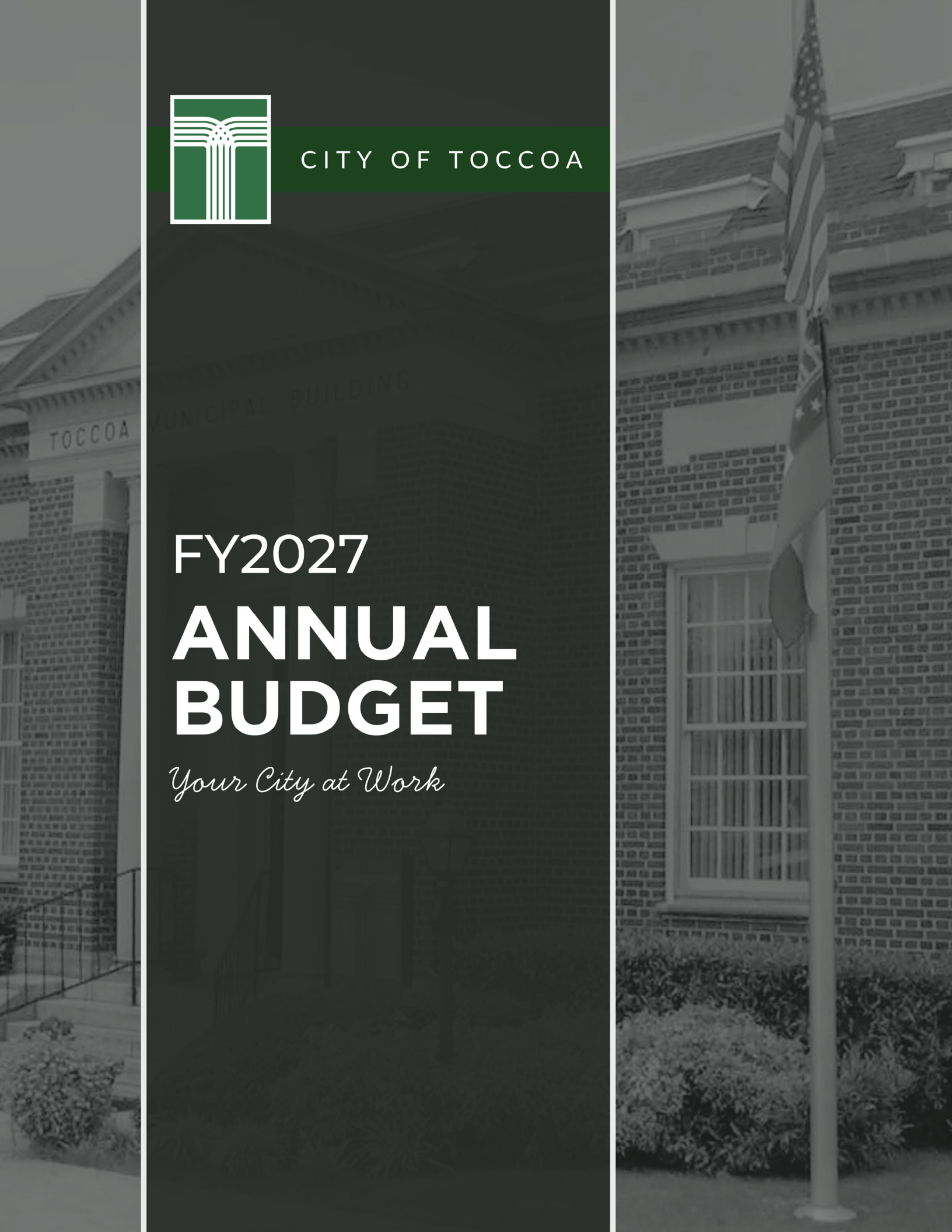




CITY OF TOCCOA

# FY2027 ANNUAL BUDGET

*Your City at Work*



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**City of Toccoa, Georgia  
FY2027 Operating Budget  
Narrative Summary**

The Fiscal Year 2027 Operating Budget, covering the period beginning July 1, 2026, is submitted for review by the Toccoa City Commission. The following summary highlights key components and notable changes within the FY27 budget.

The total budget for the City of Toccoa is **\$56,836,341**, representing a decrease of **\$11,561,588 (17.4%)** from the FY26 budget. This reduction is primarily attributed to decreased expenditures in the Water and Wastewater Fund and the ARPA Fund following the completion or near completion of major wastewater projects.

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**Overall Highlights**

- Department heads have submitted practical budgets aligned with the Commission’s strategic goals.
- Continued emphasis on infrastructure improvements, equipment and vehicle replacement, and core operations.
- Vehicle and equipment purchases are funded through a combination of cash reserves, GMA Master Lease financing, and SPLOST funds.
- No increase in the property tax millage rate.
- Rate increases are included for Water, Wastewater, and Solid Waste services.
- A 3% salary increase is included for all employees.
- Total staffing remains at 183 full-time employees and 4.0 FTE part-time employees.
- Budgeted health insurance allocations are included across all departments to account for potential rate increases.

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**General Fund**

**Total Budget: \$13,656,886**

**Revenue Highlights:**

- Tax revenues increase by **\$111,238**, driven by Real Estate Transfer Tax, LOST, and Insurance Premium Tax.
- Charges for services increase by **\$43,500**, largely due to pool and festival revenues.
- Miscellaneous revenues increase by **\$316,505**, primarily from anticipated GMA Master Lease proceeds.
- Transfers remain consistent from Water (\$1,887,310) and Gas (\$3,380,329), while Solid Waste transfers increase by **\$56,511** to support equipment lease payments.

**Expenditure Highlights:**

- Community Development decreases by **\$94,773** due to staffing changes.
  - Finance increases due to professional services, technology upgrades, and the addition of a Deputy Finance Director with the open position available.
  - Code Enforcement decreases **\$42,215** due to reduced personnel and contract labor costs.
  - Police and Fire Departments increase by **\$216,762** and **\$200,042**, respectively, primarily for personnel. Fire plans include adding a second Assistant Chief for training and inspection.
  - Public Works Streets & Drainage and Grounds increase due to personnel additions and equipment replacements: Curb Sweeper and three (3) truck replacements.
  - Ritz Theatre increases **\$28,550** due to programming.
  - Capital outlay includes City Hall renovations (additional funding available in SPLOST VIII), Ritz loan repayment, and fire truck lease payments.
  - Approximately **\$270,000** in equipment will be financed through the GMA Master Lease, with repayment supported by Solid Waste rate increases.
- 

**Water & Wastewater Fund**

**Total Budget: \$10,069,486** (Decrease of \$1,957,393)

This decrease reflects the completion of GEFA-funded improvements at the Eastanollee Creek Wastewater Plant.

