,000	(75,000)	166,382	61,081	79,366
54.1102						
Total Expenditures	940,500	940,500	-	627,628	1,099,736	966,044
Revenues Over / (Under) Expenditures	\$ -	\$ -	\$ -	\$ 324,337	\$ (44,352)	\$ (64,077)

T-SPLOST Capital Projects Fund (Fund 326)

2019 and 2024 T-SPLOST Funds report in Aggregate

Summary of Revenues and Expenditures

		Budget 2026	Budget 2025	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
REVENUES:							
33.7100	Transportation Special Purpose Sales Tax	\$ 680,000	\$ 680,000	\$ -	\$ 683,856	\$ 333,258	\$ 648,213
33.4318	GDOT Local Maint. Grant	75,000	75,000	-	168,306	91,164	66,839
36.1000	Interest Revenue	2,500	3,600	(1,100)	2,594	197	2,102
	Total Revenues	757,500	758,600	(1,100)	854,756	424,620	717,154
EXPENDITURES:							
422-53.1126	Road Maintenance	307,500	308,600	(1,100)	692,083	-	-
422-53.1127	Streets and Sidewalks	450,000	450,000	-	-	-	-
422-53.1130	Stormwater Maintenance	-	-	-	393,510	-	17,595
	Total Expenditures	757,500	758,600	(1,100)	1,085,593	-	17,595
	Revenues Over / (Under) Expenditures	\$ -	\$ -	\$ -	\$ (230,837)	\$ 424,620	\$ 699,559

Elbert Theatre Enterprise Fund (Fund 555)

Summary of Revenues and Expenditures

	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
ELBERT THEATRE ADMINISTRATION:						
Revenue	\$ 119,799	\$ 97,500	\$ 22,299	\$ 95,516	\$ 122,993	\$ 99,372
Expenditures	116,891	111,427	5,464	123,760	128,548	102,922
Net Elbert Theatre Income	2,908	(13,927)	16,835	(28,244)	(5,555)	(3,549)
ELBERTON ARTS CENTER:						
Revenue	4,000	4,000	-	2,358	4,445	4,522
Expenditures	12,108	12,783	(675)	10,253	9,851	13,000
Net Arts Center Income	(8,108)	(8,783)	675	(7,895)	(5,406)	(8,478)
MOVIES OPERATIONS:						
Revenue	88,500	72,500	16,000	86,237	57,182	83,304
Expenditures	83,300	49,790	33,510	79,459	49,747	59,967
Net Movies Income	5,200	22,710	(17,510)	6,778	7,435	23,337
Revenues Over / (Under) Expenditures	\$ -	\$ -	\$ -	\$ (29,362)	\$ (3,526)	\$ 11,310
Total Revenues	212,299	174,000	38,299	184,111	184,620	187,198
Total Expenditures	212,299	174,000	38,299	213,473	188,146	175,888
	\$ -	\$ -	\$ -	\$ (29,362)	\$ (3,526)	\$ 11,310

Revenue - Elbert Theatre Administration

555 - 611

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Elbert Theatre Revenue							
34.7401	Rental fees	\$ 5,000	\$ 5,000	\$ -	\$ 3,016	\$ 4,516	\$ 4,372
39.1000	Transfer in - ElbertonNET	114,799	92,500	22,299	92,500	118,477	95,000
Total Elbert Theatre Revenue		\$ 119,799	\$ 97,500	\$ 22,299	\$ 95,516	\$ 122,993	\$ 99,372

Expenditures - Elbert Theatre Administration

555 - 611

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Expenditures							
51.1102	Salaries	\$ 61,168	\$ 58,815	\$ 2,353	\$ 60,618	\$ 56,372	\$ 53,810
51.1102	EAP benefits	2,200	2,000	200	2,218	-	2,878
51.2101	Insurance	10,496	9,592	904	9,601	8,972	7,820
51.2200	FICA	4,679	4,499	180	4,358	4,174	4,331
51.2401	Pension & Retirement	8,257	8,046	211	10,242	14,840	6,685
52.2202	O & M Buildings	5,000	5,000	-	4,784	14,976	4,302
52.2111	Solid Waste Disposal	1,242	1,242	-	1,243	1,214	1,118
52.2203	O & M Equipment	2,000	500	1,500	2,067	4,479	86
52.3101	Property insurance	5,317	4,384	933	7,720	3,176	2,341
52.3103	Workers Comp insurance	184	201	(17)	188	223	202
52.3201	Telephone service (Enet)	328	328	-	328	323	316
52.3206	Internet & website (Enet)	1,320	1,320	-	1,383	1,301	1,249
52.3701	Travel and training	250	250	-	325	83	260
53.1115	Office supplies	250	250	-	716	694	462
53.1210	Water & sewer	700	700	-	696	680	705
53.1220	Natural gas	1,500	1,500	-	1,260	983	1,218
53.1230	Electricity	12,000	12,800	(800)	12,177	12,221	13,078
56.1000	Depreciation	-	-	-	3,837	3,837	2,061
Total Expenditures		\$ 116,891	\$ 111,427	\$ 5,464	\$ 123,760	\$ 128,548	\$ 102,922

