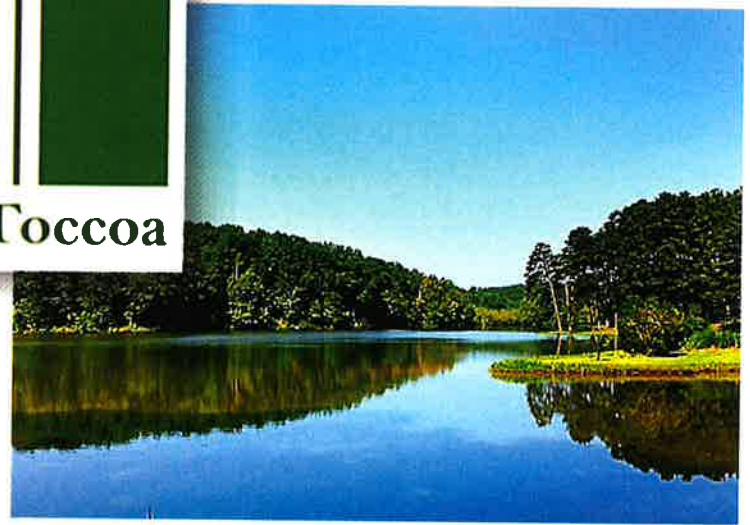
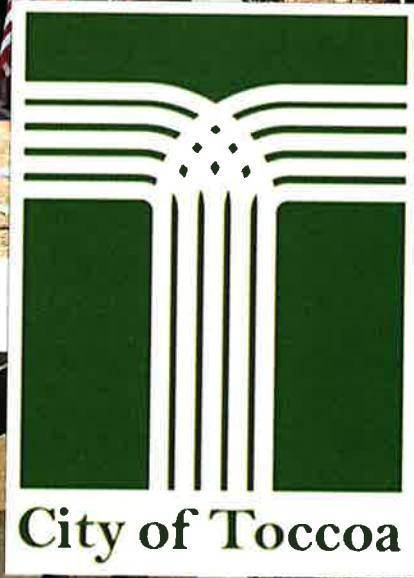


Your City at Work



2019 City of Toccoa ANNUAL BUDGET



**City of Toccoa, Georgia
FY19 Operating Budget**

City Manager's Summary

The Fiscal Year 2019 Operating Budget for the period beginning July 1, 2018, is attached for review by the Toccoa City Commission. The following is a summary of the FY19 Budget highlighting items of interest.

The Overall Budget for the City of Toccoa is proposed at \$33,123,758; a decrease of \$1,388,857 under the FY18 Budget. This decrease is due in large part to reduced water sales, and the completion of several capital projects funded by SPLOST and Reserve funds.

Overall Comments

- The Department Heads have presented realistic FY19 departmental budgets that reflect the goals established by the Toccoa City Commission.
- The Budget provides funds to continue replacing our aging fleet of vehicles and equipment.
- No property tax millage rate increase is proposed.
- Modest increases are proposed for utility rates totaling \$329,938 or less than a 1% increase of total budget.
- We will continue to grow our Reserve Accounts by adding over \$200,000.
- The Budget includes a proposed 3% salary increase for all departments.
- The overall staffing of the City includes 179.75 employees; 173 full-time employees and 6.75 part-time employees; a breakdown by department is attached.
- Attached is a list of vehicles and equipment proposed for purchase in FY19 showing the amounts and funding source.
- Health Insurance funds are included in every department should rate increases occur in FY19.



General Fund

- The General Fund budget is \$9,822,847; an increase of \$141,085 over the FY18 Budget.

Operational Highlights for the General Fund:

Revenues:

- General Fund Revenues have been strong and stable with the following adjustments:
- Franchise fees for electricity, cable, and telephone have been lowered by \$44,000 to reflect FY18 collections.
- Insurance Premiums Tax is increased by \$40,400 based upon FY18 receipt.
- Probation Fees received from Intergovernmental Agreement have been increased \$5,100 to reflect FY18 collections.
- Recorder's Court Fees has been increased by \$88,000 to reflect FY18 collections.
- Interest Income has been decreased \$6,000 based upon FY18 receipts.
- Georgia Municipal Association (GMA) Lease Pool revenues remain to assist with Vehicle purchases.
- Transfers from the City's Reserve Account (CRA) have been increased by \$59,300 for new sidewalk construction and matching funds for grants.
- Water Fund transfers have decreased by \$200,557.
- Gas Fund transfers have increased by \$223,789.

Expenses:

- The City Clerk budget is increased for the addition of a part-time employee to assist with increases in work flow.
- Finance budget includes increases in annual maintenance contracts for software.
- Public Lands and Buildings decreased to reflect savings in utilities costs.
- Human Resources budget has increased due to the cost of Retirees Life Insurance, and other health, safety and wellness program increases.
- The Code Enforcement department was reinstated for enhanced management and tracking.



- The Police Budget is increased to complete 2nd phase of pay increases began in October of 2017. It also includes increases for small equipment and training.
- The Fire Department will purchase new air packs in this budget utilizing \$25,000 in General Reserve funds.
- The Public Works Administration budget is increased for computer replacement.
- The Streets and Drainage Budget includes \$100,000 for new sidewalk construction.
- The Grounds Budget has been reduced due to decreases in electricity and supply costs.
- The Schaefer Center Budget is increased due to enhanced programming and increase utilization.
- The FY19 Budget continues the Community Support for several community organizations at the same level as FY18.
- Local Government Support budget includes increases of 8% (\$3,795) for the Industrial Development Authority and 3% (\$5,061) for the Humane Shelter operations. Also included is an additional \$11,875 for Toccoa Stephens Airport Authority FY19 projects.

Special Revenue Funds

Grant Fund

The Grant Fund budget is \$901,813 in anticipation of funding from a variety of sources for:

- Continued streets & sidewalks improvements.
- Purchase safety equipment.
- Continued Wellness Programs.
- Schaefer Center improvements and performances.
- Park improvements at Lake Toccoa including Pier and Pavilion and walking trails.
- Depot Railway Viewing Platform



SPLOST Funds

SPLOST Funds of \$1,370,966 are budgeted for a variety of Capital improvement projects for the:

- Sidewalk and Streets improvements
- Wastewater System
- Water System
- Equipment Purchases

Hotel-Motel Fund

The Hotel-Motel Fund revenues are expected to increase so the FY19 Budget is proposed at \$62,000. The Chamber of Commerce support comes from this Fund and will be funded at the same level as FY18.

Water Fund

The Water Fund budget is \$7,011,971; a decrease of \$515,159 over the FY18 Budget due to more accurate projections of water sales.

Operational Highlights for the Water Fund:

- The Water Fund will transfer \$2,301,646 to the General Fund.
- Water sales are projected at \$5,148,995 and Sewer sales at \$1,545,876 for a combined total of \$6,694,871. These sales include \$148,995 in water rate increases and \$45,876 in sewer rate increases; totaling \$194,871.
 - Water: \$1.00 increase to inside customer's base rate
 - \$1.25 increase to outside customer's base rate
 - Sewer: \$1.00 increase to all base rates
- Water and Sewer Revenue Bond Debt for FY19 is \$749,636 with final payment scheduled for April 1, 2021.
- Water Treatment Budget is decreased to reflect actual FY18 supply and electricity costs.
- Yonah Pump, Davidson Creek, and Toccoa Creek budgets decreased due to reductions in electricity costs.



Natural Gas Fund

The Natural Gas Fund budget is \$11,473,883; a decrease of \$64,993 over the FY18 Budget; mainly due to the lower cost to purchase natural gas.

The operating margin is estimated to be \$5,878,387. This margin is determined by taking the difference of gas sales revenues (\$10,796,431) and subtracting the cost of purchasing gas (\$4,918,044).

Natural Gas Revenues include an additional \$79,284 in base rate increases, which is a less than 1% increase. This rate increase is an additional \$1.00 to all Georgia base rates.

Operational Highlights for the Gas Department:

- Debt Service in the Gas Department is \$1,996,869; with final payment due on June 1, 2024.
- Capital Projects include:
 - Bare Steel Line Replacement: \$180,000
 - CNG Equipment: \$10,000
 - System Expansion: \$50,000

Solid Waste Fund

The Solid Waste Fund has a budget of \$1,154,622 for FY19; an increase of \$20,262 from FY18.

Operational Highlights for the Solid Waste Fund:

- Revenues for Commercial are \$332,141, Residential are \$788,681 and Recycling revenues are \$11,800.
- Revenues include an additional \$55,783 in rates increases.
 - Residential: \$1.00 increase to base rates
 - Commercial: 5% increase to base rates
- Disposal fees are budgeted at \$217,000 for Residential and \$209,00 for Commercial.
- Solid Waste is transferring \$235,245 to the General Fund and transferring to the Solid Waste Renewal and Extension \$28,978.



Lake Toccoa Facilities Fund

The Lake Toccoa Facilities Fund Budget is proposed at \$597,144.

Operational Highlights for the Lake Toccoa Facilities Fund include:

Revenues:

- Green Fees of \$54,157
- Cart Rental Fees of \$65,783
- Pro Shop Sales of \$17,000
- Membership Sales of \$50,000
- Tournament Revenues of 10,000
- Grill Revenues of \$230,000
- Event Center Revenues of \$71,850
- Sod Sales of \$12,000
- General Fund Transfers-In of \$68,504; this is a 62.5% reduction under FY18

- Expenses:
- Pro Shop Expenses of \$159,265
- Maintenance Expenses of \$187,973
- Event Center Expenses of \$22,400
- Ping's Grill Expenses of \$227,506

Closing Remarks

The City of Toccoa's FY19 Operating Budget points out the following:

- The City is able to meet all of its financial and debt obligations.
- The City continues to make infrastructure and facility improvements in our community, and replace aging equipment and vehicles.
- The City continues to maintain a high level of services for our citizens and customers.



I look forward to reviewing the FY19 Budget with the Toccoa City Commission.
Thank you for your time and assistance.

A handwritten signature in blue ink, appearing to read "W. Morse".

William A. Morse
Toccoa City Manager

**CITY OF TOCCOA
FY 2019 BUDGET SUMMARIES**

OPERATING FUNDS

	FY 2018	FY 2019	Difference
GENERAL FUND	\$9,681,762	\$9,822,847	\$141,085
WATER/WASTEWATER FUND	\$7,527,130	\$7,011,971	(\$515,159)
NATURAL GAS FUND	\$11,538,876	\$11,473,883	(\$64,993)
SOLID WASTE FUND	\$1,134,360	\$1,154,622	\$20,262
LAKE TOCCOA FACILITIES FUND	\$476,145	\$597,144	\$120,999
	\$30,358,273	\$30,060,467	(\$297,806)

RENEWAL AND EXTENSION FUNDS

	FY 2018	FY 2019	Difference
GENERAL FUND RESERVES	\$80,000	\$85,500	\$5,500
GENERAL HEALTH RESERVES	\$80,000	\$66,400	(\$13,600)
WATER R & E	\$69,612	\$69,612	\$0
SEWER R & E	\$100,000	\$100,000	\$0
DAVIDSON CREEK DREDGING	\$190,613	\$0	(\$190,613)
NATURAL GAS R & E	\$313,000	\$313,000	\$0
SOLID WASTE R & E	\$31,612	\$76,000	\$44,388
LAKE TOCCOA FACILITES R & E	\$22,000	\$18,000	(\$4,000)
	\$886,837	\$728,512	(\$158,325)

SPECIAL REVENUE FUNDS

	FY 2018	FY 2019	Difference
GRANT FUND	\$987,224	\$901,813	(\$85,411)
HOTEL/MOTEL FUND	\$55,000	\$62,000	\$7,000
SPLOST I I	\$10,030	\$50,000	\$39,970
SPLOST IV	\$225,050	\$150,000	(\$75,050)
SPLOST V	\$310,240	\$75,000	(\$235,240)
SPLOST VI	\$1,679,961	\$1,095,966	(\$583,995)
	\$3,267,505	\$2,334,779	(\$932,726)

BUDGET TOTAL FOR ALL FUNDS	\$34,512,615	\$33,123,758	(\$1,388,857)
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**CITY OF TOCCOA - GENERAL FUND
FY 2019 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

	FY 2018	FY 2019	Difference
0031 Taxes	\$4,037,200	\$4,029,350	(\$7,850)
0032 Business Licenses	\$64,000	\$65,000	\$1,000
0033 Intergovernmental	\$64,000	\$69,100	\$5,100
0034 Charges for Service	\$54,300	\$56,890	\$2,590
0035 Fines & Forfeitures	\$374,350	\$463,100	\$88,750
0036 Interest Income	\$41,000	\$35,000	(\$6,000)
0038 Miscellaneous	\$698,015	\$685,315	(\$12,700)
0039 Other Financing Sources	\$4,348,897	\$4,419,092	\$70,195
TOTALS:	\$9,681,762	\$9,822,847	\$141,085

EXPENDITURE SUMMARY

	FY 2018	FY 2019	Difference
1110 City Commission	\$87,477	\$92,626	\$5,149
1120 Community Development	\$68,293	\$73,382	\$5,089
1130 City Clerk	\$112,606	\$123,287	\$10,681
1320 City Manager	\$245,295	\$257,135	\$11,840
1512 Finance	\$774,898	\$786,931	\$12,033
1530 City Attorney	\$38,286	\$40,774	\$2,488
1540 Human Resources	\$225,307	\$233,079	\$7,772
1565 Public Lands & Buildings	\$489,001	\$418,733	(\$70,268)
2500 Recorder'S Court	\$175,418	\$175,381	(\$37)
2850 Code Enforcement	\$0	\$108,870	\$108,870
3220 Police Department	\$2,015,259	\$2,139,901	\$124,642
3510 Fire Department	\$1,802,751	\$1,802,274	(\$477)
4100 Public Works Administrati	\$188,864	\$201,035	\$12,171
4220 Streets & Drainage	\$474,991	\$463,108	(\$11,883)
4226 Pw-Grounds	\$763,809	\$744,800	(\$19,009)
4230 Right of Way Crew	\$137,409	\$132,105	(\$5,304)
4900 Pw-Fleet	\$224,845	\$230,671	\$5,826
4950 Pw-Cemetery	\$69,152	\$65,545	(\$3,607)
6100 Schaefer Center	\$80,665	\$86,792	\$6,127
6220 Parks	\$37,791	\$41,660	\$3,869
6225 Doyle St Pool	\$44,825	\$39,625	(\$5,200)
7220 Building Inspection	\$2,350	\$2,350	\$0
7520 Community Support	\$22,000	\$22,000	\$0
7525 Local Government Support	\$246,144	\$246,875	\$731
7530 Currahee St Beautificatio	\$40,000	\$25,000	(\$15,000)
7550 Main Street	\$339,580	\$336,317	(\$3,263)
7551 Downtown Maintenance	\$57,878	\$60,687	\$2,809
7560 Emergency Reserve	\$360,000	\$376,300	\$16,300
7565 Workers Compensation Rese	\$50,000	\$25,000	(\$25,000)
7570 Property And Liability Re	\$0	\$25,000	\$25,000
8000 Debt Service	\$18,823	\$20,000	\$1,177
9000 Interfund Transfers	\$488,045	\$425,604	(\$62,441)
TOTALS:	\$9,681,762	\$9,822,847	\$141,085

**CITY OF TOCCOA - GENERAL FUND REVENUES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
0031 Taxes			
100-0031-311100	\$1,005,000	\$1,005,000	\$0
Tax-Real Property (Current)			
100-0031-311110	\$30,000	\$25,000	(\$5,000)
Tax-Real Property (Prior)			
100-0031-311310	\$100,000	\$100,000	\$0
Tax-Motor Vehicle			
100-0031-311315	\$65,000	\$77,000	\$12,000
Title Ad Valorem Tax			
100-0031-311320	\$700	\$950	\$250
Tax-Mobile Home			
100-0031-311600	\$53,500	\$40,000	(\$13,500)
Tax-Real Est. Transfer			
100-0031-311710	\$465,000	\$430,000	(\$35,000)
Franchise Tax-Electricity			
100-0031-311750	\$96,000	\$90,000	(\$6,000)
Franchise Tax-Cable Tv			
100-0031-311760	\$36,000	\$33,000	(\$3,000)
Franchise Tax-Telephone			
100-0031-313100	\$1,200,000	\$1,200,000	\$0
Sales Tax-Lost			
100-0031-314200	\$165,000	\$165,000	\$0
Alcohol Tax-Beer			
100-0031-314210	\$27,000	\$27,000	\$0
Alcohol Tax-Wine			
100-0031-314220	\$32,000	\$34,000	\$2,000
Alcohol Tax-Liquor			
100-0031-316100	\$235,000	\$235,000	\$0
Occupation Tax			
100-0031-316200	\$527,000	\$567,400	\$40,400
Insurance Premium Tax			
0031 Taxes	\$4,037,200	\$4,029,350	(\$7,850)
0032 Business Licenses			
100-0032-321110	\$29,000	\$25,000	(\$4,000)
License-Beer			
100-0032-321120	\$10,000	\$10,000	\$0
License-Wine			
100-0032-321130	\$17,000	\$25,000	\$8,000
License-Liquor			
100-0032-323100	\$8,000	\$5,000	(\$3,000)
Building Permits			
0032 Business Licenses	\$64,000	\$65,000	\$1,000
0033 Intergovernmental			
100-0033-333000	\$31,000	\$31,000	\$0
Paymts In Lieu Of Taxes			
100-0033-333102	\$33,000	\$38,100	\$5,100
Probation Iga			
0033 Intergovernmental	\$64,000	\$69,100	\$5,100

