



City of Toccoa

City of Toccoa, Georgia FY2024 Operating Budget Narrative Summary

The Fiscal Year 2024 Operating Budget for the period beginning July 1, 2023, is attached for review by the Toccoa City Commission. The following is a summary of the FY24 Budget highlighting items of interest.

The Overall Budget for the City of Toccoa is proposed at \$46,644,945; an increase of \$5,417,522 over the FY23 Budget; a 13.1% increase. This increase is due to increases in Water Wastewater fund for wastewater projects as well as increased spending in grant fund.

Overall Comments

- The Department Heads have presented realistic FY24 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.
- No Utility increases rate increases are included.
- We will continue to utilize our Reserve Accounts.
- The Budget includes a proposed salary increase of 4% for all employees.
- The overall staffing of the City includes 185 full-time employees and 4.25 part-time employees; a breakdown by department is attached.
- Attached is a list of vehicles and equipment proposed for purchase in FY24 showing the amounts and funding source.
- Health Insurance funds are included in every department should rate increases occur in FY24.



City of Toccoa

General Fund

- The General Fund budget is \$12,053,097.

Operational Highlights for the General Fund:

Revenues:

General Fund Revenues continue to be strong and stable with the following notable adjustments:

- Tax-Real Property and Tax-Real Estate Transfer are increased \$17,000 based on FY23 receipts.
- Franchise Fees are increased \$14,000 based on FY23 receipts
- Local Option Sales Tax (LOST) collections are increased by \$235,515 based on FY23 receipts.
- Occupation Tax and Alcohol Taxes increased \$11,000 based on FY23 receipts.
- Insurance Premium Tax increased \$100,000 based on FY23 receipts.
- Building Permits and Liquor Licenses increased \$16,000 based on FY23 receipts.
- Fines for Recorders Court and Court Add-on Fees are decreased \$71,000 based on FY23 receipts.
- Schaefer Center rental and concession sales were increased \$7,000 to reflect FY23 receipts.
- Georgia Municipal Association (GMA) Lease Pool revenues of \$130,000 are included to assist with vehicle and equipment purchases.
- Water Fund transfers will be \$3,004,811.
- Gas Fund transfers will be \$1,778,842.
- Solid Waste transfers will be \$55,450.

Expenses:

- The Community Development budget is increases by \$107,483 due to personnel costs. The Community Development Director is now allocated to this department.



City of Toccoa

- The Finance budget is increased by \$38,651 due to increased personnel costs, contract labor, and supply costs.
- The Public Lands and Buildings department is reduced \$39,500 due to the unavailability of inmate crews. Funds have been reallocated to Public Works Grounds department.
- The Police budget is increased by \$194,814 for increases in personnel costs.
- The Fire budget is increased by \$194,105 due to increases in personnel costs and fuel costs.
- Public Works Grounds budget has been decreased by \$157,554 due to large equipment purchased prior year.
- The Parks budget is decreased by \$64,186 due to fewer scheduled projects.
- The FY24 Budget continues the Community Support for several community organizations.
- The FY24 Budget continues the Local Government Support.
- Main Street budget is decreased by \$95,608 for personnel changes.
- Interfund Transfers are increased by \$90,904 for Grant Fund Matches.
- General Reserves are to be used to purchase: \$14,400 for Police Computers; \$29,000 for Fire Extrication Tools; \$33,000 for Grounds Brush Hog and Dump Trailer; \$10,000 for Cemetery Signage; \$60,000 for Parks Playground Equipment.

Special Revenue Funds

Grant Fund

The Grant Fund budget is \$2,550,556 in anticipation of funding from a variety of sources for:

- Purchase safety equipment.
- Continued Wellness Programs.
- Community Development Projects.
- LMIG Street Paving.



City of Toccoa

SPLOST Funds

SPLOST Funds of \$2,005,754 are budgeted for a variety of Capital improvement projects for:

- Wastewater System improvements
- Water System improvements
- Public Safety Vehicles

Hotel-Motel Fund

The Hotel-Motel Fund revenues are level at \$107,875 based on FY23 receipts. The Chamber of Commerce support comes from this Fund and is proposed at the same level as FY23.

Water Fund

The Water Fund budget is \$14,002,163; an increase of \$1,804,000 over the FY23 Budget. Most of this increase is the drawdown of GEFA loan funds to improve the Eastanollee Creek Wastewater plant.

Operational Highlights for the Water Fund:

- The Water Fund will transfer \$3,004,811 to the General Fund and \$229,424 to the renewal and extension funds for Water and Sewer.
- Water sales are projected at \$5,971,363 and Sewer sales at \$1,482,300 for a combined total of \$7,453,663.
- A new maintenance position was allocated for the Water Treatment Plant.
- Water & Sewer renewal and extension funds are to be utilized for \$40,000 for Automated Reading supplies; \$40,000 for a truck for Lift Stations; \$40,000 for new tractor for Eastanollee Creek; \$40,000 for a truck for Toccoa Creek Waste Water facility.
- Additional equipment purchases using revenues include: \$15,000 for Inspection Camera for Toccoa Creek; \$5,700 for Wastewater Lab Refrigerator; and \$15,000 for Signage at the Water Treatment Plant.



City of Toccoa

Natural Gas Fund

The Natural Gas Fund budget is \$13,443,054; an increase of \$981,152 over the FY23 Budget.

The operating margin is estimated to be \$6,771,508. This margin is determined by taking the difference of gas sales revenues (\$12,872,474) and subtracting the cost of purchasing gas (\$6,100,966).

Operational Highlights for the Gas Department:

- The Natural Gas Fund will transfer \$1,778,842 to the General Fund and \$301,867 to the Natural Gas Renewal and Extension Fund.
- Debt Service in the Gas Department for FY24 is \$1,393,406 with final payment due on June 1, 2024.
- A new position was allocated to Gas Taps and Meter North.
- Natural Gas renewal and extension are to be utilized for \$20,000 for Automated Reading supplies; \$90,000 for 2 new trucks for Taps and Meters South; \$75,000 for Truck for Gas Distribution South; \$30,000 for truck for Gas Service South; and \$40,000 for truck Service Operations North.
- Additional equipment purchases using revenues and lease pool include: \$8,000 for portable welder for Taps & Meters North; \$40,000 for truck for Safety Compliance Crew; \$50,000 for F450 Dump Truck for Taps and Meters North.

Solid Waste Fund

The Solid Waste Fund has a budget of \$1,302,882 for FY24; an increase of \$55,289 over FY23.

Operational Highlights for the Solid Waste Fund:

- Revenues for Commercial are \$355,482 and Residential are \$860,000 and Recycling revenues are \$11,800.
- Disposal fees are budgeted at \$325,500 for Residential, \$271,700 for Commercial and \$42,900 for yard waste (brush).
- Solid Waste is transferring \$55,450 to the General Fund and transferring \$15,000 to the Solid Waste Renewal and Extension.



City of Toccoa

Lake Toccoa Facilities Fund

The Lake Toccoa Facilities Fund Budget is proposed at \$463,585.

Operational Highlights for the Lake Toccoa Facilities Fund include:

Revenues:

- Green Fees of \$98,500
- Cart Rental Fees of \$87,185
- Pro Shop Sales and Concession of \$57,000
- Membership Sales of \$22,500
- Tournament Revenues of \$9,000
- Event Center Revenues of \$142,500
- Course Sponsorship of \$5,000
- Grill Facilities Lease of \$24,000
- Tower Lease of \$15,000
- No General Fund Transfers

Expenses:

- Pro Shop Expenses of \$150,530
- Maintenance Expenses of \$188,342
- Event Center Expenses of \$124,713

Closing Remarks

The City of Toccoa's FY24 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.



City of Toccoa

We look forward to reviewing the FY24 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

A handwritten signature in blue ink, appearing to read "Becky Bohannon".

Becky Bohannon
Finance Director

FUNDED REQUESTS FOR FY2024 BUDGET

FUND	DEPARTMENT			
GENERAL FUND		REQUESTS	AMOUNT	FUNDING SOURCE
101-2850	Code Enforcement	Truck (Replaces A12)	\$ 25,000	Splost VII
100-3220	Police	5 New Computers/2 Notebooks/ 1 Tablet	\$ 14,400	General Reserve
100-3220	Police	New Taser Contract (Annual Fee for 25 tasers)	\$ 21,000	General Revenues
207-3220	Police	3 Upfitted Vehicles	\$ 165,000	Splost VII
100-3510	Fire	Extrication Tools	\$ 29,000	General Reserve
100-4220	Streets	Work Truck W/ Snow Plow (Replaces PW96)	\$ 80,000	Lease Pool
100-4226	Grounds	Sidemount Brushhog	\$ 25,000	General Reserve
100-4226	Grounds	Work Truck (Replaces PW04)	\$ 50,000	Lease Pool
100-4226	Grounds	Dump Trailer	\$ 8,000	General Reserve
100-4950	Cemetery	Signage	\$ 10,000	General Reserve
100-6220	Parks	Playground Equipment	\$ 60,000	General Reserve
		GENERAL FUND TOTALS	\$ 487,400	
WATER & WASTEWATER FUND		REQUESTS	AMOUNT	FUNDING SOURCE
206-4440	Water Mains	Tandem Axel Dump Truck (Used)	\$ 100,000	SPLOST VI
505-4336	Toccoa Creek WW	Small Inspection Camera	\$ 15,000	Water/WW Revenues
505-4337	Wastewater Lab	Portable Refrigerator	\$ 5,700	Water/WW Revenues
505-4430	Water Treatment Plant	1 non-licensed maintenance employee	\$ 50,150	Water/WW Revenues
505-4430	Water Treatment Plant	Toccoa Sign at Water Plant	\$ 15,000	Water/WW Revenues
506-4445	Water Meter Reading	AMR a route \$190 per ERT	\$ 40,000	Water R&E
507-4334	Lift Stations	New Truck (Replaces W75 244,000 miles)	\$ 40,000	Sewer R&E
507-4335	Eastanollee Creek WW	Tractor	\$ 40,000	Sewer R&E
507-4336	Toccoa Creek	New Truck (Replace W42)	\$ 40,000	Sewer R&E
		WATER/WASTEWATER TOTALS	\$ 345,850	
NATURAL GAS FUND		REQUESTS	AMOUNT	FUNDING SOURCE
515-4720	Safety Compliance Maint	Truck for Crew	\$ 40,000	Lease Pool
515-4732	Gas Taps & Meters North	F450 Dumptruck	\$ 50,000	Lease Pool
515-4732	Taps & Meters North	1 Additional Crew Worker	\$ 53,325	Gas Revenues
515-4732	Taps & Meters North	Portable Welder	\$ 8,000	Gas Revenues
516-4712	Taps & Meters South	New Truck (replaces G51 300,000 miles)	\$ 40,000	Gas R&E
516-4712	Taps & Meters South	New Truck (replaces G38 340,000 miles)	\$ 50,000	Gas R&E
516-4716	Meter Reading South	AMR a route \$85 per ERT	\$ 20,000	Gas R&E
516-4718	Distribution South	Toter Truck (replaces G09 631,000 miles)	\$ 75,000	Gas R&E
516-4721	Gas Service South	New Service Truck	\$ 30,000	Gas R&E
516-4741	Service Operation North	New Truck	\$ 40,000	Gas R&E
		NATURAL GAS FUND TOTALS	\$ 406,325	
SOLID WASTE FUND		REQUESTS	AMOUNT	FUNDING SOURCE
540-4550	Recycling	Work Truck (Replaces PW02)	\$ 50,000	Lease Pool
		SOLID WASTE FUND TOTALS	\$ 50,000	
LAKE TOCCOA FUND		REQUESTS	AMOUNT	FUNDING SOURCE
556-6151	Golf Course Maintenance	Greens Mower (Used from Auction)	\$ 10,000	R&E Reserves
556-6151	Golf Course Maintenance	30 New Golf Carts (With Trade-In)	\$ 127,500	Direct Lease
		LAKE TOCCOA FUND TOTALS	\$ 137,500	
		TOTAL BUDGETED REQUESTS	\$ 1,427,075	

**CITY OF TOCCOA
PERSONNEL ALLOCATION**

	Dept.	FY18	FY19	FY20	FY21	FY22	FY23	FY24
CITY MANAGER	1320	2	2	2	2	2	2	2
COMMUNITY DEVELOP.	1120	1	1	1	1	1	1	2
CITY CLERK	1130	1	1	1	1	1	1	1
FINANCE	1512	5	5	5	5	5	6	6
CUSTOMER SERVICE	1512	5	5	5	5	5	5	5
HUMAN RESOURCES	1540	1	1	1	1	1	1	1
SCHAEFER CENTER	6100						1	1
MAIN STREET	7550	2	2	2	2	2	2	1
DOWNTOWN MAINTENANCE	7551						1	1
RECORDER'S COURT	2500	1	1	1	1	1	1	1
CODE ENFORCEMENT	2850		1	1	1	1	1	1
POLICE	3220	33	33	33	33	33	33	34
FIRE	3510	26	26	26	26	26	26	26
PUBLIC WORKS								
Administration	4100	2	2	2	2	2	2	2
Streets/Drainage	4220	4	4	4	4	4	4	4
Grounds/Maint.	4226	8	8	8	8	8	8	8
Cemetery	4950	1	1	1	1	1	1	1
Fleet	4900	3	3	3	3	3	3	3
Right Of Way (ROW) Crew	4230	3	3	3	3	3	3	3
PART-TIME								
City Clerk Part-Time	1130		0.5	0.5	0.5	0.5	0.5	0.5
Police Records Part-Time	3220			0.5	0.5	0.5	0.5	0
Schaefer Center	6100	0.5	0.5	0.75	0.75	0.75	0	0
Parks Part-Time	6220	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Main Street Part-Time	7550	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Downtown Maintenance	7551	0.5	0.5	0.5	0.5	0.5	0	0
PART-TIME SUBTOTAL		2.25	2.75	3.5	3.5	3.5	2.25	1.75
GENERAL FUND FULLTIME		98	99	99	99	99	102	103
GENERAL FUND PART-TIME		2.25	2.75	3.5	3.5	3.5	2.25	1.75

**CITY OF TOCCOA
PERSONNEL ALLOCATION**

	Dept.	FY18	FY19	FY20	FY21	FY22	FY23	FY24
WASTEWATER								
Sewer Lift Stations	4334	1	1	1	1	1	1	1
Eastanollee Creek	4335	3	3	3	3	3	3	3
Toccoa Creek	4336	2	2	2	2	2	2	2
Wastewater Lab	4337	1	1	1	1	1	1	1
Industrial Treatment	4338	1	1	1	1	1	1	1
WASTEWATER SUBTOTAL		8	8	8	8	8	8	8
WATER								
Water Admin.	4410	2	2	2	2	2	2	2
Utilites ROW Crew	4424			2	2	2	2	2
Water Treatment	4430	8	8	8	8	8	8	9
Water Mains	4440	3	3	3	3	3	3	3
Water Valves/Hydrants	4443	3	3	3	3	3	3	3
Water Taps/Meters	4444	3	3	3	3	3	3	3
Meter Reading	4445	4	4	4	4	4	4	4
Water Service	4446	1	1	1	1	1	1	1
Water Const./Inspect.	4448	2	2	2	2	2	2	2
WATER SUBTOTAL		26	26	28	28	28	28	29
WATER UTILITY TOTAL		34	34	36	36	36	36	37
GAS								
Administration-Toccoa	4710	2	2	2	2	2	3	3
Gas Taps/Meters South	4712	6	6	6	6	6	6	6
Gas Valves/Reg. South	4714	1	1	1	1	1	1	1
Meter Readers-South	4716	2	2	2	2	2	2	3
Gas Transmission	4717	1	1	1	1	1	1	1
Gas Distribution-South	4718	3	3	4	4	4	4	4
Cathodic Protection	4719	1	1	1	1	1	1	1
Gas Safety Compliance Maint	4720	6	6	5	5	7	7	6
Service Tech.-South	4721	1	1	1	1	1	1	1
Utilities ROW Crew	4724			1	1	1	1	1
Gas Admin.-North	4730	1	1	1	1	1	1	1
Taps/Meters-North	4732	4	4	4	4	4	4	5
Gas Service - North	4741	1	1	1	1	1	1	1
Piping/Conversions-North	4743	2	2	2	2	2	2	2
GAS UTILITY TOTAL		31	31	32	32	34	35	36
SOLID WASTE								
S/W Collection/Comm.	4521	1	1	1	1	1	1	1
S/W Collection/Resd.	4520	3	3	3	3	3	3	3
S/W Recycling	4550	2	2	2	2	2	2	2
SOLID WASTE TOTAL		6	6	6	6	6	6	6

**CITY OF TOCCOA
PERSONNEL ALLOCATION**

	Dept.	FY18	FY19	FY20	FY21	FY22	FY23	FY24
LAKE TOCCOA FACILITIES								
Lake Toccoa Pro-Shop	6150	1	1	1	1	1	1	1
Lake Toccoa Golf Maintenance	6151	2	2	2	2	1	1	1
Lake Toccoa Event Center	6152						1	1
LAKE TOCCOA TOTAL		3	3	3	3	2	3	3
PART-TIME								
Lake Toccoa Pro-Shop PT	6150	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Lake Toccoa Golf Maintenance PT	6151	0.0	0.0	0.0	0.0	1.0	1.0	1.0
Lake Toccoa Event Center PT	6152					0.5	0.0	0.0
Lake Toccoa Grill PT	6155	2.5	2.5	2.5	2.5	0.0	0.0	0.0
PART-TIME SUBTOTAL		4	4	4	4	3.0	2.5	2.5
CITY-WIDE, FULLTIME		172	173	176	176	177	182	185
CITY-WIDE, PART-TIME		6.25	6.75	7.5	7.5	6.5	4.75	4.25

Red Numbers Indicate Changes to the Budget



City of Toccoa

CITY OF TOCCOA FY2024 BUDGET

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**CITY OF TOCCOA
APPROVED FY2024 BUDGET SUMMARIES**

OPERATING FUNDS

		FY 2023		FY 2024		INCREASE	% CHANGE
		Approved		Approved		(DECREASE)	
GENERAL FUND	\$	11,670,262	\$	12,053,097	\$	382,835	3.3%
WATER/WASTEWATER FUND	\$	12,198,163	\$	14,002,163	\$	1,804,000	14.8%
NATURAL GAS FUND	\$	12,461,902	\$	13,443,054	\$	981,152	7.9%
SOLID WASTE FUND	\$	1,247,593	\$	1,302,882	\$	55,289	4.4%
LAKE TOCCOA FACILITIES FUND	\$	420,101	\$	463,585	\$	43,484	10.4%
	\$	37,998,021	\$	41,264,781	\$	3,266,760	8.6%

RESERVES AND R & E FUNDS

		FY 2023		FY 2024		INCREASE	% CHANGE
		Approved		Approved		(DECREASE)	
GENERAL FUND RESERVES	\$	211,441	\$	146,400	\$	(65,041)	-30.8%
WATER R & E	\$	110,849	\$	114,712	\$	3,863	3.5%
SEWER R & E	\$	110,849	\$	120,000	\$	9,151	8.3%
NATURAL GAS R & E	\$	105,000	\$	301,867	\$	196,867	187.5%
SOLID WASTE R & E	\$	15,000	\$	15,000	\$	-	0.0%
LAKE TOCCOA FACILITIES R & E	\$	83,000	\$	18,000	\$	(65,000)	-78.3%
	\$	636,139	\$	715,979	\$	79,840	12.6%

SPECIAL REVENUE FUNDS

		FY 2023		FY 2024		INCREASE	% CHANGE
		Approved		Approved		(DECREASE)	
GRANT FUND	\$	324,324	\$	2,550,556	\$	2,226,232	686.4%
HOTEL/MOTEL FUND	\$	107,875	\$	107,875	\$	-	0.0%
SPLOST V	\$	610,589	\$	-	\$	(610,589)	-100.0%
SPLOST VI	\$	280,000	\$	335,754	\$	55,754	100.0%
SPLOST VII	\$	1,270,475	\$	1,670,000	\$	399,525	31.4%
	\$	2,593,263	\$	4,664,185	\$	2,070,922	79.9%
TOTAL BUDGET FOR FY2024	\$	41,227,423	\$	46,644,945	\$	5,417,522	13.1%