**Key Highlights:**

- Water and wastewater rate increases will support debt service, equipment purchases, and future infrastructure needs.
- Water and sewer rate adjustments are projected to generate **\$411,895** in additional revenue. This includes increases to both base and incremental rates.
- Combined water and sewer sales are projected at **\$8,910,486**.
- GMA Master Lease funding of **\$612,000** is included for major equipment purchases.

**Expenditure Highlights:**

- Increased costs at Eastanollee Creek and Water Treatment Plant due to GEFA loan repayment.
- Equipment investments in Water Mains totaling **\$612,000** and funded by GMA lease include: Trackhoe with Hammer, Mini Excavator and trailer, Tandem Axel Dump Truck, and Backhoe.
- Capital outlay eliminated following completion of major projects at Eastanollee Creek and Water Treatment Plant.

**Transfers & Reserves:**

- **\$1,887,310** transferred to the General Fund (unchanged).
  - Contributions to Water and Sewer R&E funds support vehicle replacements and infrastructure planning, totaling **\$590,000**.
    - Yonah Pump Evaluation
    - Raw Water Line Assessment
    - Truck Right of Way
    - Air Compressor for Water Mains
    - Truck for Taps & Meters
    - Trucks for Meter Reading (2)
    - Truck for Lift Stations
  - **\$300,141** allocated to the Water Withdrawal Reserve for permitting requirements.
- 

**Natural Gas Fund**

**Total Budget: \$15,338,213**

**Highlights:**

- No rate increases are included.
  - Operating margin is projected at **\$7,453,021**.
  - Increased costs reflect market-based gas purchase price projections.
  - **\$3,380,343** will be transferred to the General Fund (unchanged).
  - **\$523,237** allocated to R&E for equipment replacements and system improvements.
    - Truck for Gas Administration
    - Pressure Monitors for Transmission Line
    - Trucks for Gas Safety and Compliance (2)
    - Mini Excavator and trailer for Gas North Taps & Meters
    - Truck for Gas North Taps & Meters
- 

**Solid Waste Fund**

**Total Budget: \$1,950,700** (Increase of \$516,444)

**Highlights:**

- Solid Waste rate increases will generate **\$114,700** to support equipment purchases for both Solid Waste and Public Works.
- **\$388,500** in GMA Master Lease funding is included for a new commercial garbage truck.
- Transfers to the General Fund increase to **\$261,415** to support Public Works equipment lease payments.

- \$15,000 allocated to R&E for future needs.
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## **Lake Toccoa Facilities Fund**

**Total Budget: \$534,810**

### **Highlights:**

- Revenues generated from green fees, cart rentals, memberships, event center, and leases.
  - Operating costs include pro shop, maintenance, and event center expenses.
  - New Greens Mower and Tees Mower planned using lease funding.
  - \$11,000 allocated to R&E for future improvements.
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## **Special Revenue Funds**

### **Grant Fund (\$823,000):**

Supports safety equipment, wellness programs, performing arts, and Ritz Theatre.

### **Hotel-Motel Fund (\$75,000):**

Adjusted based on FY26 receipts; support to the Chamber of Commerce is increased \$12,000 for a total of \$36,000 for FY27.

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## **SPLOST Funds**

**Total: \$8,493,203**

Allocated across SPLOST VI, VII, and VIII for various capital improvement projects, including wastewater upgrades, pump rebuilds, culvert improvements, and water treatment enhancements.

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## **ARPA Fund**

**Total: \$4,400,965**

Allocated for Toccoa Creek Wastewater Plant improvements. All funds must be expended by **December 31, 2026**.

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**Closing Remarks**

The FY2027 Operating Budget demonstrates the City of Toccoa’s continued commitment to:

- Meeting all financial and debt obligations,
- Investing in critical infrastructure and facilities, and
- Maintaining high-quality services for residents and customers.

We look forward to reviewing the FY2027 Budget with the Toccoa City Commission and appreciate your time and consideration.

Fredda Wheeler  
Toccoa City Manager

Becky Bohannon  
Finance Director

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**CITY OF TOCCOA  
PERSONNEL ALLOCATION**

	Dept.	FY21	FY22	FY23	FY24	FY25	FY26	FY27
<b>CITY MANAGER</b>	1320	2	2	2	2	2	2	2
<b>COMMUNITY DEVELOP.</b>	1120	1	1	1	2	2	1	0
<b>CITY CLERK</b>	1130	1	1	1	1	1	1	1
<b>FINANCE</b>	1512	5	5	6	6	6	6	6
<b>CUSTOMER SERVICE</b>	1512	5	5	5	5	5	4	4
<b>HUMAN RESOURCES</b>	1540	1	1	1	1	1	1	1
<b>RITZ THEATRE</b>	6100			1	1	1	1	1
<b>MAIN STREET</b>	7550	2	2	2	1	1	1	2
<b>DOWNTOWN MAINTENANCE</b>	7551			1	1	0	0	0
<b>RECORDER'S COURT</b>	2500	1	1	1	1	1	1	1
<b>CODE ENFORCEMENT</b>	2850	1	1	1	1	1	1	1
<b>POLICE</b>	3220	33	33	33	34	34	34	34
<b>FIRE</b>	3510	26	26	26	26	26	26	27
<b>PUBLIC WORKS</b>								
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	11
Cemetery	4950	1	1	1	1	1	1	1
Fleet	4900	3	3	3	3	3	3	3
<b>Right Of Way (ROW) Crew</b>	4230	3	3	3	3	3	3	2
<b>PART-TIME</b>								
City Clerk Part-Time	1130	0.5	0.5	0.5	0.5	0	0	0
Police Records Part-Time	3220	0.5	0.5	0.5	0	0	0	0
Schaefer Center	6100	0.75	0.75	0	0	0	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	0	0
Downtown Maintenance	7551	0.5	0.5	0	0	0	0	0
<b>PART-TIME SUBTOTAL</b>		<b>3.5</b>	<b>3.5</b>	<b>2.25</b>	<b>1.75</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>
<b>GENERAL FUND FULLTIME</b>		<b>99</b>	<b>99</b>	<b>102</b>	<b>103</b>	<b>102</b>	<b>100</b>	<b>103</b>
<b>GENERAL FUND PART-TIME</b>		<b>3.5</b>	<b>3.5</b>	<b>2.25</b>	<b>1.75</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**CITY OF TOCCOA  
PERSONNEL ALLOCATION**