**CITY OF TOCCOA - GENERAL FUND REVENUES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
0034 Charges For Service			
100-0034-341190	\$2,000	\$3,000	\$1,000
Gcic Reports			
100-0034-341300	\$100	\$100	\$0
Zoning & Subdivision Fees			
100-0034-341910	\$1,000	\$0	(\$1,000)
Election Qualifying Fee			
100-0034-342101	\$3,300	\$2,000	(\$1,300)
Miscellaneous Police			
100-0034-342200	\$19,400	\$17,890	(\$1,510)
Fire Registration			
100-0034-347300	\$400	\$400	\$0
Miscellaneous Main Street			
100-0034-347301	\$10,600	\$10,000	(\$600)
Harvest Festival			
100-0034-347302	\$5,000	\$6,000	\$1,000
Toast Of Toccoa			
100-0034-347305	\$2,500	\$2,500	\$0
Ice Skating Revenues			
100-0034-349100	\$10,000	\$15,000	\$5,000
Cemetery Sales			
0034 Charges For Service	\$54,300	\$56,890	\$2,590
0035 Fines & Forfeitures			
100-0035-351140	\$363,000	\$451,000	\$88,000
Recorders Court			
100-0035-351142	\$11,000	\$11,700	\$700
Court Add-On Fee			
100-0035-351150	\$350	\$400	\$50
Writ Of Possession Fees			
0035 Fines & Forfeitures	\$374,350	\$463,100	\$88,750
0036 Interest Income			
100-0036-361000	\$41,000	\$35,000	(\$6,000)
Interest Income			
0036 Interest Income	\$41,000	\$35,000	(\$6,000)
0038 Miscellaneous			
100-0038-381000	\$55,000	\$55,000	\$0
Rents			
100-0038-381010	\$20,000	\$7,000	(\$13,000)
Rentals Schaefer Center			
100-0038-381012		\$7,700	\$7,700
Concessions-Schaefer Center			
100-0038-381014		\$14,300	\$14,300
Ticket Sales-Schaefer Center			
100-0038-389000		\$50	\$50
Other			
100-0038-389001	\$3,265	\$3,265	\$0
Management Fees			
100-0038-389002	\$99,750	\$39,000	(\$60,750)
Gma Lease Pool Proceeds			
100-0038-389005	\$520,000	\$559,000	\$39,000
Employee Contributions			
0038 Miscellaneous	\$698,015	\$685,315	(\$12,700)

**CITY OF TOCCOA - GENERAL FUND REVENUES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
0039 Other Financing Sources			
100-0039-391137	\$265,100	\$324,400	\$59,300
Transfer In-Comm Reserve Acct			
100-0039-391275	\$31,000	\$38,000	\$7,000
Transfer In-Hotel Motel			
100-0039-391505	\$2,502,203	\$2,301,646	(\$200,557)
Oper. Trnsfrs In-Water			
100-0039-391515	\$1,296,012	\$1,519,801	\$223,789
Oper. Trnsfrs In-Gas			
100-0039-391540	\$239,582	\$235,245	(\$4,337)
Oper. Trnsfrs In-S/W			
100-0039-392100	\$15,000	\$0	(\$15,000)
Sales Of Assets			
0039 Other Financing Sources	\$4,348,897	\$4,419,092	\$70,195

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
1110 City Commission			
100-1110-511100	\$51,050	\$56,500	\$5,450
Regular Employees			
100-1110-512100	\$67	\$90	\$23
Group Insurance			
100-1110-512200	\$3,905	\$4,322	\$417
Fica			
100-1110-512400	\$4,180	\$4,769	\$589
Retirement			
100-1110-512700	\$164	\$145	(\$19)
Workers Compensation			
100-1110-521200	\$4,011	\$5,000	\$989
Professional Services			
100-1110-523200	\$600	\$600	\$0
Communications			
100-1110-523300	\$200	\$600	\$400
Advertising & Promotions			
100-1110-523301	\$3,000	\$3,000	\$0
Special Events			
100-1110-523600	\$10,000	\$8,000	(\$2,000)
Dues & Fees			
100-1110-523700	\$7,000	\$7,000	\$0
Education & Training			
100-1110-531100	\$2,500	\$2,000	(\$500)
Supplies & Materials			
100-1110-531101	\$800	\$600	(\$200)
Awards & Recognitions			
1110 City Commission	\$87,477	\$92,626	\$5,149

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
1120 Community Development			
100-1120-511100 Regular Employees	\$32,972	\$37,642	\$4,670
100-1120-512100 Group Insurance	\$7,743	\$9,036	\$1,293
100-1120-512200 Fica	\$2,522	\$2,880	\$358
100-1120-512400 Retirement	\$2,700	\$3,177	\$477
100-1120-512700 Workers Compensation	\$106	\$97	(\$9)
100-1120-521200 Professional Services	\$7,500	\$6,000	(\$1,500)
100-1120-522200 Repairs & Maint.	\$250	\$250	\$0
100-1120-523300 Advertising & Promotion	\$800	\$800	\$0
100-1120-523600 Dues & Fees	\$200	\$200	\$0
100-1120-523700 Education & Training	\$3,000	\$3,000	\$0
100-1120-523850 Contract Labor	\$6,000	\$6,000	\$0
100-1120-531100 Supplies & Materials	\$500	\$300	(\$200)
100-1120-531101 Awards & Recognitions	\$2,500	\$2,500	\$0
100-1120-531270 Gasoline/Diesel	\$1,000	\$1,000	\$0
100-1120-531600 Equipment < \$5,000	\$500	\$500	\$0
1120 Community Development	\$68,293	\$73,382	\$5,089

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
1130 City Clerk			
100-1130-511100 Regular Employees	\$70,356	\$72,467	\$2,111
100-1130-511200 Temporary Employee		\$9,360	\$9,360
100-1130-512100 Group Insurance	\$7,931	\$8,647	\$716
100-1130-512200 Fica	\$5,382	\$6,260	\$878
100-1130-512400 Retirement	\$5,761	\$6,116	\$355
100-1130-512700 Workers Compensation	\$226	\$187	(\$39)
100-1130-521200 Professional Services	\$14,500	\$14,500	\$0
100-1130-522200 Repairs & Maint.	\$150	\$200	\$50
100-1130-523200 Communications	\$600	\$500	(\$100)
100-1130-523300 Advertising & Promotion	\$700	\$700	\$0
100-1130-523600 Dues & Fees	\$1,000	\$500	(\$500)
100-1130-523700 Education & Training	\$4,000	\$2,000	(\$2,000)
100-1130-531100 Supplies & Materials	\$1,000	\$850	(\$150)
100-1130-531600 Equipment < \$5,000	\$1,000	\$1,000	\$0
1130 City Clerk	\$112,606	\$123,287	\$10,681

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
1320 City Manager			
100-1320-511100	\$161,005	\$165,837	\$4,832
Regular Employees			
100-1320-511300	\$100	\$0	(\$100)
Overtime			
100-1320-512100	\$38,331	\$43,599	\$5,268
Group Insurance			
100-1320-512200	\$12,340	\$12,687	\$347
Fica			
100-1320-512400	\$13,183	\$13,997	\$814
Retirement			
100-1320-512700	\$870	\$720	(\$150)
Workers Compensation			
100-1320-522200	\$100	\$300	\$200
Repairs & Maint.			
100-1320-523200	\$700	\$700	\$0
Communications			
100-1320-523600	\$3,200	\$3,200	\$0
Dues & Fees			
100-1320-523700	\$5,600	\$5,600	\$0
Education & Training			
100-1320-523850	\$500	\$500	\$0
Contract Labor			
100-1320-531100	\$500	\$500	\$0
Supplies & Materials			
100-1320-531270	\$2,500	\$2,500	\$0
Gasoline/Diesel			
100-1320-531400	\$75	\$75	\$0
Books & Periodicals			
100-1320-581200	\$6,006	\$6,606	\$600
Capital Lease Principal			
100-1320-582200	\$285	\$314	\$29
Capital Lease Interest			
1320 City Manager	\$245,295	\$257,135	\$11,840

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
1512 Finance			
100-1512-511100	\$401,400	\$399,221	(\$2,179)
Regular Employees			
100-1512-511300	\$2,000	\$2,500	\$500
Overtime			
100-1512-512100	\$122,272	\$131,442	\$9,170
Group Insurance			
100-1512-512200	\$30,860	\$30,732	(\$128)
Fica			
100-1512-512400	\$33,564	\$33,694	\$130
Retirement			
100-1512-512700	\$1,291	\$1,034	(\$257)
Workers Compensation			
100-1512-521200	\$7,650	\$7,625	(\$25)
Professional Services			
100-1512-522200	\$13,321	\$17,800	\$4,479
Repairs & Maint.			
100-1512-522300	\$2,016	\$2,016	\$0
Rentals			
100-1512-523100	\$58,904	\$59,952	\$1,048
Insurance			
100-1512-523200	\$720	\$720	\$0
Communications			
100-1512-523300	\$200	\$450	\$250
Advertising & Promotion			
100-1512-523600	\$200	\$200	\$0
Dues & Fees			
100-1512-523700	\$2,300	\$1,000	(\$1,300)
Education & Training			
100-1512-523850	\$82,500	\$82,845	\$345
Contract Labor			
100-1512-531100	\$13,700	\$13,700	\$0
Supplies & Materials			
100-1512-531600	\$2,000	\$2,000	\$0
Equipment< \$5,000 Each			
1512 Finance	\$774,898	\$786,931	\$12,033

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
1530 City Attorney			
100-1530-512100	\$9,386	\$10,974	\$1,588
Group Insurance			
100-1530-521200	\$28,900	\$29,800	\$900
Professional Services			
1530 City Attorney	\$38,286	\$40,774	\$2,488

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
1540 Human Resources			
100-1540-511100	\$52,253	\$56,152	\$3,899
Regular Employees			
100-1540-512100	\$19,153	\$21,717	\$2,564
Group Insurance			
100-1540-512101	\$30,600	\$36,100	\$5,500
Retirees Life Insurance			
100-1540-512200	\$3,940	\$4,296	\$356
Fica			
100-1540-512400	\$4,217	\$4,739	\$522
Retirement			
100-1540-512700	\$164	\$145	(\$19)
Workers Compensation			
100-1540-521200	\$2,800	\$2,800	\$0
Professional Services & Eap			
100-1540-523200	\$720	\$720	\$0
Communications			
100-1540-523300	\$100	\$100	\$0
Advertising & Promotion			
100-1540-523311	\$4,650	\$6,000	\$1,350
Drug Testing			
100-1540-523600	\$80	\$310	\$230
Dues & Fees			
100-1540-523700	\$1,930	\$1,600	(\$330)
Education & Training			
100-1540-523850	\$1,000	\$500	(\$500)
Contract Labor			
100-1540-531100	\$400	\$400	\$0
Supplies & Materials			
100-1540-531101	\$3,500	\$3,500	\$0
Emp Appreciation Awards Recognition			
100-1540-531103	\$200	\$200	\$0
Safety/Wellness Committee			
100-1540-531104	\$5,000	\$3,000	(\$2,000)
Lunch N Learns			
100-1540-531300	\$2,500	\$0	(\$2,500)
Picnic			
100-1540-531301	\$800	\$800	\$0
Retirement Receptions, Etc.			
100-1540-531303	\$1,800	\$3,500	\$1,700
Employee Appreciation Event			
100-1540-531304	\$35,500	\$34,500	(\$1,000)
Year End Bonus			
100-1540-531305	\$30,000	\$28,000	(\$2,000)
Wellness Program			
100-1540-531306	\$23,000	\$23,000	\$0
Sick Leave Incentive			
100-1540-531600	\$1,000	\$1,000	\$0
Equipment < \$5,000			
1540 Human Resources	\$225,307	\$233,079	\$7,772

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
1565 Public Lands & Buildings			
100-1565-522200 Repairs & Maint.	\$24,000	\$5,000	(\$19,000)
100-1565-522300 Rentals	\$35,000	\$32,500	(\$2,500)
100-1565-523200 Communications	\$108,000	\$118,000	\$10,000
100-1565-523250 Communications-Website	\$5,316	\$5,500	\$184
100-1565-523600 Dues & Fees	\$4,320	\$4,000	(\$320)
100-1565-523850 Contract Labor	\$49,000	\$30,000	(\$19,000)
100-1565-523851 Contract Labor-House Demo	\$25,000	\$0	(\$25,000)
100-1565-523852 Contract Labor-Inmate Crew	\$79,000	\$79,000	\$0
100-1565-531100 Supplies & Materials	\$38,000	\$40,000	\$2,000
100-1565-531210 Water/Sewerage	\$26,000	\$13,000	(\$13,000)
100-1565-531220 Natural Gas	\$10,000	\$10,000	\$0
100-1565-531230 Electricity	\$60,000	\$55,000	(\$5,000)
100-1565-531270 Gasoline	\$2,400	\$4,800	\$2,400
100-1565-531302 Breakroom	\$3,500	\$2,500	(\$1,000)
100-1565-531600 Equipment < \$5,000 Each	\$2,500	\$2,500	\$0
100-1565-581200 Capital Lease	\$16,165	\$16,165	\$0
100-1565-582200 Capital Leases-Interest	\$800	\$768	(\$32)
1565 Public Lands & Buildings	\$489,001	\$418,733	(\$70,268)

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
2500 Recorder's Court			
100-2500-511100	\$34,257	\$35,285	\$1,028
Regular Employees			
100-2500-512100	\$7,750	\$8,528	\$778
Group Insurance			
100-2500-512200	\$2,621	\$2,699	\$78
Fica			
100-2500-512400	\$2,805	\$2,978	\$173
Retirement			
100-2500-512700	\$110	\$91	(\$19)
Workers Compensation			
100-2500-521200	\$26,000	\$25,000	(\$1,000)
Professional Services			
100-2500-523400	\$0	\$100	\$100
Printing			
100-2500-523600	\$100,800	\$100,000	(\$800)
Dues & Fees			
100-2500-523700	\$475	\$300	(\$175)
Education & Training			
100-2500-531100	\$600	\$400	(\$200)
Supplies & Materials			
2500 Recorder'S Court	\$175,418	\$175,381	(\$37)

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
2850 Code Enforcement			
100-2850-511100		\$33,700	\$33,700
Regular Employees			
100-2850-512100		\$22,032	\$22,032
Group Insurance			
100-2850-512200		\$2,578	\$2,578
Fica			
100-2850-512400		\$2,844	\$2,844
Retirement			
100-2850-512700		\$1,535	\$1,535
Workers Compensation			
100-2850-512900		\$100	\$100
Other Employee Benefits			
100-2850-522200		\$1,000	\$1,000
Repairs & Maintenance			
100-2850-523200		\$500	\$500
Communications			
100-2500-523700		\$200	\$200
Education & Training			
100-2850-523850		\$500	\$500
Contract Labor			
100-2850-523851		\$40,000	\$40,000
Contract Labor-House Demo			
100-2850-531100		\$750	\$750
Supplies & Materials			
100-2850-531270		\$2,131	\$2,131
Gasoline & Diesel			
100-2850-531600		\$1,000	\$1,000
Equipment < \$5,000 Each			
2500 Recorder'S Court	\$0	\$108,870	\$108,870

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
3220 Police Department			
100-3220-511100	\$1,114,265	\$1,169,261	\$54,996
Regular Employees			
100-3220-511300	\$1,030	\$1,500	\$470
Overtime			
100-3220-512100	\$354,800	\$414,195	\$59,395
Group Insurance			
100-3220-512200	\$84,528	\$89,563	\$5,035
Fica			
100-3220-512400	\$93,200	\$98,685	\$5,485
Retirement			
100-3220-512700	\$62,722	\$54,490	(\$8,232)
Workers Compensation			
100-3220-512900	\$9,000	\$9,000	\$0
Other Employee Benefits			
100-3220-521200	\$4,300	\$6,000	\$1,700
Professional Services			
100-3220-522200	\$24,341	\$25,000	\$659
Repairs & Maint.			
100-3220-523100	\$32,450	\$48,160	\$15,710
Insurance			
100-3220-523200	\$7,500	\$8,000	\$500
Communications			
100-3220-523600	\$5,000	\$5,000	\$0
Dues & Fees			
100-3220-523700	\$6,800	\$7,000	\$200
Education & Training			
100-3220-523850	\$6,500	\$9,000	\$2,500
Contract Labor			
100-3220-531100	\$10,500	\$10,500	\$0
Supplies & Materials			
100-3220-531210	\$1,000	\$750	(\$250)
Water/Sewerage			
100-3220-531230	\$4,800	\$4,800	\$0
Electricity			
100-3220-531270	\$60,000	\$60,000	\$0
Gasoline/Diesel			
100-3220-531600	\$10,740	\$15,000	\$4,260
Equipment < \$5,000 Each			
100-3220-542500	\$64,750	\$39,000	(\$25,750)
Equipment			
100-3220-581200	\$54,483	\$62,050	\$7,567
Capital Leases			
100-3220-582200	\$2,550	\$2,947	\$397
Interest - Capital Leases			
3220 Police Department	\$2,015,259	\$2,139,901	\$124,642

