



WATER & SEWERAGE AUTHORITY
PROTECTING THE ENVIRONMENT AS WE SERVE

**2025-2026 BUDGET &
5 YEAR CAPITAL PROJECT PLAN**

ELLIJAY GILMER COUNTY WATER AND SEWERAGE AUTHORITY
2025-2026 BUDGET SUMMARY (CASH BASIS)

ACCT #	DESCRIPTION	PROJECTED		ADOPTED
		BUDGET 2024-	YEAR END	
		2025	ACTUAL	BUDGET 2025-
				2026
OPERATING REVENUES				
34.4210	WATER CHARGES	\$ 5,047,162	\$ 5,212,026	\$ 5,473,000
34.4255	SEWERAGE CHARGES	3,169,978	3,322,169	3,488,000
34.4256	SEWER TAP FEES	4,500	9,483	5,000
34.4257	LEACHATE REVENUE	-	-	1,310,000
34.4258	WASTE HAULER DISCHARGE REVENUE	1,405,000	1,352,763	190,000
34.4259	OTHER REG FEES-GREASE TRAP INSP	15,300	16,935	17,000
34.4262	METER INSTALLATIONS (TAP FEES)	140,000	155,455	320,000
34.4263	DROP IN METER FEES	18,000	17,500	18,000
34.4271	SERVICE CHARGES	60,000	65,019	65,000
34.7272	PHOSPHORUS ADMIN FEE	13,000	10,279	8,000
34.4273	PENALTIES & INTEREST	75,000	81,699	82,000
34.6900	TAMPERING & DAMAGE FEES	-	3,075	-
34.9300	BAD CHECK FEES	3,500	2,205	2,000
34.9901	RECONNECT FEES	16,500	11,675	12,000
34.9902	INDUSTRIAL MONITORING	55,000	22,105	22,000
TOTAL OPERATING REVENUES		10,022,940	10,282,388	11,012,000
OPERATING EXPENSES				
01.4410	ADMINISTRATION	923,604	899,683	1,034,345
02.4420	MAINTENANCE & DISTRIBUTION	1,756,813	1,798,514	2,114,192
03.4430	WATER TREATMENT PLANT	1,656,701	1,684,265	1,927,203
04.4440	WASTE WATER TREATMENT PLANT	1,875,186	1,872,894	1,688,193
TOTAL OPERATING EXPENSES		6,212,304	6,255,356	6,763,933
NET OPERATING INCOME		3,810,636	4,027,031	4,248,067
NON-OPERATING REVENUES (EXPENSES)				
36.1000	INTEREST REVENUE	665,000	735,252	650,000
38.9000	MISCELLANEOUS REVENUES	3,000	22,081	3,000
39.2100	SALE OF ASSETS	1,000	-	1,000
39.4000	PHOSPHORUS REIMBURSEMENT	650,000	488,098	488,000
54.2200	PHOSPHORUS REMOVAL COSTS	(650,000)	(488,098)	(488,000)
57.4000	BAD DEBT EXPENSE	(5,000)	(6,610)	(5,000)
58.2100	INTEREST EXPENSE	(49,678)	(49,678)	(41,654)
TOTAL NON-OPERATING REVENUES (EXPENSES)		614,322	701,044	607,346
NET CASH BEFORE RESTRICTED REVENUES		\$ 4,424,958	\$ 4,728,076	\$ 4,855,413
NON-OPERATING RESTRICTED REVENUES				
33.1400	GRANT REVENUES	-	175,190	-
33.6000	LOCAL GOVERNMENT GRANT REVENUES	1,000,000	-	-
34.1321	IMPACT FEES-WATER	115,000	103,637	280,000
34.1322	IMPACT FEES-SEWER	12,000	12,029	68,000
34.1323	SPECIAL DISTRICT FEE (COOSAWATTEE)	90,000	86,978	87,000
TOTAL NON-OPERATING RESTRICTED REVENUES		1,217,000	377,834	435,000
NET AVAILABLE FOR DEBT AND CAPITAL		\$ 5,641,958	\$ 5,105,909	\$ 5,290,413
DEBT PAYOUT (PRINCIPAL)		680,000	655,000	690,000
CASH AVAILABLE FOR CAPITAL EXPENDITURES		4,961,958	4,450,909	4,600,413