	Dept.	FY21	FY22	FY23	FY24	FY25	FY26	FY27
<b>WASTEWATER</b>								
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
<b>WASTEWATER SUBTOTAL</b>		<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>WATER</b>								
Water Admin.	4410	2	2	2	2	2	2	2
Utilites ROW Crew	4424	2	2	2	2	2	2	2
Water Treatment	4430	8	8	8	9	9	9	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
<b>WATER SUBTOTAL</b>		<b>28</b>	<b>28</b>	<b>28</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>
<b>WATER UTILITY TOTAL</b>		<b>36</b>	<b>36</b>	<b>36</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>37</b>
<b>GAS</b>								
Administration-Toccoa	4710	2	2	3	3	3	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	3	3	3	3
Gas Transmission	4717	1	1	1	1	1	1	1
Gas Distribution-South	4718	4	4	4	4	4	4	4
Cathodic Protection	4719	1	1	1	1	1	1	1
Gas Safety Compliance Maint	4720	5	7	7	6	6	6	6
Service Tech.-South	4721	1	1	1	1	1	1	1
Utilities ROW Crew	4724	1	1	1	1	1	1	1
Gas Admin.-North	4730	1	1	1	1	1	1	1
Taps/Meters-North	4732	4	4	4	5	5	5	5
Gas Service - North	4741	1	1	1	1	1	1	1
Piping/Conversions-North	4743	2	2	2	2	2	2	2
<b>GAS UTILITY TOTAL</b>		<b>32</b>	<b>34</b>	<b>35</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>
<b>SOLID WASTE</b>								
S/W Collection/Resd.	4520	3	3	3	3	3	3	3
S/W Collection/Comm.	4521	1	1	1	1	1	1	1
S/W Recycling	4550	2	2	2	2	2	2	1
<b>SOLID WASTE TOTAL</b>		<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>5</b>
S/W Recycling Part-time	4550	0	0	0	0	0	0	0.5

CITY OF TOCCOA  
 APPROVED FY2027 BUDGET

**CITY OF TOCCOA  
 PERSONNEL ALLOCATION**

	Dept.	FY21	FY22	FY23	FY24	FY25	FY26	FY27
<b>LAKE TOCCOA FACILITIES</b>								
Lake Toccoa Pro-Shop	6150	1	1	1	1	1	1	1
Lake Toccoa Golf Maintenance	6151	2	1	1	1	1	1	1
Lake Toccoa Event Center	6152			1	1	1	0	0
<b>LAKE TOCCOA TOTAL</b>		<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>PART-TIME</b>								
Lake Toccoa Pro-Shop PT	6150	1.5	1.5	1.5	1.5	1.5	1.5	<b>2.0</b>
Lake Toccoa Golf Maintenance PT	6151	0.0	1.0	1.0	1.0	1.0	1.0	1.0
Lake Toccoa Event Center PT	6152		0.5	0.0	0.0	0.0	0.5	0.0
Lake Toccoa Grill PT	6155	2.5	0.0	0.0	0.0	0.0	0.0	0.0
<b>PART-TIME SUBTOTAL</b>		<b>4</b>	<b>3.0</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>3.0</b>	<b>3.0</b>
<b>CITY-WIDE, FULLTIME</b>		<b>176</b>	<b>177</b>	<b>182</b>	<b>185</b>	<b>184</b>	<b>181</b>	<b>183</b>
<b>CITY-WIDE, PART-TIME</b>		<b>7.5</b>	<b>6.5</b>	<b>4.75</b>	<b>4.25</b>	<b>3</b>	<b>3.5</b>	<b>4.0</b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**BUDGET SUMMARIES**

<b>OPERATING FUNDS</b>					
	<b>FY 2026</b>		<b>FY 2027</b>	<b>INCREASE</b>	<b>% CHANGE</b>
	<b>Approved</b>		<b>Approved</b>	<b>(DECREASE)</b>	
GENERAL FUND	\$ 13,283,432	\$	13,656,886	\$ 373,454	2.8%
WATER/WASTEWATER FUND	\$ 12,026,879	\$	10,069,486	\$ (1,957,393)	-16.3%
NATURAL GAS FUND	\$ 15,476,309	\$	15,338,213	\$ (138,096)	-0.9%
SOLID WASTE FUND	\$ 1,434,256	\$	1,950,700	\$ 516,444	36.0%
LAKE TOCCOA FACILITIES FUND	\$ 494,449	\$	534,810	\$ 40,361	8.2%
	<b>\$ 42,715,325</b>	<b>\$</b>	<b>41,550,095</b>	<b>\$ (1,165,230)</b>	<b>-2.7%</b>

<b>RESERVES AND R &amp; E FUNDS</b>					
	<b>FY 2026</b>		<b>FY 2027</b>	<b>INCREASE</b>	<b>% CHANGE</b>
	<b>Approved</b>		<b>Approved</b>	<b>(DECREASE)</b>	
GENERAL FUND RESERVES	\$ -	\$	-	\$ -	0.0%
WATER R & E	\$ 152,258	\$	530,000	\$ 377,742	248.1%
SEWER R & E	\$ 847,603	\$	114,700	\$ (732,903)	-86.5%
WATER WITHDRAWAL RESERVES	\$ 300,141	\$	300,141	\$ -	0.0%
NATURAL GAS R & E	\$ 707,052	\$	523,237	\$ (183,815)	-26.0%
SOLID WASTE R & E	\$ 15,000	\$	15,000	\$ -	0.0%
LAKE TOCCOA FACILITES R & E	\$ 10,561	\$	11,000	\$ 439	4.2%
	<b>\$ 2,032,615</b>	<b>\$</b>	<b>1,494,078</b>	<b>\$ (538,537)</b>	<b>-26.5%</b>

<b>SPECIAL REVENUE FUNDS</b>					
	<b>FY 2026</b>		<b>FY 2027</b>	<b>INCREASE</b>	<b>% CHANGE</b>
	<b>Approved</b>		<b>Approved</b>	<b>(DECREASE)</b>	
ARPA FUND	\$ 16,408,757	\$	4,400,965	\$ (12,007,792)	-73.2%
GRANT FUND	\$ 1,026,025	\$	823,000	\$ (203,025)	-19.8%
HOTEL/MOTEL FUND	\$ 88,000	\$	75,000	\$ (13,000)	-14.8%
SPLOST VI	\$ 760,553	\$	399,820	\$ (360,733)	-47.4%
SPLOST VII	\$ 3,466,654	\$	6,193,383	\$ 2,726,729	78.7%
SPLOST VIII	\$ 0	\$	1,900,000	\$ 1,900,000	100.0%
	<b>\$ 21,749,989</b>	<b>\$</b>	<b>13,792,168</b>	<b>\$ (9,857,821)</b>	<b>-45.3%</b>