**CITY OF TOCCOA - GENERAL FUND
FY2024 APPROVED BUDGET SUMMARY**

	FY 2023	FY 2024	INCREASE (DECREASE)	% CHANGE
GENERAL FUND-100 REVENUE				
0031 Taxes	\$4,931,795	\$5,309,310	\$377,515	7.7%
0032 Business Licenses	\$70,200	\$86,200	\$16,000	22.8%
0033 Intergovernmental	\$52,500	\$63,300	\$10,800	20.6%
0034 Charges for Service	\$58,040	\$56,540	(\$1,500)	-2.6%
0035 Fines & Forfeitures	\$463,500	\$392,500	(\$71,000)	-15.3%
0036 Interest Income	\$30,000	\$30,000	\$0	0.0%
0038 Miscellaneous	\$1,073,115	\$895,115	(\$178,000)	-16.6%
0039 Other Financing Sources	\$4,991,112	\$5,220,132	\$229,020	4.6%
TOTAL GENERAL FUND-100	\$11,670,262	\$12,053,097	\$382,835	3.3%

	FY 2023	FY 2024	INCREASE (DECREASE)	% CHANGE
GENERAL FUND-100 EXPENDITURE				
1110 City Commission	\$92,232	\$92,232	\$0	0.0%
1120 Community Development	\$74,918	\$182,401	\$107,483	143.5%
1130 City Clerk	\$154,628	\$158,371	\$3,743	2.4%
1320 City Manager	\$257,857	\$266,275	\$8,418	3.3%
1512 Finance	\$1,017,767	\$1,056,418	\$38,651	3.8%
1530 City Attorney	\$47,452	\$50,012	\$2,560	5.4%
1540 Human Resources	\$255,448	\$259,567	\$4,119	1.6%
1565 Public Lands & Buildings	\$423,564	\$384,064	(\$39,500)	-9.3%
2500 Recorder's Court	\$187,162	\$189,352	\$2,190	1.2%
2850 Code Enforcement	\$145,544	\$149,906	\$4,362	3.0%
3220 Police Department	\$2,567,023	\$2,761,837	\$194,814	7.6%
3510 Fire Department	\$2,264,477	\$2,458,582	\$194,105	8.6%
4100 Public Works Administration	\$235,130	\$244,205	\$9,075	3.9%
4220 Streets & Drainage	\$496,394	\$509,664	\$13,270	2.7%
4226 Pw-Grounds	\$1,078,001	\$920,447	(\$157,554)	-14.6%
4230 Right of Way Crew	\$114,681	\$117,183	\$2,502	100.0%
4900 Pw-Fleet	\$277,932	\$288,203	\$10,271	3.7%
4950 Pw-Cemetery	\$92,675	\$96,683	\$4,008	4.3%
6100 Schaefer Center	\$140,230	\$150,727	\$10,497	7.5%
6220 Parks	\$109,525	\$45,339	(\$64,186)	-58.6%
6225 Doyle St Pool	\$45,125	\$49,125	\$4,000	8.9%
7220 Building Inspection	\$2,350	\$2,350	\$0	0.0%
7520 Community Support	\$32,500	\$29,000	(\$3,500)	-10.8%
7525 Local Government Support	\$312,041	\$308,416	(\$3,625)	-1.2%
7530 Currahee St Beautification	\$18,500	\$18,500	\$0	0.0%
7550 Main Street	\$495,384	\$399,776	(\$95,608)	-19.3%
7551 Downtown Maintenance	\$121,593	\$134,564	\$12,971	10.7%
7560 Emergency Reserve	\$100,300	\$100,300	\$0	0.0%
7565 Workers Compensation Reserve	\$30,500	\$30,500	\$0	0.0%
7570 Property And Liability Reserve	\$30,500	\$30,500	\$0	0.0%
8000 Debt Service	\$15,000	\$15,000	\$0	0.0%
8500 Capital Outlay	\$89,833	\$89,833	\$0	0.0%
9000 Interfund Transfers	\$343,996	\$434,900	\$90,904	26.4%
9999 Remaining Budget Funds	\$0	\$28,865	\$28,865	100.0%
TOTAL GENERAL FUND-100	\$11,670,262	\$12,053,097	\$382,835	3.3%

**CITY OF TOCCOA - GENERAL FUND
FY2024 APPROVED BUDGET SUMMARY**

	FY 2023	FY 2024	INCREASE (DECREASE)	% CHANGE
GENERAL FUND RESERVES -101 REVENUE				
0039 Other Financing Sources	\$211,441	\$146,400	(\$65,041)	-30.8%
TOTAL GENERAL FUND-101	\$211,441	\$146,400	(\$65,041)	-30.8%

	FY 2023	FY 2024	INCREASE (DECREASE)	% CHANGE
GENERAL FUND RESERVES -101 EXPENDITURE				
2850 Code Enforcement	\$35,000	\$0	(\$35,000)	100.0%
3220 Police Department	\$64,000	\$14,400	(\$49,600)	-77.5%
3510 Fire Department	\$112,441	\$29,000	(\$83,441)	-74.2%
4226 Grounds	\$0	\$33,000	\$33,000	100.0%
4950 Cemetery	\$0	\$10,000	\$10,000	100.0%
6220 Parks	\$0	\$60,000	\$60,000	100.0%
TOTAL GENERAL FUND-101	\$211,441	\$146,400	(\$65,041)	-30.8%

**CITY OF TOCCOA - GENERAL FUND REVENUES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 0031 Taxes				
	Revenue			
100-0031-311100	Tax-Real Property (Current)	\$ 1,030,000	\$ 1,042,000	\$ 12,000
100-0031-311110	Tax-Real Property (Prior)	\$ 10,000	\$ 10,000	\$ -
100-0031-311310	Tax-Motor Vehicle	\$ 16,000	\$ 16,000	\$ -
100-0031-311315	Title Ad Valorem Tax	\$ 220,000	\$ 220,000	\$ -
100-0031-311320	Tax-Mobile Home	\$ 950	\$ 950	\$ -
100-0031-311600	Tax-Real Est. Transfer	\$ 40,000	\$ 45,000	\$ 5,000
100-0031-311710	Franchise Tax-Electricity	\$ 455,000	\$ 481,500	\$ 26,500
100-0031-311750	Franchise Tax-Cable Tv	\$ 82,500	\$ 70,000	\$ (12,500)
100-0031-311760	Franchise Tax-Telephone	\$ 27,500	\$ 27,500	\$ -
100-0031-313100	Sales Tax-Lost	\$ 1,806,845	\$ 2,042,360	\$ 235,515
100-0031-314200	Alcohol Tax-Beer	\$ 192,000	\$ 185,000	\$ (7,000)
100-0031-314210	Alcohol Tax-Wine	\$ 30,000	\$ 30,000	\$ -
100-0031-314220	Alcohol Tax-Liquor	\$ 52,000	\$ 55,000	\$ 3,000
100-0031-316100	Occupation Tax	\$ 265,000	\$ 280,000	\$ 15,000
100-0031-316200	Insurance Premium Tax	\$ 704,000	\$ 804,000	\$ 100,000
Revenue Subtotal	Department: 0031 Taxes	\$ 4,931,795	\$ 5,309,310	\$ 377,515
Department: 0032 Business Licenses				
	Revenue			
100-0032-321110	License-Beer	\$ 30,000	\$ 30,000	\$ -
100-0032-321120	License-Wine	\$ 6,200	\$ 6,200	\$ -
100-0032-321130	License-Liquor	\$ 20,000	\$ 30,000	\$ 10,000
100-0032-323100	Building Permits	\$ 14,000	\$ 20,000	\$ 6,000
Revenue Subtotal	Department: 0032 Business Licenses	\$ 70,200	\$ 86,200	\$ 16,000
Department: 0033 Intergovernmental				
	Revenue			
100-0033-333000	Paymts In Lieu Of Taxes	\$ 52,500	\$ 63,300	\$ 10,800
Revenue Subtotal	Department: 0033 Intergovernmental	\$ 52,500	\$ 63,300	\$ 10,800
Department: 0034 Charges For Service				
	Revenue			
100-0034-341190	Gcic Reports	\$ 3,000	\$ 3,000	\$ -
100-0034-341300	Zoning & Subdivision Fees	\$ 250	\$ 250	\$ -
100-0034-341910	Election Qualifying Fee	\$ 1,320	\$ 1,320	\$ -
100-0034-342101	Miscellaneous Police	\$ 2,400	\$ 2,400	\$ -
100-0034-342200	Fire Registration	\$ 13,570	\$ 13,570	\$ -
100-0034-347300	Miscellaneous Main Street	\$ 3,500	\$ 1,000	\$ (2,500)
100-0034-347301	Harvest Festival	\$ 11,000	\$ 12,000	\$ 1,000
100-0034-347302	Toast Of Toccoa	\$ 5,000	\$ 5,000	\$ -
100-0034-347305	Ice Skating Revenues	\$ 2,000	\$ 2,000	\$ -
100-0034-349100	Cemetery Sales	\$ 16,000	\$ 16,000	\$ -
Revenue Subtotal	Department: 0034 Charges For Service	\$ 58,040	\$ 56,540	\$ (1,500)
Department: 0035 Fines & Forfeitures				
	Revenue			
100-0035-351140	Recorders Court	\$ 440,000	\$ 380,000	\$ (60,000)
100-0035-351142	Court Add-On Fee	\$ 23,000	\$ 12,000	\$ (11,000)
100-0035-351150	Writ Of Possession Fees	\$ 500	\$ 500	\$ -
Revenue Subtotal	Department: 0035 Fines & Forfeitures	\$ 463,500	\$ 392,500	\$ (71,000)
Department: 0036 Interest Income				
	Revenue			
100-0036-361000	Interest Income	\$ 30,000	\$ 30,000	\$ -
Revenue Subtotal	Department: 0036 Interest Income	\$ 30,000	\$ 30,000	\$ -
Department: 0038 Miscellaneous				
	Revenue			
100-0038-381000	Rents	\$ 53,400	\$ 53,400	\$ -
100-0038-381005	Rents- Probation Office	\$ 2,400	\$ 2,400	\$ -
100-0038-381010	Rentals-Schaefer Center	\$ 14,000	\$ 16,000	\$ 2,000
100-0038-381012	Concessions-Schaefer Center	\$ 15,000	\$ 20,000	\$ 5,000
100-0038-381014	Ticket Sales -Schaefer Center	\$ 18,000	\$ 18,000	\$ -
100-0038-389000	Other	\$ 50	\$ 50	\$ -
100-0038-389001	Management Fees	\$ 3,265	\$ 3,265	\$ -
100-0038-389002	Gma Lease Pool Proceeds	\$ 319,000	\$ 130,000	\$ (189,000)
100-0038-389005	Employee Contributions	\$ 648,000	\$ 652,000	\$ 4,000
Revenue Subtotal	Department: 0038 Miscellaneous	\$ 1,073,115	\$ 895,115	\$ (178,000)

**CITY OF TOCCOA - GENERAL FUND REVENUES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 0039 Other Financing Sources	Revenue			
100-0039-391137	Transfer In-Comm Reserve Acct	\$ 334,680	\$ 323,904	\$ (10,776)
100-0039-391275	Transfer In-Hotel Motel	\$ 57,125	\$ 57,125	\$ -
100-0039-391505	Oper. Trnsfrs In-Water	\$ 3,004,811	\$ 3,004,811	\$ -
100-0039-391515	Oper. Trnsfrs In-Gas	\$ 1,511,230	\$ 1,778,842	\$ 267,612
100-0039-391540	Oper. Trnsfrs In-S/W	\$ 83,266	\$ 55,450	\$ (27,816)
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 4,991,112	\$ 5,220,132	\$ 229,020
Total Revenue General Fund		\$ 11,670,262	\$ 12,053,097	\$ 382,835

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 1110 City Commission				
100-1110-511100	Regular Employees	\$ 56,500	\$ 56,500	\$ -
100-1110-512100	Group Insurance	\$ 55	\$ 55	\$ -
100-1110-512200	Fica	\$ 4,322	\$ 4,322	\$ -
100-1110-512400	Retirement	\$ 4,520	\$ 4,520	\$ -
100-1110-512700	Workers Compensation	\$ 135	\$ 135	\$ -
100-1110-521200	Professional Services	\$ 4,000	\$ 4,000	\$ -
100-1110-523200	Communications	\$ 600	\$ 600	\$ -
100-1110-523300	Advertising & Promotions	\$ 500	\$ 500	\$ -
100-1110-523301	Special Events	\$ 3,000	\$ 3,000	\$ -
100-1110-523600	Dues & Fees	\$ 11,500	\$ 11,500	\$ -
100-1110-523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
100-1110-531100	Supplies & Materials	\$ 1,500	\$ 1,500	\$ -
100-1110-531101	Awards & Recognitions	\$ 600	\$ 600	\$ -
Expenditure Subtotal	Department: 1110 City Commission	\$ 92,232	\$ 92,232	\$ -
Department: 1120 Community Development				
100-1120-511100	Regular Employees	\$ 37,690	\$ 102,357	\$ 64,667
100-1120-512100	Group Insurance	\$ 10,161	\$ 45,119	\$ 34,958
100-1120-512200	Fica	\$ 2,883	\$ 7,830	\$ 4,947
100-1120-512400	Retirement	\$ 2,849	\$ 5,578	\$ 2,729
100-1120-512700	Workers Compensation	\$ 85	\$ 267	\$ 182
100-1120-521200	Professional Services	\$ 8,000	\$ 8,000	\$ -
100-1120-522200	Repairs & Maint.	\$ 250	\$ 250	\$ -
100-1120-523300	Advertising & Promotion	\$ 800	\$ 800	\$ -
100-1120-523600	Dues & Fees	\$ 1,200	\$ 1,200	\$ -
100-1120-523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
100-1120-523850	Contract Labor	\$ 3,500	\$ 3,500	\$ -
100-1120-531100	Supplies & Materials	\$ 300	\$ 800	\$ 500
100-1120-531101	Awards & Recognitions	\$ 2,000	\$ 1,500	\$ (500)
100-1120-531270	Gasoline/Diesel	\$ 1,700	\$ 1,700	\$ -
100-1120-531600	Equipment < \$5,000	\$ 500	\$ 500	\$ -
Expenditure Subtotal	Department: 1120 Community Development	\$ 74,918	\$ 182,401	\$ 107,483
Department: 1130 City Clerk				
100-1130-511100	Regular Employees	\$ 92,309	\$ 96,001	\$ 3,692
100-1130-511200	Temporary Employee	\$ 15,000	\$ 15,600	\$ 600
100-1130-512100	Group Insurance	\$ 12,326	\$ 13,400	\$ 1,074
100-1130-512200	Fica	\$ 8,210	\$ 8,537	\$ 327
100-1130-512400	Retirement	\$ 7,218	\$ 5,232	\$ (1,986)
100-1130-512700	Workers Compensation	\$ 215	\$ 251	\$ 36
100-1130-521200	Professional Services	\$ 13,500	\$ 13,500	\$ -
100-1130-522200	Repairs & Maint.	\$ 200	\$ 200	\$ -
100-1130-523200	Communications	\$ 600	\$ 600	\$ -
100-1130-523300	Advertising & Promotion	\$ 700	\$ 700	\$ -
100-1130-523600	Dues & Fees	\$ 500	\$ 500	\$ -
100-1130-523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
100-1130-531100	Supplies & Materials	\$ 850	\$ 850	\$ -
100-1130-531600	Equipment < \$5,000	\$ 1,000	\$ 1,000	\$ -
Expenditure Subtotal	Department: 1130 City Clerk	\$ 154,628	\$ 158,371	\$ 3,743
Department: 1320 City Manager				
100-1320-511100	Regular Employees	\$ 186,742	\$ 194,212	\$ 7,470
100-1320-512100	Group Insurance	\$ 25,392	\$ 29,671	\$ 4,279
100-1320-512200	Fica	\$ 14,286	\$ 14,857	\$ 571
100-1320-512400	Retirement	\$ 14,607	\$ 10,584	\$ (4,023)
100-1320-512700	Workers Compensation	\$ 730	\$ 851	\$ 121
100-1320-522200	Repairs & Maint.	\$ 3,300	\$ 3,300	\$ -
100-1320-523200	Communications	\$ 700	\$ 700	\$ -
100-1320-523600	Dues & Fees	\$ 3,000	\$ 3,000	\$ -
100-1320-523700	Education & Training	\$ 5,600	\$ 5,600	\$ -
100-1320-523850	Contract Labor	\$ 500	\$ 500	\$ -
100-1320-531100	Supplies & Materials	\$ 500	\$ 500	\$ -
100-1320-531270	Gasoline/Diesel	\$ 2,500	\$ 2,500	\$ -
Expenditure Subtotal	Department: 1320 City Manager	\$ 257,857	\$ 266,275	\$ 8,418

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 1512 Finance				
Expenditure				
100-1512-511100	Regular Employees	\$ 536,649	\$ 554,297	\$ 17,648
100-1512-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
100-1512-512100	Group Insurance	\$ 208,669	\$ 215,046	\$ 6,377
100-1512-512200	Fica	\$ 41,054	\$ 42,404	\$ 1,350
100-1512-512400	Retirement	\$ 39,846	\$ 30,209	\$ (9,637)
100-1512-512700	Workers Compensation	\$ 1,188	\$ 1,448	\$ 260
100-1512-521200	Professional Services	\$ 6,125	\$ 17,000	\$ 10,875
100-1512-522200	Repairs & Maint.	\$ 17,647	\$ 6,125	\$ (11,522)
100-1512-522300	Rentals	\$ 2,016	\$ 2,016	\$ -
100-1512-523100	Insurance	\$ 47,500	\$ 47,500	\$ -
100-1512-523200	Communications	\$ 3,000	\$ 3,000	\$ -
100-1512-523300	Advertising & Promotion	\$ 500	\$ 500	\$ -
100-1512-523600	Dues & Fees	\$ 100	\$ 100	\$ -
100-1512-523700	Education & Training	\$ 500	\$ 500	\$ -
100-1512-523850	Contract Labor	\$ 88,000	\$ 105,000	\$ 17,000
100-1512-531100	Supplies & Materials	\$ 8,700	\$ 15,000	\$ 6,300
100-1512-531600	Equipment < \$5,000 Each	\$ 7,250	\$ 7,250	\$ -
100-1512-581200	Capital Leases	\$ 6,705	\$ 6,705	\$ -
100-1512-582200	Interest on Capital Lease	\$ 318	\$ 318	\$ -
Expenditure Subtotal	Department: 1512 Finance	\$ 1,017,767	\$ 1,056,418	\$ 38,651
Department: 1530 City Attorney				
Expenditure				
100-1530-512100	Group Insurance	\$ 13,912	\$ 15,130	\$ 1,218
100-1530-521200	Professional Services	\$ 33,540	\$ 34,882	\$ 1,342
Expenditure Subtotal	Department: 1530 City Attorney	\$ 47,452	\$ 50,012	\$ 2,560
Department: 1540 Human Resources				
Expenditure				
100-1540-511100	Regular Employees	\$ 67,983	\$ 70,703	\$ 2,720
100-1540-512100	Group Insurance	\$ 29,705	\$ 32,287	\$ 2,582
100-1540-512101	Retirees Life Insurance	\$ 39,700	\$ 39,700	\$ -
100-1540-512200	Fica	\$ 5,201	\$ 5,409	\$ 208
100-1540-512400	Retirement	\$ 5,272	\$ 3,853	\$ (1,419)
100-1540-512700	Workers Compensation	\$ 157	\$ 185	\$ 28
100-1540-521200	Professional Services & Eap	\$ 2,800	\$ 2,800	\$ -
100-1540-523200	Communications	\$ 720	\$ 720	\$ -
100-1540-523300	Advertising & Promotion	\$ 100	\$ 100	\$ -
100-1540-523311	Drug Testing	\$ 8,000	\$ 8,000	\$ -
100-1540-523600	Dues & Fees	\$ 310	\$ 310	\$ -
100-1540-523700	Education & Training	\$ 1,600	\$ 1,600	\$ -
100-1540-523850	Contract Labor	\$ 500	\$ 500	\$ -
100-1540-531100	Supplies & Materials	\$ 400	\$ 400	\$ -
100-1540-531101	Emp Appreciation Awards Recognition	\$ 3,500	\$ 3,500	\$ -
100-1540-531103	Safety/Wellness Committee	\$ 200	\$ 200	\$ -
100-1540-531104	Lunch N Leams	\$ 1,000	\$ 1,000	\$ -
100-1540-531301	Retirement Receptions, Etc.	\$ 800	\$ 800	\$ -
100-1540-531303	Employee Appreciation Event	\$ 3,500	\$ -	\$ (3,500)
100-1540-531304	Year End Bonus	\$ 35,000	\$ 38,500	\$ 3,500
100-1540-531305	Wellness Program	\$ 25,000	\$ 25,000	\$ -
100-1540-531306	Sick Leave Incentive	\$ 23,000	\$ 23,000	\$ -
100-1540-531600	Equipment < \$5,000	\$ 1,000	\$ 1,000	\$ -
Expenditure Subtotal	Department: 1540 Human Resources	\$ 255,448	\$ 259,567	\$ 4,119
Department: 1565 Public Lands & Buildings				
Expenditure				
100-1565-522200	Repairs & Maint.	\$ 10,000	\$ 10,000	\$ -
100-1565-522300	Rentals	\$ 28,800	\$ 28,800	\$ -
100-1565-523200	Communications	\$ 115,000	\$ 115,000	\$ -
100-1565-523250	Communications-Website	\$ 5,064	\$ 5,064	\$ -
100-1565-523600	Dues & Fees	\$ 5,400	\$ 5,400	\$ -
100-1565-523850	Contract Labor	\$ 60,000	\$ 60,000	\$ -
100-1565-523852	Contract Labor-Inmate Crew	\$ 79,000	\$ 39,500	\$ (39,500)
100-1565-531100	Supplies & Materials	\$ 40,000	\$ 40,000	\$ -
100-1565-531210	Water/Sewerage	\$ 13,000	\$ 13,000	\$ -
100-1565-531220	Natural Gas	\$ 10,000	\$ 10,000	\$ -
100-1565-531230	Electricity	\$ 50,000	\$ 50,000	\$ -
100-1565-531270	Gasoline	\$ 4,800	\$ 4,800	\$ -
100-1565-531600	Equipment < \$5,000 Each	\$ 2,500	\$ 2,500	\$ -
Expenditure Subtotal	Department: 1565 Public Lands & Buildings	\$ 423,564	\$ 384,064	\$ (39,500)