ELLIJAY GILMER COUNTY WATER AND SEWERAGE AUTHORITY
ADMINISTRATION BUDGET

ACCT # / DESCRIPTION	ACTUAL 2023-2024	BUDGET 2024-2025	ACTUAL 3/31/2025	PROJECTED 2024-2025 ACTUAL	ORIGINAL BUDGET 2025- 2026
51.1100 SALARIES & WAGES-REGULAR	\$ 394,270	\$ 412,810	\$ 315,001	\$ 414,126	\$ 441,623
51.1300 OVERTIME	3,675	3,000	4,469	5,314	6,000
51.2100 GROUP INSURANCE	132,235	144,932	107,850	137,256	206,445
51.2200 SOCIAL SECURITY	23,649	23,989	18,928	25,237	25,836
51.2300 MEDICARE	5,531	5,610	4,427	5,903	6,042
51.2400 RETIREMENT (GMEBS)	22,291	16,126	11,756	15,675	15,675
<i>contributions for unfunded portion of frozen plan</i>					
51.2401 RETIREMENT - VALIC	27,790	28,897	22,772	30,363	30,914
<i>4% of PR + 4% match of employee contribuiton up to 8% total</i>					
51.2700 WORKERS COMPENSATION	433	500	222	296	500
<i>according to quote received</i>					
51.2900 OTHER EMPLOYEE BENEFITS	4,334	5,040	4,237	4,237	5,040
<i>Christmas bonus</i>					
SUBTOTAL WAGES AND BENEFITS	614,208	640,904	489,662	638,406	738,075
52.1100 BOARD MEMBER COMPENSATION	16,500	15,600	12,950	16,850	15,600
52.1200 PROFESSIONAL AUDITOR	20,000	20,500	20,500	20,500	21,320
52.1210 PROFESSIONAL ENGINEER	28,574	45,000	21,920	21,920	45,000
<i>general consultation, incl \$35000 for water model update- project specific & GIS included in M&D budget</i>					
52.1230 PROFESSIONAL LEGAL	29,430	40,000	30,000	37,500	40,000
<i>monthly retainer \$2500 + government relations \$10000</i>					
52.1240 PROFESSIONAL-PHYSICALS	30	150	-	-	-
52.1320 PURCHASED TECH. SERVICE-COMPUTER	30,117	34,000	33,493	42,312	38,000
<i>Sortware/ hardware support</i>					
52.2110 DISPOSAL-GARBAGE	668	700	1,180	1,348	1,000
<i>Advanced \$56/mth plus document shredding</i>					
52.2210 REPAIRS & MAINT.-AUTOS & TRUCKS	6,639	2,000	592	592	2,000
<i>(2) vehicles oil change, tires, misc repair</i>					
52.2220 REPAIRS & MAINT. BLDG. & GROUNDS	3,760	3,400	5,369	7,159	4,500
<i>pest control \$188/mth, AC repair & other normal maintenance</i>					
52.2230 REPAIRS & MAINTENANCE-EQUIPMENT	390	500	56	500	500
52.2320 RENTAL OF EQUIPMENT & VEHICLES	2,621	3,000	2,118	2,824	3,000
<i>postage machine \$203/qtr, copier lease \$168/mth</i>					

ELLIJAY GILMER COUNTY WATER AND SEWERAGE AUTHORITY
ADMINISTRATION BUDGET

ACCT # / DESCRIPTION	ACTUAL 2023-2024	BUDGET 2024-2025	ACTUAL 3/31/2025	PROJECTED 2024-2025 ACTUAL	ORIGINAL BUDGET 2025- 2026
52.3100 INS-PROP, LIABILITY, FLEET & BONDS	20,176	21,000	15,611	20,815	23,000
<i>according to quote received</i>					
52.3200 COMMUNICATIONS-TELEPHONE	8,370	9,500	6,784	9,045	8,500
<i>AT&T \$80/mth and ETC \$600/mth</i>					
52.3201 COMM. POSTAGE, EXPRESS & FREIGHT	39,655	40,000	32,148	42,864	44,000
<i>Arista billing postage \$3500/mth, postage machine \$2000/yr</i>					
52.3300 ADVERTISING	833	200	-	-	700
52.3400 PRINTING & BINDING	3,128	3,500	2,121	2,828	3,500
<i>check reorders, supplies for board packets & wastehauler manifests</i>					
52.3500 TRAVEL	488	2,500	468	2,500	2,500
<i>mileage, food, rooms, GRWA, recert classes, Sensus conference</i>					
52.3600 DUES & FEES	9,856	9,500	5,710	9,190	9,500
<i>bank service charges (\$200/month), Coosawattee dues (\$3075), various professional associations</i>					
52.3700 EDUCATION & TRAINING	2,279	3,200	1,430	1,430	3,200
<i>continuing education classes (McVey & Stewart)</i>					
52.3800 LICENSES	100	150	-	140	150
<i>McVey (2) license renewals \$140 by May of odd year, Stewart license renewal by Dec of odd year</i>					
52.3900 OTHER MISC EXPENSES	2,199	200	106	-	200
52.3910 OTHER OVER/SHORT	<u>38</u>	<u>100</u>	<u>89</u>	<u>89</u>	<u>100</u>
SUBTOTAL PURCHASED/CONTRACTED SERVICES	225,851	254,700	192,645	240,406	266,270
53.1100 GENERAL SUPPLIES & MATERIALS	6,809	9,000	5,646	7,528	9,000
<i>office supplies</i>					
53.1220 ENERGY-GAS	3,602	6,000	3,395	4,527	6,000
53.1230 ENERGY-ELECTRICITY	4,335	5,500	2,783	3,711	5,000
<i>based on projected total</i>					
53.1270 ENERGY-GASOLINE/DIESEL	3,838	3,500	2,535	3,380	3,500
<i>directors vehicle</i>					
53.1300 FOOD-MEETING EXPENSE	885	2,500	1,726	1,726	5,000
<i>Chamber meeting sponsor, Thanksgiving and Christmas dinners, and quarterly training</i>					
53.1600 SMALL EQUIPMENT	<u>1,011</u>	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
SUBTOTAL SUPPLIES	20,480	28,000	16,085	20,871	30,000
TOTAL	<u>\$ 860,539</u>	<u>\$ 923,604</u>	<u>\$ 698,392</u>	<u>\$ 899,683</u>	<u>\$ 1,034,345</u>
					110,741
					11.99%
					28,813
					61,513
					20,415
					2.21%