<b>TOTAL BUDGET FOR FY2027</b>	<b>\$ 66,497,929</b>	<b>\$</b>	<b>56,836,341</b>	<b>\$ (11,561,588)</b>	<b>-17.4%</b>
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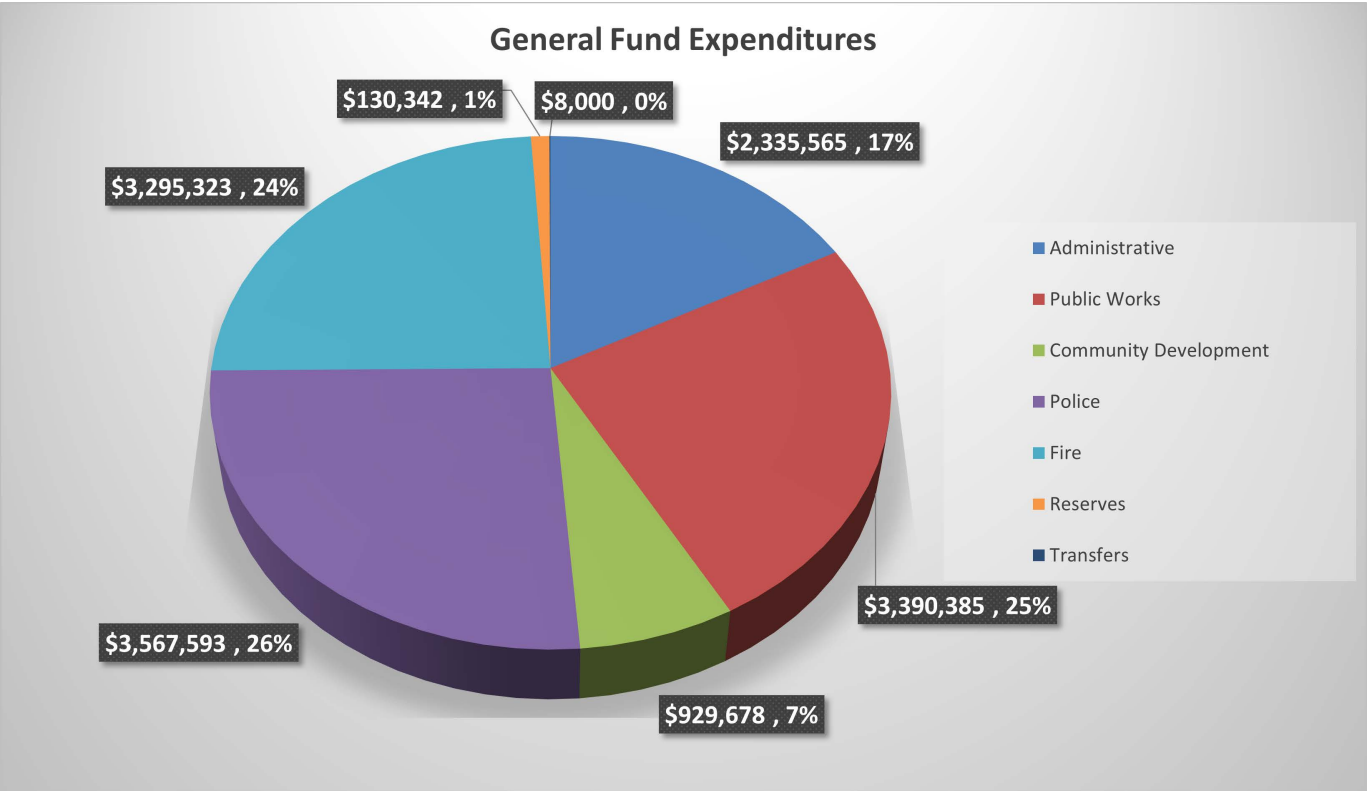
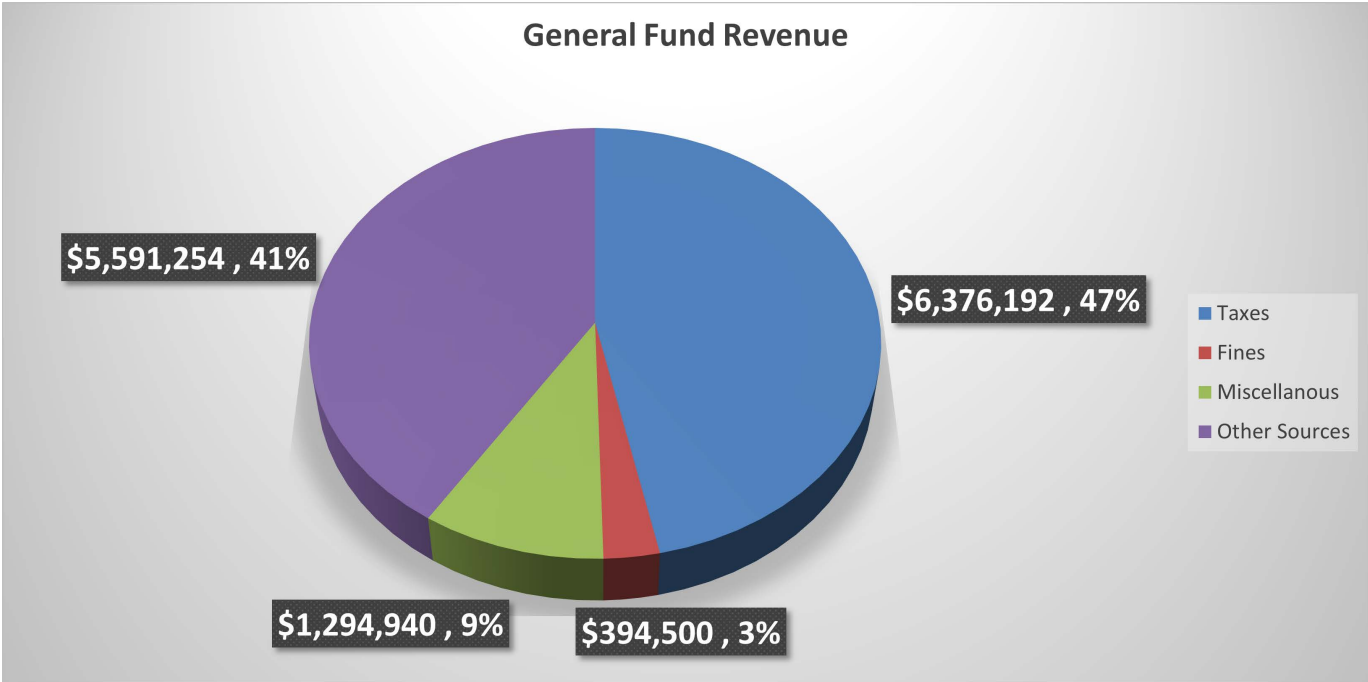
CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**GENERAL FUND SUMMARY**