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 2500 Recorder's Court				
Expenditure				
100-2500-511100	Regular Employees	\$ 37,898	\$ 39,414	\$ 1,516
100-2500-512100	Group Insurance	\$ 12,756	\$ 13,972	\$ 1,216
100-2500-512200	Fica	\$ 2,899	\$ 3,015	\$ 116
100-2500-512400	Retirement	\$ 2,825	\$ 2,148	\$ (677)
100-2500-512700	Workers Compensation	\$ 84	\$ 103	\$ 19
100-2500-521200	Professional Services	\$ 25,000	\$ 25,000	\$ -
100-2500-523600	Dues & Fees	\$ 105,000	\$ 105,000	\$ -
100-2500-523700	Education & Training	\$ 300	\$ 300	\$ -
100-2500-531100	Supplies & Materials	\$ 400	\$ 400	\$ -
Expenditure Subtotal	Department: 2500 Recorder's Court	\$ 187,162	\$ 189,352	\$ 2,190
Department: 2850 Code Enforcement				
Expenditure				
100-2850-511100	Regular Employees	\$ 47,736	\$ 49,645	\$ 1,909
100-2850-512100	Group Insurance	\$ 31,358	\$ 34,307	\$ 2,949
100-2850-512200	Fica	\$ 3,652	\$ 3,798	\$ 146
100-2850-512400	Retirement	\$ 3,652	\$ 2,706	\$ (946)
100-2850-512700	Workers Compensation	\$ 1,596	\$ 1,900	\$ 304
100-2850-512900	Other Employee Benefits	\$ 100	\$ 100	\$ -
100-2850-522200	Repairs & Maintenance	\$ 500	\$ 500	\$ -
100-2850-523200	Communications	\$ 500	\$ 500	\$ -
100-2850-523700	Education & Training	\$ 200	\$ 200	\$ -
100-2850-523850	Contract Labor	\$ 12,000	\$ 12,000	\$ -
100-2850-523851	Contract Labor-House Demo	\$ 40,000	\$ 40,000	\$ -
100-2850-531100	Supplies & Materials	\$ 750	\$ 750	\$ -
100-2850-531270	Gasoline & Diesel	\$ 3,000	\$ 3,000	\$ -
100-2850-531600	Equipment < \$5,000 Each	\$ 500	\$ 500	\$ -
Expenditure Subtotal	Department: 2850 Code Enforcement	\$ 145,544	\$ 149,905	\$ 4,362
Department: 3220 Police Department				
Expenditure				
100-3220-511100	Regular Employees	\$ 1,372,473	\$ 1,601,306	\$ 228,833
100-3220-511200	Temporary Employees	\$ 16,650	\$ -	\$ (16,650)
100-3220-511300	Overtime	\$ 3,000	\$ 3,000	\$ -
100-3220-512100	Group Insurance	\$ 560,845	\$ 560,845	\$ -
100-3220-512200	Fica	\$ 104,994	\$ 121,231	\$ 16,237
100-3220-512400	Retirement	\$ 104,925	\$ 83,091	\$ (21,834)
100-3220-512700	Workers Compensation	\$ 45,834	\$ 58,502	\$ 12,668
100-3220-512900	Other Employee Benefits	\$ 14,000	\$ 18,000	\$ 4,000
100-3220-521200	Professional Services	\$ 6,500	\$ 6,500	\$ -
100-3220-522200	Repairs & Maint.	\$ 25,000	\$ 25,000	\$ -
100-3220-523100	Insurance	\$ 52,500	\$ 52,500	\$ -
100-3220-523200	Communications	\$ 8,100	\$ 8,100	\$ -
100-3220-523600	Dues & Fees	\$ 6,500	\$ 6,500	\$ -
100-3220-523700	Education & Training	\$ 6,000	\$ 6,000	\$ -
100-3220-523850	Contract Labor	\$ 52,400	\$ 52,400	\$ -
100-3220-531100	Supplies & Materials	\$ 15,000	\$ 17,000	\$ 2,000
100-3220-531120	Training Center Expense	\$ 2,500	\$ 3,000	\$ 500
100-3220-531210	Water/Sewerage	\$ 750	\$ 750	\$ -
100-3220-531220	Natural Gas	\$ 300	\$ 300	\$ -
100-3220-531230	Electricity	\$ 4,800	\$ 4,800	\$ -
100-3220-531270	Gasoline/Diesel	\$ 60,000	\$ 60,000	\$ -
100-3220-531600	Equipment < \$5,000 Each	\$ 22,400	\$ 37,800	\$ 15,400
100-3220-581200	Capital Leases	\$ 77,854	\$ 33,615	\$ (44,239)
100-3220-582200	Interest - Capital Leases	\$ 3,698	\$ 1,597	\$ (2,101)
Expenditure Subtotal	Department: 3220 Police Department	\$ 2,567,023	\$ 2,761,837	\$ 194,814

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 3510 Fire Department				
100-3510-511100	Regular Employees	\$ 1,320,037	\$ 1,451,988	\$ 131,951
100-3510-511300	Overtime	\$ 14,000	\$ 14,000	\$ -
100-3510-512100	Group Insurance	\$ 517,060	\$ 574,456	\$ 57,396
100-3510-512200	Fica	\$ 100,983	\$ 112,148	\$ 11,165
100-3510-512400	Retirement	\$ 98,412	\$ 75,714	\$ (22,698)
100-3510-512700	Workers Compensation	\$ 23,825	\$ 29,530	\$ 5,705
100-3510-512900	Other Employee Benefits	\$ 10,000	\$ 10,000	\$ -
100-3510-521200	Professional Services	\$ 1,500	\$ 1,500	\$ -
100-3510-522110	Disposal	\$ 946	\$ 946	\$ -
100-3510-522200	Repairs & Maint.	\$ 45,000	\$ 45,000	\$ -
100-3510-523100	Insurance	\$ 17,500	\$ 17,500	\$ -
100-3510-523200	Communications	\$ 4,300	\$ 4,300	\$ -
100-3510-523600	Dues & Fees	\$ 6,000	\$ 6,000	\$ -
100-3510-523700	Education & Training	\$ 2,500	\$ 2,500	\$ -
100-3510-531100	Supplies & Materials	\$ 22,500	\$ 22,500	\$ -
100-3510-531210	Water/Sewerage	\$ 4,500	\$ 4,500	\$ -
100-3510-531220	Natural Gas	\$ 6,000	\$ 6,000	\$ -
100-3510-531230	Electricity	\$ 18,000	\$ 18,000	\$ -
100-3510-531270	Gasoline/Diesel	\$ 14,000	\$ 30,000	\$ 16,000
100-3510-531400	Books & Periodicals	\$ 500	\$ 2,000	\$ 1,500
100-3510-531600	Equipment < \$5,000 Each	\$ 30,000	\$ 30,000	\$ -
100-3510-581200	Capital Leases	\$ 6,600	\$ -	\$ (6,600)
100-3510-582200	Interest-Capital Lease	\$ 314	\$ -	\$ (314)
Expenditure Subtotal	Department: 3510 Fire Department	\$ 2,264,477	\$ 2,458,582	\$ 194,105
Department: 4100 Public Works Administration				
100-4100-511100	Regular Employees	\$ 141,234	\$ 146,883	\$ 5,649
100-4100-512100	Group Insurance	\$ 58,999	\$ 64,166	\$ 5,167
100-4100-512200	Fica	\$ 10,804	\$ 11,267	\$ 463
100-4100-512400	Retirement	\$ 10,966	\$ 8,005	\$ (2,961)
100-4100-512700	Workers Compensation	\$ 327	\$ 384	\$ 57
100-4100-522200	Repairs & Maint.	\$ 2,400	\$ 2,400	\$ -
100-4100-523100	Insurance	\$ 7,500	\$ 7,500	\$ -
100-4100-523600	Dues & Fees	\$ 400	\$ 400	\$ -
100-4100-523850	Contract Labor	\$ 1,000	\$ 1,000	\$ -
100-4100-531100	Supplies & Materials	\$ 1,000	\$ 1,700	\$ 700
100-4100-531600	Equipment < \$5,000 Each	\$ 500	\$ 500	\$ -
Expenditure Subtotal	Department: 4100 Public Works Administration	\$ 235,130	\$ 244,205	\$ 9,075
Department: 4220 Streets & Drainage				
100-4220-511100	Regular Employees	\$ 180,893	\$ 190,898	\$ 10,005
100-4220-511200	Temporary Employees	\$ 10,000	\$ 18,000	\$ 8,000
100-4220-511300	Overtime	\$ 8,000	\$ 8,000	\$ -
100-4220-512100	Group Insurance	\$ 100,120	\$ 78,618	\$ (21,502)
100-4220-512200	Fica	\$ 14,603	\$ 14,604	\$ 1
100-4220-512400	Retirement	\$ 13,491	\$ 8,492	\$ (4,999)
100-4220-512700	Workers Compensation	\$ 11,526	\$ 11,662	\$ 136
100-4220-512900	Other Employee Benefits	\$ 1,200	\$ 2,000	\$ 800
100-4220-522200	Repairs & Maint.	\$ 25,000	\$ 25,000	\$ -
100-4220-522300	Rentals	\$ 1,000	\$ 1,000	\$ -
100-4220-523200	Communications	\$ 5,100	\$ 5,100	\$ -
100-4220-523600	Dues & Fees	\$ 50	\$ 50	\$ -
100-4220-523700	Education & Training	\$ 550	\$ 550	\$ -
100-4220-523850	Contract Labor	\$ 7,000	\$ 10,000	\$ 3,000
100-4220-531100	Supplies & Materials	\$ 8,000	\$ 8,000	\$ -
100-4220-531210	Water/Sewerage	\$ 6,000	\$ 6,000	\$ -
100-4220-531220	Natural Gas	\$ 2,500	\$ 2,500	\$ -
100-4220-531230	Electricity	\$ 3,000	\$ 3,000	\$ -
100-4220-531270	Gasoline/Diesel	\$ 7,000	\$ 7,000	\$ -
100-4220-531600	Equipment < \$5,000 Each	\$ 2,500	\$ 2,500	\$ -
100-4220-542500	Equipment	\$ 80,000	\$ 80,000	\$ -
100-4220-581200	Capital Leases	\$ 8,459	\$ 25,480	\$ 17,021
100-4220-582200	Capital Leases-Interest	\$ 402	\$ 1,210	\$ 808
Expenditure Subtotal	Department: 4220 Streets & Drainage	\$ 496,394	\$ 509,664	\$ 13,270

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 4226 Pw-Grounds				
100-4226-511100	Regular Employees	\$ 288,455	\$ 271,436	\$ (17,019)
100-4226-511300	Overtime	\$ 10,000	\$ 49,500	\$ 39,500
100-4226-512100	Group Insurance	\$ 102,454	\$ 90,994	\$ (11,460)
100-4226-512200	Fica	\$ 22,067	\$ 21,530	\$ (537)
100-4226-512400	Retirement	\$ 21,001	\$ 16,498	\$ (4,503)
100-4226-512700	Workers Compensation	\$ 17,942	\$ 22,658	\$ 4,716
100-4226-512900	Other Employee Benefits	\$ 4,000	\$ 4,000	\$ -
100-4226-522200	Repairs & Maint.	\$ 20,000	\$ 20,000	\$ -
100-4226-531100	Supplies & Materials	\$ 10,000	\$ 10,000	\$ -
100-4226-531230	Electricity	\$ 270,000	\$ 270,000	\$ -
100-4226-531270	Gasoline/Diesel	\$ 22,500	\$ 22,500	\$ -
100-4226-531271	Cng Fuel	\$ 500	\$ -	\$ (500)
100-4226-531600	Equipment < \$5,000 Each	\$ 3,500	\$ 3,500	\$ -
100-4226-542500	Equipment	\$ 239,000	\$ 50,000	\$ (189,000)
100-4226-581200	Capital Leases	\$ 44,470	\$ 64,755	\$ 20,285
100-4226-582200	Capital Leases-Interest	\$ 2,112	\$ 3,076	\$ 964
Expenditure Subtotal	Department: 4226 Pw-Grounds	\$ 1,078,001	\$ 920,447	\$ (157,554)
Department: 4230 Right Of Way Crew				
100-4230-511100	Regular Employees	\$ 74,965	\$ 74,965	\$ -
100-4230-511300	Overtime	\$ 100	\$ 100	\$ -
100-4230-512100	Group Insurance	\$ 22,278	\$ 26,115	\$ 3,837
100-4230-512200	Fica	\$ 5,735	\$ 5,375	\$ (360)
100-4230-512400	Retirement	\$ 5,664	\$ 3,593	\$ (2,071)
100-4230-512700	Workers Comp	\$ 4,839	\$ 4,935	\$ 96
100-4230-512900	Other Employee Benefits	\$ 500	\$ 500	\$ -
100-4230-523200	Communications	\$ 600	\$ 600	\$ -
100-4230-531270	Gasoline/Diesel	\$ -	\$ 1,000	\$ 1,000
Expenditure Subtotal	Department: 4230 Right Of Way Crew	\$ 114,681	\$ 117,183	\$ 2,502
Department: 4900 Pw-Fleet				
100-4900-511100	Regular Employees	\$ 157,862	\$ 164,177	\$ 6,315
100-4900-511300	Overtime	\$ 500	\$ 500	\$ -
100-4900-512100	Group Insurance	\$ 72,259	\$ 78,493	\$ 6,234
100-4900-512200	Fica	\$ 12,076	\$ 12,560	\$ 484
100-4900-512400	Retirement	\$ 12,130	\$ 8,948	\$ (3,182)
100-4900-512700	Workers Compensation	\$ 2,255	\$ 2,675	\$ 420
100-4900-512900	Other Employee Benefits	\$ 3,500	\$ 3,500	\$ -
100-4900-522200	Repairs & Maint.	\$ 500	\$ 500	\$ -
100-4900-522300	Rentals	\$ 950	\$ 950	\$ -
100-4900-523200	Communications	\$ 2,300	\$ 2,300	\$ -
100-4900-531100	Supplies & Materials	\$ 1,400	\$ 1,400	\$ -
100-4900-531220	Natural Gas	\$ 1,400	\$ 1,400	\$ -
100-4900-531230	Electricity	\$ 4,000	\$ 4,000	\$ -
100-4900-531270	Gasoline/Diesel	\$ 1,800	\$ 1,800	\$ -
100-4900-531600	Equipment < \$5,000 Each	\$ 5,000	\$ 5,000	\$ -
Expenditure Subtotal	Department: 4900 Pw-Fleet	\$ 277,932	\$ 288,203	\$ 10,271
Department: 4950 Pw-Cemetery				
100-4950-511100	Regular Employees	\$ 44,375	\$ 46,129	\$ 1,754
100-4950-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
100-4950-512100	Group Insurance	\$ 28,358	\$ 30,902	\$ 2,544
100-4950-512200	Fica	\$ 3,395	\$ 3,529	\$ 134
100-4950-512400	Retirement	\$ 3,266	\$ 2,514	\$ (752)
100-4950-512700	Workers Compensation	\$ 1,381	\$ 1,709	\$ 328
100-4950-512900	Other Employee Benefits	\$ 900	\$ 900	\$ -
100-4950-522200	Repairs & Maint.	\$ 1,500	\$ 1,500	\$ -
100-4950-531100	Supplies & Materials	\$ 2,000	\$ 2,000	\$ -
100-4950-531210	Water/Sewerage	\$ 200	\$ 200	\$ -
100-4950-531230	Electricity	\$ 1,000	\$ 1,000	\$ -
100-4950-531270	Gasoline/Diesel	\$ 2,800	\$ 2,800	\$ -
100-4950-531600	Equipment < \$5,000 Each	\$ 1,500	\$ 1,500	\$ -
Expenditure Subtotal	Department: 4950 Pw-Cemetery	\$ 92,675	\$ 96,683	\$ 4,008

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 6100 Schaefer Center				
100-6100-511100	Regular Employee	\$ 37,689	\$ 39,197	\$ 1,508
100-6100-512100	Group Insurance	\$ 12,030	\$ 13,093	\$ 1,063
100-6100-512200	Fica	\$ 2,883	\$ 2,999	\$ 116
100-6100-512400	Retirement	\$ 2,746	\$ 2,136	\$ (610)
100-6100-512700	Workers Compensation	\$ 82	\$ 102	\$ 20
100-6100-522200	Repairs & Maintenance	\$ 3,000	\$ 3,000	\$ -
100-6100-522201	Schaefer Center Infrastructure	\$ 3,000	\$ 3,000	\$ -
100-6100-523200	Communications-Wifi	\$ 100	\$ 100	\$ -
100-6100-523300	Advertising & Promotions	\$ 6,000	\$ 6,000	\$ -
100-6100-523600	Dues & Fees	\$ 500	\$ 1,000	\$ 500
100-6100-523700	Education & Training	\$ 1,000	\$ 1,400	\$ 400
100-6100-523850	Contract Labor	\$ 20,000	\$ 25,000	\$ 5,000
100-6100-531100	Supplies & Materials	\$ 1,500	\$ 2,500	\$ 1,000
100-6100-531101	Schaefer Center Concession	\$ 7,000	\$ 10,000	\$ 3,000
100-6100-531102	Schaefer Center Programing	\$ 25,000	\$ 25,000	\$ -
100-6100-531103	Beer & Wine Concessions	\$ 3,500	\$ 2,000	\$ (1,500)
100-6100-531210	Water/Sewerage	\$ 1,700	\$ 1,700	\$ -
100-6100-531220	Natural Gas	\$ 2,000	\$ 2,000	\$ -
100-6100-531230	Electricity	\$ 10,500	\$ 10,500	\$ -
Expenditure Subtotal	Department: 6100 Schaefer Center	\$ 140,230	\$ 150,727	\$ 10,497
Department: 6220 Parks				
100-6220-511200	Temporary Employee	\$ 17,022	\$ 17,704	\$ 682
100-6220-512200	Fica	\$ 1,302	\$ 1,354	\$ 52
100-6220-512700	Workers Compensation	\$ 286	\$ 356	\$ 70
100-6220-522110	Disposal	\$ 1,200	\$ 1,200	\$ -
100-6220-522200	Repairs & Maint.	\$ 4,000	\$ 4,000	\$ -
100-6220-522201	Ermyr Johnson- Repairs & Maint	\$ 1,000	\$ 1,000	\$ -
100-6220-522202	R & M Alewine Park	\$ 500	\$ 500	\$ -
100-6220-522203	Orr Park Improvements	\$ 66,990	\$ 1,000	\$ (65,990)
100-6220-523200	Communications	\$ 825	\$ 825	\$ -
100-6220-531100	Supplies & Materials	\$ 4,000	\$ 5,000	\$ 1,000
100-6220-531210	Water/Sewerage	\$ 3,000	\$ 3,000	\$ -
100-6220-531230	Electricity	\$ 8,400	\$ 8,400	\$ -
100-6220-531600	Equipment < \$5,000 Each	\$ 1,000	\$ 1,000	\$ -
Expenditure Subtotal	Department: 6220 Parks	\$ 109,525	\$ 45,339	\$ (64,186)
Department: 6225 Doyle St Pool				
100-6225-522200	Repairs & Maintenance	\$ 1,000	\$ 1,000	\$ -
100-6225-523200	Communications	\$ 825	\$ 825	\$ -
100-6225-523850	Contract Labor	\$ 33,000	\$ 33,000	\$ -
100-6225-531100	Supplies & Materials	\$ 8,000	\$ 12,000	\$ 4,000
100-6225-531230	Electricity	\$ 2,300	\$ 2,300	\$ -
Expenditure Subtotal	Department: 6225 Doyle St Pool	\$ 45,125	\$ 49,125	\$ 4,000
Department: 7220 Building Inspection				
100-7220-523600	Dues & Fees	\$ 250	\$ 250	\$ -
100-7220-523700	Education & Training	\$ 1,800	\$ 1,800	\$ -
100-7220-531100	Supplies & Materials	\$ 100	\$ 100	\$ -
100-7220-531400	Books & Periodicals	\$ 200	\$ 200	\$ -
Expenditure Subtotal	Department: 7220 Building Inspection	\$ 2,350	\$ 2,350	\$ -
Department: 7520 Community Support				
100-7520-523307	Paul Anderson Park	\$ 2,500	\$ 2,500	\$ -
100-7520-523339	Historical Society	\$ 1,000	\$ 1,000	\$ -
100-7520-523341	Toccoa-Stephens Co Beautiful	\$ 5,000	\$ 5,000	\$ -
100-7520-523343	Boys & Girls Club	\$ 5,000	\$ 5,000	\$ -
100-7520-523345	Open Arms Clinic	\$ 5,000	\$ 5,000	\$ -
100-7520-523346	Toccoa Symphony Ochestra	\$ 2,500	\$ 2,500	\$ -
100-7520-523348	The Hope Center	\$ 2,500	\$ 2,500	\$ -
100-7520-523349	Stephens County 4-H	\$ 5,000	\$ -	\$ (5,000)
100-7520-523350	Currahee Art Council	\$ 4,000	\$ 4,000	\$ -
100-7520-523351	Toccoa Improvement Association	\$ -	\$ 1,500	\$ 1,500
Expenditure Subtotal	Department: 7520 Community Support	\$ 32,500	\$ 29,000	\$ (3,500)
Department: 7525 Local Government Support				
100-7525-523331	Industrial Development Authority	\$ 50,000	\$ 50,000	\$ -
100-7525-523336	Toccoa Stephens Co Airport Authority	\$ 10,500	\$ 31,875	\$ 21,375
100-7525-523343	Animal Control	\$ 35,691	\$ 35,691	\$ -
100-7525-523344	Humane Shelter Operations	\$ 210,850	\$ 185,850	\$ (25,000)
100-7525-523345	SC Soil & Water Conservation	\$ 5,000	\$ 5,000	\$ -
Expenditure Subtotal	Department: 7525 Local Government Support	\$ 312,041	\$ 308,416	\$ (3,625)