Net Income - Elbert Theatre

\$ 2,908	\$ (13,927)	\$ 16,835	\$ (28,244)	\$ (5,555)	\$ (3,549)
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Personnel Summary:

Theatre Manager

Grade 19

Revenue - Elberton Arts Center

555 - 614

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Arts Center Revenue					\$ 2,358		
34.7401	Rental fees	\$ 4,000	\$ 4,000	\$ -	\$ 2,358	\$ 4,445	\$ 4,522
Total Arts Center Revenue		\$ 4,000	\$ 4,000	\$ -	\$ 2,358	\$ 4,445	\$ 4,522

Expenditures - Elberton Arts Center

555 - 614

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Expenditures							
52.2202	O & M Buildings	\$ 1,500	\$ 2,500	\$ (1,000)	\$ 1,826	\$ 1,851	\$ 5,710
52.2100	Cleaning services	1,500	2,000	(500)	1,356	1,776	1,918
52.2203	O & M Equipment	500	500	-	-	404	7
52.3101	Property insurance	4,848	3,998	850	3,288	2,053	1,639
52.3206	Internet service (Enet)	720	720	-	719	719	719
53.1115	Office supplies	100	150	(50)	100	253	164
53.1210	Water & sewer	240	240	-	241	255	253
53.1220	Natural gas	300	275	25	289	224	376
53.1230	Electricity	2,400	2,400	-	2,435	2,315	2,214
Total Expenditures		\$ 12,108	\$ 12,783	\$ (675)	\$ 10,253	\$ 9,851	\$ 13,000

Net Income - Arts Center

\$ (8,108)	\$ (8,783)	\$ 675	\$ (7,895)	\$ (5,406)	\$ (8,478)
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Revenue - Movies Operations

555 - 617

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Movies Revenue							
34.1920	Advertising sales	\$ 2,500	\$ 2,500	\$ -	\$ 2,303	\$ 2,940	\$ 2,680
34.7201	Concession sales	38,000	30,000	8,000	37,376	23,204	33,769
34.7301	Ticket sales	48,000	40,000	8,000	46,558	31,038	46,855
Total Movies Revenue		\$ 88,500	\$ 72,500	\$ 16,000	\$ 86,237	\$ 57,182	\$ 83,304

Expenditures - Movies Operations

555 - 617

Budget:

Account	Description	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
Movies Expenditures							
51.1101	Wages	\$ 33,720	\$ 15,000	\$ 18,720	\$ 28,234	\$ 14,082	\$ 13,673
51.2200	FICA	2,580	1,150	1,430	2,149	1,036	1,092
52.1200	Professional services	1,500	1,000	500	1,819	1,166	1,882
52.2101	Cleaning expense	1,500	2,000	(500)	1,570	1,840	1,950
52.3301	Advertising	1,000	1,000	-	1,634	1,098	880
52.3601	Movie rights	24,000	15,000	9,000	25,930	16,564	22,545
53.1101	Supplies & materials	1,000	1,500	(500)	882	1,972	1,415
53.1590	Concession expense	15,000	10,140	4,860	14,981	10,039	13,596
53.1750	Miscellaneous	3,000	3,000	-	2,260	1,951	2,934
Total Movies Expenditures		\$ 83,300	\$ 49,790	\$ 33,510	\$ 79,459	\$ 49,747	\$ 59,967

Net Income - Movies

\$ 5,200	\$ 22,710	\$ (17,510)	\$ 6,778	\$ 7,435	\$ 23,337
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Downtown Development Revolving Loan Special Revenue Fund (Fund 225)

Summary of Revenues and Expenditures

	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
REVENUES:						
33.4151 Grant-Redevelopment Fund	\$ -	\$ -	\$ -	\$ -		\$ 36,402
36.1000 Interest revenue	6,500	2,500	4,000	6,279	2,956	1,785
Total Revenues	6,500	2,500	4,000	6,279	2,956	38,186
EXPENDITURES:						
57.1000 Loan servicing fee	6,500	2,500	4,000	6,279	2,956	1,785
52.1100 Regional Commission		-	-	-		36,402
Total Expenditures	6,500	2,500	4,000	6,279	2,956	38,186
Revenues Over / (Under) Expenditures	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -

Hotel/Motel Tax Special Revenue Fund (Fund 275)

Summary of Revenues and Expenditures

	2026 Budget	2025 Budget	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
REVENUES:						
31.4100 Hotel/Motel Tax	\$ 180,000	\$ 180,000	\$ -	\$ 138,097	\$ 180,931	\$ 179,340
Total Revenues	180,000	180,000	-	138,097	180,931	179,340
EXPENDITURES:						
57.2001 Chamber of Commerce	90,000	-	90,000	56,666	75,378	85,006
57.2003 Tourism services	-	90,000	(90,000)	12,383	5,878	4,664
61.1001 Transfer to General Fund	90,000	90,000	-	69,049	99,675	89,670
Total Expenditures	180,000	180,000	-	138,097	180,931	179,340
Revenues Over / (Under) Expenditures	\$ -	\$ -	\$ -	(0)	\$ -	\$ -