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
3510 Fire Department			
100-3510-511100	\$1,021,216	\$1,027,342	\$6,126
Regular Employees			
100-3510-511300	\$15,000	\$13,000	(\$2,000)
Overtime			
100-3510-512100	\$388,161	\$416,522	\$28,361
Group Insurance			
100-3510-512200	\$79,271	\$80,310	\$1,039
Fica			
100-3510-512400	\$83,616	\$87,337	\$3,721
Retirement			
100-3510-512700	\$33,366	\$27,196	(\$6,170)
Workers Compensation			
100-3510-512900	\$10,000	\$10,000	\$0
Other Employee Benefits			
100-3510-521200	\$2,800	\$2,500	(\$300)
Professional Services			
100-3510-522110	\$946	\$946	\$0
Disposal			
100-3510-522200	\$25,000	\$25,000	\$0
Repairs & Maint.			
100-3510-522300	\$1,000	\$1,000	\$0
Rentals			
100-3510-523100	\$17,300	\$17,313	\$13
Insurance			
100-3510-523200	\$2,000	\$2,000	\$0
Communications			
100-3510-523600	\$7,500	\$7,500	\$0
Dues & Fees			
100-3510-523700	\$2,800	\$2,500	(\$300)
Education & Training			
100-3510-531100	\$10,000	\$10,000	\$0
Supplies & Materials			
100-3510-531210	\$4,500	\$4,500	\$0
Water/Sewerage			
100-3510-531220	\$6,000	\$6,000	\$0
Natural Gas			
100-3510-531230	\$24,500	\$23,000	(\$1,500)
Electricity			
100-3510-531270	\$15,000	\$14,000	(\$1,000)
Gasoline/Diesel			
100-3510-531400	\$1,380	\$1,000	(\$380)
Books & Periodicals			
100-3510-531600	\$10,000	\$10,000	\$0
Equipment < \$5,000 Each			
100-3510-542500	\$35,000	\$0	(\$35,000)
Equipment			
100-3510-581200	\$6,105	\$12,705	\$6,600
Capital Leases			
100-3510-582200	\$290	\$603	\$313
Interest-Capital Lease			
3510 Fire Department	\$1,802,751	\$1,802,274	(\$477)

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4100 Public Works Administration			
100-4100-511100 Regular Employees	\$111,689	\$115,023	\$3,334
100-4100-511300 Overtime	\$1,500	\$1,500	\$0
100-4100-512100 Group Insurance	\$38,164	\$41,933	\$3,769
100-4100-512200 Fica	\$8,659	\$8,853	\$194
100-4100-512400 Retirement	\$9,145	\$9,708	\$563
100-4100-512700 Workers Compensation	\$362	\$298	(\$64)
100-4100-522200 Repairs & Maint.	\$1,000	\$1,000	\$0
100-4100-523100 Insurance	\$14,545	\$13,320	(\$1,225)
100-4100-523600 Dues & Fees	\$400	\$400	\$0
100-4100-523850 Contract Labor	\$2,000	\$2,000	\$0
100-4100-531100 Supplies & Materials	\$1,400	\$1,000	(\$400)
100-4100-531600 Equipment < \$5,000 Each	\$0	\$6,000	\$6,000
4100 Public Works Administration	\$188,864	\$201,035	\$12,171

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4220 Streets & Drainage			
100-4220-511100	\$143,126	\$147,082	\$3,956
Regular Employees			
100-4220-511200	\$8,000	\$8,000	\$0
Temporary Employees			
100-4220-511300	\$15,000	\$8,000	(\$7,000)
Overtime			
100-4220-512100	\$74,742	\$68,530	(\$6,212)
Group Insurance			
100-4220-512200	\$12,906	\$12,629	(\$277)
Fica			
100-4220-512400	\$11,947	\$12,414	\$467
Retirement			
100-4220-512700	\$19,170	\$16,705	(\$2,465)
Workers Compensation			
100-4220-512900	\$1,575	\$1,575	\$0
Other Employee Benefits			
100-4220-522200	\$130,000	\$130,000	\$0
Repairs & Maint.			
100-4220-522300	\$1,630	\$1,500	(\$130)
Rentals			
100-4220-523200	\$5,104	\$5,100	(\$4)
Communications			
100-4220-523600	\$50	\$50	\$0
Dues & Fees			
100-4220-523700	\$550	\$550	\$0
Education & Training			
100-4220-523850	\$7,000	\$7,000	\$0
Contract Labor			
100-4220-531100	\$8,000	\$8,000	\$0
Supplies & Materials			
100-4220-531210	\$6,000	\$6,000	\$0
Water/Sewerage			
100-4220-531220	\$2,500	\$2,500	\$0
Natural Gas			
100-4220-531230	\$3,000	\$3,000	\$0
Electricity			
100-4220-531270	\$8,670	\$7,000	(\$1,670)
Gasoline/Diesel			
100-4220-531600	\$2,500	\$2,000	(\$500)
Equipment < \$5,000 Each			
100-4220-581200	\$12,908	\$14,771	\$1,863
Capital Leases			
100-4220-582200	\$613	\$702	\$89
Capital Leases-Interest			
4220 Streets & Drainage	\$474,991	\$463,108	(\$11,883)

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4226 Pw-Grounds			
100-4226-511100	\$230,718	\$222,320	(\$8,398)
Regular Employees			
100-4226-511300	\$10,000	\$10,000	\$0
Overtime			
100-4226-512100	\$94,938	\$101,958	\$7,020
Group Insurance			
100-4226-512200	\$20,691	\$18,155	(\$2,536)
Fica			
100-4226-512400	\$19,616	\$18,764	(\$852)
Retirement			
100-4226-512700	\$31,159	\$24,404	(\$6,755)
Workers Compensation			
100-4226-512900	\$2,700	\$4,100	\$1,400
Other Employee Benefits			
100-4226-522200	\$20,000	\$20,000	\$0
Repairs & Maint.			
100-4226-531100	\$15,000	\$10,000	(\$5,000)
Supplies & Materials			
100-4226-531230	\$273,188	\$270,000	(\$3,188)
Electricity			
100-4226-531270	\$22,500	\$22,500	\$0
Gasoline/Diesel			
100-4226-531271	\$700	\$500	(\$200)
Cng Fuel			
100-4226-531600	\$4,000	\$3,500	(\$500)
Equipment< \$5,000 Each			
100-4226-581200	\$17,756	\$17,756	\$0
Capital Leases			
100-4226-582200	\$843	\$843	\$0
Capital Leases-Interest			
4226 Pw-Grounds	\$763,809	\$744,800	(\$19,009)

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4230 Right Of Way Crew			
100-4230-511100 Regular Employees	\$82,118	\$80,126	(\$1,992)
100-4230-511300 Overtime	\$0	\$400	\$400
100-4230-512100 Group Insurance	\$36,400	\$34,391	(\$2,009)
100-4230-512200 Fica	\$6,931	\$6,160	(\$771)
100-4230-512400 Retirement	\$6,650	\$6,763	\$113
100-4230-512700 Workers Comp	\$4,110	\$3,265	(\$845)
100-4230-512900 Other Employee Benefits	\$1,200	\$1,000	(\$200)
4230 Right Of Way Crew	\$137,409	\$132,105	(\$5,304)

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4900 Pw-Fleet			
100-4900-511100	\$128,556	\$132,434	\$3,878
Regular Employees			
100-4900-511300	\$2,000	\$500	(\$1,500)
Overtime			
100-4900-512100	\$45,813	\$50,340	\$4,527
Group Insurance			
100-4900-512200	\$9,987	\$10,208	\$221
Fica			
100-4900-512400	\$10,526	\$11,177	\$651
Retirement			
100-4900-512700	\$4,008	\$3,296	(\$712)
Workers Compensation			
100-4900-512900	\$3,100	\$3,500	\$400
Other Employee Benefits			
100-4900-522200	\$500	\$500	\$0
Repairs & Maint.			
100-4900-522300	\$950	\$950	\$0
Rentals			
100-4900-523200	\$2,267	\$2,300	\$33
Communications			
100-4900-523700	\$1,000	\$500	(\$500)
Education And Training			
100-4900-523850	\$500	\$500	\$0
Contract Labor			
100-4900-531100	\$1,400	\$1,400	\$0
Supplies & Materials			
100-4900-531220	\$1,400	\$1,400	\$0
Natural Gas			
100-4900-531230	\$5,200	\$4,000	(\$1,200)
Electricity			
100-4900-531270	\$1,400	\$1,800	\$400
Gasoline/Diesel			
100-4900-531600	\$1,000	\$1,000	\$0
Equipment < \$5,000 Each			
100-4900-581200	\$5,000	\$4,645	(\$355)
Capital Leases			
100-4900-582200	\$238	\$221	(\$17)
Capital Leases-Interest			
4900 Pw-Fleet	\$224,845	\$230,671	\$5,826

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4950 Pw-Cemetery			
100-4950-511100	\$35,048	\$39,332	\$4,284
Regular Employees			
100-4950-511300	\$3,932	\$4,000	\$68
Overtime			
100-4950-512100	\$1,307	\$1,377	\$70
Group Insurance			
100-4950-512200	\$2,982	\$3,315	\$333
Fica			
100-4950-512400	\$3,150	\$3,320	\$170
Retirement			
100-4950-512700	\$1,965	\$1,851	(\$114)
Workers Compensation			
100-4950-512900	\$1,460	\$900	(\$560)
Other Employee Benefits			
100-4950-522200	\$1,590	\$1,500	(\$90)
Repairs & Maint.			
100-4950-523600	\$200	\$200	\$0
Dues And Fees			
100-4950-523850	\$1,000	\$500	(\$500)
Contract Labor			
100-4950-531100	\$4,000	\$3,000	(\$1,000)
Supplies & Materials			
100-4950-531210	\$250	\$250	\$0
Water/Sewerage			
100-4950-531230	\$2,000	\$2,200	\$200
Electricity			
100-4950-531270	\$2,727	\$2,800	\$73
Gasoline/Diesel			
100-4950-531600	\$2,000	\$1,000	(\$1,000)
Equipment < \$5,000 Each			
100-4950-581200	\$5,290	\$0	(\$5,290)
Capital Leases-Principal			
100-4950-582200	\$251	\$0	(\$251)
Capital Leases-Interest			
4950 Pw-Cemetery	\$69,152	\$65,545	(\$3,607)

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
6100 Schaefer Center			
100-6100-511200 Temporary Employee	\$12,000	\$15,000	\$3,000
100-6100-512200 Fica	\$918	\$1,148	\$230
100-6100-512700 Workers Compensation	\$47	\$44	(\$3)
100-6100-522200 Repairs & Maintenance	\$6,000	\$3,000	(\$3,000)
100-6100-522201 Schaefer Center Infrastructure	\$5,700	\$3,000	(\$2,700)
100-6100-523300 Advertising & Promotions	\$2,500	\$4,200	\$1,700
100-6100-523600 Dues & Fees	\$0	\$700	\$700
100-6100-523700 Education & Training	\$0	\$2,000	\$2,000
100-6100-523850 Contract Labor	\$21,000	\$22,000	\$1,000
100-6100-531100 Supplies & Materials	\$2,775	\$2,000	(\$775)
100-6100-531101 Schaefer Center Concession	\$1,725	\$4,000	\$2,275
100-6100-531102 Schaefer Center Programming	\$15,000	\$20,000	\$5,000
100-6100-531210 Water/Sewerage	\$2,000	\$1,700	(\$300)
100-6100-531220 Natural Gas	\$1,000	\$1,000	\$0
100-6100-531230 Electricity	\$10,000	\$7,000	(\$3,000)
6100 Schaefer Center	\$80,665	\$86,792	\$6,127

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2018 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
6220 Parks			
100-6220-511200 Temporary Employee	\$11,763	\$13,500	\$1,737
100-6220-512200 Fica	\$900	\$968	\$68
100-6220-512700 Workers Compensation	\$308	\$267	(\$41)
100-6220-522110 Disposal	\$1,200	\$1,200	\$0
100-6220-522200 Repairs & Maint.	\$3,700	\$4,000	\$300
100-6220-522201 Emory Johnson- Repairs & Maint	\$1,000	\$1,000	\$0
100-6220-522202 R & M Alewine Park	\$1,000	\$500	(\$500)
100-6220-523200 Communications	\$810	\$825	\$15
100-6220-531100 Supplies & Materials	\$3,500	\$5,000	\$1,500
100-6220-531210 Water/Sewerage	\$5,010	\$3,000	(\$2,010)
100-6220-531220 Natural Gas	\$400	\$400	\$0
100-6220-531230 Electricity	\$6,700	\$10,000	\$3,300
100-6220-531600 Equipment < \$5,000 Each	\$1,500	\$1,000	(\$500)
6220 Parks	\$37,791	\$41,660	\$3,869

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
6225 Doyle St Pool			
100-6225-522200 Repairs & Maintenance	\$1,000	\$1,000	\$0
100-6225-523200 Communications	\$825	\$825	\$0
100-6225-523850 Contract Labor	\$27,500	\$27,500	\$0
100-6225-531100 Supplies & Materials	\$12,000	\$8,000	(\$4,000)
100-6225-531230 Electricity	\$2,500	\$2,300	(\$200)
100-6225-531600 Equip < \$5,000 Each	\$1,000	\$0	(\$1,000)
6225 Doyle St Pool	\$44,825	\$39,625	(\$5,200)

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
7220 Building Inspection			
100-7220-523600 Dues & Fees	\$250	\$250	\$0
100-7220-523700 Education & Training	\$1,800	\$1,800	\$0
100-7220-531100 Supplies & Materials	\$100	\$100	\$0
100-7220-531400 Books & Periodicals	\$200	\$200	\$0
7220 Building Inspection	\$2,350	\$2,350	\$0

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
7520 Community Support			
100-7520-523305 Literacy Council	\$1,000	\$1,000	\$0
100-7520-523307 Paul Anderson Park	\$2,500	\$2,500	\$0
100-7520-523339 Historical Society	\$1,000	\$1,000	\$0
100-7520-523341 Toccoa-Stephens Co Beautiful	\$5,000	\$5,000	\$0
100-7520-523342 Nega Comm. Concert Assoc	\$2,500	\$2,500	\$0
100-7520-523343 Boys & Girls Club	\$5,000	\$5,000	\$0
100-7520-523345 Open Arms Clinic	\$5,000	\$5,000	\$0
7520 Community Support	\$22,000	\$22,000	\$0

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
7525 Local Government Support			
100-7525-523331 Industrial Development Author	\$46,205	\$50,000	\$3,795
100-7525-523336 Toccoa Stephens Co Airport Aut	\$5,000	\$16,875	\$11,875
100-7525-523343 Humane Shelter Van Contribution	\$20,000	\$0	(\$20,000)
100-7525-523344 Humane Shelter Operations	\$169,939	\$175,000	\$5,061
100-7525-523345 Sc Soil & Water Conservation	\$5,000	\$5,000	\$0
7525 Local Government Support	\$246,144	\$246,875	\$731

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
7530 Currahee St Beautification			
100-7530-522201 Greenspace	\$25,000	\$10,000	(\$15,000)
100-7530-523318 Grant Program/Facades	\$15,000	\$15,000	\$0
7530 Currahee St Beautification	\$40,000	\$25,000	(\$15,000)