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 7530 Currahee St Beautification	Expenditure			
100-7530-522201	Greenspace	\$ 3,500	\$ 3,500	\$ -
100-7530-523318	Grant Program/Facades	\$ 15,000	\$ 15,000	\$ -
Expenditure Subtotal	Department: 7530 Currahee St Beautification	\$ 18,500	\$ 18,500	\$ -
Department: 7550 Main Street	Expenditure			
100-7550-511100	Regular Employees	\$ 154,365	\$ 100,450	\$ (53,915)
100-7550-511200	Temporary/Special Events Coord	\$ 33,768	\$ 35,120	\$ 1,352
100-7550-512100	Group Insurance	\$ 44,804	\$ 26,569	\$ (18,235)
100-7550-512200	Fica	\$ 14,392	\$ 10,071	\$ (4,321)
100-7550-512400	Retirement	\$ 12,016	\$ 5,474	\$ (6,542)
100-7550-512700	Workers Compensation	\$ 431	\$ 354	\$ (77)
100-7550-521200	Professional Services	\$ 500	\$ 500	\$ -
100-7550-522200	Repairs & Maint.	\$ 3,180	\$ 3,000	\$ (180)
100-7550-522300	Rentals/Music License	\$ 1,400	\$ 1,400	\$ -
100-7550-523200	Communications	\$ 720	\$ 720	\$ -
100-7550-523300	Advertising & Promotion	\$ 40,000	\$ 45,000	\$ 5,000
100-7550-523301	Special Events	\$ 33,000	\$ 30,000	\$ (3,000)
100-7550-523312	Christmas Lighting Downtown	\$ 34,690	\$ 10,000	\$ (24,690)
100-7550-523313	Christmas	\$ 22,000	\$ 30,000	\$ 8,000
100-7550-523314	Toast Of Toccoa	\$ 12,000	\$ 12,000	\$ -
100-7550-523315	Harvest Festival	\$ 19,000	\$ 15,000	\$ (4,000)
100-7550-523316	Ida Cox	\$ 21,000	\$ 25,000	\$ 4,000
100-7550-523318	Facade Grants	\$ 25,000	\$ 25,000	\$ -
100-7550-523319	Economic Restructure	\$ 4,068	\$ 4,068	\$ -
100-7550-523600	Dues & Fees	\$ 2,300	\$ 2,300	\$ -
100-7550-523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
100-7550-523850	Contract Labor	\$ 1,000	\$ 3,000	\$ 2,000
100-7550-531100	Supplies & Materials	\$ 1,500	\$ 2,000	\$ 500
100-7550-531101	Signage	\$ 5,250	\$ 4,750	\$ (500)
100-7550-531103	Ice Skating	\$ 4,000	\$ 3,000	\$ (1,000)
Expenditure Subtotal	Department: 7550 Main Street	\$ 495,384	\$ 399,776	\$ (95,608)
Department: 7551 Downtown Maintenance	Expenditure			
100-7551-511100	Regular Employee	\$ 36,213	\$ 37,661	\$ 1,448
100-7551-511200	Temporary Employees	\$ -	\$ 5,000	\$ 5,000
100-7551-512100	Group Insurance	\$ 29,298	\$ 31,871	\$ 2,573
100-7551-512200	Fica	\$ 2,770	\$ 2,881	\$ 111
100-7551-512400	Retirement	\$ 2,731	\$ 2,053	\$ (678)
100-7551-512700	Workers Compensation	\$ 81	\$ 98	\$ 17
100-7551-522200	Repairs & Maint.	\$ 24,000	\$ 24,000	\$ -
100-7551-531230	Electricity	\$ 25,000	\$ 25,000	\$ -
100-7551-531270	Gasoline/Diesel	\$ 1,500	\$ 3,000	\$ 1,500
100-7551-531600	Equipment < \$5,000	\$ -	\$ 3,000	\$ 3,000
Expenditure Subtotal	Department: 7551 Downtown Maintenance	\$ 121,593	\$ 134,564	\$ 12,971

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 7560 Emergency Reserve	Expenditure			
100-7560-611000	Transfers Out-Emergency Fund	\$ 100,300	\$ 100,300	\$ -
Expenditure Subtotal	Department: 7560 Emergency Reserve	\$ 100,300	\$ 100,300	\$ -
Department: 7565 Workers Compensation Reserve	Expenditure			
100-7565-512700	Workers Compensation	\$ 30,500	\$ 30,500	\$ -
Expenditure Subtotal	Department: 7565 Workers Compensation Reserve	\$ 30,500	\$ 30,500	\$ -
Department: 7570 Property And Liability Reserve	Expenditure			
100-7570-523100	Property & Liability Ins	\$ 30,500	\$ 30,500	\$ -
Expenditure Subtotal	Department: 7570 Property And Liability Reserve	\$ 30,500	\$ 30,500	\$ -
Department: 8000 Debt Service	Expenditure			
100-8000-611500	Interest Expense	\$ 15,000	\$ 15,000	\$ -
Expenditure Subtotal	Department: 8000 Debt Service	\$ 15,000	\$ 15,000	\$ -
Department: 8500 Capital Outlay	Expenditure			
100-8500-581200	Capital Lease Principal	\$ 85,759	\$ 85,759	\$ -
100-8500-582200	Interest Capital Lease	\$ 4,074	\$ 4,074	\$ -
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 89,833	\$ 89,833	\$ -
Department: 9000 Interfund Transfers	Expenditure			
100-9000-611101	Transfer - Gen Fd Reserve Acct	\$ 135,996	\$ 135,996	\$ -
100-9000-611200	Transfers Out-Grant Fund	\$ 143,000	\$ 298,904	\$ 155,904
100-9000-611556	CRA Trnsfrs To Lake Toccoa	\$ 65,000	\$ -	\$ (65,000)
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ 343,996	\$ 434,900	\$ 90,904
Department: 9999				
100-9999-999999	Remaining Budget Funds	\$ -	\$ 28,865	\$ 28,865
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ -	\$ 28,865	\$ 28,865
Total Expenditure General Fund		\$ 11,670,262	\$ 12,053,097	\$ 382,835

**CITY OF TOCCOA - GENERAL RESERVE
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 0039 Other Financing Sources	Revenue			
101-0039-391100	Transfer In From General Fd	\$ 135,996	\$ 135,996	\$ -
101-0039-393999	Fund Balance Forward	\$ 75,445	\$ 10,404	\$ (65,041)
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 211,441	\$ 146,400	\$ (65,041)
Total Revenue General Reserve		\$ 211,441	\$ 146,400	\$ (65,041)
Department: 2850 Code Enforcement	Expenditure			
101-2850-542500		\$ 35,000	\$ -	\$ (35,000)
Expenditure Subtotal	Department: 2850 Code Enforcement	\$ 35,000	\$ -	\$ (35,000)
Department: 3220 Police Department	Expenditure			
101-3220-542500	Computer Equipment	\$ 64,000	\$ 14,400	\$ (49,600)
Expenditure Subtotal	Department: 3220 Police Department	\$ 64,000	\$ 14,400	\$ (49,600)
Department: 3510 Fire Department	Expenditure			
101-3510-542500	ExtricationTools	\$ 112,441	\$ 29,000	\$ (83,441)
Expenditure Subtotal	Department: 3510 Fire Department	\$ 112,441	\$ 29,000	\$ (83,441)
Department: 4226 PW-Grounds	Expenditure			
101-4226-542500	Side Mount Brushhog and Dump Trailer	\$ -	\$ 33,000	\$ 33,000
Expenditure Subtotal	Department: 4226 PW-Grounds	\$ -	\$ 33,000	\$ 33,000
Department: 4950 PW-Cemetery	Expenditure			
101-4950-542500	Cemetery Signage	\$ -	\$ 10,000	\$ 10,000
Expenditure Subtotal	Department: 4950 PW-Cemetery	\$ -	\$ 10,000	\$ 10,000
Department: 6220 Parks	Expenditure			
101-6220-542500	Playground Equipment	\$ -	\$ 60,000	\$ 60,000
Expenditure Subtotal	Department: 6220 Parks	\$ -	\$ 60,000	\$ 60,000
Total Expenditure General Reserve		\$ 211,441	\$ 146,400	\$ (65,041)

**CITY OF TOCCOA - WATER WASTEWATER FUND
FY2024 APPROVED BUDGET SUMMARY**

	FY2023	FY2024	INCREASE (DECREASE)	% CHANGE
WATER/WASTEWATER FUND-505 REVENUE				
0034 Charges For Service	\$7,613,163	\$7,824,163	\$211,000	2.8%
0038 Miscellaneous	\$4,585,000	\$6,178,000	\$1,593,000	34.7%
TOTAL WATER/WASTEWATER FUND-505	\$12,198,163	\$14,002,163	\$1,804,000	14.8%

	FY2023	FY2024	INCREASE (DECREASE)	% CHANGE
WATER/WASTEWATER FUND-505 EXPENDITURE				
4331 Gravity Sewers	\$6,500	\$6,500	\$0	0.0%
4334 Water Lift Stations	\$143,020	\$145,654	\$2,634	1.8%
4335 Water Eastanollee Creek P	\$823,875	\$897,650	\$73,775	9.0%
4336 Water Toccoa Creek Plant	\$225,631	\$249,456	\$23,825	10.6%
4337 Water-Wastewater Lab	\$89,053	\$116,396	\$27,343	30.7%
4338 Water Industrial Pretreat	\$77,833	\$80,252	\$2,419	3.1%
4410 Water Administration	\$287,763	\$294,660	\$6,897	2.4%
4420 Water Yonah Pump Station	\$31,400	\$31,400	\$0	0.0%
4421 Water Davidson Creek	\$158,200	\$158,200	\$0	0.0%
4424 Utilities ROW Crew	\$107,268	\$110,619	\$3,351	3.1%
4430 Water Treatment	\$995,989	\$1,012,656	\$16,667	1.7%
4431 Water Lab	\$23,000	\$23,000	\$0	0.0%
4440 Water Main	\$311,903	\$312,413	\$510	0.2%
4441 Water Elevated Storage	\$57,680	\$57,680	\$0	0.0%
4442 Water Booster Pump	\$10,800	\$10,800	\$0	0.0%
4443 Water Valves & Hydrants	\$164,412	\$177,106	\$12,694	7.7%
4444 Water Taps & Meters	\$307,639	\$316,661	\$9,022	2.9%
4445 Water Meter Reading	\$309,590	\$320,669	\$11,079	3.6%
4446 Water Service	\$74,156	\$76,219	\$2,063	2.8%
4448 Water Construction & Insp	\$162,942	\$173,937	\$10,995	6.7%
8500 Capital Outlay	\$4,585,000	\$6,178,000	\$1,593,000	34.7%
9000 Interfund Transfers	\$3,244,509	\$3,252,235	\$7,726	0.2%
TOTAL WATER/WASTEWATER FUND-505	\$12,198,163	\$14,002,163	\$1,804,000	14.8%

	FY2023	FY2024	INCREASE	% CHANGE
WATER R&E FUND-506 REVENUE				
0039 Other Financing Sources	\$110,849	\$114,712	\$3,863	3.5%
TOTAL WATER FUND R&E-506	\$110,849	\$114,712	\$3,863	3.5%

	FY2023	FY2024	INCREASE	% CHANGE
WATER R&E FUND-506 EXPENDITURE				
4445 Water Meter Reading	\$40,000	\$40,000	\$0	0.0%
8500 Capital Outlay (Banked for Future Projects)	\$70,849	\$74,712	\$3,863	5.5%
TOTAL WATER FUND R&E-506	\$110,849	\$114,712	\$3,863	3.5%

	FY2023	FY2024	INCREASE	% CHANGE
WASTEWATER R&E FUND-507 REVENUE				
0039 Other Financing Sources	\$110,849	\$120,000	\$9,151	8.3%
TOTAL WASTEWATER R&E FUND-507	\$110,849	\$120,000	\$9,151	8.3%

	FY2023	FY2024	INCREASE	% CHANGE
WASTEWATER R&E FUND-507 EXPENDITURE				
4334 Liftstations	\$0	\$40,000	\$40,000	100.0%
4335 Eastanollee Creek	\$0	\$40,000	\$40,000	100.0%
4336 Toccoa Creek	\$40,000	\$40,000	\$0	0.0%
8500 Banked for Future Projects	\$70,849	\$0	(\$70,849)	-100.0%
TOTAL WASTEWATER R&E FUND-507	\$110,849	\$120,000	\$9,151	8.3%

**CITY OF TOCCOA - WATER/WASTEWATER REVENUES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 0034 Charges For Services	Revenue			
505-0034-344210	Water Sales	\$ 5,704,457	\$ 5,971,363	\$ 266,906
505-0034-344211	Water Taps	\$ 89,000	\$ 89,000	\$ -
505-0034-344212	Water Service	\$ 10,370	\$ 13,500	\$ 3,130
505-0034-344213	Lab Testing	\$ 12,000	\$ 12,000	\$ -
505-0034-344255	Sewerage Charges	\$ 1,556,336	\$ 1,482,300	\$ (74,036)
505-0034-344256	Sewer Taps	\$ 10,000	\$ 15,000	\$ 5,000
505-0034-344415	Penalties	\$ 230,000	\$ 240,000	\$ 10,000
505-0034-349300	Bad Check Fees	\$ 1,000	\$ 1,000	\$ -
Revenue Subtotal	Department: 0034 Charges for Services	\$ 7,613,163	\$ 7,824,163	\$ 211,000
Department: 0038 Miscellaneous	Revenue			
505-0038-389200	GEFA Loan Proceeds	\$ 4,585,000	\$ 6,178,000	\$ 1,593,000
Revenue Subtotal	Department: 0038 Miscellaneous	\$ 4,585,000	\$ 6,178,000	\$ 1,593,000
Total Revenue Water Wastewater Fund		\$ 12,198,163	\$ 14,002,163	\$ 1,804,000

**CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 4331 Gravity Sewers				
505-4331-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
505-4331-531100	Supplies And Materials	\$ 5,000	\$ 5,000	\$ -
505-4331-531270	Gasoline/Diesel	\$ 500	\$ 500	\$ -
Expenditure Subtotal	Department: 4331 Gravity Sewers	\$ 6,500	\$ 6,500	\$ -
Department: 4334 Water Lift Stations				
505-4334-511100	Regular Employees	\$ 47,729	\$ 49,638	\$ 1,909
505-4334-511300	Overtime	\$ 3,500	\$ 3,500	\$ -
505-4334-512100	Group Insurance	\$ 29,576	\$ 32,154	\$ 2,578
505-4334-512200	Fica	\$ 3,651	\$ 3,797	\$ 146
505-4334-512400	Retirement	\$ 3,529	\$ 2,705	\$ (824)
505-4334-512700	Workers Compensation	\$ 535	\$ 660	\$ 125
505-4334-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
505-4334-522200	Repairs & Maint.	\$ 4,000	\$ 4,000	\$ -
505-4334-523200	Communications	\$ 2,500	\$ 2,500	\$ -
505-4334-523300	Advertising & Promotion	\$ 350	\$ 350	\$ -
505-4334-523600	Dues & Fees	\$ 350	\$ 350	\$ -
505-4334-523700	Education & Training	\$ 100	\$ 100	\$ -
505-4334-531100	Supplies & Materials	\$ 4,000	\$ 4,000	\$ -
505-4334-531230	Electricity	\$ 38,000	\$ 38,000	\$ -
505-4334-531270	Gasoline/Diesel	\$ 3,500	\$ 3,500	\$ -
505-4334-531271	Cng Expense	\$ 1,300	\$ -	\$ (1,300)
Expenditure Subtotal	Department: 4334 Water Lift Stations	\$ 143,020	\$ 145,654	\$ 2,634
Department: 4335 Water Eastanollee Creek				
505-4335-511100	Regular Employees	\$ 132,663	\$ 137,619	\$ 4,956
505-4335-511300	Overtime	\$ 5,000	\$ 5,000	\$ -
505-4335-512100	Group Insurance	\$ 54,807	\$ 59,673	\$ 4,866
505-4335-512200	Fica	\$ 10,149	\$ 10,528	\$ 379
505-4335-512400	Retirement	\$ 9,773	\$ 7,500	\$ (2,273)
505-4335-512700	Workers Compensation	\$ 1,483	\$ 1,830	\$ 347
505-4335-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
505-4335-521200	Professional Services	\$ 30,000	\$ 30,000	\$ -
505-4335-522110	Disposal	\$ 30,000	\$ 30,000	\$ -
505-4335-522200	Repairs & Maint.	\$ 45,000	\$ 45,000	\$ -
505-4335-523200	Communications	\$ 1,000	\$ 1,000	\$ -
505-4335-523600	Dues & Fees	\$ 600	\$ 600	\$ -
505-4335-523700	Education & Training	\$ 1,200	\$ 1,200	\$ -
505-4335-523850	Contract Labor	\$ 20,000	\$ 20,000	\$ -
505-4335-531100	Supplies & Materials	\$ 20,000	\$ 20,000	\$ -
505-4335-531150	Chemicals	\$ 70,000	\$ 70,000	\$ -
505-4335-531210	Water/Sewerage	\$ 25,000	\$ 25,000	\$ -
505-4335-531220	Natural Gas	\$ 2,500	\$ 2,500	\$ -
505-4335-531230	Electricity	\$ 260,000	\$ 260,000	\$ -
505-4335-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
505-4335-582200	Interest on GEFA Construction	\$ 99,500	\$ 165,000	\$ 65,500
Expenditure Subtotal	Department: 4335 Water Eastanollee Creek	\$ 823,875	\$ 897,650	\$ 73,775
Department: 4336 Water Toccoa Creek Plant				
505-4336-511100	Regular Employees	\$ 72,220	\$ 76,319	\$ 4,099
505-4336-511300	Overtime	\$ 3,000	\$ 3,000	\$ -
505-4336-512100	Group Insurance	\$ 58,802	\$ 64,200	\$ 5,398
505-4336-512200	Fica	\$ 5,525	\$ 5,838	\$ 313
505-4336-512400	Retirement	\$ 5,348	\$ 4,159	\$ (1,189)
505-4336-512700	Workers Compensation	\$ 811	\$ 1,015	\$ 204
505-4336-512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
505-4336-521200	Professional Services	\$ 500	\$ 500	\$ -
505-4336-522110	Disposal	\$ 1,675	\$ 1,675	\$ -
505-4336-522200	Repairs & Maint.	\$ 8,000	\$ 8,000	\$ -
505-4336-523700	Education & Training	\$ 450	\$ 450	\$ -
505-4336-523850	Contract Labor	\$ 20,000	\$ 20,000	\$ -
505-4336-531100	Supplies & Materials	\$ 5,000	\$ 5,000	\$ -
505-4336-531210	Water/Sewerage	\$ 6,000	\$ 6,000	\$ -
505-4336-531230	Electricity	\$ 35,000	\$ 35,000	\$ -
505-4336-531270	Gasoline/Diesel	\$ 2,500	\$ 2,500	\$ -
505-4335-542500	Equipment	\$ -	\$ 15,000	\$ 15,000
Expenditure Subtotal	Department: 4336 Water Toccoa Creek Plant	\$ 225,631	\$ 249,456	\$ 23,825

**CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 4337 Water-Wastewater Lab				
505-4337-511100	Regular Employees	\$ 56,638	\$ 58,904	\$ 2,266
505-4337-511300	Overtime	\$ 200	\$ 200	\$ -
505-4337-512100	Group Insurance	\$ 12,005	\$ 32,243	\$ 20,238
505-4337-512200	Fica	\$ 4,333	\$ 4,506	\$ 173
505-4337-512400	Retirement	\$ 4,365	\$ 3,210	\$ (1,155)
505-4337-512700	Workers Compensation	\$ 662	\$ 783	\$ 121
505-4337-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
505-4337-522200	Repairs & Maint.	\$ 250	\$ 250	\$ -
505-4337-523600	Dues & Fees	\$ 200	\$ 200	\$ -
505-4337-523700	Education & Training	\$ 1,000	\$ 1,000	\$ -
505-4337-523850	Contract Labor	\$ 1,000	\$ 1,000	\$ -
505-4337-531100	Supplies & Materials	\$ 8,000	\$ 8,000	\$ -
505-4337-542500	Equipment	\$ -	\$ 5,700	\$ 5,700
Expenditure Subtotal	Department: 4337 Water-Wastewater Lab	\$ 89,053	\$ 116,396	\$ 27,343
Department: 4338 Water Industrial Pretreat				
505-4338-511100	Regular Employees	\$ 47,257	\$ 49,147	\$ 1,890
505-4338-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
505-4338-512100	Group Insurance	\$ 12,991	\$ 14,064	\$ 1,073
505-4338-512200	Fica	\$ 3,615	\$ 3,760	\$ 145
505-4338-512400	Retirement	\$ 3,491	\$ 2,678	\$ (813)
505-4338-512700	Workers Compensation	\$ 529	\$ 653	\$ 124
505-4338-512900	Other Employee Benefits	\$ 500	\$ 500	\$ -
505-4338-521200	Professional Services	\$ 2,000	\$ 2,000	\$ -
505-4338-522200	Repairs & Maint.	\$ 500	\$ 500	\$ -
505-4338-523600	Dues & Fees	\$ 450	\$ 450	\$ -
505-4338-523700	Education & Training	\$ 500	\$ 500	\$ -
505-4338-523850	Contract Labor	\$ 2,000	\$ 2,000	\$ -
505-4338-531100	Supplies & Materials	\$ 500	\$ 500	\$ -
505-4338-531270	Gasoline/Diesel	\$ 1,500	\$ 1,500	\$ -
Expenditure Subtotal	Department: 4338 Water Industrial Pretreat	\$ 77,833	\$ 80,252	\$ 2,419
Department: 4410 Water Administration				
505-4410-511100	Regular Employees	\$ 145,572	\$ 151,395	\$ 5,823
505-4410-512100	Group Insurance	\$ 25,605	\$ 29,236	\$ 3,631
505-4410-512200	Fica	\$ 11,136	\$ 11,582	\$ 446
505-4410-512400	Retirement	\$ 11,313	\$ 8,251	\$ (3,062)
505-4410-512700	Workers Compensation	\$ 337	\$ 396	\$ 59
505-4410-521100	Collection Costs	\$ 500	\$ 500	\$ -
505-4410-521200	Professional Services	\$ 15,000	\$ 15,000	\$ -
505-4410-521201	Credit Card Exp/Bank Charges	\$ 15,000	\$ 15,000	\$ -
505-4410-522200	Repairs & Maint.	\$ 200	\$ 200	\$ -
505-4410-523100	Insurance	\$ 47,500	\$ 47,500	\$ -
505-4410-523200	Communications	\$ 1,300	\$ 1,300	\$ -
505-4410-523600	Dues & Fees	\$ 1,000	\$ 1,000	\$ -
505-4410-523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
505-4410-523850	Contract Labor	\$ 500	\$ 500	\$ -
505-4410-531100	Supplies & Materials	\$ 600	\$ 600	\$ -
505-4410-531270	Gasoline/Diesel	\$ 200	\$ 200	\$ -
505-4410-531600	Equipment < \$5,000	\$ 9,000	\$ 9,000	\$ -
Expenditure Subtotal	Department: 4410 Water Administration	\$ 287,763	\$ 294,660	\$ 6,897
Department: 4420 Water Yonah Pump Station				
505-4420-522200	Repairs & Maint.	\$ 2,500	\$ 2,500	\$ -
505-4420-523200	Communications	\$ 800	\$ 800	\$ -
505-4420-523600	Dues & Fees	\$ 1,000	\$ 1,000	\$ -
505-4420-531100	Supplies & Materials	\$ 100	\$ 100	\$ -
505-4420-531215	Raw Water Expense	\$ 2,000	\$ 2,000	\$ -
505-4420-531230	Electricity	\$ 25,000	\$ 25,000	\$ -
Expenditure Subtotal	Department: 4420 Water Yonah Pump Station	\$ 31,400	\$ 31,400	\$ -
Department: 4421 Water Davidson Creek				
505-4421-521200	Professional Services	\$ 2,000	\$ 2,000	\$ -
505-4421-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
505-4421-523200	Communications	\$ 4,000	\$ 4,000	\$ -
505-4421-531100	Supplies & Materials	\$ 1,200	\$ 1,200	\$ -
505-4421-531230	Electricity	\$ 150,000	\$ 150,000	\$ -
Expenditure Subtotal	Department: 4421 Water Davidson Creek	\$ 158,200	\$ 158,200	\$ -

**CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 4424 Utilities Row Crew	Expenditure			
505-4424-511100	Regular Employees	\$ 79,232	\$ 82,401	\$ 3,169
505-4424-511300	Overtime	\$ 100	\$ 100	\$ -
505-4424-512100	Group Insurance	\$ 13,032	\$ 14,276	\$ 1,244
505-4424-512200	Fica	\$ 6,061	\$ 6,304	\$ 243
505-4424-512400	Retirement	\$ 6,006	\$ 4,491	\$ (1,515)
505-4424-512700	Workers Compensation	\$ 1,037	\$ 1,247	\$ 210
505-4424-52300	Communications	\$ 800	\$ 800	\$ -
505-4424-531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
Expenditure Subtotal	Department: 4424 Utilities Row Crew	\$ 107,268	\$ 110,619	\$ 3,351
Department: 4430 Water Treatment	Expenditure			
505-4430-511100	Regular Employees	\$ 385,517	\$ 385,612	\$ 95
505-4430-511300	Overtime	\$ 6,200	\$ 6,200	\$ -
505-4430-512100	Group Insurance	\$ 158,395	\$ 182,203	\$ 23,808
505-4430-512200	Fica	\$ 29,492	\$ 29,499	\$ 7
505-4430-512400	Retirement	\$ 29,510	\$ 21,239	\$ (8,271)
505-4430-512700	Workers Compensation	\$ 16,100	\$ 18,628	\$ 2,528
505-4430-512900	Other Employee Benefits	\$ 3,200	\$ 3,200	\$ -
505-4430-521200	Professional Services	\$ 6,000	\$ 6,000	\$ -
505-4430-522110	Disposal	\$ 2,000	\$ 2,000	\$ -
505-4430-522200	Repairs & Maint.	\$ 10,000	\$ 10,000	\$ -
505-4430-523200	Communications	\$ 375	\$ 375	\$ -
505-4430-523300	Advertising & Promotions	\$ 200	\$ 200	\$ -
505-4430-523600	Dues & Fees	\$ 1,500	\$ 1,500	\$ -
505-4430-523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
505-4430-523850	Contract Labor	\$ 45,000	\$ 45,000	\$ -
505-4430-531100	Supplies & Materials	\$ 25,000	\$ 25,000	\$ -
505-4430-531150	Chemicals	\$ 180,000	\$ 180,000	\$ -
505-4430-531210	Water/Sewerage	\$ 5,000	\$ 5,000	\$ -
505-4430-531220	Natural Gas	\$ 8,000	\$ 8,000	\$ -
505-4430-531230	Electricity	\$ 60,000	\$ 60,000	\$ -
505-4430-531270	Gasoline/Diesel	\$ 5,000	\$ 5,000	\$ -
505-4430-542500	Equipment	\$ 16,500	\$ 15,000	\$ (1,500)
Expenditure Subtotal	Department: 4430 Water Treatment	\$ 995,989	\$ 1,012,656	\$ 16,667
Department: 4431 Water Lab	Expenditure			
505-4431-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
505-4431-531100	Supplies & Materials	\$ 22,000	\$ 22,000	\$ -
Expenditure Subtotal	Department: 4431 Water Lab	\$ 23,000	\$ 23,000	\$ -
Department: 4440 Water Mains	Expenditure			
505-4440-511100	Regular Employees	\$ 144,476	\$ 151,977	\$ 7,501
505-4440-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
505-4440-512100	Group Insurance	\$ 53,205	\$ 58,063	\$ 4,858
505-4440-512200	Fica	\$ 11,052	\$ 11,626	\$ 574
505-4440-512400	Retirement	\$ 10,848	\$ 8,283	\$ (2,565)
505-4440-512700	Workers Compensation	\$ 5,918	\$ 7,264	\$ 1,346
505-4440-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
505-4440-522200	Repairs & Maint.	\$ 10,000	\$ 10,000	\$ -
505-4440-522300	Rentals	\$ 2,100	\$ 2,100	\$ -
505-4440-523200	Communications	\$ 1,000	\$ 1,000	\$ -
505-4440-523600	Dues & Fees	\$ 1,000	\$ 1,000	\$ -
505-4440-523700	Education & Training	\$ 1,000	\$ 1,000	\$ -
505-4440-523850	Contract Labor	\$ 500	\$ 500	\$ -
505-4440-531100	Supplies & Materials	\$ 50,000	\$ 50,000	\$ -
505-4440-531210	Water	\$ 400	\$ 400	\$ -
505-4440-531270	Gasoline/Diesel	\$ 6,000	\$ 6,000	\$ -
505-4440-542500	Equipment	\$ -	\$ -	\$ -
505-4440-581200	Capital Lease Principal	\$ 10,696	\$ -	\$ (10,696)
505-4440-582200	Interest Capital Leases	\$ 508	\$ -	\$ (508)
Expenditure Subtotal	Department: 4440 Water Mains	\$ 311,903	\$ 312,413	\$ 510

**CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 4441 Water Elevated Storage				
505-4441-522200	Repairs & Maint.	\$ 4,000	\$ 4,000	\$ -
505-4441-523200	Communications	\$ 1,000	\$ 1,000	\$ -
505-4441-523850	Contract Labor	\$ 44,000	\$ 44,000	\$ -
505-4441-531100	Supplies & Materials	\$ 500	\$ 500	\$ -
505-4441-531210	Water/Sewerage	\$ 180	\$ 180	\$ -
505-4441-531230	Electricity	\$ 8,000	\$ 8,000	\$ -
Expenditure Subtotal	Department: 4441 Water Elevated Storage	\$ 57,680	\$ 57,680	\$ -
Department: 4442 Water Booster Pump				
505-4442-522200	Repairs & Maintenance	\$ 2,000	\$ 2,000	\$ -
505-4442-523200	Communications	\$ 800	\$ 800	\$ -
505-4442-531100	Supplies & Materials	\$ 500	\$ 500	\$ -
505-4442-531220	Natural Gas	\$ 500	\$ 500	\$ -
505-4442-531230	Electricity	\$ 7,000	\$ 7,000	\$ -
Expenditure Subtotal	Department: 4442 Water Booster Pump	\$ 10,800	\$ 10,800	\$ -
Department: 4443 Water Valves & Hydrants				
505-4443-511100	Regular Employees	\$ 93,891	\$ 103,734	\$ 9,843
505-4443-511300	Overtime	\$ 3,000	\$ 3,000	\$ -
505-4443-512100	Group Insurance	\$ 24,109	\$ 26,325	\$ 2,216
505-4443-512200	Fica	\$ 7,183	\$ 7,936	\$ 753
505-4443-512400	Retirement	\$ 6,942	\$ 5,653	\$ (1,289)
505-4443-512700	Workers Compensation	\$ 3,787	\$ 4,958	\$ 1,171
505-4443-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
505-4443-522200	Repairs & Maint.	\$ 4,000	\$ 4,000	\$ -
505-4443-523300	Advertising & Promotion	\$ 300	\$ 300	\$ -
505-4443-523600	Dues & Fees	\$ 500	\$ 500	\$ -
505-4443-523700	Education & Training	\$ 500	\$ 500	\$ -
505-4443-531100	Supplies & Materials	\$ 15,000	\$ 15,000	\$ -
505-4443-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
Expenditure Subtotal	Department: 4443 Water Valves & Hydrants	\$ 164,412	\$ 177,106	\$ 12,694
Department: 4444 Water Taps & Meters				
505-4444-511100	Regular Employees	\$ 102,547	\$ 106,649	\$ 4,102
505-4444-511300	Overtime	\$ 6,000	\$ 6,000	\$ -
505-4444-512100	Group Insurance	\$ 53,233	\$ 58,743	\$ 5,510
505-4444-512200	Fica	\$ 7,845	\$ 8,159	\$ 314
505-4444-512400	Retirement	\$ 7,644	\$ 5,812	\$ (1,832)
505-4444-512700	Workers Compensation	\$ 4,170	\$ 5,098	\$ 928
505-4444-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
505-4444-522200	Repairs & Maint.	\$ 8,000	\$ 8,000	\$ -
505-4444-523600	Dues & Fees	\$ 500	\$ 500	\$ -
505-4444-523700	Education & Training	\$ 500	\$ 500	\$ -
505-4444-523850	Contract Labor	\$ 5,000	\$ 5,000	\$ -
505-4444-531100	Supplies & Materials	\$ 100,000	\$ 100,000	\$ -
505-4444-531270	Gasoline/Diesel	\$ 11,000	\$ 11,000	\$ -
Expenditure Subtotal	Department: 4444 Water Taps & Meters	\$ 307,639	\$ 316,661	\$ 9,022
Department: 4445 Water Meter Reading				
505-4445-511100	Regular Employees	\$ 164,898	\$ 171,494	\$ 6,596
505-4445-511300	Overtime	\$ 5,000	\$ 5,000	\$ -
505-4445-512100	Group Insurance	\$ 87,265	\$ 95,132	\$ 7,867
505-4445-512200	Fica	\$ 12,615	\$ 13,119	\$ 504
505-4445-512400	Retirement	\$ 12,249	\$ 9,346	\$ (2,903)
505-4445-512700	Workers Compensation	\$ 6,682	\$ 8,197	\$ 1,515
505-4445-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
505-4445-522200	Repairs & Maint.	\$ 6,000	\$ 6,000	\$ -
505-4445-531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
505-4445-531270	Gasoline/Diesel	\$ 5,000	\$ 5,000	\$ -
505-4445-531271	Crq Expense	\$ 2,500	\$ -	\$ (2,500)
505-4445-581200	Capital Leases-Principal	\$ 4,946	\$ 4,946	\$ -
505-4445-582200	Interest Capital Leases	\$ 235	\$ 235	\$ -
Expenditure Subtotal	Department: 4445 Water Meter Reading	\$ 309,590	\$ 320,669	\$ 11,079

**CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 4446 Water Service	Expenditure			
505-4446-511100	Regular Employees	\$ 42,661	\$ 44,368	\$ 1,707
505-4446-511300	Overtime	\$ 1,700	\$ 1,700	\$ -
505-4446-512100	Group Insurance	\$ 12,743	\$ 13,818	\$ 1,075
505-4446-512200	Fica	\$ 3,264	\$ 3,394	\$ 130
505-4446-512400	Retirement	\$ 3,163	\$ 2,418	\$ (745)
505-4446-512700	Workers Compensation	\$ 1,725	\$ 2,121	\$ 396
505-4446-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
505-4446-522200	Repairs & Maint.	\$ 2,000	\$ 2,000	\$ -
505-4446-523200	Communications	\$ 400	\$ 400	\$ -
505-4446-523600	Dues & Fees	\$ 200	\$ 200	\$ -
505-4446-523700	Education & Training	\$ 400	\$ 400	\$ -
505-4446-531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
505-4446-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
505-4446-531271	Cng Expense	\$ 500	\$ -	\$ (500)
Expenditure Subtotal	Department: 4446 Water Service	\$ 74,156	\$ 76,219	\$ 2,063
Department: 4448 Water Construction & Insp	Expenditure			
505-4448-511100	Regular Employees	\$ 90,247	\$ 96,156	\$ 5,909
505-4448-511300	Overtime	\$ 500	\$ 3,000	\$ 2,500
505-4448-512100	Group Insurance	\$ 41,619	\$ 45,289	\$ 3,670
505-4448-512200	Fica	\$ 6,904	\$ 7,356	\$ 452
505-4448-512400	Retirement	\$ 6,711	\$ 5,240	\$ (1,471)
505-4448-512700	Workers Compensation	\$ 3,661	\$ 4,596	\$ 935
505-4448-512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
505-4448-522200	Repairs & Maint.	\$ 1,800	\$ 1,800	\$ -
505-4448-523200	Communications	\$ 1,000	\$ 1,000	\$ -
505-4448-523600	Dues & Fees	\$ 2,500	\$ 2,500	\$ -
505-4448-523700	Education & Training	\$ 1,000	\$ 1,000	\$ -
505-4448-531100	Supplies & Materials	\$ 1,200	\$ 1,200	\$ -
505-4448-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
505-4448-531271	Cng Expense	\$ 1,000	\$ -	\$ (1,000)
Expenditure Subtotal	Department: 4448 Water Construction & Insp	\$ 162,942	\$ 173,937	\$ 10,995
Department: 8500 Capital Outlay	Expenditure			
505-8500-521200	Professional Services	\$ 4,585,000	\$ 6,178,000	\$ 1,593,000
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 4,585,000	\$ 6,178,000	\$ 1,593,000
Department: 9000 Interfund Transfers	Expenditure			
505-9000-611100	Oper. Tmsfrs Out-Gen	\$ 3,004,811	\$ 3,004,811	\$ -
505-9000-611506	Transfers Out-Wtr R&E	\$ 110,849	\$ 114,712	\$ 3,863
505-9000-611507	Transfer To Sewer R & E	\$ 110,849	\$ 114,712	\$ 3,863
505-9000-611557	Transfer Out To Golf R&E	\$ 18,000	\$ 18,000	\$ -
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ 3,244,509	\$ 3,252,235	\$ 7,726
Total Expenditure Water Wastewater Fund		\$ 12,198,163	\$ 14,002,163	\$ 1,804,000

**CITY OF TOCCOA - WATER RENEWAL AND EXTENSION
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 0039 Other Financing Sources	Revenue			
506-0039-391505	Transfers In-Water Fund	\$ 110,849	\$ 114,712	\$ 3,863
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 110,849	\$ 114,712	\$ 3,863
Total Revenue Water Renewal and Extension		\$ 110,849	\$ 114,712	\$ 3,863

Department: 4445 Water Meter Reading	Expenditure			
506-4445-542500	Automated Meter Reading Supplies	\$ 40,000	\$ 40,000	\$ -
Expenditure Subtotal	Department: 4445 Water Meter Reading	\$ 40,000	\$ 40,000	\$ -
Department: 8500 Capital Outlay	Expenditure			
506-8500-542500	Banked for Future Projects	\$ 70,849	\$ 74,712	\$ 3,863
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 70,849	\$ 74,712	\$ 3,863
Total Expenditure Water Renewal and Extension		\$ 110,849	\$ 114,712	\$ 3,863