Elbert Hotel Enterprise Fund (Fund 558)

Summary of Revenues and Expenditures

	Budget 2026	Budget 2025	Variance 2026-25	2025 Projected	2024 Actual	2023 Actual
REVENUES:						
39.1000 Transfer In - Utility Fund	\$ 710,000	\$ 710,000	\$ -	\$ 660,000	\$ 660,000	\$ 700,000
Total Revenues	710,000	710,000	-	660,000	660,000	700,000
EXPENDITURES:						
58.2201 Debt Service - Bond	444,012	444,012	-	41,481	48,555	56,672
56.1000 Depreciation expense	225,076	234,123	(9,047)	229,205	226,908	198,397
52.1200 Professional services	24,000	14,009	9,991	23,096	13,588	28,590
52.3101 Property insurance	16,912	13,856	3,056	13,856	6,463	17,197
53.1101 Supplies & materials		4,000	(4,000)	-	-	-
Total Expenditures	710,000	710,000	-	307,638	295,514	300,856
Revenues Over / (Under) Expenditures	\$ -	\$ -	\$ -	\$ 352,362	\$ 364,486	\$ 399,144

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Rates and Fees Schedule Fiscal Year 2026

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	\$19.50
Residential County landfill fee per month	\$4.70
Residential collection (Outside City)/mo.	\$28.00
Poly-kart container	\$85.00
Dumpster sales	Cost + 10%
Dumpster lease, monthly	
2 cubic yard	\$8.50
4 cubic yard	\$10.50
6 cubic yard	\$13.00
8 cubic yard	\$15.00
Commercial Poly-kart collection per mo.	\$25.00
Commercial Poly-kart landfill fee per month	\$7.50
Commercial dumpster collection, monthly:	
2 cubic yard, per weekly pickup	\$37.00
4 cubic yard, per weekly pickup	\$61.00
6 cubic yard, per weekly pickup	\$71.00
8 cubic yard, per weekly pickup	\$86.00
Commercial dumpster landfill fee, monthly:	
2 cubic yard, per weekly pickup	\$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 9: Water and Sewer Services	
Water base charge, per month	
Inside City, 3/4"	\$11.00
Inside City, 1"	\$26.70
Inside City, 1 1/2"	\$42.42
Inside City, 2"	\$59.71
Inside City, Over 2"	\$119.40
Outside City, 3/4"	\$15.72
Outside City, 1"	\$36.14
Outside City, 1 1/2"	\$58.13
Outside City, 2"	\$81.70
Outside City, Over 2"	\$164.96
Water usage charges, per hundred cubic feet	
Inside City, First 20,000 cubic feet	\$2.05
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	\$10.84
Inside City, Next 15,000 cubic feet	\$38.16
Inside City, Over 20,000 cubic feet	\$105.68
Outside City, First 5,000 cubic feet	\$15.70
Outside City, Next 15,000 cubic feet	\$52.84
Outside City, Over 20,000 cubic feet	\$142.37
Sewer usage charges, per hundred cubic feet	
Inside City, First 20,000 cubic feet	\$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 (Inside City)	
3/4" tap	\$2,000.00
1" tap	\$2,200.00
1 1/2" tap	\$2,400.00
2" tap	\$2,800.00
Over 2" tap	By Quote
Sewer Taps	\$2,000.00
Additional installation for water/sewer taps - street cuts, patches, bores, lines \$100 plus \$12.50 per foot	
The City does not clear right-of-way for new construction. This City does not remove rock or obstructions and does not haul away rock or debris.	
To convert rate per 100 cu. ft. to rate per 1,000 gallons, divide rate per 100 cu. ft. by 748 & multiply by 1,000.	
Due to material price increases, the 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	\$12.50
Interruptible or industrial	\$50.00
Agricultural	\$45.00
Interruptible contract rate	\$0.10/Mcf discount from retail
Gas taps	\$250.00
Gas line installation, per foot	\$1.00
Additional installation for gas taps - street cuts, patches, bores, lines \$100 plus \$12.50 per foot	
The City does not clear right-of-way for new construction. This City does not remove rock or obstructions and does not haul away rock or debris.	
Re-lighting pilot lights after non-pay disconnect	\$35.00
Reconnection fee after outage of 4 months	\$65.00

Part 11: ElbertonNET Broadband Television	
Basic cable	\$53.95
Expanded cable	\$115.95
Premier cable	\$122.95
HBO	\$20.00
Cinemax	\$16.00
Starz!/Encore	\$9.00
Showtime	\$20.00
Monthly box rental, after 1st & 2nd box	
Digital box, after 2nd box (one time fee)	\$25.00
Digital Video Record (DVR), per box	\$35.00
Monthly DVR fee, per box	\$3.95
Standard installation, up to 2 drops	Free
Additional drop, same trip, each	\$25.00
Additional drop, different trip, first	\$45.00
Reconnection fee, from office	\$25.00
Service charge, per hour, 1 hour minimum	\$45.00
Not returning digital box and remote	\$45.00
Change of service from office, each call	\$5.00