	FY 2026	FY 2027	INCREASE	% CHANGE
GENERAL FUND-100 REVENUE	Approved	Approved	(DECREASE)	
0031 Taxes	\$6,049,454	\$6,180,692	\$131,238	2.2%
0032 Business Licenses	\$101,000	\$107,500	\$6,500	6.4%
0033 Intergovernmental	\$80,000	\$88,000	\$8,000	10.0%
0034 Charges for Service	\$59,325	\$102,825	\$43,500	73.3%
0035 Fines & Forfeitures	\$394,500	\$394,500	\$0	0.0%
0036 Interest Income	\$88,000	\$81,000	(\$7,000)	-8.0%
0038 Miscellaneous	\$794,610	\$1,111,115	\$316,505	39.8%
0039 Other Financing Sources	\$5,716,543	\$5,591,254	(\$125,289)	-2.2%
<b>TOTAL GENERAL FUND-100</b>	<b>\$13,283,432</b>	<b>\$13,656,886</b>	<b>\$373,454</b>	<b>2.8%</b>

	FY 2026	FY 2027	INCREASE	% CHANGE
GENERAL FUND-100 EXPENDITURE	Approved	Approved	(DECREASE)	
1110 City Commission	\$99,732	\$107,552	\$7,820	7.8%
1120 Community Development	\$108,773	\$14,000	(\$94,773)	-87.1%
1130 City Clerk	\$145,588	\$155,945	\$10,357	7.1%
1320 City Manager	\$284,760	\$296,227	\$11,467	4.0%
1512 Finance	\$1,126,864	\$1,154,973	\$28,109	2.5%
1530 City Attorney	\$53,864	\$60,000	\$6,136	11.4%
1540 Human Resources	\$286,465	\$294,105	\$7,640	2.7%
1565 Public Lands & Buildings	\$439,064	\$439,064	\$0	0.0%
2500 Recorder's Court	\$210,371	\$216,763	\$6,392	3.0%
2850 Code Enforcement	\$160,634	\$118,419	(\$42,215)	-26.3%
3220 Police Department	\$3,232,412	\$3,449,174	\$216,762	6.7%
3510 Fire Department	\$2,606,234	\$2,806,276	\$200,042	7.7%
4100 Public Works Administration	\$273,531	\$288,066	\$14,535	5.3%
4220 Streets & Drainage	\$531,601	\$792,604	\$261,003	49.1%
4226 Pw-Grounds	\$986,612	\$1,200,627	\$214,015	21.7%
4230 Right of Way Crew	\$126,713	\$132,722	\$6,009	4.7%
4900 Pw-Fleet	\$318,810	\$311,960	(\$6,850)	-2.1%
4950 Pw-Cemetery	\$109,146	\$85,803	(\$23,343)	-21.4%
6100 Ritz Theatre	\$164,130	\$192,680	\$28,550	17.4%
6220 Parks	\$52,431	\$53,689	\$1,258	2.4%
6225 Doyle St Pool	\$78,325	\$83,500	\$5,175	6.6%
7220 Building Inspection	\$2,350	\$2,350	\$0	0.0%
7525 Local Government Support	\$301,191	\$335,975	\$34,784	11.5%
7550 Main Street	\$323,198	\$344,023	\$20,825	6.4%
7551 Downtown Maintenance	\$74,000	\$43,000	(\$31,000)	-41.9%
7560 Emergency Reserve	\$100,300	\$100,300	\$0	0.0%
7565 Workers Compensation Reserve	\$15,021	\$15,021	\$0	0.0%
7570 Property And Liability Reserve	\$15,021	\$15,021	\$0	0.0%
8000 Debt Service	\$50,000	\$50,000	\$0	0.0%
8500 Capital Outlay	\$773,291	\$489,047	(\$284,244)	-36.8%
9000 Interfund Transfers	\$233,000	\$8,000	(\$225,000)	-96.6%
<b>TOTAL GENERAL FUND-100</b>	<b>\$13,283,432</b>	<b>\$13,656,886</b>	<b>\$373,454</b>	<b>2.8%</b>

CITY OF TOCCOA  
 APPROVED FY2027 BUDGET



CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**GENERAL FUND REVENUE DETAIL**