**CITY OF TOCCOA - SEWER RENEWAL AND EXTENSION
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 0039 Other Financing Sources	Revenue			
507-0039-391505	Transfer In From Water Fund	\$ 110,849	\$ 114,712	\$ 3,863
507-0039-393999	Fund Balance Forward	\$ -	\$ 5,288	\$ 5,288
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 110,849	\$ 120,000	\$ 9,151
Total Revenue Sewer Renewal and Extension		\$ 110,849	\$ 120,000	\$ 9,151
Department: 4334 Liftstations	Expenditure			
507-4334-542500	Truck for Liftstations	\$ -	\$ 40,000	\$ 40,000
Expenditure Subtotal	Department: 4334 Liftstations	\$ -	\$ 40,000	\$ 40,000
Department: 4335 Eastanollee Creek	Expenditure			
507-4335-542500	Tractor for Eastanollee Creek	\$ -	\$ 40,000	\$ 40,000
Expenditure Subtotal	Department: 4335 Eastanollee Creek	\$ -	\$ 40,000	\$ 40,000
Department: 4336 Toccoa Creek	Expenditure			
507-4336-542500	Truck for Toccoa Creek	\$ 40,000	\$ 40,000	\$ -
Expenditure Subtotal	Department: 4336 Toccoa Creek	\$ 40,000	\$ 40,000	\$ -
Department: 8500 Capital Outlay	Expenditure			
507-8500-522200	Banked for Future Projects	\$ 70,849	\$ -	\$ (70,849)
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 70,849	\$ -	\$ (70,849)
Total Expenditure Sewer Renewal and Extension		\$ 110,849	\$ 120,000	\$ 9,151

**CITY OF TOCCOA - NATURAL GAS FUND
FY2024 APPROVED BUDGET SUMMARY**

	FY2023	FY2024	INCREASE (DECREASE)	% CHANGE
NATURAL GAS FUND-515 REVENUE				
0034 Charges For Service	\$12,461,902	\$13,353,054	\$891,152	7.2%
0038 Miscellaneous	\$0	\$90,000	\$90,000	100.0%
TOTAL NATURAL GAS FUND-515	\$12,461,902	\$13,443,054	\$981,152	7.9%

	FY2023	FY2024	INCREASE (DECREASE)	% CHANGE
NATURAL GAS FUND-515 EXPENDITURE				
4710 Gas Administration South	\$338,930	\$347,631	\$8,701	2.6%
4712 Gas Taps & Meters South	\$536,643	\$609,676	\$73,033	13.6%
4714 Gas Valves & Regulators	\$91,862	\$96,914	\$5,052	5.5%
4716 Gas Meter Reading South	\$109,371	\$173,599	\$64,228	58.7%
4717 Gas Transmission Line	\$324,017	\$328,080	\$4,063	1.3%
4718 Gas Distribution South	\$305,485	\$312,258	\$6,773	2.2%
4719 Gas Cathodic Protection	\$166,352	\$170,816	\$4,464	2.7%
4720 Gas Safety Compliance Maintenance Crew	\$591,982	\$575,969	(\$16,013)	-2.7%
4721 Gas Service Operation Sou	\$65,114	\$67,122	\$2,008	3.1%
4722 Gas Purchase For Resale	\$5,293,712	\$6,100,966	\$807,254	15.2%
4724 Utilites ROW Crew	\$61,418	\$63,537	\$2,119	3.5%
4730 Gas Administration North	\$164,355	\$161,080	(\$3,275)	-2.0%
4732 Gas Taps & Meters North	\$442,383	\$543,226	\$100,843	22.8%
4738 Gas Distribution North	\$2,002,669	\$1,393,406	(\$609,263)	-30.4%
4741 Gas Service Operation Nor	\$82,808	\$83,499	\$691	0.8%
4743 Gas Piping & Conversion N	\$184,116	\$194,566	\$10,450	5.7%
8500 Water/Gas Capital Outlay	\$140,000	\$140,000	\$0	0.0%
9000 Interfund Transfers	\$1,560,685	\$2,080,709	\$520,024	33.3%
TOTAL NATURAL GAS FUND-515	\$12,461,902	\$13,443,054	\$981,152	7.9%

	FY2023	FY2024	INCREASE	% CHANGE
NATURAL GAS R&E FUND-516 REVENUE				
0039 Other Financing Sources	\$105,000	\$301,867	\$196,867	187.5%
TOTAL NATURAL GAS R&E FUND-516	\$105,000	\$301,867	\$196,867	187.5%

	FY2023	FY2024	INCREASE	% CHANGE
NATURAL GAS R&E FUND-516 EXPENDITURE				
4712 Taps and Meters South	\$0	\$90,000	\$90,000	100.0%
4716 Meter Reading South	\$10,000	\$20,000	\$10,000	100.0%
4717 Transmission Line	\$15,000	\$0	(\$15,000)	-100.0%
4718 Distribution South	\$0	\$75,000	\$75,000	100.0%
4721 Service Operations South	\$30,000	\$30,000	\$0	0.0%
4732 Taps & Meters North	\$50,000	\$0	(\$50,000)	-100.0%
4741 Service Operatins North	\$0	\$40,000	\$40,000	100.0%
8500 Banked for Future Projects	\$0	\$46,867	\$46,867	100.0%
TOTAL NATURAL GAS R&E FUND-516	\$105,000	\$301,867	\$196,867	187.5%

**CITY OF TOCCOA - NATURAL GAS REVENUES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 0034 Charges For Service	Revenue			
515-0034-344409	Membership Dividend	\$ 260,000	\$ 205,000	\$ (55,000)
515-0034-344410	Gas Sales-South	\$ 9,421,794	\$ 10,297,979	\$ 876,185
515-0034-344411	Gas Taps-South	\$ 10,000	\$ 10,000	\$ -
515-0034-344415	Penalties	\$ 92,280	\$ 92,280	\$ -
515-0034-344416	Gas Service Fees-South	\$ 6,000	\$ 6,000	\$ -
515-0034-344420	Gas Sales-North	\$ 2,504,528	\$ 2,574,495	\$ 69,967
515-0034-344421	Gas Taps-North	\$ 20,000	\$ 20,000	\$ -
515-0034-344423	Gas Service Fees North	\$ 30,000	\$ 30,000	\$ -
515-0034-344425	Gas W/H Guaranty Program	\$ 700	\$ 700	\$ -
515-0034-344429	Piping & Conv. North	\$ 70,300	\$ 70,300	\$ -
515-0034-346900	Establishment Fee	\$ 46,000	\$ 46,000	\$ -
515-0034-349300	Bad Check Fees	\$ 300	\$ 300	\$ -
Revenue Subtotal	Department: 0034 Charges For Service	\$ 12,461,902	\$ 13,353,054	\$ 891,152
Department: 0038 Miscellaneous	Revenue			
515-0038-389000	Gma Lease Pool Proceeds	\$ -	\$ 90,000	\$ 90,000
Revenue Subtotal	Department: 0038 Miscellaneous	\$ -	\$ 90,000	\$ 90,000
Total Revenue Natural Gas Fund		\$ 12,461,902	\$ 13,443,054	\$ 981,152

**CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 4710 Gas Administration South				
515-4710-511100	Regular Employees	\$ 108,326	\$ 114,195	\$ 5,869
515-4710-512100	Group Insurance	\$ 30,734	\$ 39,178	\$ 8,444
515-4710-512200	Fica	\$ 8,287	\$ 8,736	\$ 449
515-4710-512400	Retirement	\$ 5,436	\$ 6,224	\$ 788
515-4710-512700	Workers Compensation	\$ 162	\$ 298	\$ 136
515-4710-521100	Collection Costs	\$ 100	\$ 100	\$ -
515-4710-521200	Professional Services	\$ 8,000	\$ 8,000	\$ -
515-4710-521201	Credit Card Exp/Bank Charges	\$ 15,000	\$ 15,000	\$ -
515-4710-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
515-4710-523100	Insurance	\$ 37,500	\$ 37,500	\$ -
515-4710-523200	Communications	\$ 3,000	\$ 3,000	\$ -
515-4710-523300	Advertising And Promotions	\$ 10,000	\$ 10,000	\$ -
515-4710-523310	Public Awareness Program	\$ 27,000	\$ 27,000	\$ -
515-4710-523320	Appliance Incentive	\$ 12,000	\$ 12,000	\$ -
515-4710-523600	Dues & Fees	\$ 5,000	\$ 5,000	\$ -
515-4710-523700	Education & Training	\$ 1,200	\$ 1,200	\$ -
515-4710-523850	Contract Labor	\$ 200	\$ 200	\$ -
515-4710-531100	Supplies & Materials	\$ 4,000	\$ 4,000	\$ -
515-4710-531270	Gasoline/Diesel	\$ 2,000	\$ 2,000	\$ -
515-4710-531271	Cng Fuel Expense	\$ 1,000	\$ -	\$ (1,000)
515-4710-531600	Equipment < \$5,000	\$ 8,000	\$ 8,000	\$ -
515-4710-571010	Property Taxes	\$ 45,000	\$ 45,000	\$ -
515-4710-581200	Principal Capital Lease	\$ 5,714	\$ -	\$ (5,714)
515-4710-582200	Interest - Capital Lease	\$ 271	\$ -	\$ (271)
Expenditure Subtotal	Department: 4710 Gas Administration South	\$ 338,930	\$ 347,631	\$ 8,701
Department: 4712 Gas Taps & Meters South				
515-4712-511100	Regular Employees	\$ 214,801	\$ 264,646	\$ 49,845
515-4712-511300	Overtime	\$ 3,000	\$ 3,000	\$ -
515-4712-512100	Group Insurance	\$ 78,192	\$ 85,385	\$ 7,193
515-4712-512200	Fica	\$ 16,432	\$ 20,245	\$ 3,813
515-4712-512400	Retirement	\$ 18,792	\$ 14,233	\$ (4,559)
515-4712-512700	Workers Compensation	\$ 5,785	\$ 7,044	\$ 1,259
515-4712-512900	Other Employee Benefits	\$ 2,400	\$ 2,400	\$ -
515-4712-522200	Repairs & Maint.	\$ 6,000	\$ 6,000	\$ -
515-4712-522210	Repairs & Maint. Boring Rig	\$ -	\$ 5,000	\$ 5,000
515-4712-522300	Rentals	\$ 300	\$ 300	\$ -
515-4712-523200	Communications	\$ 1,000	\$ 1,000	\$ -
515-4712-523600	Dues & Fees	\$ 100	\$ 100	\$ -
515-4712-523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
515-4712-523850	Contract Labor	\$ 2,000	\$ 2,000	\$ -
515-4712-531100	Supplies & Materials	\$ 150,000	\$ 150,000	\$ -
515-4712-531270	Gasoline/Diesel	\$ 10,000	\$ 10,000	\$ -
515-4712-531271	Cng Fuel Expense	\$ 1,000	\$ -	\$ (1,000)
515-4712-581200	Equipment-Capital Lease	\$ 20,850	\$ 31,812	\$ 10,962
515-4712-582200	Interest-Capital Lease	\$ 991	\$ 1,511	\$ 520
Expenditure Subtotal	Department: 4712 Gas Taps & Meters South	\$ 536,643	\$ 609,676	\$ 73,033
Department: 4714 Gas Valves & Regulators				
515-4714-511100	Regular Employees	\$ 41,190	\$ 45,109	\$ 3,919
515-4714-511300	Overtime	\$ 500	\$ 500	\$ -
515-4714-512100	Group Insurance	\$ 12,034	\$ 13,079	\$ 1,045
515-4714-512200	Fica	\$ 3,151	\$ 3,451	\$ 300
515-4714-512400	Retirement	\$ 2,972	\$ 2,458	\$ (514)
515-4714-512700	Workers Compensation	\$ 915	\$ 1,217	\$ 302
515-4714-512900	Other Employee Benefits	\$ 100	\$ 100	\$ -
515-4714-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
515-4714-523200	Communications	\$ 3,000	\$ 3,000	\$ -
515-4714-523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
515-4714-523850	Contract Labor	\$ 8,000	\$ 8,000	\$ -
515-4714-531100	Supplies & Materials	\$ 11,000	\$ 11,000	\$ -
515-4714-531230	Electricity	\$ 3,000	\$ 3,000	\$ -
515-4714-531270	Gasoline/Diesel	\$ 3,000	\$ 3,000	\$ -
Expenditure Subtotal	Department: 4714 Gas Valves & Regulators	\$ 91,862	\$ 96,914	\$ 5,052

**CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 4716 Gas Meter Reading South				
515-4716-511100	Regular Employees	\$ 70,512	\$ 107,300	\$ 36,788
515-4716-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
515-4716-512100	Group Insurance	\$ 13,873	\$ 40,481	\$ 26,608
515-4716-512200	Fica	\$ 5,394	\$ 8,193	\$ 2,799
515-4716-512400	Retirement	\$ 5,308	\$ 3,997	\$ (1,311)
515-4716-512700	Workers Compensation	\$ 1,634	\$ 1,978	\$ 344
515-4716-512900	Other Employee Benefits	\$ 650	\$ 650	\$ -
515-4716-522200	Repairs & Maint.	\$ 1,500	\$ 1,500	\$ -
515-4716-523200	Communications	\$ 500	\$ 500	\$ -
515-4716-531100	Supplies & Materials	\$ 2,000	\$ 2,000	\$ -
515-4716-531270	Gasoline/Diesel	\$ 5,000	\$ 5,000	\$ -
515-4716-531271	Cng Fuel Expense	\$ 1,000	\$ -	\$ (1,000)
Expenditure Subtotal	Department: 4716 Gas Meter Reading South	\$ 109,371	\$ 173,599	\$ 64,228
Department: 4717 Gas Transmission Line				
515-4717-511100	Regular Employees	\$ 39,229	\$ 42,507	\$ 3,278
515-4717-511300	Overtime	\$ 500	\$ 500	\$ -
515-4717-512100	Group Insurance	\$ 12,030	\$ 13,112	\$ 1,082
515-4717-512200	Fica	\$ 3,001	\$ 3,252	\$ 251
515-4717-512400	Retirement	\$ 3,068	\$ 2,317	\$ (751)
515-4717-512700	Workers Compensation	\$ 944	\$ 1,147	\$ 203
515-4717-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
515-4717-521200	Professional Services	\$ 95,000	\$ 95,000	\$ -
515-4717-522200	Repairs & Maint.	\$ 5,000	\$ 5,000	\$ -
515-4717-522300	Rentals	\$ 1,000	\$ 1,000	\$ -
515-4717-523600	Dues & Fees	\$ 28,000	\$ 28,000	\$ -
515-4717-523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
515-4717-523850	Contract Labor	\$ 70,000	\$ 70,000	\$ -
515-4717-531100	Supplies & Materials	\$ 50,000	\$ 50,000	\$ -
515-4717-531270	Gasoline/Diesel	\$ 8,000	\$ 8,000	\$ -
515-4717-581200	Capital Lease Principal	\$ 5,580	\$ 5,580	\$ -
515-4717-582200	Capital Leases-Interest	\$ 265	\$ 265	\$ -
Expenditure Subtotal	Department: 4717 Gas Transmission Line	\$ 324,017	\$ 328,080	\$ 4,063
Department: 4718 Gas Distribution South				
515-4718-511100	Regular Employees	\$ 144,895	\$ 148,095	\$ 3,200
515-4718-511300	Overtime	\$ 1,500	\$ 1,500	\$ -
515-4718-512100	Group Insurance	\$ 56,686	\$ 63,317	\$ 6,631
515-4718-512200	Fica	\$ 11,084	\$ 11,329	\$ 245
515-4718-512400	Retirement	\$ 10,987	\$ 8,071	\$ (2,916)
515-4718-512700	Workers Compensation	\$ 3,382	\$ 2,995	\$ (387)
515-4718-512900	Other Employee Benefits	\$ 1,000	\$ 1,000	\$ -
515-4718-521200	Professional Services	\$ 2,000	\$ 2,000	\$ -
515-4718-522200	Repairs & Maint.	\$ 8,000	\$ 8,000	\$ -
515-4718-522300	Rentals	\$ 13,202	\$ 13,202	\$ -
515-4718-523200	Communications	\$ 1,500	\$ 1,500	\$ -
515-4718-523600	Dues & Fees	\$ 2,000	\$ 2,000	\$ -
515-4718-523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
515-4718-523850	Contract Labor	\$ 5,000	\$ 5,000	\$ -
515-4718-531100	Supplies & Materials	\$ 20,000	\$ 20,000	\$ -
515-4718-531210	Water/Sewerage	\$ 500	\$ 500	\$ -
515-4718-531220	Natural Gas	\$ 1,000	\$ 1,000	\$ -
515-4718-531230	Electricity	\$ 4,000	\$ 4,000	\$ -
515-4718-531270	Gasoline/Diesel	\$ 4,500	\$ 4,500	\$ -
515-4718-581200	Capital Lease-Principal	\$ 8,830	\$ 8,830	\$ -
515-4718-582200	Capital Leases-Interest	\$ 419	\$ 419	\$ -
Expenditure Subtotal	Department: 4718 Gas Distribution South	\$ 305,485	\$ 312,258	\$ 6,773
Department: 4719 Gas Cathodic Protection				
515-4719-511100	Regular Employees	\$ 54,080	\$ 56,243	\$ 2,163
515-4719-511300	Overtime	\$ 1,500	\$ 1,500	\$ -
515-4719-512100	Group Insurance	\$ 32,595	\$ 35,588	\$ 2,993
515-4719-512200	Fica	\$ 4,137	\$ 4,303	\$ 166
515-4719-512400	Retirement	\$ 4,160	\$ 3,065	\$ (1,095)
515-4719-512700	Workers Compensation	\$ 1,280	\$ 1,517	\$ 237
515-4719-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
515-4719-522200	Repairs & Maint.	\$ 500	\$ 500	\$ -
515-4719-523200	Communications	\$ 200	\$ 200	\$ -
515-4719-523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
515-4719-523850	Contract Labor	\$ 15,000	\$ 15,000	\$ -
515-4719-531100	Supplies & Materials	\$ 20,000	\$ 20,000	\$ -
515-4719-531230	Electricity	\$ 25,000	\$ 25,000	\$ -
515-4719-531270	Gasoline/Diesel	\$ 5,500	\$ 5,500	\$ -
515-4719-581200	Capital Leases-Principal	\$ -	\$ -	\$ -
515-4719-582200	Capital Leases-Interest	\$ -	\$ -	\$ -
Expenditure Subtotal	Department: 4719 Gas Cathodic Protection	\$ 166,352	\$ 170,816	\$ 4,464

**CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 4720 Gas Safety Compliance Maint				
515-4720-511100	Regular Employees	\$ 269,653	\$ 235,830	\$ (33,823)
515-4720-511300	Overtime	\$ 2,500	\$ -	\$ (2,500)
515-4720-512100	Group Insurance	\$ 101,428	\$ 96,928	\$ (4,500)
515-4720-512200	Fica	\$ 20,628	\$ 19,036	\$ (1,592)
515-4720-512400	Retirement	\$ 20,830	\$ 15,402	\$ (5,428)
515-4720-512700	Workers Compensation	\$ 6,413	\$ 7,623	\$ 1,210
515-4720-512900	Other Employee Benefits	\$ 2,400	\$ 2,400	\$ -
515-4720-522200	Repairs & Maint.	\$ 7,000	\$ 7,000	\$ -
515-4720-522203	System Expansion	\$ 50,000	\$ 50,000	\$ -
515-4720-523200	Communications	\$ 750	\$ 750	\$ -
515-4720-523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
515-4720-523850	Contract Labor	\$ 1,000	\$ 1,000	\$ -
515-4720-531100	Supplies & Materials	\$ 80,000	\$ 80,000	\$ -
515-4720-531220	Natural Gas	\$ 1,000	\$ 1,000	\$ -
515-4720-531270	Gasoline/Diesel	\$ 14,000	\$ 14,000	\$ -
515-4720-531271	Cng Fuel Expense	\$ 1,000	\$ -	\$ (1,000)
515-4720-542500	Equipment	\$ -	\$ 40,000	\$ 40,000
515-4720-581200	Capital Leases-Principal	\$ 8,000	\$ -	\$ (8,000)
515-4720-582200	Capital Leases-Interest	\$ 380	\$ -	\$ (380)
Expenditure Subtotal	Department: 4720 Gas Safety Compliance Maint	\$ 591,982	\$ 575,969	\$ (16,013)
Department: 4721 Gas Service Operation South				
515-4721-511100	Regular Employees	\$ 35,089	\$ 36,493	\$ 1,404
515-4721-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
515-4721-512100	Group Insurance	\$ 11,970	\$ 13,064	\$ 1,094
515-4721-512200	Fica	\$ 2,684	\$ 2,792	\$ 108
515-4721-512400	Retirement	\$ 2,731	\$ 1,989	\$ (742)
515-4721-512700	Workers Compensation	\$ 840	\$ 984	\$ 144
515-4721-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
515-4721-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
515-4721-523200	Communications	\$ 1,000	\$ 1,000	\$ -
515-4721-523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
515-4721-531100	Supplies & Materials	\$ 400	\$ 400	\$ -
515-4721-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
Expenditure Subtotal	Department: 4721 Gas Service Operation South	\$ 65,114	\$ 67,122	\$ 2,008
Department: 4722 Gas Purchase For Resale				
515-4722-531500	Purch.For Resale(Natural	\$ 4,468,236	\$ 5,251,428	\$ 783,192
515-4722-531501	Maag (Demand)	\$ 637,633	\$ 650,053	\$ 12,420
515-4722-531502	Maag (Gen. Admin.)	\$ 141,616	\$ 149,512	\$ 7,896
515-4722-531505	Regulatory Compliance Fees	\$ 46,227	\$ 49,973	\$ 3,746
Expenditure Subtotal	Department: 4722 Gas Purchase For Resale	\$ 5,293,712	\$ 6,100,966	\$ 807,254
Department: 4724 Utilities Row Crew				
515-4724-511100	Regular Employees	\$ 37,398	\$ 38,894	\$ 1,496
515-4724-512100	Group Insurance	\$ 12,165	\$ 13,199	\$ 1,034
515-4724-512200	Fica	\$ 2,861	\$ 2,975	\$ 114
515-4724-512400	Retirement	\$ 2,825	\$ 2,120	\$ (705)
515-4724-512700	Workers Comp	\$ 869	\$ 1,049	\$ 180
515-4724-512900	Other Employee Benefits	\$ 200	\$ 200	\$ -
515-4724-522200	Repairs & Maintenance	\$ 100	\$ 100	\$ -
515-4724-531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
515-4724-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
Expenditure Subtotal	Department: 4724 Utilities Row Crew	\$ 61,418	\$ 63,537	\$ 2,119
Department: 4730 Gas Administration North				
515-4730-511100	Regular Employees	\$ 40,892	\$ 42,259	\$ 1,367
515-4730-512100	Group Insurance	\$ 208	\$ 209	\$ 1
515-4730-512200	Fica	\$ 3,128	\$ 3,253	\$ 125
515-4730-512400	Retirement	\$ 3,105	\$ 2,318	\$ (787)
515-4730-512700	Workers Compensation	\$ 92	\$ 111	\$ 19
515-4730-521200	Professional Services	\$ 8,000	\$ 8,000	\$ -
515-4730-522200	Repairs & Maint.	\$ 2,000	\$ 2,000	\$ -
515-4730-522300	Rentals	\$ 10,680	\$ 10,680	\$ -
515-4730-523100	Insurance-Indemnity Bonds	\$ 1,750	\$ 1,750	\$ -
515-4730-523200	Communications	\$ 6,500	\$ 6,500	\$ -
515-4730-523320	Appliance Incentive	\$ 18,000	\$ 18,000	\$ -
515-4730-523600	Dues & Fees	\$ 4,000	\$ 4,000	\$ -
515-4730-531100	Supplies & Materials	\$ 4,800	\$ 4,800	\$ -
515-4730-531210	Water/Sewerage	\$ 800	\$ 800	\$ -
515-4730-531230	Electricity	\$ 2,000	\$ 2,000	\$ -
515-4730-531270	Gasoline/Diesel	\$ 100	\$ 100	\$ -
515-4730-531600	Equipment < \$5,000	\$ 4,000	\$ -	\$ (4,000)
515-4730-571010	Property Taxes	\$ 54,300	\$ 54,300	\$ -
Expenditure Subtotal	Department: 4730 Gas Administration North	\$ 164,355	\$ 161,080	\$ (3,275)

**CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 4732 Gas Taps & Meters North				
515-4732-511100	Regular Employees	\$ 183,139	\$ 225,300	\$ 42,161
515-4732-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
515-4732-512100	Group Insurance	\$ 85,114	\$ 88,314	\$ 3,200
515-4732-512200	Fica	\$ 14,010	\$ 17,235	\$ 3,225
515-4732-512400	Retirement	\$ 13,732	\$ 10,508	\$ (3,224)
515-4732-512700	Workers Compensation	\$ 4,227	\$ 5,201	\$ 974
515-4732-512900	Other Employee Benefits	\$ 1,600	\$ 1,600	\$ -
515-4732-521200	Professional Services	\$ 10,000	\$ 10,000	\$ -
515-4732-522200	Repairs & Maint.	\$ 10,000	\$ 10,000	\$ -
515-4732-523200	Communications	\$ 6,500	\$ 6,500	\$ -
515-4732-523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
515-4732-523850	Contract Labor	\$ 2,000	\$ 2,000	\$ -
515-4732-531100	Supplies & Materials	\$ 50,000	\$ 50,000	\$ -
515-4732-531220	Natural Gas	\$ 3,000	\$ 3,000	\$ -
515-4732-531230	Electricity	\$ 750	\$ 750	\$ -
515-4732-531270	Gasoline/Diesel	\$ 7,000	\$ 7,000	\$ -
515-4732-531271	Cng Expense	\$ 4,500	\$ -	\$ (4,500)
515-4732-542500	Equipment	\$ -	\$ 58,000	\$ 58,000
515-4732-581200	Capital Lease - Principal	\$ 38,005	\$ 38,967	\$ 962
515-4732-582200	Capital Lease - Interest	\$ 1,806	\$ 1,851	\$ 45
Expenditure Subtotal	Department: 4732 Gas Taps & Meters North	\$ 442,383	\$ 543,226	\$ 100,843
Department: 4738 Gas Distribution North				
515-4738-581200	Capital Leases	\$ 1,865,000	\$ 1,335,000	\$ (530,000)
515-4738-582200	Interest-Capital Leases	\$ 137,669	\$ 58,406	\$ (79,263)
Expenditure Subtotal	Department: 4738 Gas Distribution North	\$ 2,002,669	\$ 1,393,406	\$ (609,263)
Department: 4741 Gas Service Operation North				
515-4741-511100	Regular Employees	\$ 41,872	\$ 43,264	\$ 1,392
515-4741-511300	Overtime	\$ 300	\$ 300	\$ -
515-4741-512100	Group Insurance	\$ 28,107	\$ 28,900	\$ 793
515-4741-512200	Fica	\$ 3,203	\$ 3,310	\$ 107
515-4741-512400	Retirement	\$ 2,849	\$ 2,358	\$ (491)
515-4741-512700	Workers Compensation	\$ 877	\$ 1,167	\$ 290
515-4741-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
515-4741-522200	Repairs & Maint.	\$ 300	\$ 300	\$ -
515-4741-523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
515-4741-531100	Supplies & Materials	\$ 500	\$ 500	\$ -
515-4741-531270	Gasoline/Diesel	\$ 1,000	\$ 1,000	\$ -
515-4741-531271	Cng Fuel Expense	\$ 1,400	\$ -	\$ (1,400)
Expenditure Subtotal	Department: 4741 Gas Service Operation North	\$ 82,808	\$ 83,499	\$ 691
Department: 4743 Gas Piping & Conversion North				
515-4743-511100	Regular Employees	\$ 88,789	\$ 96,646	\$ 7,857
515-4743-511300	Overtime	\$ 1,000	\$ 1,000	\$ -
515-4743-512100	Group Insurance	\$ 29,833	\$ 32,453	\$ 2,620
515-4743-512200	Fica	\$ 6,792	\$ 7,393	\$ 601
515-4743-512400	Retirement	\$ 6,501	\$ 5,267	\$ (1,234)
515-4743-512700	Workers Compensation	\$ 2,001	\$ 2,607	\$ 606
515-4743-512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
515-4743-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
515-4743-523200	Communications	\$ 400	\$ 400	\$ -
515-4743-523600	Dues & Fees	\$ 500	\$ 500	\$ -
515-4743-523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
515-4743-531100	Supplies & Materials	\$ 40,000	\$ 40,000	\$ -
515-4743-531270	Gasoline/Diesel	\$ 3,500	\$ 3,500	\$ -
Expenditure Subtotal	Department: 4743 Gas Piping & Conversion North	\$ 184,116	\$ 194,566	\$ 10,450
Department: 8500 Capital Outlay				
515-8500-522200	Repairs & Maint-Bare Steel	\$ 130,000	\$ 130,000	\$ -
515-8500-542500	Equipment-Cng Conversion	\$ 10,000	\$ 10,000	\$ -
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 140,000	\$ 140,000	\$ -
Department: 9000 Interfund Transfers				
515-9000-611100	Oper. Trnsfrs Out-Gen	\$ 1,511,230	\$ 1,778,842	\$ 267,612
515-9000-611516	Transfer To Gas R&E	\$ 49,455	\$ 301,867	\$ 252,412
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ 1,560,685	\$ 2,080,709	\$ 520,024
Total Expenditure Natural Gas Fund		\$ 12,461,902	\$ 13,443,054	\$ 981,152

**CITY OF TOCCOA - NATURAL GAS RENEWAL AND EXTENSION
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 0039 Other Financing Sources	Revenue			
516-0039-391515	Transfers In - Gas	\$ 49,455	\$ 301,867	\$ 252,412
516-0039-363999	Balance Brought Forward	\$ 55,545	\$ -	\$ (55,545)
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 105,000	\$ 301,867	\$ 196,867
Total Revenue Natural Gas Renewal and Extension		\$ 105,000	\$ 301,867	\$ 196,867
Department: 4712 Gas Taps & Meters South	Expenditure			
516-4712-542500	2 Trucks	\$ -	\$ 90,000	\$ 90,000
Expenditure Subtotal	Department: 4712 Gas Taps & Meters South	\$ -	\$ 90,000	\$ 90,000
Department: 4716 Gas Meter Reading South	Expenditure			
516-4716-542500	Meter Reading AMR Supplies	\$ 10,000	\$ 20,000	\$ 10,000
Expenditure Subtotal	Department: 4716 Gas Meter Reading South	\$ 10,000	\$ 20,000	\$ 10,000
Department: 4717 Gas Transmission Line	Expenditure			
516-4717-542500		\$ 15,000	\$ -	\$ (15,000)
Expenditure Subtotal	Department: 4717 Gas Transmission	\$ 15,000	\$ -	\$ (15,000)
Department: 4718 Gas Distribution South	Expenditure			
516-4718-542500	Toter Truck	\$ -	\$ 75,000	\$ 75,000
Expenditure Subtotal	Department: 4718 Gas Distribution South	\$ -	\$ 75,000	\$ 75,000
Department: 4721 Gas Service Operation South	Expenditure			
516-4721-542500	Service Truck	\$ 30,000	\$ 30,000	\$ -
Expenditure Subtotal	Department: 4721 Gas Service Operation Sou	\$ 30,000	\$ 30,000	\$ -
Department: 4732 Gas Taps & Meters North	Expenditure			
516-4732-542500		\$ 50,000	\$ -	\$ (50,000)
Expenditure Subtotal	Department: 4732 Gas Taps & Meters North	\$ 50,000	\$ -	\$ (50,000)
Department: 4741 Gas Service Operation North	Expenditure			
516-4741-542500	Service Truck	\$ -	\$ 40,000	\$ 40,000
Expenditure Subtotal	Department: 4741 Gas Service Operation Nort	\$ -	\$ 40,000	\$ 40,000
Department: 8500 Capital Outlay	Expenditure			
516-8500-522200	Banked for Future Projects	\$ -	\$ 46,867	\$ 46,867
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ -	\$ 46,867	\$ 46,867
Total Expenditure Natural Gas Renewal and Extension		\$ 105,000	\$ 301,867	\$ 196,867

**CITY OF TOCCOA - SOLID WASTE FUND
FY2024 APPROVED BUDGET**

	FY2023	FY2024	INCREASE (DECREASE)	% CHANGE
SOLID WASTE FUND-540 REVENUE				
0034 Charges For Service	\$1,247,593	\$1,252,882	\$5,289	0.4%
0038 Miscellaneous Revenue	\$0	\$50,000	\$50,000	100.0%
TOTAL SOLID WASTE FUND-540	\$1,247,593	\$1,302,882	\$55,289	4.4%

	FY2023	FY2024	INCREASE (DECREASE)	% CHANGE
SOLID WASTE FUND-540 EXPENDITURE				
4520 Solid Waste Residential	\$592,969	\$615,815	\$22,846	3.9%
4521 Solid Waste Commercial	\$372,423	\$387,262	\$14,839	4.0%
4550 Solid Waste Recycling	\$183,935	\$229,355	\$45,420	24.7%
9000 Interfund Transfers	\$98,266	\$70,450	(\$27,816)	-28.3%
TOTAL SOLID WASTE FUND-540	\$1,247,593	\$1,302,882	\$55,289	4.4%

	FY2023	FY2024	INCREASE (DECREASE)	% CHANGE
SOLID WASTE R&E FUND-541 REVENUE				
0039 Other Financing Sources	\$15,000	\$15,000	\$0	0.0%
TOTAL SOLID WASTE R&E FUND-541	\$15,000	\$15,000	\$0	0.0%

	FY2023	FY2024	INCREASE (DECREASE)	% CHANGE
SOLID WASTE R&E FUND-541 EXPENDITURE				
8500 Banked for Future Projects	\$15,000	\$15,000	\$0	0.0%
TOTAL SOLID WASTE R&E FUND-541	\$15,000	\$15,000	\$0	0.0%

**CITY OF TOCCOA - SOLID WASTE REVENUES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 0034 Charges For Service	Revenue			
540-0034-344110	San. Coll. Fees Resid.	\$ 854,711	\$ 860,000	\$ 5,289
540-0034-344111	San Coll. Fees Comm.	\$ 355,482	\$ 355,482	\$ -
540-0034-344130	Recycled Mat.-Aluminum	\$ 300	\$ 300	\$ -
540-0034-344131	Recy. Mat.- Card Board	\$ 4,000	\$ 4,000	\$ -
540-0034-344132	Recycled Mat.-Glass	\$ 500	\$ 500	\$ -
540-0034-344133	Recycled Mat.-Newspaper	\$ 3,000	\$ 3,000	\$ -
540-0034-344134	Recycled Mat.-Plastic	\$ 4,000	\$ 4,000	\$ -
540-0034-344415	Penalties	\$ 25,600	\$ 25,600	\$ -
Revenue Subtotal	Department: 0034 Charges For Service	\$ 1,247,593	\$ 1,252,882	\$ 5,289
Department: 0038 Miscellaneous	Revenue			
540-0038-389000	GMA Lease Pool Proceeds	\$ -	\$ 50,000	\$ 50,000
Revenue Subtotal	Department: 0038 Miscellaneous	\$ -	\$ 50,000	\$ 50,000
Total Revenue Solid Waste Fund		\$ 1,247,593	\$ 1,302,882	\$ 55,289

**CITY OF TOCCOA - SOLID WASTE EXPENDITURES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 4520 Solid Waste Residential				
	Expenditure			
540-4520-511100	Regular Employees	\$ 107,140	\$ 114,066	\$ 6,926
540-4520-511300	Overtime	\$ 3,000	\$ 3,000	\$ -
540-4520-512100	Group Insurance	\$ 54,618	\$ 57,762	\$ 3,144
540-4520-512200	Fica	\$ 8,196	\$ 8,726	\$ 530
540-4520-512400	Retirement	\$ 8,072	\$ 6,217	\$ (1,855)
540-4520-512700	Workers Compensation	\$ 4,623	\$ 5,724	\$ 1,101
540-4520-512900	Other Employee Benefits	\$ 900	\$ 900	\$ -
540-4520-521100	Collection Costs	\$ 50	\$ 50	\$ -
540-4520-521200	Professional Services	\$ 10,950	\$ 10,950	\$ -
540-4520-521201	Credit Card Exp/Bank Charges	\$ 3,500	\$ 3,500	\$ -
540-4520-522110	Disposal	\$ 325,500	\$ 325,500	\$ -
540-4520-522200	Repairs & Maint.	\$ 6,000	\$ 6,000	\$ -
540-4520-523100	Liability Insurance	\$ 30,000	\$ 30,000	\$ -
540-4520-523600	Dues & Fees	\$ 300	\$ 300	\$ -
540-4520-531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
540-4520-531210	Water/Sewerage	\$ 250	\$ 250	\$ -
540-4520-531220	Natural Gas	\$ 120	\$ 120	\$ -
540-4520-531230	Electricity	\$ 350	\$ 350	\$ -
540-4520-531270	Gasoline/Diesel	\$ 3,400	\$ 3,400	\$ -
540-4520-531271	Cng Expense	\$ 2,000	\$ 15,000	\$ 13,000
540-4520-531600	Equipment < \$5,000	\$ 23,000	\$ 23,000	\$ -
Expenditure Subtotal	Department: 4520 Solid Waste Residential	\$ 592,969	\$ 615,815	\$ 22,846
Department: 4521 Solid Waste Commercial				
	Expenditure			
540-4521-511100	Regular Employees	\$ 38,812	\$ 36,493	\$ (2,319)
540-4521-511300	Overtime	\$ 4,000	\$ 4,000	\$ -
540-4521-512100	Group Insurance	\$ 12,920	\$ 13,057	\$ 137
540-4521-512200	Fica	\$ 2,969	\$ 2,792	\$ (177)
540-4521-512400	Retirement	\$ 2,939	\$ 1,989	\$ (950)
540-4521-512700	Workers Compensation	\$ 1,683	\$ 1,831	\$ 148
540-4521-512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
540-4521-522110	Disposal	\$ 271,700	\$ 271,700	\$ -
540-4521-522200	Repairs & Maint.	\$ 7,000	\$ 7,000	\$ -
540-4521-523600	Dues & Fees	\$ 200	\$ 200	\$ -
540-4521-531100	Supplies & Materials	\$ 400	\$ 400	\$ -
540-4521-531270	Gasoline/Diesel	\$ 2,000	\$ 2,000	\$ -
540-4521-531271	Cng Fuel	\$ 2,000	\$ 15,000	\$ 13,000
540-4521-531600	Equipment < \$5,000 Each	\$ 25,000	\$ 30,000	\$ 5,000
Expenditure Subtotal	Department: 4521 Solid Waste Commercial	\$ 372,423	\$ 387,262	\$ 14,839
Department: 4550 Solid Waste Recycling				
	Expenditure			
540-4550-511100	Regular Employees	\$ 72,675	\$ 69,655	\$ (3,020)
540-4550-511300	Overtime	\$ 500	\$ 500	\$ -
540-4550-512100	Group Insurance	\$ 42,690	\$ 42,690	\$ -
540-4550-512200	Fica	\$ 5,560	\$ 5,329	\$ (231)
540-4550-512400	Retirement	\$ 5,481	\$ 3,796	\$ (1,685)
540-4550-512700	Workers Compensation	\$ 3,139	\$ 3,495	\$ 356
540-4550-512900	Other Employee Benefits	\$ 700	\$ 700	\$ -
540-4550-522200	Repairs & Maint.	\$ 2,000	\$ 2,000	\$ -
540-4550-522300	Rentals	\$ 1,440	\$ 1,440	\$ -
540-4550-523600	Dues & Fees	\$ 100	\$ 100	\$ -
540-4550-523850	Contract Labor	\$ 42,900	\$ 42,900	\$ -
540-4550-531100	Supplies & Materials	\$ 2,000	\$ 2,000	\$ -
540-4550-531210	Water/Sewerage	\$ 150	\$ 150	\$ -
540-4550-531220	Natural Gas	\$ 200	\$ 200	\$ -
540-4550-531230	Electricity	\$ 1,500	\$ 1,500	\$ -
540-4550-531270	Gasoline/Diesel	\$ 1,200	\$ 1,200	\$ -
540-4550-531600	Equipment < \$5,000 Each	\$ 1,700	\$ 1,700	\$ -
540-4550-542500	Equipment	\$ -	\$ 50,000	\$ 50,000
Expenditure Subtotal	Department: 4550 Solid Waste Recycling	\$ 183,935	\$ 229,355	\$ 45,420
Department: 9000 Interfund Transfers				
	Expenditure			
540-9000-611100	Oper. Trnsfrs Out-Gen	\$ 83,266	\$ 55,450	\$ (27,816)
540-9000-611541	Transfer To Solid Waste R&E	\$ 15,000	\$ 15,000	\$ -
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ 98,266	\$ 70,450	\$ (27,816)
Total Expenditure Solid Waste Fund		\$ 1,247,593	\$ 1,302,882	\$ 55,289