**ELLIJAY GILMER COUNTY WATER AND SEWERAGE AUTHORITY
MAINTENANCE AND DISTRIBUTION BUDGET**

ACCT # / DESCRIPTION	ACTUAL 2023- 2024	BUDGET 2024- 2025	ACTUAL 3/31/2025	PROJECTED 2024-2025 ACTUAL	ORIGINAL BUDGET 2025- 2026
51.1100 SALARIES & WAGES-REGULAR	\$ 570,453	\$ 606,733	\$ 463,673	\$ 613,173	\$ 640,549
51.1300 OVERTIME	42,243	44,688	18,447	21,697	34,397
51.2100 GROUP INSURANCE	160,078	202,716	139,936	186,595	284,247
51.2200 SOCIAL SECURITY	36,531	37,679	29,066	38,755	38,917
51.2300 MEDICARE	8,544	8,812	6,798	9,064	9,102
51.2400 RETIREMENT (GMEBS) <i>contributions for unfunded portion of frozen plan</i>	22,290	16,126	11,756	15,675	15,675
51.2401 RETIREMENT - VALIC <i>4% of PR + 4% match of employee contribuiton up to 8% total</i>	43,917	43,700	35,941	47,921	47,246
51.2700 WORKERS COMPENSATION <i>according to quote received</i>	12,974	10,000	7,404	9,872	10,000
51.2900 OTHER EMPLOYEE BENEFITS	6,768	7,309	7,309	7,309	7,309
<i>Christmas bonus</i>					
SUBTOTAL WAGES AND BENEFITS	903,798	977,763	720,330	950,061	1,087,442
52.1240 PROFESSIONAL-PHYSICALS <i>DRUG SCREENING AND SHOTS</i>	-	200	30	30	200
52.1320 PURCHASED TECH. SERVICE-COMPUTER <i>AMI maintenance contract \$42,384</i>	40,452	46,500	32,663	43,553	45,000
52.2110 DISPOSAL-GARBAGE <i>Advanced \$56/mth</i>	668	700	501	669	700
52.2210 REPAIRS & MAINT.-AUTOS & TRUCKS <i>New tires for trucks, misc repairs (most performed inhouse)</i>	10,344	20,000	15,363	20,484	17,000
52.2230 REPAIRS & MAINTENANCE-EQUIPMENT	18,014	25,000	13,877	18,503	20,000
52.2231 REPAIRS & MAINTENANCE-PUMP/LIFT	22,421	12,000	16,987	18,987	20,000
52.2232 REPAIRS & MAINTENANCE-WATER TANKS <i>10-year contract for annual maintenace beginning in February 2025</i>	-	110,000	42,281	105,704	254,000
52.2233 REPAIRS & MAINTENANCE-GENERATORS <i>annual maint of (4) generators, including load testing</i>	-	-	-	-	9,500
52.2240 REPAIRS & MAINT.-DISTRIB/COLLECTION <i>routine repairs, not capitalized + normal tap demand- offset by tap and drop in meter fee revenue</i>	364,901	180,000	228,612	304,816	250,000
52.2245 PAVING <i>increased due to rising prices</i>	21,527	20,000	11,296	11,296	20,000
52.2310 PREPETUAL EASEMENT <i>easement agreement for railroad crossing</i>	9,047	7,500	9,047	9,047	10,000
52.3100 INS-PROP, LIABILITY, FLEET & BONDS <i>according to quote received</i>	29,948	31,000	22,992	30,656	33,500
52.3200 COMMUNICATIONS-TELEPHONE <i>AT&T \$328/month</i>	3,319	2,800	3,215	4,287	4,500
52.3500 TRAVEL	3,300	3,000	2,387	3,000	3,000
52.3600 DUES & FEES <i>GA 811 annual membership (for locates)</i>	3,197	6,500	4,901	6,602	7,000
52.3700 EDUCATION & TRAINING	5,216	5,000	2,606	2,606	21,000