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

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 2026

<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
7	\$ 32,459	\$ 38,951	\$ 45,443
9	34,176	41,011	47,847
10	35,893	43,072	50,251
11	37,607	45,128	52,649
12	39,483	47,379	55,276
13	40,758	48,655	56,552
14	41,727	50,227	58,727
15	43,218	52,482	61,746
17	45,589	54,561	63,532
18	47,960	56,639	65,317
19	48,905	58,013	67,119
20	49,808	60,055	70,301
21	51,332	62,408	73,483
22	53,620	65,143	76,665
23	55,908	67,489	79,070
24	58,197	69,835	81,472
27	66,773	84,406	102,039
30	74,611	95,111	115,610
32	79,836	102,247	124,658
35	84,329	111,181	138,033
40	98,694	137,623	176,554

City of Elberton
Headcount Summary
Fiscal Year 2026 Budget

	FY 2026					FY 2026
Funds / Divisions	Full Time Positions	FY 2025 Total	FY 2024 Total	FY 2023 Total	FY 2022 Total	Elected, Appointed, or Part Time
<u>General Fund</u>						
Mayor & Council						6
City Manager	1	1	1	1	1	
City Clerk / Human Resources	2	2	2	2	2	
Finance	2	1	1	1	1	
City Attorney						1
Municipal Court	1	1	1	1	1	1
Economic & Community Development	1					
City Marshal, Zoning & Inspections	1	1	1	1	1	
Main Street Elberton	1	1	1	1	1	
Police-Administration	2	2	2	2	2	
Police-Investigation	2	2	3	3	3	
Police-Uniform Patrol	17	17	17	17	17	
Police-Special Operations						
Animal Control	1	1	1	1	1	
Fire	16	16	16	16	16	
Parks and Public Spaces	1	1	1	1	1	4
Public Works-Administration	1	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	
	59	58	59	59	59	12
<u>Public Utilities Fund</u>						
Sewer Plants	5	5	5	5	5	
Water Plant	5	4	4	4	4	
Water/Sewer Distribution	7	7	6	6	6	
Electric Distribution	7	6	6	6	6	
Gas Distribution	7	7	7	7	7	
Administration	1	2	2	2	2	
Meter Reading and Servicing	2	2	2	2	2	
Warehouse	1	1	1	1	1	
Customer Service	6	4	4	4	8	
Information Technology	1	1	1	1	1	
	42	39	38	38	42	-
<u>ElbertonNET Fund</u>						
Administration	3	4	4	4		
Video Production						1
Distribution	7	6	7	7	6	
	10	10	11	11	6	1

City of Elberton
Headcount Summary
Fiscal Year 2026 Budget

Funds / Divisions	FY 2026	FY 2025 Total	FY 2024 Total	FY 2023 Total	FY 2022 Total	FY 2026
	Full Time Positions					Elected, Appointed, or Part Time
<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	9
SUB-TOTAL - City of Elberton	124	120	121	121	120	22
<u>Downtown Development Authority</u>						
Administration	1	1	1	1	1	
Guest Services	3	3	3	3	3	3
Housekeeping	2	2	1	1	1	4
Operations	1	1	1			
Food & Beverage	1	1				12
	8	8	6	5	5	19
GRAND TOTAL	132	128	127	126	125	41

City of Elberton Authorized Positions - Fiscal Year 2026

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

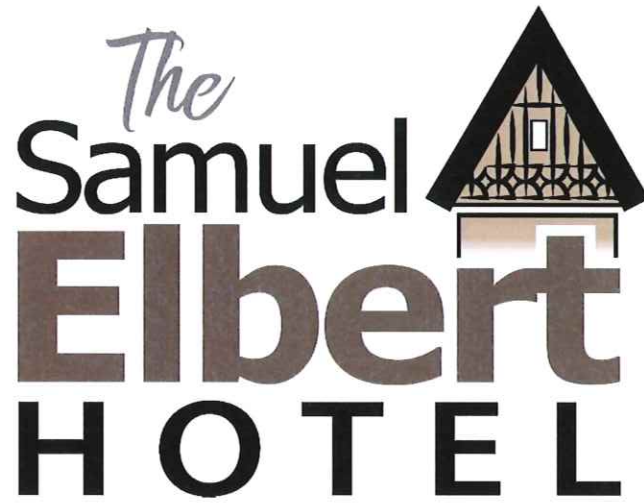
CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part- time
ELECTED OFFICIALS:			
<u>100-110: Mayor and Council</u>	Mayor		Part-time
	Council Member - Ward 1		Part-time
	Council Member - Ward 2		Part-time
	Council Member - Ward 3		Part-time
	Council Member - Ward 4		Part-time
	Council Member - Ward 5		Part-time
Total Elected Officials		0	6
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		1	2
DEPARTMENT: CITY CLERK			
<u>100-133: City Clerk</u>	City Clerk/Human Resources Director	30	
<u>100-154: Human Resources</u>	Deputy City Clerk	19	
Total Department Employees		2	0
DEPARTMENT: ECONOMIC AND COMMUNITY DEVELOPMENT			
<u>100-751: Community Development</u>	Community Development Director	30	
<u>100-720: City Marshal, Planning and Zoning</u>	Zoning Administrator, Marshal, & Insp.	24	
<u>100-755: Main Street Elberton</u>	Main Street Manager	19	
<u>100-620: Parks & Public Spaces</u>	Landscape Technician	14	
	Splash Park Manager		Part-time
	Splash Park Attendant, 3 positions		Part-time
<u>555-611: Elbert Theatre</u>	Theatre Manager/Clerical Assistant	19	Part-time
<u>555-000: Elbert Theatre Movies</u>	Shift Leader, 4 positions		Part-time
	Clerk, 4 positions		Part-time
Total Department Employees		5	13
DEPARTMENT: POLICE			
<u>100-321: Police Administration</u>	Police Chief	30	
	Administration Commander	22	
<u>100-250: Municipal Court</u>	Municipal Court Clerk	15	
<u>100-322: Criminal Investigation</u>	Chief Investigator	24	
	Investigator	20	
<u>100-323: Uniform Patrol</u>	Operations Commander	27	
	Shift Commander	22	
	Shift Commander	22	
	Shift Commander	22	
	Shift Commander	22	