REVENUE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>100-0031- Taxes</b>	<b>Revenue</b>			
311100	Tax-Real Property (Current)	\$ 1,297,000	\$ 1,290,000	\$ (7,000)
311110	Tax-Real Property (Prior)	\$ 6,000	\$ 8,000	\$ 2,000
311310	Tax-Motor Vehicle	\$ 10,000	\$ 10,000	\$ -
311315	Title Ad Valorem Tax	\$ 266,000	\$ 260,424	\$ (5,576)
311320	Tax-Mobile Home	\$ 1,000	\$ 700	\$ (300)
311600	Tax-Real Est. Transfer	\$ 35,000	\$ 46,700	\$ 11,700
311710	Franchise Tax-Electricity	\$ 643,800	\$ 647,212	\$ 3,412
311750	Franchise Tax-Cable Tv	\$ 60,000	\$ 53,000	\$ (7,000)
311760	Franchise Tax-Telephone	\$ 25,000	\$ 20,000	\$ (5,000)
313100	Sales Tax-Lost	\$ 2,195,654	\$ 2,270,656	\$ 75,002
314200	Alcohol Tax-Beer	\$ 170,000	\$ 150,000	\$ (20,000)
314210	Alcohol Tax-Wine	\$ 30,000	\$ 27,000	\$ (3,000)
314220	Alcohol Tax-Liquor	\$ 53,000	\$ 53,000	\$ -
316100	Occupation Tax	\$ 320,000	\$ 300,000	\$ (20,000)
316200	Insurance Premium Tax	\$ 937,000	\$ 1,044,000	\$ 107,000
<b>Revenue Subtotal</b>	<b>Department: 0031 Taxes</b>	<b>\$ 6,049,454</b>	<b>\$ 6,180,692</b>	<b>\$ 131,238</b>
<b>100-0032- Business Licenses</b>	<b>Revenue</b>			
321110	License-Beer	\$ 30,000	\$ 28,400	\$ (1,600)
321120	License-Wine	\$ 9,000	\$ 11,100	\$ 2,100
321130	License-Liquor	\$ 37,000	\$ 40,000	\$ 3,000
323100	Building Permits	\$ 25,000	\$ 28,000	\$ 3,000
<b>Revenue Subtotal</b>	<b>Department: 0032 Business Licenses</b>	<b>\$ 101,000</b>	<b>\$ 107,500</b>	<b>\$ 6,500</b>
<b>100-0033- Intergovernmental</b>	<b>Revenue</b>			
333000	Paymts In Lieu Of Taxes	\$ 80,000	\$ 88,000	\$ 8,000
<b>Revenue Subtotal</b>	<b>Department: 0033 Intergovernmental</b>	<b>\$ 80,000</b>	<b>\$ 88,000</b>	<b>\$ 8,000</b>
<b>100-0034- Charges For Service</b>	<b>Revenue</b>			
341190	Gcic Reports	\$ 2,000	\$ 1,500	\$ (500)
341300	Zoning & Subdivision Fees	\$ 250	\$ 250	\$ -
341910	Election Qualifying Fee	\$ 1,320	\$ 1,320	\$ -
342101	Miscellaneous Police	\$ 1,000	\$ 1,000	\$ -
342200	Fire Registration	\$ 12,855	\$ 12,855	\$ -
342220	Fire Inspections	\$ 200	\$ 200	\$ -
347300	Miscellaneous Main Street	\$ 3,500	\$ 8,000	\$ 4,500
347301	Harvest Festival	\$ 15,000	\$ 18,000	\$ 3,000
347302	Toast Of Toccoa	\$ 5,000	\$ 5,000	\$ -
347305	Ice Skating Revenues	\$ 2,000	\$ 2,000	\$ -
347840	Pool Revenues	\$ -	\$ 36,500	\$ 36,500
349100	Cemetery Sales	\$ 16,000	\$ 16,000	\$ -
349300	Bad Check Fees	\$ 200	\$ 200	\$ -
<b>Revenue Subtotal</b>	<b>Department: 0034 Charges For Service</b>	<b>\$ 59,325</b>	<b>\$ 102,825</b>	<b>\$ 43,500</b>
<b>100-0035 Fines &amp; Forfeitures</b>	<b>Revenue</b>			
351140	Recorders Court	\$ 380,000	\$ 380,000	\$ -
351142	Court Add-On Fee	\$ 14,000	\$ 14,000	\$ -
351150	Writ Of Possession Fees	\$ 500	\$ 500	\$ -
<b>Revenue Subtotal</b>	<b>Department: 0035 Fines &amp; Forfeitures</b>	<b>\$ 394,500</b>	<b>\$ 394,500</b>	<b>\$ -</b>
<b>100-0036- Interest Income</b>	<b>Revenue</b>			
361000	Interest Income	\$ 88,000	\$ 81,000	\$ (7,000)
<b>Revenue Subtotal</b>	<b>Department: 0036 Interest Income</b>	<b>\$ 88,000</b>	<b>\$ 81,000</b>	<b>\$ (7,000)</b>
<b>100-0038- Miscellaneous</b>	<b>Revenue</b>			
381000	Rents	\$ 10,500	\$ 15,000	\$ 4,500
381005	Rents- Probation Office	\$ 2,400	\$ 7,800	\$ 5,400
381010	Rentals-Schaefer Center	\$ 25,000	\$ 25,000	\$ -
381012	Concessions-Schaefer Center	\$ 25,000	\$ 25,000	\$ -
381014	Ticket Sales -Schaefer Center	\$ 18,000	\$ 25,000	\$ 7,000
389000	Other	\$ 50	\$ 50	\$ -
389001	Management Fees	\$ 3,265	\$ 3,265	\$ -
389002	Gma Lease Pool Proceeds	\$ -	\$ 270,000	\$ 270,000
389005	Employee Contributions	\$ 710,395	\$ 740,000	\$ 29,605
<b>Revenue Subtotal</b>	<b>Department: 0038 Miscellaneous</b>	<b>\$ 794,610</b>	<b>\$ 1,111,115</b>	<b>\$ 316,505</b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**GENERAL FUND REVENUE DETAIL**

REVENUE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>100-0039- Other Financing Source Revenue</b>				
391137	Transfer In-Comm Reserve Acct	\$ 233,000	\$ 43,000	\$ (190,000)
391275	Transfer In-Hotel Motel	\$ 21,000	\$ 24,200	\$ 3,200
391505	Oper. Trnsfrs In-Water	\$ 1,887,310	\$ 1,887,310	\$ -
391515	Oper. Trnsfrs In-Gas	\$ 3,380,329	\$ 3,380,329	\$ -
391540	Oper. Trnsfrs In-S/W	\$ 189,904	\$ 246,415	\$ 56,511
392100	Sales of Assets	\$ 5,000	\$ 10,000	\$ 5,000
<b>Revenue Subtotal</b>	<b>Department: 0039 Other Financing Source</b>	<b>\$ 5,716,543</b>	<b>\$ 5,591,254</b>	<b>\$ (125,289)</b>
<b>Total Revenue General Fund</b>		<b>\$ 13,283,432</b>	<b>\$ 13,656,886</b>	<b>\$ 373,454</b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