ELLIJAY GILMER COUNTY WATER AND SEWERAGE AUTHORITY
MAINTENANCE AND DISTRIBUTION BUDGET

ACCT # / DESCRIPTION	ACTUAL 2023- 2024	BUDGET 2024- 2025	ACTUAL 3/31/2025	PROJECTED 2024-2025 ACTUAL	ORIGINAL BUDGET 2025- 2026
<i>flagging class \$1000 & new license training and CDL school (4 employees)</i>					
52.3800 LICENSES	60	1,350	90	1,350	1,350
<i>license renewal \$70 each, estimated 15 licenses</i>					
52.3850 CONTRACT LABOR	6,668	20,000	10,500	10,500	20,000
<i>meter testing, camera & vacuum sewer</i>					
52.3855 GIS/MODEL EXPENSES	-	5,000	-	-	5,000
<i>quote for engineering firm to maintain GIS</i>					
52.3900 OTHER MISCELLANEOUS EXPENSE	<u>2,095</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>
 SUBTOTAL PURCHASED/CONTRACTED SERVICES	 541,177	 496,550	 417,348	 592,089	 742,250
 53.1100 GENERAL SUPPLIES & MATERIALS	 1,641	 3,500	 1,846	 2,461	 3,500
 53.1197 GEN. SUPP. & MAT.-SAFETY	 1,654	 16,000	 906	 906	 8,000
<i>prior year allowed for purchase of steel road plates</i>					
53.1230 ENERGY-ELECTRICITY	177,010	200,000	148,426	197,901	210,000
<i>includes tanks and pump stations, 5% increase based on current year projection</i>					
53.1270 ENERGY-GASOLINE/DIESEL	28,839	40,000	26,144	34,859	40,000
 53.1300 FOOD-MEETING EXPENSE	 674	 500	 444	 444	 500
 53.1600 SMALL EQUIPMENT	 9,711	 15,000	 12,293	 12,293	 15,000
 53.1700 OTHER SUPPLIES-UNIFORMS	 <u>5,129</u>	 <u>7,500</u>	 <u>5,902</u>	 <u>7,500</u>	 <u>7,500</u>
<i>\$250 each boots + \$325 each clothes x 13</i>					
SUBTOTAL SUPPLIES	224,658	282,500	195,961	256,364	284,500
 TOTAL	 <u>\$ 1,669,633</u>	 <u>\$ 1,756,813</u>	 <u>\$ 1,333,639</u>	 <u>\$ 1,798,514</u>	 <u>\$ 2,114,192</u>
					357,379
					Increase from last year's budget
					20.34%
					<i>Specific increases:</i>
					<i>Wages</i>
					<i>33,816</i>
					<i>Group Insurance</i>
					<i>81,531</i>
					<i>R&M- Water Tanks</i>
					<i>144,000</i>
					<i>R&M- Dist/Coll</i>
					<i>70,000</i>
					<i>Electricity</i>
					<u><i>10,000</i></u>
					<i>Net Change after Specific Increases</i>
					<i>18,032</i>
					<i>Net % Change after Specific Increases</i>
					<i>1.03%</i>