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part- time
	Assistant Shift Commander	20	
	Assistant Shift Commander	20	
	Assistant Shift Commander	20	
	Assistant Shift Commander	20	
	Patrol Officer I	15	
	Patrol Officer I	15	
	Patrol Officer I	15	
	Patrol Officer I	15	
	Patrol Officer I	15	
	Patrol Officer I	15	
	Patrol Officer I	15	
	Patrol Officer I	15	
<u>100-391: Animal Control</u>	Animal Control Officer	15	
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	15	
	Firefighter II	15	
	Firefighter II	15	
	Firefighter II	15	
	Firefighter II	15	
	Firefighter I	12	
	Firefighter I	12	
	Firefighter I	12	
	Firefighter I	12	
Total Department Employees		16	0
DEPARTMENT: PUBLIC WORKS			
<u>100-410: Public Works Administration</u>	Public Works Director	30	
<u>100-421: Infrastructure Maint. and Construction</u>	Facilities Construction Manager	27	
	Senior Facilities Maintenance Technician	18	
	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	24	
	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	10	
	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	

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part- time
<u>540-458: Leaf & Limb & Street Cleaning</u>	Equipment Operator	10	
	Public Works Foreman	14	
	Equipment Operator w/CDL	12	
	Equipment Operator w/CDL	12	
	Equipment Operator	10	
Total Department Employees		23	0
DEPARTMENT: UTILITIES ADMINISTRATION			
<u>520-490: Utilities Administration</u>	Utilities Director	35	
<u>520-491: Meter Reading & Servicing</u>	Utility Billing Clerk	15	
	Meter Service Technician	12	
<u>520-492: Combined Warehousing</u>	Purchasing Agent & Cemetery Sexton	24	
<u>520-495: Information Technology Systems</u>	Information Technology Manager	30	
Total Department Employees		5	0
DEPARTMENT: FINANCE & CUSTOMER CARE			
<u>100-151: Finance</u>	Finance Director	30	
	Accounting Clerk	18	
<u>520-493: Customer Service</u>	Director of Customer Care	30	
	Assistant Customer Care Manager	18	
	Customer Service Representative	12	
	Customer Service Representative	12	
	Cashier/Clerk	9	
	Cashier/Clerk	9	
<u>525-482: ElbertonNET Administration</u>	Customer Service Representative	12	
	Customer Service Representative	12	
	Cashier/Clerk	9	
<u>525-483: Video Production</u>	Video Intern		Part-time
Total Department Employees		11	1
DEPARTMENT: WATER & WASTEWATER			
<u>520-435: Wastewater Plants</u>	Chief Plant Operator I	24	
	Wastewater Operator III (dual license)	14	
	Wastewater Operator III Lab	12	
	Wastewater Operator III	12	
	Wastewater Operator III	12	
<u>520-443: Water Filter Plant</u>	Chief Plant Operator I	24	
	Filter Plant Operator I	20	
	Filter Plant Operator II	15	
	Filter Plant Operator II	15	
	Filter Plant Operator III	12	
<u>520-444: Water & Sewer Distribution</u>	Director of Operations	32	
	Foreman	24	
	Maintenance Technician	22	
	Maintenance Technician	22	
	Serviceman II (dual license)	20	
	Serviceman II	15	
	Serviceman I	12	
Total Department Employees		17	0

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part- time
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	
	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	
	Telecomm. Technician	22	
Total Department Employees		14	0
DEPARTMENT: NATURAL GAS			
<u>520-473: Natural Gas Distribution</u>	Director of Operations	32	
	Operations Manager	24	
	Foreman	24	
	Field Service Technician	18	
	Serviceman II	15	
	Serviceman I (w/CDL)	12	
	Serviceman I	10	
Total Department Employees		7	0
SUB-TOTAL - CITY OF ELBERTON		124	22
DEPARTMENT: DOWNTOWN DEVELOPMENT AUTHORITY, THE ELBERT HOTEL			
<u>235-751: Administration</u>	Hotel Manager	30	
<u>235-752: Guest Services</u>	Guest Services Manager	15	
	Guest Services Associate	7	
	Guest Services Associate	7	
	Guest Services Associate, 3 positions		Part-time
<u>235-753: Housekeeping</u>	Housekeeping Manager	15	
	Housekeeper	12	
	Housekeepers, 4 positions		Part-time
<u>235-754: Operations</u>	Breakfast Cook	15	
<u>235-756: Food & Beverage</u>	Food & Beverage Manager	12	
	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		132	41