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
7550 Main Street			
100-7550-511100 Regular Employees	\$115,507	\$117,890	\$2,383
100-7550-511200 Temporary/Special Events Coord	\$23,667	\$24,378	\$711
100-7550-512100 Group Insurance	\$15,346	\$16,560	\$1,214
100-7550-512200 Fica	\$10,646	\$10,884	\$238
100-7550-512400 Retirement	\$11,400	\$9,950	(\$1,450)
100-7550-512700 Workers Compensation	\$445	\$366	(\$79)
100-7550-521200 Professional Services	\$500	\$500	\$0
100-7550-522200 Repairs & Maint.	\$0	\$500	\$500
100-7550-522300 Rentals/Music License	\$1,269	\$1,269	\$0
100-7550-523200 Communications	\$0	\$720	\$720
100-7550-523300 Advertising & Promotion	\$37,000	\$37,000	\$0
100-7550-523301 Special Events	\$35,000	\$35,000	\$0
100-7550-523313 Christmas	\$18,500	\$24,500	\$6,000
100-7550-523314 Toast Of Toccoa	\$15,000	\$15,000	\$0
100-7550-523315 Harvest Festival	\$14,000	\$12,000	(\$2,000)
100-7550-523318 Facade Grants	\$10,000	\$10,000	\$0
100-7550-523319 Boost Grant (Economic Restructure)	\$10,000	\$5,000	(\$5,000)
100-7550-523600 Dues & Fees	\$1,300	\$1,300	\$0
100-7550-523700 Education & Training	\$5,000	\$3,000	(\$2,000)
100-7550-523850 Contract Labor	\$3,000	\$3,000	\$0
100-7550-531100 Supplies & Materials	\$2,000	\$1,500	(\$500)
100-7550-531101 Signage	\$4,000	\$2,000	(\$2,000)
100-7550-531103 Ice Skating	\$6,000	\$4,000	(\$2,000)
7550 Main Street	\$339,580	\$336,317	(\$3,263)

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
7551 Downtown Maintenance			
100-7551-511200 Temporary Employees	\$12,854	\$15,640	\$2,786
100-7551-512200 Fica	\$983	\$1,013	\$30
100-7551-512700 Workers Compensation	\$41	\$34	(\$7)
100-7551-522200 Repairs & Maint.	\$26,000	\$26,000	\$0
100-7551-531230 Electricity	\$18,000	\$18,000	\$0
7551 Downtown Maintenance	\$57,878	\$60,687	\$2,809

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
7560 Emergency Reserve			
100-7560-611000	\$115,000	\$131,300	\$16,300
Transfers Out-Emergency Fund			
100-7560-611516	\$245,000	\$245,000	\$0
Transfers Out To Gas R&E			
7560 Emergency Reserve	\$360,000	\$376,300	\$16,300
7565 Workers Compensation Reserve			
100-7565-512700	\$50,000	\$25,000	(\$25,000)
Workers Compensation			
7565 Workers Compensation Reserve	\$50,000	\$25,000	(\$25,000)
7570 Property And Liability Reserve			
100-7570-523100	\$0	\$25,000	\$25,000
Property & Liability Ins			
7570 Property And Liability Reserve	\$0	\$25,000	\$25,000
8000 Debt Service			
100-8000-611500	\$18,823	\$20,000	\$1,177
Interest Expense			
8000 Debt Service	\$18,823	\$20,000	\$1,177
9000 Interfund Transfers			
100-9000-611101	\$80,000	\$66,300	(\$13,700)
Transfer - Gen Fd Reserve Acct			
100-9000-611120	\$80,000	\$66,400	(\$13,600)
Transfer To General Health Reserve			
100-9000-611200	\$145,100	\$224,400	\$79,300
Transfers Out-Grant Fund			
100-9000-611556	\$182,945	\$68,504	(\$114,441)
General & Cra Trnsfrs To Golf			
9000 Interfund Transfers	\$488,045	\$425,604	(\$62,441)

**CITY OF TOCCOA - GENERAL FUND RESERVES
FY 2019 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
0039 Other Financing Sources			
101-0039-391100	\$80,000	\$66,300	(\$13,700)
Transfer In From General Fd			
101-0039-393999	\$0	\$19,200	\$19,200
Fund Balance Forward			
0039 Other Financing Sources	\$80,000	\$85,500	\$5,500
TOTALS:	\$80,000	\$85,500	\$5,500

EXPENDITURE SUMMARY

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
3220 Police Department			
101-3220-542500	\$0	\$20,000	\$20,000
Police Equipment			
3510 Fire Department			
101-3510-522200	\$0	\$30,000	\$30,000
Fire Repair & Mainteneace			
101-3510-542500	\$14,000	\$25,000	\$11,000
Fire Equipment			
4226 PW-Grounds			
101-4226-542500	\$10,000	\$0	(\$10,000)
Grounds Equipment			
6220 Parks			
101-6220-542500	\$0	\$10,500	\$10,500
Parks Equipment			
8500 Capital Outlay			
101-8500-542500	\$56,000	\$0	(\$56,000)
Equipment			
TOTALS:	\$80,000	\$85,500	\$5,500

**CITY OF TOCCOA - GENERAL HEALTH RESERVES
FY 2019 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
0039 Other Financing Sources			
120-0039-391100	\$80,000	\$66,400	(\$13,600)
Transfer From General Fund			
0039 Other Financing Sources	\$80,000	\$66,400	(\$13,600)
TOTALS:	\$80,000	\$66,400	(\$13,600)

EXPENDITURE SUMMARY

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
9000 Interfund Transfers			
120-9000-611100	\$80,000	\$66,400	(\$13,600)
Transfer To General Fund			
9000 Interfund Transfers	\$80,000	\$66,400	(\$13,600)
TOTALS:	\$80,000	\$66,400	(\$13,600)

CITY OF TOCCOA - WATER/WASTEWATER FUND

FY 2019 APPROVED BUDGET SUMMARY

REVENUE SUMMARY

	FY 2018	FY 2019	Difference
REVENUES			
0034 Charges For Service	\$7,442,130	\$6,986,971	(\$455,159)
0038 Miscellaneous	\$85,000	\$25,000	(\$60,000)
TOTALS:	\$7,527,130	\$7,011,971	(\$515,159)

EXPENDITURE SUMMARY

	FY 2018	FY 2019	Difference
EXPENDITURES			
4331 Gravity Sewers	\$9,950	\$6,500	(\$3,450)
4334 Water Lift Stations	\$158,343	\$153,527	(\$4,816)
4335 Water Eastanollee Creek P	\$1,236,357	\$1,165,630	(\$70,727)
4336 Water Toccoa Creek Plant	\$443,442	\$421,646	(\$21,796)
4337 Water-Wastewater Lab	\$73,665	\$76,820	\$3,155
4338 Water Industrial Pretreat	\$74,334	\$74,347	\$13
4410 Water Administration	\$291,738	\$274,377	(\$17,361)
4420 Water Yonah Pump Station	\$60,300	\$45,300	(\$15,000)
4421 Water Davidson Creek	\$213,400	\$209,000	(\$4,400)
4430 Water Treatment	\$847,320	\$812,990	(\$34,330)
4431 Water Lab	\$29,500	\$24,500	(\$5,000)
4440 Water Mains	\$319,778	\$268,071	(\$51,707)
4441 Water Elevated Storage	\$51,680	\$50,180	(\$1,500)
4442 Water Booster Pump	\$11,300	\$10,800	(\$500)
4443 Water Valves & Hydrants	\$174,884	\$166,308	(\$8,576)
4444 Water Taps & Meters	\$280,015	\$283,965	\$3,950
4445 Water Meter Reading	\$228,285	\$257,893	\$29,608
4446 Water Service	\$76,910	\$78,867	\$1,957
4448 Water Construction & Insp	\$155,887	\$136,524	(\$19,363)
9000 Interfund Transfers	\$2,739,815	\$2,489,258	(\$250,557)
9999	\$50,227	\$5,468	(\$44,759)
TOTALS:	\$7,527,130	\$7,011,971	(\$515,159)

**CITY OF TOCCOA - WATER/WASTEWATER FUND REVENUES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
0034 Charges For Service			
505-0034-344210	\$5,650,000	\$5,148,995	(\$501,005)
Water Sales			
505-0034-344211	\$36,000	\$60,000	\$24,000
Water Taps			
505-0034-344212	\$7,800	\$9,000	\$1,200
Water Service			
505-0034-344213	\$15,000	\$10,000	(\$5,000)
Lab Testing			
505-0034-344255	\$1,567,000	\$1,545,876	(\$21,124)
Sewerage Charges			
505-0034-344256	\$8,230	\$5,000	(\$3,230)
Sewer Taps			
505-0034-344415	\$155,000	\$204,000	\$49,000
Penalties			
505-0034-349300	\$3,100	\$4,100	\$1,000
Bad Check Fees			
0034 Charges For Service	\$7,442,130	\$6,986,971	(\$455,159)
0038 Miscellaneous			
505-0038-389000	\$85,000	\$25,000	(\$60,000)
Other-Gma Lease Pool Proceeds			
0038 Miscellaneous	\$85,000	\$25,000	(\$60,000)
TOTALS:	\$7,527,130	\$7,011,971	(\$515,159)

**CITY OF TOCCOA - WATER/WASTEWATER FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4331 Gravity Sewers			
505-4331-522200 Repairs & Maint.	\$2,180	\$1,000	(\$1,180)
505-4331-531100 Supplies And Materials	\$7,420	\$5,000	(\$2,420)
505-4331-531270 Gasoline/Diesel	\$350	\$500	\$150
4331 Gravity Sewers	\$9,950	\$6,500	(\$3,450)

**CITY OF TOCCOA - WATER/WASTEWATER FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4334 Water Lift Stations			
505-4334-511100	\$37,916	\$39,430	\$1,514
Regular Employees			
505-4334-511300	\$3,500	\$3,500	\$0
Overtime			
505-4334-512100	\$18,965	\$21,605	\$2,640
Group Insurance			
505-4334-512200	\$3,168	\$3,284	\$116
Fica			
505-4334-512400	\$3,105	\$3,328	\$223
Retirement			
505-4334-512700	\$819	\$680	(\$139)
Workers Compensation			
505-4334-512900	\$470	\$400	(\$70)
Other Employee Benefits			
505-4334-522200	\$5,000	\$4,000	(\$1,000)
Repairs & Maint.			
505-4334-523200	\$2,000	\$2,500	\$500
Communications			
505-4334-523300	\$350	\$350	\$0
Advertising & Promotion			
505-4334-523600	\$350	\$350	\$0
Dues & Fees			
505-4334-523700	\$100	\$100	\$0
Education & Training			
505-4334-531100	\$400	\$400	\$0
Supplies & Materials			
505-4334-531230	\$45,000	\$38,000	(\$7,000)
Electricity			
505-4334-531270	\$3,500	\$3,500	\$0
Gasoline/Diesel			
505-4334-531271	\$1,300	\$1,300	\$0
Cng Expense			
505-4334-561000	\$32,400	\$30,800	(\$1,600)
Depreciation			
4334 Water Lift Stations	\$158,343	\$153,527	(\$4,816)

**CITY OF TOCCOA - WATER/WASTEWATER FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4335 Water Eastanollee Creek Plant			
505-4335-511100	\$130,551	\$112,333	(\$18,218)
Regular Employees			
505-4335-511300	\$7,000	\$7,000	\$0
Overtime			
505-4335-512100	\$45,792	\$45,660	(\$132)
Group Insurance			
505-4335-512200	\$10,523	\$9,129	(\$1,394)
Fica			
505-4335-512400	\$10,689	\$9,481	(\$1,208)
Retirement			
505-4335-512700	\$2,710	\$1,891	(\$819)
Workers Compensation			
505-4335-512900	\$1,500	\$1,200	(\$300)
Other Employee Benefits			
505-4335-521200	\$19,000	\$20,000	\$1,000
Professional Services			
505-4335-522110	\$30,000	\$30,000	\$0
Disposal			
505-4335-522200	\$60,000	\$53,000	(\$7,000)
Repairs & Maint.			
505-4335-523200	\$1,000	\$1,000	\$0
Communications			
505-4335-523600	\$600	\$600	\$0
Dues & Fees			
505-4335-523700	\$1,200	\$1,200	\$0
Education & Training			
505-4335-523850	\$3,000	\$3,000	\$0
Contract Labor			
505-4335-531100	\$40,000	\$20,000	(\$20,000)
Supplies & Materials			
505-4335-531150	\$50,000	\$60,000	\$10,000
Chemicals			
505-4335-531210	\$28,000	\$32,000	\$4,000
Water/Sewerage			
505-4335-531220	\$2,345	\$2,500	\$155
Natural Gas			
505-4335-531230	\$260,000	\$260,000	\$0
Electricity			
505-4335-531270	\$4,500	\$4,000	(\$500)
Gasoline/Diesel			
505-4335-561000	\$486,000	\$462,000	(\$24,000)
Depreciation			
505-4335-582200	\$41,947	\$29,636	(\$12,311)
Interest-Capital Lease			
4335 Water Eastanollee Creek Plant	\$1,236,357	\$1,165,630	(\$70,727)

**CITY OF TOCCOA - WATER/WASTEWATER FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4336 Water Toccoa Creek Plant			
505-4336-511100	\$69,583	\$71,916	\$2,333
Regular Employees			
505-4336-511300	\$8,000	\$8,000	\$0
Overtime			
505-4336-512100	\$28,274	\$31,255	\$2,981
Group Insurance			
505-4336-512200	\$5,935	\$6,113	\$178
Fica			
505-4336-512400	\$5,697	\$6,070	\$373
Retirement			
505-4336-512700	\$1,528	\$1,267	(\$261)
Workers Compensation			
505-4336-512900	\$800	\$800	\$0
Other Employee Benefits			
505-4336-521200	\$500	\$500	\$0
Professional Services			
505-4336-522110	\$1,675	\$1,675	\$0
Disposal			
505-4336-522200	\$20,000	\$10,000	(\$10,000)
Repairs & Maint.			
505-4336-523700	\$450	\$450	\$0
Education & Training			
505-4336-523850	\$3,500	\$3,500	\$0
Contract Labor			
505-4336-531100	\$1,000	\$600	(\$400)
Supplies & Materials			
505-4336-531210	\$6,000	\$6,000	\$0
Water/Sewerage			
505-4336-531230	\$45,000	\$40,000	(\$5,000)
Electricity			
505-4336-531270	\$2,500	\$2,500	\$0
Gasoline/Diesel			
505-4336-561000	\$243,000	\$231,000	(\$12,000)
Depreciation			
4336 Water Toccoa Creek Plant	\$443,442	\$421,646	(\$21,796)

**CITY OF TOCCOA - WATER/WASTEWATER FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4337 Water-Wastewater Lab			
505-4337-511100 Regular Employees	\$46,661	\$48,054	\$1,393
505-4337-511300 Overtime	\$200	\$200	\$0
505-4337-512100 Group Insurance	\$7,825	\$8,904	\$1,079
505-4337-512200 Fica	\$3,585	\$3,691	\$106
505-4337-512400 Retirement	\$3,821	\$4,056	\$235
505-4337-512700 Workers Compensation	\$923	\$765	(\$158)
505-4337-512900 Other Employee Benefits	\$400	\$400	\$0
505-4337-522200 Repairs & Maint.	\$250	\$250	\$0
505-4337-523600 Dues & Fees	\$500	\$500	\$0
505-4337-523700 Education & Training	\$500	\$1,000	\$500
505-4337-523850 Contract Labor	\$1,000	\$1,000	\$0
505-4337-531100 Supplies & Materials	\$8,000	\$8,000	\$0
4337 Water-Wastewater Lab	\$73,665	\$76,820	\$3,155

**CITY OF TOCCOA - WATER/WASTEWATER FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4338 Water Industrial Pretreat			
505-4338-511100 Regular Employees	\$38,554	\$40,369	\$1,815
505-4338-511300 Overtime	\$3,000	\$500	(\$2,500)
505-4338-512100 Group Insurance	\$7,175	\$8,116	\$941
505-4338-512200 Fica	\$3,179	\$3,318	\$139
505-4338-512400 Retirement	\$3,157	\$3,407	\$250
505-4338-512700 Workers Compensation	\$819	\$687	(\$132)
505-4338-512900 Other Employee Benefits	\$500	\$500	\$0
505-4338-521200 Professional Services	\$4,000	\$4,000	\$0
505-4338-522200 Repairs & Maint.	\$1,000	\$500	(\$500)
505-4338-523600 Dues & Fees	\$450	\$450	\$0
505-4338-523700 Education & Training	\$500	\$500	\$0
505-4338-523850 Contract Labor	\$10,000	\$10,000	\$0
505-4338-531100 Supplies & Materials	\$500	\$500	\$0
505-4338-531270 Gasoline/Diesel	\$1,500	\$1,500	\$0
4338 Water Industrial Pretreat	\$74,334	\$74,347	\$13