ELLIJAY GILMER COUNTY WATER AND SEWERAGE AUTHORITY
WATER PLANT BUDGET

ACCT # / DESCRIPTION	ACTUAL 2023- 2024	BUDGET 2024- 2025	ACTUAL 3/31/2025	PROJECTED 2024-2025 ACTUAL	ORIGINAL BUDGET 2025- 2026
51.1100 SALARIES & WAGES-REGULAR	\$ 466,119	\$ 614,163	\$ 428,383	\$ 584,383	\$ 641,102
51.1300 OVERTIME	62,864	58,081	48,228	67,728	69,708
51.2100 GROUP INSURANCE	82,355	137,355	83,867	111,823	213,950
51.2200 SOCIAL SECURITY	33,085	39,014	29,347	39,129	41,288
51.2300 MEDICARE	7,738	9,124	6,863	9,151	9,656
51.2400 RETIREMENT (GMEBS)	22,290	16,126	11,756	15,675	15,675
<i>contributions for unfunded portion of frozen plan</i>					
51.2401 RETIREMENT - VALIC	28,156	42,991	28,314	37,752	44,877
<i>4% of PR + 4% match of employee contribuiton up to 8% total</i>					
51.2700 WORKERS COMPENSATION	13,530	10,000	7,500	10,000	10,000
<i>according to quote received</i>					
51.2900 OTHER EMPLOYEE BENEFITS	6,497	6,747	5,956	5,956	6,497
<i>Christmas bonus</i>					
SUBTOTAL WAGES & BENEFITS	722,634	933,601	650,214	881,596	1,052,753
52.1240 PROFESSIONAL-PHYSICALS	450	150	60	60	150
<i>typically \$30 each</i>					
52.1310 TECHNICAL LAB & TESTING FEES	10,190	20,000	7,590	10,120	20,000
<i>GA DNR \$11000 + \$8000 for new requirement to test unregulated contaminants</i>					
52.1320 PURCHASED TECH. SERVICE-COMPUTER	100	100	100	100	100
<i>Microsoft Office license for contractor</i>					
52.1325 PURCHASED TECH SRV. EQUIP	29,965	36,000	19,058	25,411	30,000
<i>Hach contract \$21,000, Mactek contract \$3800, Burnett Lime \$2100 & Calibration Controls \$750</i>					
52.2110 DISPOSAL-GARBAGE	1,337	1,400	1,003	1,336	1,400
<i>Waste Management \$111/month</i>					
52.2210 REPAIRS & MAINT.-AUTOS & TRUCKS	2,355	5,000	2,791	3,721	5,000
52.2220 REPAIRS & MAINT. BLDG. & GROUNDS	9,121	28,000	20,459	27,279	28,000
<i>Orkin \$150/month</i>					
52.2230 REPAIRS & MAINTENANCE-EQUIPMENT	26,866	25,000	22,248	29,664	25,000
<i>routine maintenance of equipment</i>					
52.2233 REPAIRS & MAINTENANCE-GENERATORS	-	-	-	-	10,000
<i>annual maint of (3) generators, including load testing</i>					
52.3100 INS-PROP, LIABILITY, FLEET & BONDS	24,967	26,000	19,037	25,383	28,000
<i>according to quote received</i>					
52.3200 COMMUNICATIONS-TELEPHONE	7,620	8,000	6,440	8,587	8,500
<i>AT&T \$125/month, ETC \$560/month</i>					
52.3201 COMM. POSTAGE, EXPRESS & FREIGHT	5,049	6,000	3,656	4,875	6,000
<i>shipping charges for samples approx \$500/month</i>					
52.3500 TRAVEL	5,663	4,000	6,287	6,500	6,500
<i>hotel & mileage to GRWA conferences, GWPCA, school & recertifications</i>					
52.3600 DUES & FEES	82	100	-	100	100
<i>membership GAWP- Gary Nix</i>					
52.3700 EDUCATION & TRAINING	3,455	3,500	7,217	7,217	8,000
<i>classes for trainees, new licenses & recertifications</i>					

ELLIJAY GILMER COUNTY WATER AND SEWERAGE AUTHORITY
WATER PLANT BUDGET

ACCT # / DESCRIPTION	ACTUAL 2023- 2024	BUDGET 2024- 2025	ACTUAL 3/31/2025	PROJECTED 2024-2025 ACTUAL	ORIGINAL BUDGET 2025- 2026
52.3800 LICENSES	30	650	92	92	1,000
<i>license renewals @ \$70/ea + new licenses</i>					
52.3900 OTHER MISC EXPENSES	<u>2,095</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>500</u>
SUBTOTAL PURCHASED/CONTRACTED SERVICES	129,345	164,400	116,038	150,444	178,250
53.1100 GENERAL SUPPLIES & MATERIALS	8,735	7,500	8,018	10,691	8,500
53.1110 GENERAL SUPL. & MAT. CLEANING	3,074	-	-	-	-
<i>combined with general supplies & materials budget</i>					
53.1120 GENERAL SUP & MAT. CHEMICALS	265,148	250,000	226,246	301,661	325,000
53.1121 GENERAL SUPPLIES CHEMICALS -LAB	11,833	15,000	4,475	5,967	15,000
53.1197 GEN. SUPP. & MAT.-SAFETY	53	-	-	-	-
53.1220 ENERGY-PROPANE GAS	3,754	5,600	5,613	7,484	5,600
53.1230 ENERGY-ELECTRICITY	262,311	265,000	232,693	310,257	325,000
<i>5% increase from current year projection</i>					
53.1270 ENERGY-GASOLINE/DIESEL	11,280	8,500	8,048	10,731	10,000
53.1300 FOOD-MEETING EXPENSE	786	700	752	752	700
53.1600 SMALL EQUIPMENT	6,397	2,000	282	282	2,000
53.1700 OTHER SUPPLIES-UNIFORMS	<u>3,762</u>	<u>4,400</u>	<u>2,820</u>	<u>4,400</u>	<u>4,400</u>
<i>\$400 each for 11 employees</i>					
SUBTOTAL SUPPLIES	577,133	558,700	488,947	652,225	696,200
TOTAL	<u>\$ 1,429,112</u>	<u>\$ 1,656,701</u>	<u>\$ 1,255,199</u>	<u>\$ 1,684,265</u>	<u>\$ 1,927,203</u>
					270,502
				% change from last year's budget	16.33%
				<i>Significant changes:</i>	
				<i>Wages</i>	26,939
				<i>Group Insurance</i>	76,595
				<i>Electricity</i>	60,000
				<i>Chemicals</i>	<u>75,000</u>
				<i>Total Specific Changes</i>	238,534
				<i>Net Change after Specific Changes</i>	31,968
				<i>Net % Change after Specific Changes</i>	1.93%