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Fiscal Year 2025 Budget
July 1, 2025 - June 30, 2026

Managed by
City of Elberton Downtown Development Authority

4 South Public Square
Elberton, Georgia

www.elberthotel.com

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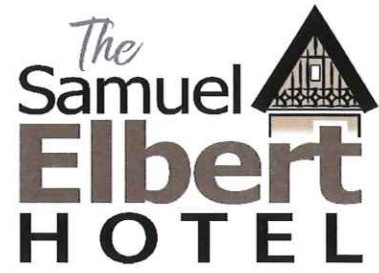


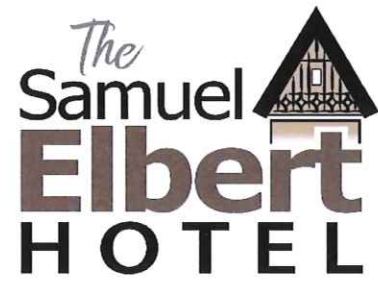
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Revenue and Expenditure Summary

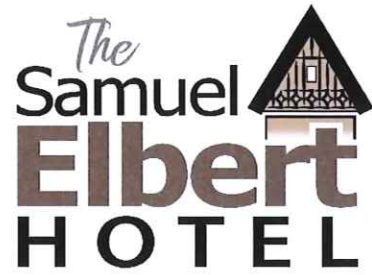
Fiscal Year 2025

	Annual	Jul.	Aug.	Sep.	Oct.
<u>Revenues</u>					
Guest room rentals	\$ 719,695	\$ 59,337	\$ 59,337	\$ 60,742	\$ 71,829
Food & beverage	412,000	28,000	31,000	31,000	40,000
Concessions	1,200	100	100	100	100
Sales tax commission	2,800	233	233	233	233
Total revenue	<u>\$ 1,135,695</u>	<u>\$ 87,670</u>	<u>\$ 90,670</u>	<u>\$ 92,076</u>	<u>\$ 112,162</u>
<u>Expenses</u>					
Administration & marketing	\$ 106,227	\$ 8,316	\$ 8,316	\$ 8,316	\$ 11,406
Housekeeping	158,281	12,255	12,255	12,255	17,467
Guest services	272,952	21,458	21,458	21,514	29,207
Operations & maintenance	155,697	12,652	12,652	12,652	14,401
Food & beverage	442,538	35,532	35,532	35,532	43,611
Total expenses	<u>\$ 1,135,695</u>	<u>\$ 90,213</u>	<u>\$ 90,213</u>	<u>\$ 90,270</u>	<u>\$ 116,092</u>
Net Income	<u>\$ (0)</u>	<u>\$ (2,543)</u>	<u>\$ 457</u>	<u>\$ 1,806</u>	<u>\$ (3,930)</u>



Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.
\$ 69,643	\$ 48,094	\$ 49,656	\$ 47,313	\$ 65,427	\$ 69,643	\$ 59,337	\$ 59,337
36,000	36,000	35,000	35,000	35,000	35,000	35,000	35,000
100	100	100	100	100	100	100	100
233	233	233	233	233	233	233	233
<u>\$105,976</u>	<u>\$ 84,428</u>	<u>\$ 84,989</u>	<u>\$ 82,647</u>	<u>\$100,760</u>	<u>\$104,976</u>	<u>\$ 94,670</u>	<u>\$ 94,670</u>
\$ 8,316	\$ 8,316	\$ 8,566	\$ 8,316	\$ 8,316	\$ 8,316	\$ 11,406	\$ 8,316
12,255	12,255	13,050	12,255	12,255	12,255	17,467	12,255
21,870	21,008	21,722	20,977	21,702	21,870	28,707	21,458
12,652	12,652	13,025	12,652	12,652	12,652	14,401	12,652
35,532	35,532	35,532	35,532	35,532	35,532	43,611	35,532
<u>\$ 90,626</u>	<u>\$ 89,764</u>	<u>\$ 91,895</u>	<u>\$ 89,733</u>	<u>\$ 90,457</u>	<u>\$ 90,626</u>	<u>\$115,593</u>	<u>\$ 90,213</u>
<u>\$ 15,351</u>	<u>\$ (5,336)</u>	<u>\$ (6,906)</u>	<u>\$ (7,086)</u>	<u>\$ 10,303</u>	<u>\$ 14,351</u>	<u>\$ (20,922)</u>	<u>\$ 4,457</u>

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Revenue and Occupancy Estimate