**CITY OF TOCCOA - SOLID WASTE RENEWAL AND EXTENSION
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 0039 Other Financing Sources	Revenue			
541-0039-391540	Transfer In From Solid Waste	\$ 15,000	\$ 15,000	\$ -
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 15,000	\$ 15,000	\$ -
Total Revenue Solid Waste Renewal and Extension		\$ 15,000	\$ 15,000	\$ -
Department: 8500 Capital Outlay	Expenditure			
541-8500-522200	Banked for Future Projects	\$ 15,000	\$ 15,000	\$ -
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 15,000	\$ 15,000	\$ -
Total Expenditure Solid Waste Renewal and Extension		\$ 15,000	\$ 15,000	\$ -

**CITY OF TOCCOA - LAKE TOCCOA FACILITIES
FY2024 APPROVED BUDGET SUMMARY**

	FY2023	FY2024	INCREASE (DECREASE)	% CHANGE
LAKE TOCCOA FACILITIES-556 REVENUE				
0034 Charges For Service	\$420,101	\$463,585	\$43,484	10.4%
TOTAL THE LINKS AT LAKE TOCCOA-556	\$420,101	\$463,585	\$43,484	10.4%

	FY2023	FY2024	INCREASE (DECREASE)	% CHANGE
LAKE TOCCOA FACILITIES-556 EXPENDITURE				
6150 Golf Course Pro Shop	\$145,449	\$150,530	\$5,081	3.5%
6151 Golf Course Maintenance	\$154,204	\$188,342	\$34,138	22.1%
6152 Event Center	\$120,448	\$124,713	\$4,265	3.5%
TOTAL THE LINKS AT LAKE TOCCOA-556	\$420,101	\$463,585	\$43,484	10.4%

	FY2023	FY2024	INCREASE (DECREASE)	% CHANGE
LAKE TOCCOA FACILITIES R&E-557 REVENUE				
0039 Other Financing Sources	\$83,000	\$18,000	(\$65,000)	-78.3%
TOTAL THE LINKS AT LAKE TOCCOA R&E	\$83,000	\$18,000	(\$65,000)	-78.3%

	FY2023	FY2024	INCREASE (DECREASE)	% CHANGE
LAKE TOCCOA FACILITIES R&E-557 EXPENDITURE				
6150 Golf Course Pro Shop	\$65,000	\$0	(\$65,000)	100.0%
6151 Golf Course Maintenance	\$4,500	\$10,000	\$5,500	122.2%
8500 Banked for Future Projects	\$13,500	\$8,000	(\$5,500)	100.0%
TOTAL THE LINKS AT LAKE TOCCOA R&E	\$83,000	\$18,000	(\$65,000)	-78.3%

**CITY OF TOCCOA - LAKE TOCCOA REVENUES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 0034 Charges For Service	Revenue			
556-0034-345200	Green Fees	\$ 66,500	\$ 98,500	\$ 32,000
556-0034-345202	Misc Golf	\$ 1,000	\$ 1,000	\$ -
556-0034-345203	Misc Revenue-Vendor'S Comp	\$ 900	\$ 900	\$ -
556-0034-345210	Cart Rental	\$ 77,500	\$ 87,185	\$ 9,685
556-0034-345211	Sales-Pro Shop	\$ 42,000	\$ 42,000	\$ -
556-0034-345212	Concessions	\$ 15,000	\$ 15,000	\$ -
556-0034-345215	Memberships	\$ 22,500	\$ 22,500	\$ -
556-0034-345220	Tournaments	\$ 9,000	\$ 9,000	\$ -
556-0034-345230	Facility Rentals Event Center	\$ 119,701	\$ 117,500	\$ (2,201)
556-0034-345235	Drinks Sales Event Center	\$ 22,000	\$ 26,000	\$ 4,000
556-0034-345245	Course Hole Sponsorship	\$ 5,000	\$ 5,000	\$ -
556-0034-345250	Lease for Grill Facility	\$ 24,000	\$ 24,000	\$ -
556-0034-345260	Lease for TV Tower	\$ 15,000	\$ 15,000	\$ -
Revenue Subtotal	Department: 0034 Charges For Service	\$ 420,101	\$ 463,585	\$ 43,484
Total Revenue Lake Toccoa Facilities Fund		\$ 420,101	\$ 463,585	\$ 43,484

**CITY OF TOCCOA - LAKE TOCCOA EXPENDITURES
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 6150 Golf Course Pro Shop	Expenditure			
556-6150-511100	Regular Employees	\$ 27,497	\$ 31,280	\$ 3,783
556-6150-511200	Temporary Employees	\$ 28,080	\$ 29,203	\$ 1,123
556-6150-512100	Group Insurance	\$ 163	\$ 223	\$ 60
556-6150-512200	Fica	\$ 4,252	\$ 4,627	\$ 375
556-6150-512400	Retirement	\$ 2,033	\$ 1,705	\$ (328)
556-6150-512700	Workers Compensation	\$ 196	\$ 264	\$ 68
556-6150-512900	Other Employee Benefits	\$ 250	\$ 250	\$ -
556-6150-521200	Professional Services	\$ 10,828	\$ 10,828	\$ -
556-6150-521201	Credit Card Expense	\$ 10,000	\$ 10,000	\$ -
556-6150-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
556-6150-523200	Communications	\$ 5,000	\$ 5,000	\$ -
556-6150-523300	Advertising & Promotion	\$ 1,000	\$ 1,000	\$ -
556-6150-523700	Education & Training	\$ 200	\$ 200	\$ -
556-6150-523850	Contract Labor	\$ 250	\$ 250	\$ -
556-6150-531100	Supplies & Materials	\$ 4,000	\$ 4,000	\$ -
556-6150-531210	Water/Sewerage	\$ 2,000	\$ 2,000	\$ -
556-6150-531220	Natural Gas	\$ 6,000	\$ 6,000	\$ -
556-6150-531230	Electricity	\$ 18,000	\$ 18,000	\$ -
556-6150-531500	Purch.For Resale	\$ 20,000	\$ 20,000	\$ -
556-6150-531510	Concessions	\$ 4,500	\$ 4,500	\$ -
556-6150-531600	Equipment < \$5,000 Each	\$ 200	\$ 200	\$ -
Expenditure Subtotal	Department: 6150 Golf Course Pro Shop	\$ 145,449	\$ 150,530	\$ 5,081
Department: 6151 Golf Course Maintenance	Expenditure			
556-6151-511100	Regular Employees	\$ 55,809	\$ 58,041	\$ 2,232
556-6151-511200	Temporary Employees	\$ 30,000	\$ 38,000	\$ 8,000
556-6151-512100	Group Insurance	\$ 29,634	\$ 32,212	\$ 2,578
556-6151-512200	Fica	\$ 4,269	\$ 6,735	\$ 2,466
556-6151-512400	Retirement	\$ 4,298	\$ 3,163	\$ (1,135)
556-6151-512700	Workers Compensation	\$ 414	\$ 491	\$ 77
556-6151-512900	Other Employee Benefits	\$ 200	\$ 200	\$ -
556-6151-521200	Professional Services	\$ 1,000	\$ 1,000	\$ -
556-6151-522200	Repairs & Maint.	\$ 2,000	\$ 2,000	\$ -
556-6151-523850	Contract Labor	\$ 4,000	\$ 8,000	\$ 4,000
556-6151-531100	Supplies & Materials	\$ 15,080	\$ 25,000	\$ 9,920
556-6151-531105	Special Event Supplies	\$ -	\$ 5,000	\$ 5,000
556-6151-531270	Gasoline/Diesel	\$ 7,000	\$ 8,000	\$ 1,000
556-6151-531600	Equipment < \$5,000 Each	\$ 500	\$ 500	\$ -
Expenditure Subtotal	Department: 6151 Golf Course Maintenance	\$ 154,204	\$ 188,342	\$ 34,138
Department: 6152 Event Center	Expenditure			
556-6152-511100	Regular Employee	\$ 37,689	\$ 39,197	\$ 1,508
556-6152-512100	Group Insurance	\$ 29,542	\$ 31,879	\$ 2,337
556-6152-512200	Fica	\$ 2,883	\$ 2,999	\$ 116
556-6152-512400	Retirement	\$ 2,849	\$ 2,136	\$ (713)
556-6152-512700	Workers Compensation	\$ 85	\$ 102	\$ 17
556-6152-522200	Repairs & Maintenance	\$ 2,400	\$ 4,000	\$ 1,600
556-6152-522201	Event Center Infrastructure	\$ 5,000	\$ 6,000	\$ 1,000
556-6152-523300	Advertising & Promotion	\$ 3,000	\$ 2,000	\$ (1,000)
556-6152-523850	Contract Labor	\$ 12,000	\$ 12,000	\$ -
556-6152-531100	Supplies And Materials	\$ 12,000	\$ 10,400	\$ (1,600)
556-6152-531210	Water/Sewerage	\$ 2,000	\$ 2,000	\$ -
556-6152-531220	Natural Gas	\$ 3,500	\$ 3,500	\$ -
556-6152-531310	Drink Costs Event Center	\$ 7,500	\$ 8,500	\$ 1,000
Expenditure Subtotal	Department: 6152 Event Center	\$ 120,448	\$ 124,713	\$ 4,265
Total Expenditure Lake Toccoa Facilities Fund		\$ 420,101	\$ 463,585	\$ 43,484

**CITY OF TOCCOA - LAKE TOCCOA FACILITIES RENEWAL AND EXTENSION
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 0039 Other Financing Sources	Revenue			
557-0039-391137	Transfer In from CRA	\$ 65,000	\$ -	\$ (65,000)
557-0039-391505	Transfer In From Water Fd	\$ 18,000	\$ 18,000	\$ -
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 83,000	\$ 18,000	\$ (65,000)
Total Revenue Lake Toccoa Renewal and Extension		\$ 83,000	\$ 18,000	\$ (65,000)

Department: 6150 Golf Course Pro Shop	Expenditure			
557-6150-522200		\$ 65,000	\$ -	\$ (65,000)
Expenditure Subtotal	Department: 6150 Golf Course Pro Shop	\$ 65,000	\$ -	\$ (65,000)
Department: 6151 Golf Course Maintenance	Expenditure			
557-6151-542500	Greens Mower	\$ 4,500	\$ 10,000	\$ 5,500
Expenditure Subtotal	Department: 6151 Golf Course Maintenance	\$ 4,500	\$ 10,000	\$ 5,500
Department: 8500 Capital Outlay	Expenditure			
557-8500-542500	Banked for Future Projects	\$ 13,500	\$ 8,000	\$ (5,500)
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 13,500	\$ 8,000	\$ (5,500)
Total Expenditure Lake Toccoa Renewal and Extension		\$ 83,000	\$ 18,000	\$ (65,000)

**CITY OF TOCCOA - HOTEL MOTEL FUND
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 0031 Taxes	Revenue			
275-0031-314100	Hotel Motel Tax	\$ 107,875	\$ 107,875	\$ -
Revenue Subtotal	Department: 0031 Taxes	\$ 107,875	\$ 107,875	\$ -
Total Revenue Hotel Motel Fund		\$ 107,875	\$ 107,875	\$ -

Department: 7520 Community Support	Expenditure			
275-7520-522300	Building Rental	\$ 12,000	\$ 12,000	\$ -
275-7520-523300	Advertising & Promotions	\$ 10,000	\$ 10,000	\$ -
275-7520-523335	Chamber Of Commerce	\$ 24,000	\$ 24,000	\$ -
275-7520-523600	Dues & Fees	\$ 4,750	\$ 4,750	\$ -
Expenditure Subtotal	Department: 7520 Community Support	\$ 50,750	\$ 50,750	\$ -
Department: 9000 Interfund Transfers	Expenditure			
275-9000-611100	Transfer To General Fund	\$ 57,125	\$ 57,125	\$ -
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ 57,125	\$ 57,125	\$ -
Total Expenditure Hotel Motel Fund		\$ 107,875	\$ 107,875	\$ -

**CITY OF TOCCOA - GRANT FUND
FY2024 APPROVED BUDGET SUMMARY**

	FY2022	FY2023	INCREASE (DECREASE)	% CHANGE
GRANT FUND-200 REVENUES				
0033 Intergovernmental	\$181,324	\$1,622,666	\$1,441,342	794.9%
0039 Other Financing Sources	\$143,000	\$927,890	\$784,890	548.9%
TOTAL GRANT FUND-200	\$324,324	\$2,550,556	\$2,226,232	686.4%
	FY2022	FY2023	INCREASE (DECREASE)	% CHANGE
GRANT FUND-200 EXPENDITURES				
1120 Community Development	\$290,999	\$1,269,999	\$979,000	336.4%
1540 Human Resources	\$30,600	\$30,900	\$300	1.0%
3220 Police Department	\$2,725	\$2,725	\$0	0.0%
4220 Streets & Drainage	\$0	\$488,986	\$488,986	100.0%
6220 Parks	\$0	\$757,946	\$757,946	100.0%
TOTAL GRANT FUND-200	\$324,324	\$2,550,556	\$2,226,232	686.4%

**CITY OF TOCCOA - GRANT FUND
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 0033 Intergovernmental				
Revenue				
200-0033-331008	Gma Safety Grant-Workers Comp	\$ 9,600	\$ 9,900	\$ 300
200-0033-331009	Gma Liability Grant-Girma	\$ 10,000	\$ 10,000	\$ -
200-0033-334001	Gma-Wellness Grant	\$ 11,000	\$ 11,000	\$ -
200-0033-334006	DCA-Rural Downtown Redevelopment Grant	\$ -	\$ 689,042	\$ 689,042
200-0033-334017	Walmart Police Dept Grant	\$ 1,500	\$ 1,500	\$ -
200-0033-334018	Law Enforcement Press-Calendar Prog	\$ 1,225	\$ 1,225	\$ -
200-0033-335008	Ga Council For The Arts	\$ 6,000	\$ 8,000	\$ 2,000
200-0033-335009	ARC Schaefer Center (Ritz)	\$ -	\$ 750,000	\$ 750,000
200-0033-335012	GCA Community Facilities	\$ 25,000	\$ 25,000	\$ -
200-0033-335013	Hpd/Hpfund	\$ 15,000	\$ 15,000	\$ -
200-0033-335019	South Arts Performing Arts	\$ 2,000	\$ 2,000	\$ -
200-0033-335022	USDA RDBG Project Grant	\$ 99,999	\$ 99,999	\$ -
Revenue Subtotal	Department: 0033 Intergovernmental	\$ 181,324	\$ 1,622,666	\$ 1,441,342
Department: 0039 Other Financing Sources				
Revenue				
200-0039-391100	Transfers in General Fund	\$ 143,000	\$ 298,904	\$ 155,904
200-0039-391206	Transfers In Splost VI	\$ -	\$ 140,000	\$ 140,000
200-0039-393999	Balance Brought Forward	\$ -	\$ 488,986	\$ 488,986
Revenue Subtotal	Departement: 0039 Other Financing Sources	\$ 143,000	\$ 927,890	\$ 784,890
Total Revenue Grant Fund		\$ 324,324	\$ 2,550,556	\$ 2,226,232
Department: 1120 Community Development				
Expenditure				
200-1120-521204	Usda Rbdq (Ritz)	\$ 199,999	\$ 199,999	\$ -
200-1120-521209	Ga Council For The Arts	\$ 12,000	\$ 16,000	\$ 4,000
200-1120-521211	GdecD Tpd	\$ 50,000	\$ 50,000	\$ -
200-1120-521212	Hpd/Hpf	\$ 25,000	\$ 25,000	\$ -
200-1120-521215	South Arts Performing Arts	\$ 4,000	\$ 4,000	\$ -
200-1120-521218	ARC Project Grant (Rtiz)	\$ -	\$ 975,000	\$ 975,000
Expenditure Subtotal	Department: 1120 Community Development	\$ 290,999	\$ 1,269,999	\$ 979,000
Department: 1540 Human Resources				
Expenditure				
200-1540-512900	Other Benefits-Wellness Grant	\$ 11,000	\$ 11,000	\$ -
200-1540-531100	Safety Grant	\$ 19,600	\$ 19,900	\$ 300
Expenditure Subtotal	Department: 1540 Human Resources	\$ 30,600	\$ 30,900	\$ 300
Department: 3220 Police Department				
Expenditure				
200-3220-531600	Equipment < \$5,000	\$ 2,725	\$ 2,725	\$ -
Expenditure Subtotal	Department: 3220 Police Department	\$ 2,725	\$ 2,725	\$ -
Department: 4220 Streets & Drainage				
Expenditure				
200-4220-522200	LMIG Paving	\$ -	\$ 488,986	\$ 488,986
Expenditure Subtotal	Department: 4220 Streets & Drainage	\$ -	\$ 488,986	\$ 488,986
Department: 6220 Parks				
Expenditure				
200-6220-523860	DCA RDR Grant Tugalo Greenspace	\$ -	\$ 757,946	\$ 757,946
Expenditure Subtotal	Department: 6220 Parks	\$ -	\$ 757,946	\$ 757,946
Total Expenditure Grant Fund		\$ 324,324	\$ 2,550,556	\$ 2,226,232

**CITY OF TOCCOA - SPLOST VI
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 0036 Interest Income	Revenue			
206-0036-361000	Interest Income	\$ 600	\$ 500	\$ (100)
Revenue Subtotal	Department 0036 Interest Income	\$ 600	\$ 500	\$ (100)
Department: 0039 Other Financing Sources	Revenue			
206-0039-393999	Balance Brought Forward	\$ 279,400	\$ 335,254	\$ 55,854
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 279,400	\$ 335,254	\$ 55,854
Total Revenue SPLOST VI		\$ 280,000	\$ 335,754	\$ 55,754
Department: 4220 Streets & Drainage	Expenditure			
206-4220-523860	Contract Labor Paving	\$ -	\$ 95,754	\$ 95,754
Expenditure Subtotal	Department: 4220 Streets & Drainage	\$ -	\$ 95,754	\$ 95,754
Department: 4331 Gravity Sewers	Expenditure			
206-4331-542500		\$ 80,000	\$ -	\$ (80,000)
Expenditure Subtotal	Department: 4331 Gravity Sewers	\$ 80,000	\$ -	\$ (80,000)
Department: 4430 Water Treatment	Expenditure			
206-4430-522200		\$ 200,000	\$ -	\$ (200,000)
Expenditure Subtotal	Department: 4430 Water Treatment	\$ 200,000	\$ -	\$ (200,000)
Department: 4430 Water Mains	Expenditure			
206-4440-522200	Tandem Axel Dump Truck	\$ -	\$ 100,000	\$ 100,000
Expenditure Subtotal	Department: 4430 Water Mains	\$ -	\$ 100,000	\$ 100,000
Department: 9000 Interfund Transfer	Expenditure			
206-9000-611220	Transfer to Grant Fund	\$ -	\$ 140,000	\$ 140,000
Expenditure Subtotal	Department: 9000 Interfund Transfer	\$ -	\$ 140,000	\$ 140,000
Total Expenditure SPLOST VI		\$ 280,000	\$ 335,754	\$ 55,754

**CITY OF TOCCOA - SPLOST VII
FY2024 APPROVED BUDGET**

Account Number	Description	FY2023 (\$)	FY2024 (\$)	Difference (\$)
Department: 0033 Intergovernmental	Revenue			
207-0033-337000	Splost VII Revenue	\$ 1,270,000	\$ 1,667,000	\$ 397,000
Revenue Subtotal	Department: 0033 Intergovernmental	\$ 1,270,000	\$ 1,667,000	\$ 397,000
Department: 0036 Interest Income	Revenue			
207-0036-361000	Interest Income	\$ 475	\$ 3,000	\$ 2,525
Revenue Subtotal	Department 0036 Interest Income	\$ 475	\$ 3,000	\$ 2,525
Total Revenue SPLOST VII		\$ 1,270,475	\$ 1,670,000	\$ 399,525

Department: 2850 Code Enforcement	Expenditure			
207-2850-542500	Truck	\$ -	\$ 25,000	\$ 25,000
Expenditure Subtotal	Department: 2850 Code Enforcement	\$ -	\$ 25,000	\$ 25,000
Department: 3220 Police Department	Expenditure			
207-3220-542500	3 Upfitted Patrol Vehicles	\$ 165,000	\$ 165,000	\$ -
Expenditure Subtotal	Department: 3220 Police Department	\$ 165,000	\$ 165,000	\$ -
Department: 8500 Capital Outlay	Expenditure			
207-8500-521200	Banked for Future Projects	\$ 1,105,475	\$ 1,480,000	\$ 374,525
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 1,105,475	\$ 1,480,000	\$ 374,525
Total Expenditure SPLOST VII		\$ 1,270,475	\$ 1,670,000	\$ 399,525