**CITY OF TOCCOA - WATER/WASTEWATER FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4410 Water Administration			
505-4410-511100 Regular Employees	\$123,728	\$127,435	\$3,707
505-4410-512100 Group Insurance	\$26,311	\$28,929	\$2,618
505-4410-512200 Fica	\$9,465	\$9,749	\$284
505-4410-512400 Retirement	\$10,131	\$10,756	\$625
505-4410-512700 Workers Compensation	\$396	\$328	(\$68)
505-4410-521100 Collection Costs	\$1,200	\$1,200	\$0
505-4410-521200 Professional Services	\$20,000	\$20,000	\$0
505-4410-521201 Credit Card Exp/Bank Charges	\$15,000	\$15,000	\$0
505-4410-522200 Repairs & Maint.	\$200	\$200	\$0
505-4410-523100 Insurance	\$41,807	\$47,409	\$5,602
505-4410-523200 Communications	\$1,500	\$1,500	\$0
505-4410-523600 Dues & Fees	\$2,000	\$2,000	\$0
505-4410-523700 Education & Training	\$3,000	\$3,000	\$0
505-4410-523850 Contract Labor	\$500	\$500	\$0
505-4410-531100 Supplies & Materials	\$1,000	\$1,000	\$0
505-4410-531270 Gasoline/Diesel	\$500	\$500	\$0
505-4410-542500 Equipment	\$35,000	\$0	(\$35,000)
505-4410-581200 Capital Lease-Principal	\$0	\$4,650	\$4,650
505-4410-582200 Capital Lease-Interest	\$0	\$221	\$221
4410 Water Administration	\$291,738	\$274,377	(\$17,361)

**CITY OF TOCCOA - WATER/WASTEWATER FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4420 Water Yonah Pump Station			
505-4420-522200 Repairs & Maint.	\$5,000	\$5,000	\$0
505-4420-523200 Communications	\$1,000	\$1,000	\$0
505-4420-523600 Dues & Fees	\$2,200	\$2,200	\$0
505-4420-531100 Supplies & Materials	\$100	\$100	\$0
505-4420-531215 Raw Water Expense	\$2,000	\$2,000	\$0
505-4420-531230 Electricity	\$50,000	\$35,000	(\$15,000)
4420 Water Yonah Pump Station	\$60,300	\$45,300	(\$15,000)

**CITY OF TOCCOA - WATER/WASTEWATER FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4421 Water Davidson Creek			
505-4421-521200	\$3,000	\$3,000	\$0
Professional Services			
505-4421-522200	\$3,000	\$1,000	(\$2,000)
Repairs & Maint.			
505-4421-523200	\$4,000	\$4,000	\$0
Communications			
505-4421-523600	\$1,600	\$1,600	\$0
Dues & Fees			
505-4421-523850	\$2,000	\$2,000	\$0
Contract Labor			
505-4421-531100	\$1,200	\$1,200	\$0
Supplies & Materials			
505-4421-531230	\$150,000	\$150,000	\$0
Electricity			
505-4421-561000	\$48,600	\$46,200	(\$2,400)
Depreciation			
4421 Water Davidson Creek	\$213,400	\$209,000	(\$4,400)

**CITY OF TOCCOA - WATER/WASTEWATER FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4430 Water Treatment			
505-4430-511100	\$312,009	\$317,507	\$5,498
Regular Employees			
505-4430-511300	\$6,200	\$6,200	\$0
Overtime			
505-4430-512100	\$109,574	\$113,641	\$4,067
Group Insurance			
505-4430-512200	\$24,343	\$24,764	\$421
Fica			
505-4430-512400	\$25,547	\$26,798	\$1,251
Retirement			
505-4430-512700	\$23,134	\$18,934	(\$4,200)
Workers Compensation			
505-4430-512900	\$3,200	\$3,200	\$0
Other Employee Benefits			
505-4430-521200	\$6,000	\$6,000	\$0
Professional Services			
505-4430-522110	\$2,000	\$2,000	\$0
Disposal			
505-4430-522200	\$15,000	\$15,000	\$0
Repairs & Maint.			
505-4430-523200	\$375	\$375	\$0
Communications			
505-4430-523300	\$200	\$200	\$0
Advertising & Promotions			
505-4430-523600	\$1,500	\$1,500	\$0
Dues & Fees			
505-4430-523700	\$5,000	\$4,000	(\$1,000)
Education & Training			
505-4430-523850	\$35,000	\$35,000	\$0
Contract Labor			
505-4430-531100	\$32,000	\$15,000	(\$17,000)
Supplies & Materials			
505-4430-531150	\$152,000	\$140,000	(\$12,000)
Chemicals			
505-4430-531210	\$3,000	\$5,000	\$2,000
Water/Sewerage			
505-4430-531220	\$8,000	\$8,000	\$0
Natural Gas			
505-4430-531230	\$70,000	\$60,000	(\$10,000)
Electricity			
505-4430-531270	\$8,000	\$5,000	(\$3,000)
Gasoline/Diesel			
505-4430-581200	\$5,000	\$4,650	(\$350)
Capital Leases			
505-4430-582200	\$238	\$221	(\$17)
Interest-Capital Lease			
4430 Water Treatment	\$847,320	\$812,990	(\$34,330)

**CITY OF TOCCOA - WATER/WASTEWATER FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4431 Water Lab			
505-4431-522200 Repairs & Maint.	\$7,500	\$2,500	(\$5,000)
505-4431-531100 Supplies & Materials	\$22,000	\$22,000	\$0
4431 Water Lab	\$29,500	\$24,500	(\$5,000)

**CITY OF TOCCOA - WATER/WASTEWATER FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4440 Water Mains			
505-4440-511100	\$108,009	\$110,794	\$2,785
Regular Employees			
505-4440-511300	\$3,500	\$2,000	(\$1,500)
Overtime			
505-4440-512100	\$47,668	\$41,660	(\$6,008)
Group Insurance			
505-4440-512200	\$8,646	\$8,743	\$97
Fica			
505-4440-512400	\$8,900	\$9,351	\$451
Retirement			
505-4440-512700	\$8,217	\$6,685	(\$1,532)
Workers Compensation			
505-4440-512900	\$1,200	\$1,200	\$0
Other Employee Benefits			
505-4440-522200	\$12,000	\$10,000	(\$2,000)
Repairs & Maint.			
505-4440-522300	\$1,000	\$1,000	\$0
Rentals			
505-4440-523200	\$1,000	\$1,000	\$0
Communications			
505-4440-523600	\$4,000	\$2,000	(\$2,000)
Dues & Fees			
505-4440-523700	\$2,500	\$2,500	\$0
Education & Training			
505-4440-523850	\$1,500	\$1,500	\$0
Contract Labor			
505-4440-531100	\$50,000	\$50,000	\$0
Supplies & Materials			
505-4440-531210	\$400	\$400	\$0
Water			
505-4440-531270	\$6,000	\$6,000	\$0
Gasoline/Diesel			
505-4440-542500	\$50,000	\$0	(\$50,000)
Equipment			
505-4440-581200	\$5,000	\$12,638	\$7,638
Capital Lease Principal			
505-4440-582200	\$238	\$600	\$362
Interest Capital Leases			
4440 Water Mains	\$319,778	\$268,071	(\$51,707)

**CITY OF TOCCOA - WATER/WASTEWATER FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4441 Water Elevated Storage			
505-4441-522200 Repairs & Maint.	\$2,000	\$2,000	\$0
505-4441-523200 Communications	\$5,000	\$5,000	\$0
505-4441-523850 Contract Labor	\$40,000	\$39,000	(\$1,000)
505-4441-531100 Supplies & Materials	\$1,500	\$1,000	(\$500)
505-4441-531210 Water/Sewerage	\$180	\$180	\$0
505-4441-531230 Electricity	\$3,000	\$3,000	\$0
4441 Water Elevated Storage	\$51,680	\$50,180	(\$1,500)

**CITY OF TOCCOA - WATER/WASTEWATER FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4442 Water Booster Pump			
505-4442-522200 Repairs & Maintenance	\$2,000	\$2,000	\$0
505-4442-523200 Communications	\$800	\$800	\$0
505-4442-531100 Supplies & Materials	\$1,000	\$500	(\$500)
505-4442-531220 Natural Gas	\$500	\$500	\$0
505-4442-531230 Electricity	\$7,000	\$7,000	\$0
4442 Water Booster Pump	\$11,300	\$10,800	(\$500)

**CITY OF TOCCOA - WATER/WASTEWATER FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4443 Water Valves & Hydrants			
505-4443-511100 Regular Employees	\$71,786	\$74,127	\$2,341
505-4443-511300 Overtime	\$5,700	\$3,000	(\$2,700)
505-4443-512100 Group Insurance	\$33,162	\$35,649	\$2,487
505-4443-512200 Fica	\$5,860	\$6,107	\$247
505-4443-512400 Retirement	\$5,806	\$6,256	\$450
505-4443-512700 Workers Compensation	\$5,570	\$4,669	(\$901)
505-4443-512900 Other Employee Benefits	\$1,200	\$1,200	\$0
505-4443-522200 Repairs & Maint.	\$5,000	\$5,000	\$0
505-4443-523300 Advertising & Promotion	\$300	\$300	\$0
505-4443-523600 Dues & Fees	\$500	\$1,000	\$500
505-4443-531100 Supplies & Materials	\$35,000	\$25,000	(\$10,000)
505-4443-531270 Gasoline/Diesel	\$5,000	\$4,000	(\$1,000)
4443 Water Valves & Hydrants	\$174,884	\$166,308	(\$8,576)

**CITY OF TOCCOA - WATER/WASTEWATER FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4444 Water Taps & Meters			
505-4444-511100	\$85,489	\$79,699	(\$5,790)
Regular Employees			
505-4444-511300	\$6,000	\$6,000	\$0
Overtime			
505-4444-512100	\$33,162	\$35,468	\$2,306
Group Insurance			
505-4444-512200	\$7,611	\$6,556	(\$1,055)
Fica			
505-4444-512400	\$7,000	\$6,727	(\$273)
Retirement			
505-4444-512700	\$7,233	\$5,013	(\$2,220)
Workers Compensation			
505-4444-512900	\$1,200	\$1,200	\$0
Other Employee Benefits			
505-4444-522200	\$11,500	\$8,000	(\$3,500)
Repairs & Maint.			
505-4444-523600	\$1,500	\$500	(\$1,000)
Dues & Fees			
505-4444-523700	\$1,000	\$500	(\$500)
Education & Training			
505-4444-523850	\$7,500	\$7,500	\$0
Contract Labor			
505-4444-531100	\$85,000	\$100,000	\$15,000
Supplies & Materials			
505-4444-531270	\$10,000	\$11,000	\$1,000
Gasoline/Diesel			
505-4444-581200	\$15,100	\$15,085	(\$15)
Capital Leases-Principal			
505-4444-582200	\$720	\$717	(\$3)
Capital Leases-Interest			
4444 Water Taps & Meters	\$280,015	\$283,965	\$3,950

**CITY OF TOCCOA - WATER/WASTEWATER FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4445 Water Meter Reading			
505-4445-511100 Regular Employees	\$130,650	\$134,194	\$3,544
505-4445-511300 Overtime	\$5,000	\$5,000	\$0
505-4445-512100 Group Insurance	\$45,073	\$49,383	\$4,310
505-4445-512200 Fica	\$10,940	\$10,648	(\$292)
505-4445-512400 Retirement	\$10,726	\$11,326	\$600
505-4445-512700 Workers Compensation	\$10,396	\$8,142	(\$2,254)
505-4445-512900 Other Employee Benefits	\$1,200	\$1,200	\$0
505-4445-522200 Repairs & Maint.	\$7,000	\$6,000	(\$1,000)
505-4445-531100 Supplies & Materials	\$2,000	\$1,000	(\$1,000)
505-4445-531270 Gasoline/Diesel	\$3,800	\$5,000	\$1,200
505-4445-531271 Cng Expense	\$1,500	\$1,000	(\$500)
505-445-542500 Equipment	\$0	\$25,000	\$25,000
4445 Water Meter Reading	\$228,285	\$257,893	\$29,608

**CITY OF TOCCOA - WATER/WASTEWATER FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4446 Water Service			
505-4446-511100 Regular Employees	\$37,357	\$38,407	\$1,050
505-4446-511300 Overtime	\$1,700	\$1,700	\$0
505-4446-512100 Group Insurance	\$18,964	\$21,604	\$2,640
505-4446-512200 Fica	\$2,989	\$3,068	\$79
505-4446-512400 Retirement	\$3,059	\$3,242	\$183
505-4446-512700 Workers Compensation	\$2,841	\$2,346	(\$495)
505-4446-512900 Other Employee Benefits	\$400	\$400	\$0
505-4446-522200 Repairs & Maint.	\$2,500	\$2,500	\$0
505-4446-523200 Communications	\$400	\$400	\$0
505-4446-523600 Dues & Fees	\$200	\$200	\$0
505-4446-523700 Education & Training	\$400	\$400	\$0
505-4446-531100 Supplies & Materials	\$100	\$100	\$0
505-4446-531270 Gasoline/Diesel	\$5,000	\$4,000	(\$1,000)
505-4446-531271 Cng Expense	\$1,000	\$500	(\$500)
4446 Water Service	\$76,910	\$78,867	\$1,957

**CITY OF TOCCOA - WATER/WASTEWATER FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4448 Water Construction & Insp			
505-4448-511100 Regular Employees	\$76,342	\$71,449	(\$4,893)
505-4448-511300 Overtime	\$6,000	\$500	(\$5,500)
505-4448-512100 Group Insurance	\$40,058	\$33,840	(\$6,218)
505-4448-512200 Fica	\$6,299	\$5,925	(\$374)
505-4448-512400 Retirement	\$6,251	\$6,030	(\$221)
505-4448-512700 Workers Compensation	\$5,987	\$4,530	(\$1,457)
505-4448-512900 Other Employee Benefits	\$400	\$800	\$400
505-4448-522200 Repairs & Maint.	\$3,500	\$2,500	(\$1,000)
505-4448-523200 Communications	\$1,250	\$1,250	\$0
505-4448-523600 Dues & Fees	\$3,000	\$3,500	\$500
505-4448-523700 Education & Training	\$1,000	\$1,000	\$0
505-4448-531100 Supplies & Materials	\$1,200	\$1,200	\$0
505-4448-531270 Gasoline/Diesel	\$3,000	\$3,000	\$0
505-4448-531271 Cng Expense	\$1,600	\$1,000	(\$600)
4448 Water Construction & Insp	\$155,887	\$136,524	(\$19,363)

**CITY OF TOCCOA - WATER/WASTEWATER FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
9000 Interfund Transfers			
505-9000-611100 Oper. Trnsfrs Out-Gen	\$2,502,203	\$2,301,646	(\$200,557)
505-9000-611506 Transfers Out-Wtr R&E	\$69,612	\$69,612	\$0
505-9000-611507 Transfer To Sewer R & E	\$100,000	\$100,000	\$0
505-9000-611525 Transfer To Davidson Creek Fund	\$50,000	\$0	(\$50,000)
505-9000-611557 Transfer Out To Golf R&E	\$18,000	\$18,000	\$0
9000 Interfund Transfers	\$2,739,815	\$2,489,258	(\$250,557)
9999 Remaining Budget Funds			
505-9999-999999 Remaining Budget Funds	\$50,227	\$5,468	(\$44,759)
9999	\$50,227	\$5,468	(\$44,759)

**CITY OF TOCCOA - WATER RENEWAL AND EXTENSION FUND
FY 2019 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
0039 Other Financing Sources			
506-0039-391505 Transfers In-Water R & E	\$69,612	\$69,612	\$0
0039 Other Financing Sources	\$69,612	\$69,612	\$0
TOTALS:	\$69,612	\$69,612	\$0

EXPENDITURE SUMMARY

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4430 Water Treatment			
506-4430-542500 Equipment	\$10,000	\$20,000	\$10,000
8500 Water/Gas Capital Outlay			
506-8500-522200 R & E Repairs & Maintenance	\$59,612	\$49,612	(\$10,000)
TOTALS:	\$69,612	\$69,612	\$0

**CITY OF TOCCOA - SEWER RENEWAL AND EXTENSION FUND
FY 2019 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
0039 Other Financing Sources			
507-0039-391505	\$100,000	\$100,000	\$0
Transfer In From Water Fund			
0039 Other Financing Sources	\$100,000	\$100,000	\$0
TOTALS:	\$100,000	\$100,000	\$0

EXPENDITURE SUMMARY

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4335 Water Eastanollee Creek			
507-4335-522200	\$0	\$15,000	
EWWTTP Repairs & Maintenance			
4336 Water Toccoa Creek			
507-4335-522200	\$0	\$15,000	\$15,000
TCWWTP Repairs & Maintenance			
8500 Water/Gas Capital Outlay			
507-8500-522200	\$100,000	\$70,000	(\$30,000)
R & E Repairs & Maintenance			
8500 Water/Gas Capital Outlay	\$100,000	\$100,000	\$0
TOTALS:	\$100,000	\$100,000	\$0

CITY OF TOCCOA - NATURAL GAS FUND FY 2019 APPROVED BUDGET SUMMARY

REVENUE SUMMARY

	FY 2018	FY 2019	Difference
REVENUES			
0034 Charges For Service	\$11,354,876	\$11,338,883	(\$15,993)
0038 Miscellaneous	\$84,000	\$35,000	(\$49,000)
0039 Other Financing Sources	\$100,000	\$100,000	\$0
TOTALS:	\$11,538,876	\$11,473,883	(\$64,993)