ELLIJAY GILMER COUNTY WATER AND SEWERAGE AUTHORITY
WASTE WATER PLANT BUDGET

ACCT # / DESCRIPTION	ACTUAL 2023- 2024	BUDGET 2024- 2025	ACTUAL 3/31/2025	PROJECTED 2024-2025 ACTUAL	ORIGINAL BUDGET 2025- 2026
51.1100 SALARIES & WAGES-REGULAR	\$ 663,433	\$ 726,920	\$ 545,193	\$ 726,924	\$ -
52.1310 TECHNICAL- LAB & TESTING FEES	86,350	92,650	69,489	92,652	-
52.1320 PURCHASED TECH SERV- COMPUTER	1,526	-	1,143	1,524	-
52.2110 DISPOSAL-GARBAGE	1,337	1,340	1,000	1,333	1,400
52.2220 REPAIRS & MAINTENANCE-BLDG & GROUNDS	3,040	-	18,091	18,091	-
<i>actual for emergency repairs</i>					
52.2230 REPAIRS & MAINTENANCE-EQUIPMENT	218,376	156,400	118,575	157,674	-
52.2500 CONTRACT PROFIT AND TRANSITION	(11,257)	14,394	10,800	14,400	-
52.3100 INS-PROP, LIABILITY, FLEET & BONDS	27,534	29,000	21,321	28,428	31,500
<i>according to quote received</i>					
52.3850 CONTRACT LABOR	112,957	115,000	76,788	102,384	115,000
<i>sludge removal</i>					
52.3855 CONTRACT OPERATIONS	-	-	-	-	990,293
<i>first year contract for operations with ClearWater Solutions</i>					
52.3900 OTHER MISC EXPENSES	16,500	20,250	15,192	20,256	-
SUBTOTAL CONTRACTED/PURCHASED SERVICES	456,363	429,034	332,399	436,742	1,138,193
53.1100 GENERAL SUP & MATERIALS	5,500	5,500	4,122	5,496	-
53.1120 GENERAL SUP & MAT. CHEMICALS	306,346	236,600	172,533	230,044	230,000
53.1197 GENERAL SUP & MATERIALS- SAFETY	19,480	31,550	23,661	31,548	-
53.1230 ENERGY-ELECTRICITY	256,475	321,000	237,306	317,556	320,000
53.1800 MANAGEMENT FEE	109,141	124,582	93,438	124,584	-
SUBTOTAL SUPPLIES	696,942	719,232	531,060	709,228	550,000
TOTAL	\$ 1,816,738	\$ 1,875,186	\$ 1,408,652	\$ 1,872,894	\$ 1,688,193
					(186,993)
					-9.97%
				Decrease from last year's budget	

ELLIJAY GILMER COUNTY WATER AND SEWERAGE AUTHORITY

2025-2026 DEBT SERVICE & RESERVE FUNDS

LOAN	ORIGINAL DEBT	BALANCE 6/30/25	FY 26 PRINCIPAL	BALANCE 6/30/26	INTEREST	FY 26 DEBT SERVICE
REVENUE BOND 2020	\$ 6,850,000	\$ 3,530,000	\$ 690,000	\$ 2,840,000	\$ 41,654	\$ 731,654
NET OPERATING INCOME			\$ 5,290,413			
DEBT SERVICE			\$ 731,654			
DEBT COST SERVICE COVERAGE			7.23			

OPERATING CONTINGENCY RESERVE EQUAL TO 12 MONTHS OPERATING EXPENSE	\$ 6,763,933
RESERVE FUND INVESTMENT ACCOUNT ESTIMATED BALANCE AS OF 6/30/25	\$ 6,112,026
PROJECTED FISCAL YEAR 2025-2026 INTEREST	252,000
NECESSARY DEPOSIT DURING FISCAL YEAR 2025-2026 FROM OPERATING FUNDS	<u>399,907</u>
PROJECTED RESERVE FUND INVESTMENT ACCOUNT BALANCE AS OF 6/30/26	\$ 6,763,933

ELLIJAY GILMER COUNTY WATER AND SEWERAGE AUTHORITY

2025-2026 CAPITAL OUTLAY BUDGET & FUNDING SOURCES

ADMIN PROJ #	ADMINISTRATION	OPER FUNDS	IMPACT FEES	R&E ACCT	TOTAL
ADM 26-7800	SOURCE WATER ENGINEERING- MINES	1,080,000			1,080,000
	SOURCE WATER NORTH TRANSMISSION MAIN (\$280,000)				
	SOURCE WATER SOUTH TRANSMISSION MAIN (\$300,000)				
	SOURCE WATER TREATMENT, TANKS, PUMPS (\$500,000)				
ADM 26-7420	ADMIN BUILDING IMPROVEMENTS	75,000			75,000
ADM 26-7910	ADMIN USED VEHICLE	22,500			22,500
	TOTAL ADMIN CAPITAL EXPENSE	\$ 1,177,500	\$ -	\$ -	\$ 1,177,500