Fiscal Year 2025

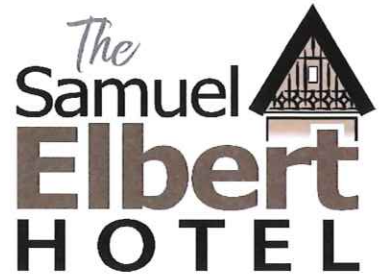
Month	Nights	Occupied Room Nights	Occupancy Percentage	Average Room Rate	Room Revenue	Food & Beverage Revenue
July	31	380	45.4%	\$ 156.15	\$ 59,337	\$ 28,000
August	31	380	45.4%	\$ 156.15	\$ 59,337	\$ 31,000
September	30	389	48.0%	\$ 156.15	\$ 60,742	\$ 31,000
October	31	460	55.0%	\$ 156.15	\$ 71,829	\$ 40,000
November	30	446	55.1%	\$ 156.15	\$ 69,643	\$ 36,000
December	30	308	38.0%	\$ 156.15	\$ 48,094	\$ 36,000
January	31	318	38.0%	\$ 156.15	\$ 49,656	\$ 35,000
February	28	303	40.1%	\$ 156.15	\$ 47,313	\$ 35,000
March	31	419	50.1%	\$ 156.15	\$ 65,427	\$ 35,000
April	30	446	55.1%	\$ 156.15	\$ 69,643	\$ 35,000
May	31	380	45.4%	\$ 156.15	\$ 59,337	\$ 35,000
June	30	380	46.9%	\$ 156.15	\$ 59,337	\$ 35,000
TOTAL	364	4,609	46.9%	\$ 156.15	\$ 719,695	\$ 412,000

Room revenue	235-750-34.7000	\$ 719,695	
Food & Beverage revenue	235-756-34.7007		\$ 412,000
Concessions revenue	235-750-34.7002	1,200	
Sales tax commission	235-750-34.7003	2,800	
		\$ 723,695	\$ 412,000
			\$1,135,695

Expenditure Detail by Department

Fiscal Year 2026

		Total Expenditures	Jul.	Aug.	Sep.
<u>Administration and Marketing (235-751)</u>					
Salary	51.1100	\$ 74,630	\$ 5,741	\$ 5,741	\$ 5,741
Group insurance	51.2100	10,564	880	880	880
FICA	51.2200	5,709	439	439	439
Retirement	51.2400	10,074	840	840	840
Professional services	52.1200	1,000	83	83	83
Workers comp. insurance	52.3102	250	0	0	0
Marketing expense	52.3300	500	42	42	42
Travel & training expense	52.3500	500	42	42	42
Promotional items	53.1103	1,200	100	100	100
Office supplies	53.1115	1,500	125	125	125
Uniforms expense	53.1700	300	25	25	25
Total		\$ 106,227	\$ 8,316	\$ 8,316	\$ 8,316
<u>Housekeeping (235-753)</u>					
Wages	51.1200	\$ 125,866	9,682	9,682	9,682
Group insurance	51.2100	10,596	883	883	883
FICA	51.2200	9,629	741	741	741
Retirement	51.2400	4,595	383	383	383
Professional services	52.1200	1,200	100	100	100
Workers comp. insurance	52.3102	795	0	0	0
Cleaning supplies	53.1102	5,000	417	417	417
Uniforms expense	53.1700	600	50	50	50
Total		\$ 158,281	\$ 12,255	\$ 12,255	\$ 12,255



Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.
\$ 8,611	\$ 5,741	\$ 5,741	\$ 5,741	\$ 5,741	\$ 5,741	\$ 5,741	\$ 8,611	\$ 5,741
880	880	880	880	880	880	880	880	880
659	439	439	439	439	439	439	659	439
840	840	840	840	840	840	840	840	840
83	83	83	83	83	83	83	83	83
0	0	0	250	0	0	0	0	0
42	42	42	42	42	42	42	42	42
42	42	42	42	42	42	42	42	42
100	100	100	100	100	100	100	100	100
125	125	125	125	125	125	125	125	125
25	25	25	25	25	25	25	25	25
\$ 11,406	\$ 8,316	\$ 8,316	\$ 8,566	\$ 8,316	\$ 8,316	\$ 8,316	\$ 11,406	\$ 8,316

14,523	9,682	9,682	9,682	9,682	9,682	9,682	14,523	9,682
883	883	883	883	883	883	883	883	883
1,111	741	741	741	741	741	741	1,111	741
383	383	383	383	383	383	383	383	383
100	100	100	100	100	100	100	100	100
0	0	0	795	0	0	0	0	0
417	417	417	417	417	417	417	417	417
50	50	50	50	50	50	50	50	50
\$ 17,467	\$ 12,255	\$ 12,255	\$ 13,050	\$ 12,255	\$ 12,255	\$ 12,255	\$ 17,467	\$ 12,255