EXPENDITURE SUMMARY

	FY 2018	FY 2019	Difference
EXPENDITURES			
4710 Gas Administration South	\$267,994	\$263,857	(\$4,137)
4712 Gas Taps & Meters South	\$480,302	\$438,226	(\$42,076)
4714 Gas Valves & Regulators	\$98,720	\$81,633	(\$17,087)
4716 Gas Meter Reading South	\$91,508	\$93,923	\$2,415
4717 Gas Transmission Line	\$320,866	\$291,575	(\$29,291)
4718 Gas Distribution South	\$257,005	\$276,399	\$19,394
4719 Gas Cathodic Protection	\$120,064	\$119,625	(\$439)
4720 Gas Expansion Constructio	\$452,691	\$451,543	(\$1,148)
4721 Gas Service Operation Sou	\$55,609	\$59,218	\$3,609
4722 Gas Purchase For Resale	\$5,135,176	\$4,918,044	(\$217,132)
4730 Gas Administration North	\$140,552	\$144,237	\$3,685
4732 Gas Taps & Meters North	\$297,567	\$305,683	\$8,116
4738 Gas Distribution North	\$1,993,069	\$1,996,869	\$3,800
4741 Gas Service Operation Nor	\$64,379	\$71,079	\$6,700
4743 Gas Piping & Conversion N	\$209,362	\$184,171	(\$25,191)
8500 Water/Gas Capital Outlay	\$190,000	\$190,000	\$0
9000 Interfund Transfers	\$1,364,012	\$1,587,801	\$223,789
9999	\$0	\$0	\$0
TOTALS:	\$11,538,876	\$11,473,883	(\$64,993)

**CITY OF TOCCOA - NATURAL GAS FUND REVENUES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
0034 Charges For Service			
515-0034-344409	\$319,166	\$280,852	(\$38,314)
Membership Dividend			
515-0034-344410	\$8,563,608	\$8,760,173	\$196,565
Gas Sales-South			
515-0034-344411	\$14,000	\$10,000	(\$4,000)
Gas Taps-South			
515-0034-344415	\$145,000	\$85,000	(\$60,000)
Penalties			
515-0034-344416	\$5,000	\$6,000	\$1,000
Gas Service Fees-South			
515-0034-344420	\$2,140,902	\$2,036,258	(\$104,644)
Gas Sales-North			
515-0034-344421	\$17,000	\$17,000	\$0
Gas Taps-North			
505-0034-344423	\$0	\$14,400	\$14,400
Gas Service Fees North			
515-0034-344425	\$700	\$700	\$0
Gas W/H Guaranty Program			
515-0034-344429	\$105,000	\$84,000	(\$21,000)
Piping & Conv. North			
515-0034-346900	\$44,500	\$44,500	\$0
Establishment Fee			
0034 Charges For Service	\$11,354,876	\$11,338,883	(\$15,993)
0038 Miscellaneous			
515-0038-389000	\$84,000	\$35,000	(\$49,000)
Gma Lease Pool Proceeds			
0038 Miscellaneous	\$84,000	\$35,000	(\$49,000)
0039 Other Financing Sources			
515-0039-391516	\$100,000	\$100,000	\$0
Transfer In From Gas R&E Fund			
0039 Other Financing Sources	\$100,000	\$100,000	\$0
TOTALS:	\$11,538,876	\$11,473,883	(\$64,993)

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4710 Gas Administration South			
515-4710-511100	\$58,916	\$60,694	\$1,778
Regular Employees			
515-4710-512100	\$15,445	\$18,963	\$3,518
Group Insurance			
515-4710-512200	\$4,507	\$4,643	\$136
Fica			
515-4710-512400	\$4,824	\$5,123	\$299
Retirement			
515-4710-512700	\$189	\$156	(\$33)
Workers Compensation			
515-4710-521100	\$1,500	\$1,000	(\$500)
Collection Costs			
515-4710-521200	\$12,000	\$8,000	(\$4,000)
Professional Services			
515-4710-521201	\$15,000	\$15,000	\$0
Credit Card Exp/Bank Charges			
515-4710-522200	\$2,000	\$1,000	(\$1,000)
Repairs & Maint.			
515-4710-523100	\$36,063	\$38,378	\$2,315
Insurance			
515-4710-523200	\$5,000	\$3,000	(\$2,000)
Communications			
515-4710-523300	\$15,000	\$10,000	(\$5,000)
Advertising And Promotions			
515-4710-523310	\$26,400	\$27,000	\$600
Public Awareness Program			
515-4710-523320	\$15,000	\$15,000	\$0
Appliance Incentive			
515-4710-523600	\$5,000	\$5,000	\$0
Dues & Fees			
515-4710-523700	\$1,200	\$1,200	\$0
Education & Training			
515-4710-523850	\$200	\$200	\$0
Contract Labor			
515-4710-531100	\$2,000	\$2,000	\$0
Supplies & Materials			
515-4710-531270	\$2,000	\$2,000	\$0
Gasoline/Diesel			
515-4710-531271	\$750	\$500	(\$250)
Cng Fuel Expense			
515-4710-571010	\$45,000	\$45,000	\$0
Property Taxes			
4710 Gas Administration South	\$267,994	\$263,857	(\$4,137)

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4712 Gas Taps & Meters South			
515-4712-511100	\$211,483	\$211,740	\$257
Regular Employees			
515-4712-511300	\$4,000	\$3,000	(\$1,000)
Overtime			
515-4712-512100	\$91,916	\$79,766	(\$12,150)
Group Insurance			
515-4712-512200	\$16,714	\$16,797	\$83
Fica			
515-4712-512400	\$17,316	\$18,194	\$878
Retirement			
515-4712-512700	\$6,073	\$4,911	(\$1,162)
Workers Compensation			
515-4712-512900	\$2,400	\$2,400	\$0
Other Employee Benefits			
515-4712-522200	\$6,000	\$6,000	\$0
Repairs & Maint.			
515-4712-522300	\$300	\$300	\$0
Rentals			
515-4712-523200	\$1,600	\$1,600	\$0
Communications			
515-4712-523700	\$1,500	\$1,500	\$0
Education & Training			
515-4712-523850	\$8,000	\$12,000	\$4,000
Contract Labor			
515-4712-531100	\$65,000	\$65,000	\$0
Supplies & Materials			
515-4712-531270	\$8,000	\$8,000	\$0
Gasoline/Diesel			
515-4712-542500	\$40,000	\$0	(\$40,000)
Equipment			
515-4712-581200	\$0	\$6,700	\$6,700
Capital Lease-Principal			
515-4712-582200	\$0	\$318	\$318
Capital Lease-Interest			
4712 Gas Taps & Meters South	\$480,302	\$438,226	(\$42,076)

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4714 Gas Valves & Regulators			
515-4714-511100	\$23,159	\$29,051	\$5,892
Regular Employees			
515-4714-512100	\$18,628	\$8,758	(\$9,870)
Group Insurance			
515-4714-512200	\$1,772	\$2,222	\$450
Fica			
515-4714-512400	\$1,913	\$2,452	\$539
Retirement			
515-4714-512700	\$2,448	\$650	(\$1,798)
Workers Compensation			
515-4714-522200	\$3,500	\$1,000	(\$2,500)
Repairs & Maint.			
515-4714-523200	\$4,800	\$3,000	(\$1,800)
Communications			
515-4714-523700	\$5,000	\$2,500	(\$2,500)
Education & Training			
515-4714-523850	\$8,000	\$8,000	\$0
Contract Labor			
515-4714-531100	\$23,000	\$18,000	(\$5,000)
Supplies & Materials			
515-4714-531230	\$3,000	\$3,000	\$0
Electricity			
515-4714-531270	\$3,500	\$3,000	(\$500)
Gasoline/Diesel			
4714 Gas Valves & Regulators	\$98,720	\$81,633	(\$17,087)

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4716 Gas Meter Reading South			
515-4716-511100	\$55,038	\$55,081	\$43
Regular Employees			
515-4716-511300	\$600	\$600	\$0
Overtime			
515-4716-512100	\$16,260	\$18,922	\$2,662
Group Insurance			
515-4716-512200	\$4,256	\$4,276	\$20
Fica			
515-4716-512400	\$4,507	\$4,649	\$142
Retirement			
515-4716-512700	\$1,547	\$1,245	(\$302)
Workers Compensation			
515-4716-512900	\$800	\$650	(\$150)
Other Employee Benefits			
515-4716-522200	\$1,500	\$1,500	\$0
Repairs & Maint.			
515-4716-531100	\$2,000	\$2,000	\$0
Supplies & Materials			
515-4716-531270	\$4,000	\$4,000	\$0
Gasoline/Diesel			
515-4716-531271	\$1,000	\$1,000	\$0
Cng Fuel Expense			
4716 Gas Meter Reading South	\$91,508	\$93,923	\$2,415

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4717 Gas Transmission Line			
515-4717-511100	\$31,729	\$32,672	\$943
Regular Employees			
515-4717-511300	\$1,500	\$500	(\$1,000)
Overtime			
515-4717-512100	\$7,738	\$8,816	\$1,078
Group Insurance			
515-4717-512200	\$2,542	\$2,614	\$72
Fica			
515-4717-512400	\$2,521	\$2,757	\$236
Retirement			
515-4717-512700	\$736	\$764	\$28
Workers Compensation			
515-4717-512900	\$400	\$400	\$0
Other Employee Benefits			
515-4717-521200	\$40,000	\$130,000	\$90,000
Professional Services			
515-4717-522200	\$2,000	\$2,000	\$0
Repairs & Maint.			
515-4717-522300	\$10,000	\$1,000	(\$9,000)
Rentals			
515-4717-523600	\$28,000	\$28,000	\$0
Dues & Fees			
515-4717-523700	\$700	\$300	(\$400)
Education & Training			
515-4717-523850	\$70,000	\$30,000	(\$40,000)
Contract Labor			
515-4717-531100	\$75,000	\$40,000	(\$35,000)
Supplies & Materials			
515-4717-531270	\$4,000	\$4,000	\$0
Gasoline/Diesel			
515-4717-542500	\$44,000	\$0	(\$44,000)
Equipment			
515-4717-581200	\$0	\$7,400	\$7,400
Capital Lease-Principal			
515-4717-582200	\$0	\$352	\$352
Capital Lease-Interest			
4717 Gas Transmission Line	\$320,866	\$291,575	(\$29,291)

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4718 Gas Distribution South			
515-4718-511100	\$98,636	\$97,779	(\$857)
Regular Employees			
515-4718-511300	\$3,500	\$2,500	(\$1,000)
Overtime			
515-4718-512100	\$35,284	\$42,877	\$7,593
Group Insurance			
515-4718-512200	\$7,928	\$7,822	(\$106)
Fica			
515-4718-512400	\$8,076	\$8,334	\$258
Retirement			
515-4718-512700	\$2,881	\$2,287	(\$594)
Workers Compensation			
515-4718-512900	\$1,200	\$1,000	(\$200)
Other Employee Benefits			
515-4718-521200	\$500	\$3,000	\$2,500
Professional Services			
515-4718-522200	\$10,000	\$8,000	(\$2,000)
Repairs & Maint.			
515-4718-522300	\$12,500	\$12,800	\$300
Rentals			
515-4718-523200	\$1,500	\$1,500	\$0
Communications			
515-4718-523600	\$4,000	\$3,000	(\$1,000)
Dues & Fees			
515-4718-523700	\$500	\$500	\$0
Education & Training			
515-4718-523850	\$25,000	\$15,000	(\$10,000)
Contract Labor			
515-4718-531100	\$35,000	\$25,000	(\$10,000)
Supplies & Materials			
515-4718-531210	\$500	\$500	\$0
Water/Sewerage			
515-4718-531220	\$1,000	\$1,000	\$0
Natural Gas			
515-4718-531230	\$4,500	\$4,000	(\$500)
Electricity			
515-4718-531270	\$4,500	\$4,500	\$0
Gasoline/Diesel			
515-4718-542500	\$0	\$35,000	\$35,000
Equipment			
4718 Gas Distribution South	\$257,005	\$276,399	\$19,394

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4719 Gas Cathodic Protection			
515-4719-511100	\$44,455	\$45,783	\$1,328
Regular Employees			
515-4719-511300	\$1,000	\$500	(\$500)
Overtime			
515-4719-512100	\$7,818	\$8,897	\$1,079
Group Insurance			
515-4719-512200	\$3,516	\$3,579	\$63
Fica			
515-4719-512400	\$3,640	\$3,864	\$224
Retirement			
515-4719-512700	\$1,277	\$1,046	(\$231)
Workers Compensation			
515-4719-512900	\$400	\$400	\$0
Other Employee Benefits			
515-4719-522200	\$1,000	\$500	(\$500)
Repairs & Maint.			
515-4719-523200	\$720	\$0	(\$720)
Communications			
515-4719-523700	\$500	\$300	(\$200)
Education & Training			
515-4719-523850	\$10,000	\$10,000	\$0
Contract Labor			
515-4719-531100	\$7,500	\$5,500	(\$2,000)
Supplies & Materials			
515-4719-531230	\$30,000	\$30,000	\$0
Electricity			
515-4719-531270	\$3,000	\$3,500	\$500
Gasoline/Diesel			
515-4719-581200	\$5,000	\$5,495	\$495
Capital Leases-Principal			
515-4719-582200	\$238	\$261	\$23
Capital Leases-Interest			
4719 Gas Cathodic Protection	\$120,064	\$119,625	(\$439)

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4720 Gas Expansion Construction			
515-4720-511100	\$197,288	\$198,944	\$1,656
Regular Employees			
515-4720-511300	\$2,500	\$2,500	\$0
Overtime			
515-4720-512100	\$90,211	\$83,616	(\$6,595)
Group Insurance			
515-4720-512200	\$16,011	\$15,410	(\$601)
Fica			
515-4720-512400	\$16,148	\$16,791	\$643
Retirement			
515-4720-512700	\$5,816	\$4,506	(\$1,310)
Workers Compensation			
515-4720-512900	\$2,400	\$2,400	\$0
Other Employee Benefits			
515-4720-522200	\$10,000	\$10,000	\$0
Repairs & Maint.			
515-4720-522203	\$50,000	\$50,000	\$0
System Expansion			
515-4720-523200	\$0	\$750	\$750
Communications			
515-4720-523700	\$1,000	\$1,000	\$0
Education & Training			
515-4720-523850	\$1,000	\$1,000	\$0
Contract Labor			
515-4720-531100	\$20,000	\$25,000	\$5,000
Supplies & Materials			
515-4720-531270	\$10,000	\$10,000	\$0
Gasoline/Diesel			
515-4720-531271	\$500	\$500	\$0
Cng Fuel Expense			
515-4720-581200	\$28,468	\$27,805	(\$663)
Capital Leases-Principal			
515-4720-582200	\$1,349	\$1,321	(\$28)
Capital Leases-Interest			
4720 Gas Expansion Construction	\$452,691	\$451,543	(\$1,148)

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4721 Gas Service Operation South			
515-4721-511100 Regular Employees	\$31,718	\$34,913	\$3,195
515-4721-511300 Overtime	\$2,000	\$2,000	\$0
515-4721-512100 Group Insurance	\$7,731	\$8,408	\$677
515-4721-512200 Fica	\$2,732	\$2,824	\$92
515-4721-512400 Retirement	\$2,597	\$2,947	\$350
515-4721-512700 Workers Compensation	\$993	\$826	(\$167)
515-4721-512900 Other Employee Benefits	\$400	\$400	\$0
515-4721-522200 Repairs & Maint.	\$1,000	\$1,000	\$0
515-4721-523200 Communications	\$838	\$1,000	\$162
515-4721-523700 Education & Training	\$1,200	\$500	(\$700)
515-4721-531100 Supplies & Materials	\$400	\$400	\$0
515-4721-531270 Gasoline/Diesel	\$4,000	\$4,000	\$0
4721 Gas Service Operation South	\$55,609	\$59,218	\$3,609

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2019 PROPOSED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4722 Gas Purchase For Resale			
515-4722-531500	\$4,343,431	\$4,118,153	(\$225,278)
Purch.For Resale(Natural			
515-4722-531501	\$622,813	\$618,101	(\$4,712)
Mgag (Demand)			
515-4722-531502	\$134,664	\$144,002	\$9,338
Mgag (Gen. Admin.)			
515-4722-531505	\$34,268	\$37,788	\$3,520
Regulatory Compliance Fees			
4722 Gas Purchase For Resale	\$5,135,176	\$4,918,044	(\$217,132)