M&D PROJ #	MAINTENANCE & DISTRIBUTION	OPER FUNDS	IMPACT FEES	R&E ACCT	TOTAL
MD 23-7708	WATER TANK- ROUND TOP RD			1,775,727	1,775,727
MD 25-7708	PUMP STATION- ROUNDTOP RD		500,000		500,000
MD 24-7673	HWY 5 PUMP STATION REHAB		250,000		250,000
MD 26-7674	COOSAWATTEE SYSTEM IMPROVEMENTS	250,000			250,000
MD 26-7679	SEWER IMPROVEMENTS SOUTH MAIN ST	216,000	84,000		300,000
MD 26-7690	SWR IMP GILMER CO ANIMAL SHELTER/RD DEPT	250,000			250,000
MD 26-7681	SCADA UPGRADES	75,000			75,000
MD 26-7500	FORK LIFT FOR WAREHOUSE	45,000			45,000
MD 26-7500	STEAM PRESSURE WASHER	18,000			18,000
MD 26-7910	VEHICLE- LOCATE TECHNICIAN	46,500			46,500
	TOTAL M&D CAPITAL EXPENSE	\$ 900,500	\$ 834,000	\$ 1,775,727	\$ 3,510,227

WTP PROJ #	WATER PLANT	OPER FUNDS	IMPACT FEES	R&E ACCT	TOTAL
WTP 25-7680	RAW WATER PUMP REBUILD- CARTECAY INTAKE	45,000			45,000
WTP 26-7680	RAW WATER PUMP REBUILD- ELLIJAY INTAKE	45,000			45,000
WTP 26-7910	VEHICLE- SUPERINTENDENT	51,000			51,000
	TOTAL WATERPLANT CAPITAL EXPENSE	\$ 141,000	\$ -	\$ -	\$ 141,000

WWTP PROJ #	WASTE WATER PLANT	OPER FUNDS	IMPACT FEES	R&E ACCT	TOTAL
WWTP 25-7691	REHAB OF AIRATION BASINS	160,000			160,000
WWTP 25-7400	ROOF WORK INFLUENT PUMP BUILDING & SHOP BUIL	75,000			75,000
WWTP 25-7691	REPR/REPL CHLORINE CONTACT CHAMBER GATES	150,000			150,000
WWTP 26-7689	SCADA UPGRADES	50,000			50,000
WWTP 26-7691	CLEANING OF EQ BASIN	125,000			125,000
WWTP 26-7691	WWTP FILTER REHAB	150,000			150,000
WWTP 26-7694	UPGRADE TO SEPTIC RECEIVING STATION	600,000			600,000
WWTP 26-7691	PURCHASE & INSTALL INFLUENT METER	35,000			35,000
WWTP 26-7691	SPARE MIXER FOR WWTP DIGESTER	15,000			15,000
WWTP 26-7500	CONTINGENCY- MAJOR EQUIP BREAKDOWN	100,000			100,000
	TOTAL WASTE WATER PLANT CAPITAL EXPENSE	\$ 1,460,000	\$ -	\$ -	\$ 1,460,000

TOTAL CAPITAL EXPENSE	\$ 3,679,000	\$ 834,000	\$ 1,775,727	\$ 6,288,727
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CURRENT YEAR BUDGET AVAILABLE FOR CAPITAL OUTLAY	4,252,413	348,000	-	4,600,413
FY 25 CAPITAL PROJECTS CARRIED OVER	430,000	-	-	430,000
FY 26 TRANSFER TO RESERVE	(400,000)	-		(400,000)
FY 26 TRANSFER TO RENEWAL & EXTENSION	(603,413)		603,413	-
ESTIMATED FUNDS AVAILABLE AS OF JUNE 2025	-	525,955	6,721,038	7,246,993
REMAINING AVAILABLE RESTRICTED FUNDS FY 26	-	39,955	5,548,724	5,588,679
FY 2027-2030 CAPITAL PROJECTS FROM 5 YEAR PLAN				(15,140,000)
FUTURE ADDITION TO (USE OF) OPERATING FUNDS				\$ (9,551,321)