Expenditure Detail by Department

Fiscal Year 2026

		Total Expenditures	Jul.	Aug.	Sep.
<u>Guest Services (235-752)</u>					
Salaries	51.1100	\$ 175,086	\$ 13,468	\$ 13,468	\$ 13,468
Group insurance	51.2100	31,213	2,601	2,601	2,601
FICA	51.2200	13,394	1,030	1,030	1,030
Retirement	51.2400	12,525	1,044	1,044	1,044
Website and software	52.1200	8,400	700	700	700
Credit card fees	52.1300	28,788	2,373	2,373	2,430
Workers comp. insurance	52.3102	651	0	0	0
Communication service	52.3202	795	66	66	66
Office supplies	53.1115	1,500	125	125	125
Uniforms expense	53.1700	600	50	50	50
Total		\$ 272,952	\$ 21,458	\$ 21,458	\$ 21,514
<u>Operations and Maintenance (235-754)</u>					
Salaries	51.1100	\$ 42,242	\$ 3,249	\$ 3,249	\$ 3,249
Group insurance	51.2100	10,402	867	867	867
FICA	51.2200	3,232	249	249	249
Retirement	51.2400	3,848	321	321	321
Building maintenance	52.2202	15,000	1,250	1,250	1,250
Equipment maintenance	52.2203	1,200	100	100	100
Service contracts	52.2205	8,400	700	700	700
Workers comp. insurance	52.3102	373	0	0	0
Operating supplies	53.1101	1,000	83	83	83
Room expendables	53.1105	5,000	417	417	417
Utilities expense	53.1200	53,000	4,417	4,417	4,417
Breakfast materials	53.1801	12,000	1,000	1,000	1,000
Total		\$ 155,697	\$ 12,652	\$ 12,652	\$ 12,652

Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.
\$ 20,202	\$ 13,468	\$ 13,468	\$ 13,468	\$ 13,468	\$ 13,468	\$ 13,468	\$ 20,202	\$ 13,468
2,601	2,601	2,601	2,601	2,601	2,601	2,601	2,601	2,601
1,545	1,030	1,030	1,030	1,030	1,030	1,030	1,545	1,030
1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044
700	700	700	700	700	700	700	700	700
2,873	2,786	1,924	1,986	1,893	2,617	2,786	2,373	2,373
0	0	0	651	0	0	0	0	0
66	66	66	66	66	66	66	66	66
125	125	125	125	125	125	125	125	125
50	50	50	50	50	50	50	50	50
\$ 29,207	\$ 21,870	\$ 21,008	\$ 21,722	\$ 20,977	\$ 21,702	\$ 21,870	\$ 28,707	\$ 21,458
\$ 4,874	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 3,249	\$ 4,874	\$ 3,249
867	867	867	867	867	867	867	867	867
373	249	249	249	249	249	249	373	249
321	321	321	321	321	321	321	321	321
1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
100	100	100	100	100	100	100	100	100
700	700	700	700	700	700	700	700	700
0	0	0	373	0	0	0	0	0
83	83	83	83	83	83	83	83	83
417	417	417	417	417	417	417	417	417
4,417	4,417	4,417	4,417	4,417	4,417	4,417	4,417	4,417
1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$ 14,401	\$ 12,652	\$ 12,652	\$ 13,025	\$ 12,652	\$ 12,652	\$ 12,652	\$ 14,401	\$ 12,652

Expenditure Detail by Department

Fiscal Year 2026

		Total Expenditures	Jul.	Aug.	Sep.
<u>Food and Beverage (235-756)</u>					
Salaries	51.1100	\$ 195,142	\$ 15,011	\$ 15,011	\$ 15,011
Group insurance	51.2100	315	26	26	26
FICA	51.2200	14,928	1,148	1,148	1,148
Retirement	51.2400	3,341	278	278	278
Credit card fees	52.1300	15,012	1,251	1,251	1,251
Equipment maintenance	52.2203	1,200	100	100	100
Service contracts	52.2205	1,200	100	100	100
Workers comp. insurance	52.3102	-	0	0	0
Operating supplies	53.1101	1,800	150	150	150
Uniforms expense	53.1700	600	50	50	50
Food expense	53.1800	193,000	16,083	16,083	16,083
Bar expense	53.1802	16,000	1,333	1,333	1,333
Total		\$ 442,538	\$ 35,532	\$ 35,532	\$ 35,532
Total Operating Expenses		\$ 1,135,695	\$ 90,213	\$ 90,213	\$ 90,270

Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.
\$ 22,516	\$ 15,011	\$ 15,011	\$ 15,011	\$ 15,011	\$ 15,011	\$ 15,011	\$ 22,516	\$ 15,011
26	26	26	26	26	26	26	26	26
1,723	1,148	1,148	1,148	1,148	1,148	1,148	1,723	1,148
278	278	278	278	278	278	278	278	278
1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251
100	100	100	100	100	100	100	100	100
100	100	100	100	100	100	100	100	100
0	0	0	-	0	0	0	0	0
150	150	150	150	150	150	150	150	150
50	50	50	50	50	50	50	50	50
16,083	16,083	16,083	16,083	16,083	16,083	16,083	16,083	16,083
1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333
\$ 43,611	\$ 35,532	\$ 35,532	\$ 35,532	\$ 35,532	\$ 35,532	\$ 35,532	\$ 43,611	\$ 35,532
\$ 116,092	\$ 90,626	\$ 89,764	\$ 91,895	\$ 89,733	\$ 90,457	\$ 90,626	\$ 115,593	\$ 90,213