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4730 Gas Administration North			
515-4730-511100	\$31,793	\$32,757	\$964
Regular Employees			
515-4730-512100	\$622	\$595	(\$27)
Group Insurance			
515-4730-512200	\$2,432	\$2,506	\$74
Fica			
515-4730-512400	\$2,603	\$2,765	\$162
Retirement			
515-4730-512700	\$102	\$84	(\$18)
Workers Compensation			
515-4730-521200	\$6,950	\$8,000	\$1,050
Professional Services			
515-4730-522200	\$0	\$2,000	\$2,000
Repairs & Maint.			
515-4730-522300	\$10,800	\$10,680	(\$120)
Rentals			
515-4730-523100	\$1,750	\$1,750	\$0
Insurance-Indemnity Bonds			
515-4730-523200	\$3,700	\$6,500	\$2,800
Communications			
515-4730-523320	\$20,000	\$15,000	(\$5,000)
Appliance Incentive			
515-4730-523600	\$4,000	\$4,000	\$0
Dues & Fees			
515-4730-531100	\$3,000	\$4,800	\$1,800
Supplies & Materials			
515-4730-531210	\$800	\$800	\$0
Water/Sewerage			
515-4730-531230	\$2,000	\$2,000	\$0
Electricity			
515-4730-571010	\$50,000	\$50,000	\$0
Property Taxes			
4730 Gas Administration North	\$140,552	\$144,237	\$3,685

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4732 Gas Taps & Meters North			
515-4732-511100	\$138,874	\$140,247	\$1,373
Regular Employees			
515-4732-511300	\$4,000	\$2,000	(\$2,000)
Overtime			
515-4732-512100	\$53,020	\$53,988	\$968
Group Insurance			
515-4732-512200	\$10,930	\$11,035	\$105
Fica			
515-4732-512400	\$11,371	\$11,837	\$466
Retirement			
515-4732-512700	\$3,972	\$3,226	(\$746)
Workers Compensation			
515-4732-512900	\$1,600	\$1,600	\$0
Other Employee Benefits			
515-4732-522200	\$10,000	\$10,000	\$0
Repairs & Maint.			
515-4732-523200	\$6,200	\$6,500	\$300
Communications			
515-4732-523700	\$2,000	\$1,000	(\$1,000)
Education & Training			
515-4732-523850	\$3,000	\$5,000	\$2,000
Contract Labor			
515-4732-531100	\$40,000	\$45,000	\$5,000
Supplies & Materials			
515-4732-531220	\$2,000	\$3,000	\$1,000
Natural Gas			
515-4732-531230	\$600	\$750	\$150
Electricity			
515-4732-531270	\$9,000	\$6,000	(\$3,000)
Gasoline/Diesel			
515-4732-531271	\$1,000	\$4,500	\$3,500
Cng Expense			
4732 Gas Taps & Meters North	\$297,567	\$305,683	\$8,116

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4738 Gas Distribution North			
515-4738-581200	\$1,540,000	\$1,590,000	\$50,000
Capital Leases			
515-4738-582200	\$453,069	\$406,869	(\$46,200)
Interest-Capital Leases			
4738 Gas Distribution North	\$1,993,069	\$1,996,869	\$3,800

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4741 Gas Service Operation North			
515-4741-511100	\$32,556	\$35,655	\$3,099
Regular Employees			
515-4741-511300	\$300	\$300	\$0
Overtime			
515-4741-512100	\$19,925	\$23,860	\$3,935
Group Insurance			
515-4741-512200	\$2,599	\$2,751	\$152
Fica			
515-4741-512400	\$2,666	\$3,009	\$343
Retirement			
515-4741-512700	\$933	\$804	(\$129)
Workers Compensation			
515-4741-512900	\$400	\$400	\$0
Other Employee Benefits			
515-4741-522200	\$500	\$300	(\$200)
Repairs & Maint.			
515-4741-523700	\$500	\$500	\$0
Education & Training			
515-4741-531100	\$500	\$500	\$0
Supplies & Materials			
515-4741-531270	\$2,000	\$2,000	\$0
Gasoline/Diesel			
515-4741-531271	\$1,500	\$1,000	(\$500)
Cng Fuel Expense			
4741 Gas Service Operation North	\$64,379	\$71,079	\$6,700

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4743 Gas Piping & Conversion North			
515-4743-511100	\$78,100	\$72,387	(\$5,713)
Regular Employees			
515-4743-511300	\$1,000	\$1,000	\$0
Overtime			
515-4743-512100	\$37,923	\$32,247	(\$5,676)
Group Insurance			
515-4743-512200	\$6,065	\$5,614	(\$451)
Fica			
515-4743-512400	\$6,409	\$6,109	(\$300)
Retirement			
515-4743-512700	\$2,204	\$1,641	(\$563)
Workers Compensation			
515-4743-512900	\$800	\$800	\$0
Other Employee Benefits			
515-4743-522200	\$1,500	\$1,000	(\$500)
Repairs & Maint.			
515-4743-523200	\$400	\$400	\$0
Communications			
515-4743-523600	\$250	\$500	\$250
Dues & Fees			
515-4743-523700	\$750	\$750	\$0
Education & Training			
515-4743-531100	\$61,000	\$50,000	(\$11,000)
Supplies & Materials			
515-4743-531270	\$5,000	\$3,500	(\$1,500)
Gasoline/Diesel			
515-4743-581200	\$7,600	\$7,850	\$250
Capital Leases-Principal			
515-4743-582200	\$361	\$373	\$12
Capital Leases-Interest			
4743 Gas Piping & Conversion North	\$209,362	\$184,171	(\$25,191)

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
8500 Water/Gas Capital Outlay			
515-8500-522200 Repairs & Maint-Bare Steel	\$180,000	\$180,000	\$0
515-8500-542500 Equipment-Cng Conversion	\$10,000	\$10,000	\$0
8500 Water/Gas Capital Outlay	\$190,000	\$190,000	\$0

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
9000 Interfund Transfers			
515-9000-611100	\$1,296,012	\$1,519,801	\$223,789
Oper. Trnsfrs Out-Gen			
515-9000-611516	\$68,000	\$68,000	\$0
Transfer To Gas R&E			
9000 Interfund Transfers	\$1,364,012	\$1,587,801	\$223,789
9999			
515-9999-999999	\$0	\$0	\$0
Remaining Budget Funds			
9999	\$0	\$0	\$0

**CITY OF TOCCOA -NATURAL GAS RENEWAL AND EXTENSION FUND
FY 2019 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
0039 Other Financing Sources			
516-0039-391100	\$245,000	\$245,000	\$0
Transfer In From General (Cafe)			
516-0039-391515	\$68,000	\$68,000	\$0
Transfers In - Gas			
0039 Other Financing Sources	\$313,000	\$313,000	\$0
TOTALS:	\$313,000	\$313,000	\$0

EXPENDITURE SUMMARY

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4720 Gas Expansion Construction			
516-4720-522200	\$213,000	\$213,000	\$0
R & E Repairs & Maintenance			
9000 Interfund Transfers			
516-9000-611515	\$100,000	\$100,000	\$0
Transfer To Gas Fund			
TOTALS:	\$313,000	\$313,000	\$0

CITY OF TOCCOA - SOLID WASTE FUND

FY 2019 APPROVED BUDGET SUMMARY

REVENUE SUMMARY

	FY 2018	FY 2019	Difference
REVENUES			
0034 Charges For Service	\$1,134,360	\$1,154,622	\$20,262
0038 Miscellaneous	\$0	\$0	\$0
TOTALS:	\$1,134,360	\$1,154,622	\$20,262

EXPENDITURE SUMMARY

	FY 2018	FY 2019	Difference
EXPENDITURES			
4520 Solid Waste Residential	\$451,338	\$439,952	(\$11,386)
4521 Solid Waste Commercial	\$273,012	\$309,487	\$36,475
4550 Solid Waste Recycling	\$138,816	\$140,960	\$2,144
9000 Interfund Transfers	\$271,194	\$264,223	(\$6,971)
TOTALS:	\$1,134,360	\$1,154,622	\$20,262

**CITY OF TOCCOA - SOLID WASTE FUND REVENUES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
0034 Charges For Service			
540-0034-344110 San. Coll. Fees Resid.	\$783,259	\$788,681	\$5,422
540-0034-344111 San Coll. Fees Comm.	\$294,601	\$332,141	\$37,540
540-0034-344130 Recycled Mat.-Aluminum	\$300	\$300	\$0
540-0034-344131 Recy. Mat.- Card Board	\$4,000	\$4,000	\$0
540-0034-344132 Recycled Mat.-Glass	\$500	\$500	\$0
540-0034-344133 Recycled Mat.-Newspaper	\$3,000	\$3,000	\$0
540-0034-344134 Recycled Mat.-Plastic	\$4,000	\$4,000	\$0
540-0034-344415 Penalties	\$44,700	\$22,000	(\$22,700)
0034 Charges For Service	\$1,134,360	\$1,154,622	\$20,262
0038 Miscellaneous			
540-0038-389000 Gma Lease Pool Proceeds	\$0	\$0	\$0
0038 Miscellaneous	\$0	\$0	\$0
TOTALS:	\$1,134,360	\$1,154,622	\$20,262

**CITY OF TOCCOA - SOLID WASTE FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4520 Solid Waste Residential			
540-4520-511100	\$84,230	\$81,990	(\$2,240)
Regular Employees			
540-4520-511300	\$5,000	\$3,000	(\$2,000)
Overtime			
540-4520-512100	\$34,375	\$35,018	\$643
Group Insurance			
540-4520-512200	\$6,978	\$6,502	(\$476)
Fica			
540-4520-512400	\$6,977	\$6,920	(\$57)
Retirement			
540-4520-512700	\$6,786	\$5,207	(\$1,579)
Workers Compensation			
540-4520-512900	\$1,200	\$900	(\$300)
Other Employee Benefits			
540-4520-521100	\$300	\$300	\$0
Collection Costs			
540-4520-521200	\$6,500	\$7,625	\$1,125
Professional Services			
540-4520-521201	\$3,500	\$3,500	\$0
Credit Card Exp/Bank Charges			
540-4520-522110	\$215,800	\$217,000	\$1,200
Disposal			
540-4520-522200	\$12,000	\$6,000	(\$6,000)
Repairs & Maint.			
540-4520-523100	\$42,997	\$43,470	\$473
Liability Insurance			
540-4520-523600	\$0	\$300	\$300
Dues & Fees			
540-4520-531100	\$1,000	\$1,000	\$0
Supplies & Materials			
540-4520-531210	\$225	\$250	\$25
Water/Sewerage			
540-4520-531220	\$120	\$120	\$0
Natural Gas			
540-4520-531230	\$350	\$350	\$0
Electricity			
540-4520-531270	\$11,000	\$5,500	(\$5,500)
Gasoline/Diesel			
540-4520-531271	\$0	\$5,000	\$5,000
CNG Expense			
540-4520-531600	\$12,000	\$10,000	(\$2,000)
Equipment < \$5,000			
4520 Solid Waste Residential	\$451,338	\$439,952	(\$11,386)

**CITY OF TOCCOA - SOLID WASTE FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4521 Solid Waste Commercial			
540-4521-511100	\$29,843	\$30,743	\$900
Regular Employees			
540-4521-511300	\$5,800	\$4,000	(\$1,800)
Overtime			
540-4521-512100	\$208	\$9,766	\$9,558
Group Insurance			
540-4521-512200	\$2,727	\$2,796	\$69
Fica			
540-4521-512400	\$2,444	\$2,595	\$151
Retirement			
540-4521-512700	\$2,652	\$2,187	(\$465)
Workers Compensation			
540-4521-512900	\$1,050	\$800	(\$250)
Other Employee Benefits			
540-4521-522110	\$169,212	\$209,000	\$39,788
Disposal			
540-4521-522200	\$23,000	\$9,000	(\$14,000)
Repairs & Maint.			
540-4521-523600	\$0	\$200	\$200
Dues & Fees			
540-4521-531100	\$400	\$400	\$0
Supplies & Materials			
540-4521-531270	\$12,500	\$15,000	\$2,500
Gasoline/Diesel			
540-4521-531271	\$700	\$0	(\$700)
Cng Fuel			
540-4521-531600	\$22,476	\$23,000	\$524
Equipment < \$5,000 Each			
4521 Solid Waste Commercial	\$273,012	\$309,487	\$36,475

**CITY OF TOCCOA - SOLID WASTE FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4550 Solid Waste Recycling			
540-4550-511100	\$53,796	\$56,688	\$2,892
Regular Employees			
540-4550-511300	\$2,000	\$500	(\$1,500)
Overtime			
540-4550-512100	\$27,456	\$31,695	\$4,239
Group Insurance			
540-4550-512200	\$4,268	\$4,490	\$222
Fica			
540-4550-512400	\$4,405	\$4,784	\$379
Retirement			
540-4550-512700	\$4,151	\$3,513	(\$638)
Workers Compensation			
540-4550-512900	\$1,000	\$900	(\$100)
Other Employee Benefits			
540-4550-522200	\$3,500	\$3,500	\$0
Repairs & Maint.			
540-4550-522300	\$1,440	\$1,440	\$0
Rentals			
540-4550-523600	\$0	\$100	\$100
Dues & Fees			
540-4550-523850	\$24,000	\$25,000	\$1,000
Contract Labor			
540-4550-531100	\$2,000	\$2,000	\$0
Supplies & Materials			
540-4550-531210	\$200	\$150	(\$50)
Water/Sewerage			
540-4550-531220	\$400	\$200	(\$200)
Natural Gas			
540-4550-531230	\$2,500	\$1,500	(\$1,000)
Electricity			
540-4550-531270	\$5,700	\$3,500	(\$2,200)
Gasoline/Diesel			
540-4550-531600	\$2,000	\$1,000	(\$1,000)
Equipment < \$5,000 Each			
4550 Solid Waste Recycling	\$138,816	\$140,960	\$2,144

**CITY OF TOCCOA - SOLID WASTE FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
9000 Interfund Transfers			
540-9000-611100 Oper. Trnsfrs Out-Gen	\$239,582	\$235,245	(\$4,337)
540-9000-611541 Transfer To Solid Waste R&E	\$31,612	\$28,978	(\$2,634)
9000 Interfund Transfers	\$271,194	\$264,223	(\$6,971)

**CITY OF TOCCOA - SOLID WASTER RENEWAL AND EXTENSION FUND
FY 2019 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
0039 Other Financing Sources			
541-0039-391540	\$31,612	\$28,978	(\$2,634)
Transfer In From Solid Waste			
541-0039-393999		\$47,022	\$47,022
Fund Balance Brought Forward			
0039 Other Financing Sources	\$31,612	\$76,000	\$44,388
TOTALS:	\$31,612	\$76,000	\$44,388

EXPENDITURE SUMMARY

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
4521 Solid Waste Commercial			
541-4521-542500	\$0	\$76,000	\$76,000
Equipment			
8500 Water/Gas Capital Outlay			
541-8500-522200	\$31,612	\$0	(\$31,612)
R & E Repairs & Maintenance			
8500 Water/Gas Capital Outlay	\$31,612	\$76,000	\$44,388
TOTALS:	\$31,612	\$76,000	\$44,388

**CITY OF TOCCOA - LAKE TOCCOA FACILITIES FUND
FY 2019 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

	FY 2018	FY 2019	Difference
REVENUES			
0034 Charges For Service	\$293,200	\$528,640	\$235,440
0039 Other Financing Sources	\$182,945	\$68,504	(\$114,441)
TOTALS:	\$476,145	\$597,144	\$120,999

EXPENDITURE SUMMARY

	FY 2018	FY 2019	Difference
EXPENDITURES			
6150 Golf Course Pro Shop	\$178,390	\$159,265	(\$19,125)
6151 Golf Course Maintenance	\$178,838	\$187,973	\$9,135
6152 Event Center	\$8,500	\$22,400	\$13,900
6155 Ping'S Grill	\$110,417	\$227,506	\$117,089
TOTALS:	\$476,145	\$597,144	\$120,999

**CITY OF TOCCOA - LAKE TOCCOA FACILITIES REVENUES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
0034 Charges For Service			
556-0034-345200	\$50,000	\$54,157	\$4,157
Green Fees			
556-0034-345202	\$1,000	\$1,000	\$0
Misc Golf			
556-0034-345203	\$400	\$550	\$150
Misc Revenue-Vendor'S Comp			
556-0034-345210	\$55,000	\$65,783	\$10,783
Cart Rental			
556-0034-345211	\$15,000	\$17,000	\$2,000
Sales-Pro Shop			
556-0034-345212	\$10,000	\$10,000	\$0
Concessions			
556-0034-345213	\$78,000	\$200,000	\$122,000
Grill Food Sales			
556-0034-345214		\$30,000	\$30,000
Grill Drink Sales			
556-0034-345215	\$20,000	\$50,000	\$30,000
Memberships			
556-0034-345220	\$10,000	\$10,000	\$0
Tournaments			
556-0034-345225	\$1,800	\$1,800	\$0
Golf Lessons			
556-0034-345230	\$40,000	\$53,850	\$13,850
Facility Rentals Event Center			
556-0034-345235		\$18,000	\$18,000
Drink Sales Event Center			
556-0034-345240	\$12,000	\$12,000	\$0
Sod Farm Sales			
556-0034-345245	\$0	\$4,500	\$4,500
Course Hole Sponsorship			
0034 Charges For Service	\$293,200	\$528,640	\$235,440
0039 Other Financing Sources			
556-0039-391100	\$182,945	\$68,504	(\$114,441)
Oper.Trnsfrs In-General			
556-0039-391137	\$0	\$0	\$0
Transfer From Cra			
0039 Other Financing Sources	\$182,945	\$68,504	(\$114,441)
TOTALS:	\$476,145	\$597,144	\$120,999