ELLIJAY GILMER COUNTY WATER AND SEWER AUTHORITY
5 YEAR CAPITAL PROJECT PLAN

PROJECT NAME	PROJ #	FUNDING SOURCE	COST	SPENT AS OF 5/31/25	REMANING 2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	TOTAL
PRIOR YEARS											
WATER TANK- ROUNDTOP RD	MD 23-7708	R&E/GRANT	2,858,109	82,382		1,775,727	1,000,000				2,858,109
PUMP STATION- ROUNDTOP RD	MD 25-7708	IMPACT/R&I	1,048,237	48,237		500,000	500,000				1,048,237
HWY 5 PUMP STATION REHAB	MD 24-7673	IMPACT	250,000			250,000					250,000
RAW WATER PUMP REBUILD- CARTECAY	MD 25-7680	OP	87,138	42,138		45,000					87,138
REHAB OF AIRATION BASINS	WWTP 25-7691	OP	219,720	17,916	41,804	160,000					219,720
ROOF WORK INFLUENT PUMP BUILDING & SHOP BUI	WWTP 25-7400	OP	75,000			75,000					75,000
REPAIR/REPLACEMENT CHLORINE CONTACT CHAM	WWTP 25-7691	OP	150,000			150,000					150,000
2025-2026											
SOURCE WATER ENGINEERING- MINES	ADM 26-7800	OP	1,080,000			1,080,000					1,080,000
ADMIN BUILDING IMPROVEMENTS	ADM 26-7420	OP	75,000			75,000					75,000
ADMIN USED VEHICLE	ADM 26-7910	OP	22,500			22,500					22,500
COOSAWATTEE SYSTEM IMPROVEMENTS	MD 26-7674	OP	250,000			250,000					250,000
SEWER IMPROVEMENTS SOUTH MAIN ST	MD 26-7679	OP/IMPACT	300,000			300,000					300,000
SEWER IMP GILMER CO ANIMAL SHELTER/RD DEPT	MD 26-7690	OP	250,000			250,000					250,000
SCADA UPGRADES	MD 26-7681	OP	75,000			75,000					75,000
FORK LIFT FOR WAREHOUSE	MD 26-7500	OP	45,000			45,000					45,000
STEAM PRESSURE WASHER	MD 26-7500	OP	18,000			18,000					18,000
VEHICLE- LOCATE TECHNICIAN	MD 26-7910	OP	46,500			46,500					46,500
RAW WATER PUMP REFUILD- ELLIJAY	WTP 26-7680	OP	45,000			45,000					45,000
VEHICLE- WTP SUPERINTENDENT	WTP 26-7910	OP	51,000			51,000					51,000
SCADA UPGRADES	WWTP 26-7689	OP	50,000			50,000					50,000
CLEANING OF EQ BASIN	WWTP 26-7691	OP	125,000			125,000					125,000
WWTP FILTER REHAB	WWTP 26-7691	OP	150,000			150,000					150,000
UPGRADE TO SEPTIC RECEIVING STATION	WWTP 26-7694	OP	600,000			600,000					600,000
PURCHASE & INSTALL NEW INFLUENT METER	WWTP 26-7691	OP	35,000			35,000					35,000
SPARE MIXER FOR WWTP DIGESTER	WWTP 26-7691	OP	15,000			15,000					15,000
CONTINGENCY- MAJOR EQUIP BREAKDOWN	WWTP 26-7500	OP	100,000			100,000					100,000
2026-2027											
ADMIN BUILDING	ADM		3,500,000				2,000,000	1,500,000			3,500,000
WATER MAIN EXTENSION HWY 382-HWY 136	MD		1,250,000				1,250,000				1,250,000
FLEET REPLACEMENT	MD		120,000				120,000				120,000
EXCAVATOR & EQUIPMENT TRAILER	MD		125,000				125,000				125,000
REBUILD BASIN #1 (PHASE I & II- FLASH MIX/SLUDGE	WTP		3,000,000				1,500,000	1,500,000			3,000,000
NEW INFLUENT PUMP/VFD PROJECT	WWTP		2,000,000				750,000	1,250,000			2,000,000
SCADA UPGRADES	WWTP		300,000				200,000	100,000			300,000
2027-2028											
WATER MAIN EXTENSION HWY 136-SILVER RD	MD		800,000					800,000			800,000
EQUIPMENT- SKID STEER	MD		90,000					90,000			90,000
CAMERA SEWER LINES	MD		300,000					300,000			300,000
FENCING/ POLE BARN M&D PIPE COMPOUND	MD		250,000					250,000			250,000
FLEET REPLACEMENT	MD		120,000					120,000			120,000
2028-2029											
COOSAWATTEE WATER MAIN REHAB	MD	IMPACT	500,000						500,000		500,000
VACCUM TRUCK	MD		300,000						300,000		300,000
FLEET REPLACEMENT	MD		50,000						50,000		50,000
REPLACE LAB EQUIPMENT	WTP		150,000						150,000		150,000
REPLACE HIGH SERVICE PUMP VFDS	WTP		150,000						150,000		150,000
RECONDITIONING OF SLUDGE BELT PRESS	WWTP	IMPACT	175,000						175,000		175,000
2029-2030											
DUMP TRUCK	MD		150,000							150,000	150,000
FLEET REPLACEMENT	MD		50,000							50,000	50,000
REBUILD/REPAIR RAW WATER PUMP/MOTOR CARTE	WTP		100,000							100,000	100,000
REBUILD/REPAIR RAW WATER PUMP ELLIJAY RIVER	WTP		60,000							60,000	60,000
REPLACE AERATORS/MIXERS	WWTP		100,000							100,000	100,000
TOTAL			21,661,204	190,673	41,804	6,288,727	7,445,000	5,910,000	1,325,000	460,000	21,661,204