GENERAL FUND EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>100-1110- City Commission</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 56,500	\$ 56,500	\$ -
512100	Group Insurance	\$ 55	\$ 55	\$ -
512200	Fica	\$ 4,322	\$ 4,322	\$ -
512400	Retirement	\$ 4,520	\$ 3,731	\$ (789)
512700	Workers Compensation	\$ 135	\$ 244	\$ 109
521200	Professional Services	\$ 4,000	\$ 4,000	\$ -
523200	Communications	\$ 600	\$ 600	\$ -
523300	Advertising & Promotions	\$ 5,500	\$ 5,500	\$ -
523301	Special Events	\$ 5,500	\$ 5,500	\$ -
523600	Dues & Fees	\$ 11,500	\$ 15,000	\$ 3,500
523700	Education & Training	\$ 5,000	\$ 10,000	\$ 5,000
531100	Supplies & Materials	\$ 1,500	\$ 1,500	\$ -
531101	Awards & Recognitions	\$ 600	\$ 600	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 1110 City Commission</b>	<b>\$ 99,732</b>	<b>\$ 107,552</b>	<b>\$ 7,820</b>
<b>100-1120- Community Development</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 68,825	\$ -	\$ (68,825)
512100	Group Insurance	\$ 15,841	\$ -	\$ (15,841)
512200	Fica	\$ 5,265	\$ -	\$ (5,265)
512400	Retirement	\$ 4,578	\$ -	\$ (4,578)
512700	Workers Compensation	\$ 264	\$ -	\$ (264)
521200	Professional Services	\$ 4,000	\$ 4,000	\$ -
523850	Contract Labor	\$ 10,000	\$ 10,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 1120 Community Development</b>	<b>\$ 108,773</b>	<b>\$ 14,000</b>	<b>\$ (94,773)</b>
<b>100-1130- City Clerk</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 68,825	\$ 70,890	\$ 2,065
512100	Group Insurance	\$ 35,306	\$ 43,443	\$ 8,137
512200	Fica	\$ 5,265	\$ 5,423	\$ 158
512400	Retirement	\$ 4,578	\$ 4,682	\$ 104
512700	Workers Compensation	\$ 264	\$ 307	\$ 43
521200	Professional Services	\$ 20,000	\$ 20,000	\$ -
522200	Repairs & Maint.	\$ 200	\$ 200	\$ -
523200	Communications	\$ 600	\$ -	\$ (600)
523300	Advertising & Promotion	\$ 700	\$ 1,000	\$ 300
523600	Dues & Fees	\$ 5,000	\$ 4,000	\$ (1,000)
523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
531100	Supplies & Materials	\$ 850	\$ 2,000	\$ 1,150
531600	Equipment < \$5,000	\$ 1,000	\$ 1,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 1130 City Clerk</b>	<b>\$ 145,588</b>	<b>\$ 155,945</b>	<b>\$ 10,357</b>
<b>100-1320- City Manager</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 200,947	\$ 206,971	\$ 6,024
512100	Group Insurance	\$ 34,217	\$ 38,335	\$ 4,118
512200	Fica	\$ 15,372	\$ 15,833	\$ 461
512400	Retirement	\$ 13,161	\$ 13,669	\$ 508
512700	Workers Compensation	\$ 1,963	\$ 2,319	\$ 356
522200	Repairs & Maint.	\$ 3,300	\$ 3,300	\$ -
523200	Communications	\$ 700	\$ 700	\$ -
523600	Dues & Fees	\$ 3,000	\$ 3,000	\$ -
523700	Education & Training	\$ 8,600	\$ 8,600	\$ -
523850	Contract Labor	\$ 500	\$ 500	\$ -
531100	Supplies & Materials	\$ 500	\$ 500	\$ -
531270	Gasoline/Diesel	\$ 2,500	\$ 2,500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 1320 City Manager</b>	<b>\$ 284,760</b>	<b>\$ 296,227</b>	<b>\$ 11,467</b>

CITY OF TOCCOA  
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**GENERAL FUND EXPENDITURE DETAIL**

EXPENDITURE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>100-1512- Finance</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 545,900	\$ 571,993	\$ 26,093
511300	Overtime	\$ 500	\$ 1,000	\$ 500
512100	Group Insurance	\$ 259,789	\$ 244,065	\$ (15,724)
512200	Fica	\$ 41,839	\$ 43,834	\$ 1,995
512400	Retirement	\$ 36,314	\$ 37,777	\$ 1,463
512700	Workers Compensation	\$ 2,092	\$ 2,474	\$ 382
521200	Professional Services	\$ 23,100	\$ 27,800	\$ 4,700
521201	Bank Charges	\$ 50	\$ 50	\$ -
522200	Repairs & Maint.	\$ 8,000	\$ 8,000	\$ -
522300	Rentals	\$ 2,600	\$ 2,200	\$ (400)
523100	Insurance	\$ 70,000	\$ 66,000	\$ (4,000)
523200	Communications	\$ 2,880	\$ 2,880	\$ -
523300	Advertising & Promotion	\$ 500	\$ 500	\$ -
523600	Dues & Fees	\$ 300	\$ 400	\$ 100
523700	Education & Training	\$ 1,000	\$ 1,000	\$ -
523850	Contract Labor	\$ 110,000	\$ 115,000	\$ 5,000
531100	Supplies & Materials	\$ 20,000	\$ 20,000	\$ -
531600	Equipment < \$5,000 Each	\$ 2,000	\$ 10,000	\$ 8,000
<b>Expenditure Subtotal</b>	<b>Department: 1512 Finance</b>	<b>\$ 1,126,864</b>	<b>\$ 1,154,973</b>	<b>\$ 28,109</b>
<b>100-1530- City Attorney</b>	<b>Expenditure</b>			
512100	Group Insurance	\$ 17,936	\$ -	\$ (17,936)
521200	Professional Services	\$ 35,928	\$ 60,000	\$ 24,072
<b>Expenditure Subtotal</b>	<b>Department: 1530 City Attorney</b>	<b>\$ 53,864</b>	<b>\$ 60,000</b>	<b>\$ 6,136</b>
<b>100-1540- Human Resources</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 82,136	\$ 84,600	\$ 2,464
512100	Group Insurance	\$ 38,937	\$ 43,750	\$ 4,813
512101	Retirees Life Insurance	\$ 39,700	\$ 39,700	\$ -
512200	Fica	\$ 6,283	\$ 6,472	\$ 189
512400	Retirement	\$ 5,464	\$ 5,587	\$ 123
512700	Workers Compensation	\$ 315	\$ 366	\$ 51
521200	Professional Services & EAP	\$ 3,000	\$ 3,000	\$ -
523200	Communications	\$ 720	\$ 720	\$ -
523300	Advertising & Promotion	\$ 100	\$ 100	\$ -
523311	Drug Testing	\$ 14,000	\$ 14,000	\$ -
523600	Dues & Fees	\$ 310	\$ 310	\$ -
523700	Education & Training	\$ 1,600	\$ 1,600	\$ -
523850	Contract Labor	\$ 500	\$ 500	\$ -
531100	Supplies & Materials	\$ 400	\$ 400	\$ -
531101	Emp Appreciation Awards Recognition	\$ 7,000	\$ 7,000	\$ -
531103	Safety/Wellness Committee	\$ 200	\$ 200	\$ -
531104	Lunch N Learns	\$ 1,000	\$ 1,000	\$ -
531301	Retirement Receptions, Etc.	\$ 800	\$ 800	\$ -
531304	Year End Bonus	\$ 35,000	\$ 35,000	\$ -
531305	Wellness Program	\$ 25,000	\$ 25,000	\$ -
531306	Sick Leave Incentive	\$ 23,000	\$ 23,000	\$ -
531600	Equipment < \$5,000	\$ 1,000	\$ 1,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 1540 Human Resources</b>	<b>\$ 286,465</b>	<b>\$ 294,105</b>	<b>\$ 7,640</b>
<b>100-1565- Public Lands &amp; Buildings</b>	<b>Expenditure</b>			
522200	Repairs & Maint.	\$ 10,000	\$ 10,000	\$ -
522300	Rentals	\$ 34,500	\$ 34,500	\$ -
523200	Communications	\$ 155,500	\$ 155,500	\$ -
523250	Communications-Website	\$ 5,064	\$ 5,064	\$ -
523600	Dues & Fees	\$ 6,500	\$ 6,500	\$ -
523850	Contract Labor	\$ 99,500	\$ 99,500	\$ -
531100	Supplies & Materials	\$ 45,000	\$ 45,000	\$ -
531210	Water/Sewerage	\$ 13,000	\$ 13,000	\$ -
531220	Natural Gas	\$ 10,000	\$ 10,000	\$ -
531230	Electricity	\$ 57,000	\$ 57,000	\$ -
531270	Gasoline	\$ 2,000	\$ 2,000	\$ -
531600	Equipment < \$5,000 Each	\$ 1,000	\$ 1,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 1565 Public Lands &amp; Buildings</b>	<b>\$ 439,064</b>	<b>\$ 439,064</b>	<b>\$ -</b>