**CITY OF TOCCOA - LAKE TOCCOA FACILITIES FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
6150 Golf Course Pro Shop			
556-6150-511100	\$44,000	\$45,634	\$1,634
Regular Employees			
556-6150-511200	\$27,000	\$26,000	(\$1,000)
Temporary Employees			
556-6150-512100	\$18,976	\$8,496	(\$10,480)
Group Insurance			
556-6150-512200	\$5,738	\$5,480	(\$258)
Fica			
556-6150-512400	\$3,894	\$788	(\$3,106)
Retirement			
556-6150-512700	\$1,432	\$873	(\$559)
Workers Compensation			
556-6150-512900	\$250	\$250	\$0
Other Employee Benefits			
556-6150-521200	\$7,500	\$7,500	\$0
Professional Services			
556-6150-521201	\$4,000	\$9,000	\$5,000
Credit Card Expense			
556-6150-522200	\$2,000	\$1,000	(\$1,000)
Repairs & Maint.			
556-6150-522201	\$1,000	\$0	(\$1,000)
Site Improvements			
556-6150-523200	\$6,400	\$8,544	\$2,144
Communications			
556-6150-523300	\$3,000	\$4,000	\$1,000
Advertising & Promotion			
556-6150-523600	\$1,000	\$0	(\$1,000)
Dues & Fees			
556-6150-523700	\$200	\$200	\$0
Education & Training			
556-6150-523850	\$500	\$0	(\$500)
Contract Labor			
556-6150-531100	\$3,000	\$1,000	(\$2,000)
Supplies & Materials			
556-6150-531210	\$1,500	\$2,000	\$500
Water/Sewerage			
556-6150-531220	\$6,000	\$8,000	\$2,000
Natural Gas			
556-6150-531230	\$25,000	\$15,000	(\$10,000)
Electricity			
556-6150-531500	\$10,000	\$10,000	\$0
Purch.For Resale			
556-6150-531510	\$5,000	\$5,000	\$0
Concessions			
556-6150-531600	\$1,000	\$500	(\$500)
Equipment < \$5,000 Each			
6150 Golf Course Pro Shop	\$178,390	\$159,265	(\$19,125)

**CITY OF TOCCOA - LAKE TOCCOA FACILITIES FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
6151 Golf Course Maintenance			
556-6151-511100 Regular Employees	\$66,447	\$79,575	\$13,128
556-6151-511200 Temporary Employees	\$0	\$4,320	\$4,320
556-6151-512100 Group Insurance	\$26,683	\$43,234	\$16,551
556-6151-512200 Fica	\$5,083	\$6,418	\$1,335
556-6151-512400 Retirement	\$5,608	\$6,716	\$1,108
556-6151-512700 Workers Compensation	\$1,269	\$910	(\$359)
556-6151-512900 Other Employee Benefits	\$300	\$300	\$0
556-6151-521200 Professional Services	\$2,500	\$1,000	(\$1,500)
556-6151-522200 Repairs & Maint.	\$3,000	\$2,000	(\$1,000)
556-6151-523850 Contract Labor	\$10,000	\$0	(\$10,000)
556-6151-531100 Supplies & Materials	\$15,000	\$35,000	\$20,000
556-6151-531270 Gasoline/Diesel	\$7,500	\$7,500	\$0
556-6151-531600 Equipment < \$5,000 Each	\$1,500	\$1,000	(\$500)
556-6151-581200 Capital Leases	\$31,102	\$0	(\$31,102)
556-6151-582200 Interest-Leases Payable	\$2,846	\$0	(\$2,846)
6151 Golf Course Maintenance	\$178,838	\$187,973	\$9,135

**CITY OF TOCCOA - LAKE TOCCOA FACILITIES FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
6152 Event Center			
556-6152-521200 Professional Services	\$500	\$0	(\$500)
556-6152-522200 Repairs & Maintenance	\$1,000	\$2,400	\$1,400
556-6152-523850 Contract Labor	\$0	\$4,500	\$4,500
556-6152-531100 Supplies And Materials	\$0	\$6,500	\$6,500
556-6152-531210 Water/Sewerage	\$3,000	\$2,500	(\$500)
556-6152-531220 Natural Gas	\$4,000	\$2,500	(\$1,500)
556-6152-531310 Drink Costs Event Center	\$0	\$4,000	\$4,000
6152 Event Center	\$8,500	\$22,400	\$13,900

**CITY OF TOCCOA - LAKE TOCCOA FACILITIES FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
6155 Ping'S Grill			
556-6155-511200 Temporary Employees	\$45,981	\$71,214	\$25,233
556-6155-512200 Fica	\$3,518	\$5,412	\$1,894
556-6155-512700 Workers Compensation	\$878	\$880	\$2
556-6155-512900 Other Employee Benefits	\$0	\$1,000	\$1,000
556-6155-522200 Repairs & Maintenance	\$2,000	\$2,000	\$0
556-6155-523300 Advertising & Promotion	\$2,000	\$2,000	\$0
556-6155-531100 Supplies & Materials	\$7,000	\$9,000	\$2,000
556-6155-531300 Food Costs Grill	\$49,040	\$130,000	\$80,960
556-6155-531310 Drink Costs Grill	\$0	\$6,000	\$6,000
6155 Ping'S Grill	\$110,417	\$227,506	\$117,089

**CITY OF TOCCOA - LAKE TOCCOA FACILITIES R&E FUND
FY 2019 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
0039 Other Financing Sources			
557-0039-391505 Transfer In From Water Fd	\$18,000	\$18,000	\$0
557-0039-393999 Balance Brought Forward	\$4,000	\$0	(\$4,000)
0039 Other Financing Sources	\$22,000	\$18,000	(\$4,000)
TOTALS:	\$22,000	\$18,000	(\$4,000)

EXPENDITURE SUMMARY

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
6150 Golf Course Pro Shop			
557-6150-522200 Repairs & Maintenance	\$0	\$0	\$0
6151 Golf Course Maintenance			
557-6151-542500 Equipment	\$22,000	\$18,000	(\$4,000)
TOTALS:	\$22,000	\$18,000	(\$4,000)

**CITY OF TOCCOA - HOTEL MOTEL FUND
FY 2019 - APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

	FY 2018	FY 2019	Difference
REVENUES			
0031 Taxes			
275-0031-314100 Hotel Motel Tax	\$55,000	\$62,000	\$7,000
0031 Taxes	\$55,000	\$62,000	\$7,000
TOTALS:	\$55,000	\$62,000	\$7,000

EXPENDITURE SUMMARY

	FY 2018	FY 2019	Difference
EXPENDITURES			
7520 Community Support			
275-7520-523335 Chamber Of Commerce	\$24,000	\$24,000	\$0
9000 Interfund Transfers			
275-9000-611100 Transfer To General Fund	\$31,000	\$38,000	\$7,000
TOTALS:	\$55,000	\$62,000	\$7,000

**CITY OF TOCCOA - GRANT FUND
FY 2019 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

	FY 2018	FY 2019	Difference
REVENUES			
0033 Intergovernmental	\$516,625	\$431,000	(\$85,625)
0039 Other Financing Sources	\$470,599	\$470,813	\$214
TOTALS:	\$987,224	\$901,813	(\$85,411)

EXPENDITURE SUMMARY

	FY 2018	FY 2019	Difference
EXPENDITURES			
1120 Community Development	\$151,000	\$259,000	\$108,000
1540 Human Resources	\$29,000	\$29,000	\$0
3220 Police Department	\$5,425	\$0	(\$5,425)
4220 Streets & Drainage	\$446,349	\$346,413	(\$99,936)
6220 Parks	\$99,200	\$267,400	\$168,200
7550 Main Street	\$256,250	\$0	(\$256,250)
TOTALS:	\$987,224	\$901,813	(\$85,411)

**CITY OF TOCCOA - GRANT FUND REVENUES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
0033 Intergovernmental			
200-0033-331000	\$175,000	\$0	(\$175,000)
Dot-Istea			
200-0033-331008	\$10,000	\$10,000	\$0
Gma Safety Grant-Workers Comp			
200-0033-331009	\$10,000	\$10,000	\$0
Gma Liability Grant-Girma			
200-0033-331013	\$2,925	\$0	(\$2,925)
Doj-Bullet Proof Partnership			
200-0033-334001	\$9,000	\$9,000	\$0
Gma-Wellness Grant			
200-0033-334007	\$50,000	\$50,000	\$0
Usda Rbdg Grant			
200-0033-334017	\$2,500	\$0	(\$2,500)
Walmart Police Dept Grant			
200-0033-335006	\$0	\$0	\$0
Governor'S Office- Hwy Safety			
200-0033-335007	\$150,000	\$100,000	(\$50,000)
Lmig Oss 2017			
200-0033-335008	\$7,000	\$7,000	\$0
Ga Council For The Arts			
200-0033-335009	\$0	\$0	\$0
Arc Schaefer Center Sound			
200-0033-335011	\$0	\$0	\$0
Hfp Lwcf Proj/#13-00947			
200-0033-335012	\$10,000	\$5,000	(\$5,000)
GdecD Tourism Product Dev			
200-0033-335013	\$10,200	\$0	(\$10,200)
Hpddiv/Hpfund			
200-0033-335016	\$80,000	\$80,000	\$0
Pier & Pavilion Lwcf # 13-00969			
200-0033-335018	\$0	\$100,000	\$100,000
RTP Lake Toccoa Walking Trails			
200-0033-335019	\$0	\$7,500	\$7,500
South Arts Performing Arts Touring			
200-0033-335020	\$0	\$50,000	\$50,000
ARC Depot Infrastructure			
200-0033-335021	\$0	\$2,500	\$2,500
South Arts Launch Pad			
0033 Intergovernmental	\$516,625	\$431,000	(\$85,625)
0039 Other Financing Sources			
200-0039-391100	\$0	\$0	\$0
Transfers In-General Fund			
200-0039-391137	\$145,100	\$224,400	\$79,300

Transfers In From Cra			\$0
200-0039-393999	\$325,499	\$246,413	(\$79,086)
Balance Brought Forward			\$0
0039 Other Financing Sources	\$470,599	\$470,813	\$214
TOTALS:	\$987,224	\$901,813	(\$85,411)

**CITY OF TOCCOA - GRANT FUND EXPENDITURES
FY 2019 APPROVED BUDGET**

Account Number/Description	FY 2018 (\$)	FY 2019 (\$)	Difference (\$)
1120 Community Development			
200-1120-521207	\$100,000	\$100,000	\$0
Usda Rbdg Schaefer Ctr Balcony			
200-1120-521209	\$14,000	\$14,000	\$0
Ga Council For The Arts			
200-1120-521211	\$20,000	\$10,000	(\$10,000)
GDECD TPD Railway Viewing Platform			
200-1120-521212	\$17,000	\$0	(\$17,000)
Hpd/Hpf			
200-1120-521215	\$0	\$15,000	
South Arts Performing Arts Touring			
200-1120-521218	\$0	\$115,000	
ARC Depot Infrastructure			
200-1120-521220	\$0	\$5,000	
South Arts Launch Pad			
1120 Community Development	\$151,000	\$259,000	\$108,000
1540 Human Resources			
200-1540-512900	\$9,000	\$9,000	\$0
Other Benefits-Wellness Grant			
200-1540-531100	\$20,000	\$20,000	\$0
Safety Grant			
1540 Human Resources	\$29,000	\$29,000	\$0
3220 Police Department			
200-3220-531600	\$5,425	\$0	(\$5,425)
Equipment < \$5,000			
3220 Police Department	\$5,425	\$0	(\$5,425)
4220 Streets & Drainage			
200-4220-522200	\$0	\$137,365	\$137,365
LMIG Rosedale			
200-4220-522202	\$55,709	\$38,749	(\$16,960)
Tugalo/ Ecurr/ Sbroad Sidewalks			
200-4220-522204	\$126,640	\$0	(\$126,640)
Lmig Fy17 Paving			
200-4220-523850	\$114,000	\$70,299	(\$43,701)
LMIG OSS 2016			
200-4220-523870	\$150,000	\$100,000	(\$50,000)
Lmig Oss 2017			
4220 Streets & Drainage	\$446,349	\$346,413	(\$99,936)
6220 Parks			
200-6220-521200	\$99,200	\$99,200	\$0
Lwcf Pier & Pavilion 13-00969			
200-6220-521210	\$0	\$168,200	\$168,200
RTP Lake Toccoa Walking Trails			
6220 Parks	\$99,200	\$267,400	\$168,200
7550 Main Street			
200-7550-522202	\$256,250	\$0	(\$256,250)
Streetscape			
7550 Main Street	\$256,250	\$0	(\$256,250)
TOTALS:	\$987,224	\$901,813	(\$85,411)

**CITY OF TOCCOA - SPLOST II
FY 2019 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

	FY 2018	FY 2019	Difference
REVENUES			
202-0036-361000	\$30	\$46	\$16
Interest Income			
202-0039-393999	\$10,000	\$49,954	\$39,954
Fund Balance Forward-Splost I I			
TOTALS:	\$10,030	\$50,000	\$39,970

EXPENDITURE SUMMARY

	FY 2018	FY 2019	Difference
EXPENDITURES			
202-4331-542600	\$10,030	\$50,000	\$39,970
Ward Creek Sewer			
TOTALS:	\$10,030	\$50,000	\$39,970

CITY OF TOCCOA - SPLOST IV

FY 2019 APPROVED BUDGET SUMMARY

REVENUE SUMMARY

	FY 2018	FY 2019	Difference
REVENUES			
204-0036-361000	\$142	\$100	(\$42)
Interest Income			
204-0039-393999	\$299,838	\$149,900	(\$149,938)
Fund Balance Forward			
TOTALS:	\$299,980	\$150,000	(\$149,980)

EXPENDITURE SUMMARY

	FY 2018	FY 2019	Difference
EXPENDITURES			
4331 Gravity Sewers			
204-4331-523850	\$50,000	\$50,000	\$0
I & I - Contract Labor			
204-4331-542500	\$25,000	\$100,000	\$75,000
Equipment			
4430 Water Treatment			
204-4430-521200	\$0	\$0	\$0
Professional Services			
204-4430-542505	\$150,050	\$0	(\$150,050)
Water Plant Improvements			
TOTALS:	\$225,050	\$150,000	(\$75,050)

**CITY OF TOCCOA - SPLOST V
FY 2019 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

	FY 2018	FY 2019	Difference
REVENUES			
0036 Interest Income			
205-0036-361000	\$240	\$600	\$360
Interest Income			
0039 Other Financing Sources			
205-0039-393999	\$310,000	\$74,400	(\$235,600)
Balance Brought Forward			
TOTALS:	\$310,240	\$75,000	(\$235,240)

EXPENDITURE SUMMARY

	FY 2018	FY 2019	Difference
EXPENDITURES			
4430 Water Treatment			
205-4430-542505	\$310,240	\$75,000	(\$235,240)
General Wtp			
TOTALS:	\$310,240	\$75,000	(\$235,240)

**CITY OF TOCCOA - SPLOST VI
FY 2019 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

	FY 2018	FY 2019	Difference
REVENUES			
0033 Intergovernmental			
206-0033-337000	\$980,000	\$980,000	\$0
Splost V I Revenue			
0036 Interest Income			
206-0036-361000	\$500	\$1,400	\$900
Interest Income			
0039 Other Financing Sources			
206-0039-393999	\$699,461	\$114,566	(\$584,895)
Balance Brought Forward			
TOTALS:	\$1,679,961	\$1,095,966	(\$583,995)

EXPENDITURE SUMMARY

	FY 2018	FY 2019	Difference
EXPENDITURES			
1565 Public Lands & Buildings			
206-1565-522200	\$130,862	\$0	(\$130,862)
City Hall Improvements			
4220 Streets & Drainage			
206-4220-522200	\$0	\$45,000	\$45,000
Sidewalk Rosedale			
206-4220-523850	\$31,130	\$27,366	(\$3,764)
Lmig Oss 2016			
206-4220-523860	\$512,500	\$0	(\$512,500)
Contract Labor Fy17-18 Paving			
206-4220-523870	\$45,000	\$42,200	(\$2,800)
Lmig Oss 2017			
206-4220-542500	\$95,000	\$0	(\$95,000)
Equipment			
4521 Solid Waste Commercial			
206-4521-542500	\$0	\$134,000	\$134,000
SW Commercial Equipment			
8500 Water/Gas Capital Outlay			
206-8500-512910	\$865,469	\$847,400	(\$18,069)
Discretionary			
TOTALS:	\$1,679,961	\$1,095,966	(\$583,995)