CITY OF TOCCOA  
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GENERAL FUND EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>100-2500- Recorder'S Court</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 41,820	\$ 46,019	\$ 4,199
511300	Overtime	\$ -	\$ 50	\$ 50
512100	Group Insurance	\$ 16,710	\$ 17,732	\$ 1,022
512200	Fica	\$ 3,199	\$ 3,524	\$ 325
512400	Retirement	\$ 2,782	\$ 3,039	\$ 257
512700	Workers Compensation	\$ 160	\$ 199	\$ 39
521200	Professional Services	\$ 30,000	\$ 30,000	\$ -
523600	Dues & Fees	\$ 115,000	\$ 115,000	\$ -
523700	Education & Training	\$ 300	\$ 300	\$ -
531100	Supplies & Materials	\$ 400	\$ 400	\$ -
531600	Equipment < \$5,000 Each	\$ -	\$ 500	\$ 500
<b>Expenditure Subtotal</b>	<b>Department: 2500 Recorder's Court</b>	<b>\$ 210,371</b>	<b>\$ 216,763</b>	<b>\$ 6,392</b>
<b>100-2850- Code Enforcement</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 52,682	\$ 54,267	\$ 1,585
511300	Overtime	\$ -	\$ 50	\$ 50
512100	Group Insurance	\$ 41,044	\$ 20,410	\$ (20,634)
512200	Fica	\$ 4,030	\$ 4,155	\$ 125
512400	Retirement	\$ 3,504	\$ 3,584	\$ 80
512700	Workers Compensation	\$ 2,324	\$ 2,703	\$ 379
512900	Other Employee Benefits	\$ 100	\$ 100	\$ -
522200	Repairs & Maintenance	\$ 500	\$ 500	\$ -
523200	Communications	\$ 500	\$ 700	\$ 200
523700	Education & Training	\$ 200	\$ 200	\$ -
523850	Contract Labor	\$ 12,000	\$ 8,000	\$ (4,000)
523851	Contract Labor-House Demo	\$ 40,000	\$ 20,000	\$ (20,000)
531100	Supplies & Materials	\$ 750	\$ 750	\$ -
531270	Gasoline & Diesel	\$ 2,500	\$ 2,500	\$ -
531600	Equipment < \$5,000 Each	\$ 500	\$ 500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 2850 Code Enforcement</b>	<b>\$ 160,634</b>	<b>\$ 118,419</b>	<b>\$ (42,215)</b>
<b>100-3220- Police Department</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 1,745,909	\$ 1,840,042	\$ 94,133
511300	Overtime	\$ 7,000	\$ 15,000	\$ 8,000
512100	Group Insurance	\$ 644,742	\$ 741,453	\$ 96,711
512200	Fica	\$ 134,098	\$ 140,763	\$ 6,665
512400	Retirement	\$ 111,727	\$ 120,369	\$ 8,642
512700	Workers Compensation	\$ 74,090	\$ 90,773	\$ 16,683
512900	Other Employee Benefits	\$ 18,000	\$ 18,000	\$ -
521200	Professional Services	\$ 6,500	\$ 6,500	\$ -
522200	Repairs & Maint.	\$ 25,000	\$ 25,000	\$ -
523100	Insurance	\$ 77,000	\$ 72,600	\$ (4,400)
523200	Communications	\$ 31,840	\$ 31,840	\$ -
523600	Dues & Fees	\$ 6,500	\$ 6,500	\$ -
523700	Education & Training	\$ 17,340	\$ 17,340	\$ -
523850	Contract Labor	\$ 61,040	\$ 61,040	\$ -
531100	Supplies & Materials	\$ 17,000	\$ 41,681	\$ 24,681
531120	Training Center Expense	\$ 3,000	\$ 3,000	\$ -
531140	Drug Intel	\$ 5,000	\$ 5,000	\$ -
531210	Water/Sewerage	\$ 1,500	\$ 1,500	\$ -
531220	Natural Gas	\$ 300	\$ 300	\$ -
531230	Electricity	\$ 8,000	\$ 8,000	\$ -
531270	Gasoline/Diesel	\$ 72,500	\$ 72,500	\$ -
531300	K-9 Expenses	\$ 20,000	\$ 10,000	\$ (10,000)
531600	Equipment < \$5,000 Each	\$ 127,995	\$ 119,973	\$ (8,022)
581200	Capital Leases	\$ 15,590	\$ -	\$ (15,590)
582200	Capital Leases Interest	\$ 741	\$ -	\$ (741)
<b>Expenditure Subtotal</b>	<b>Department: 3220 Police Department</b>	<b>\$ 3,232,412</b>	<b>\$ 3,449,174</b>	<b>\$ 216,762</b>

CITY OF TOCCOA  
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**GENERAL FUND EXPENDITURE DETAIL**

EXPENDITURE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>100-3510- Fire Department</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 1,491,388	\$ 1,591,120	\$ 99,732
511300	Overtime	\$ 21,000	\$ 25,000	\$ 4,000
512100	Group Insurance	\$ 612,276	\$ 697,932	\$ 85,656
512200	Fica	\$ 115,392	\$ 123,633	\$ 8,241
512400	Retirement	\$ 95,607	\$ 100,972	\$ 5,365
512700	Workers Compensation	\$ 39,537	\$ 47,485	\$ 7,948
512900	Other Employee Benefits	\$ 12,000	\$ 12,000	\$ -
521200	Professional Services	\$ 10,000	\$ 5,000	\$ (5,000)
522110	Disposal	\$ 1,010	\$ 1,010	\$ -
522200	Repairs & Maint.	\$ 45,000	\$ 45,000	\$ -
523100	Insurance	\$ 24,500	\$ 23,100	\$ (1,400)
523200	Communications	\$ 6,024	\$ 6,024	\$ -
523600	Dues & Fees	\$ 8,000	\$ 8,000	\$ -
523700	Education & Training	\$ 2,500	\$ 2,500	\$ -
531100	Supplies & Materials	\$ 22,500	\$ 18,000	\$ (4,500)
531210	Water/Sewerage	\$ 4,500	\$ 4,500	\$ -
531220	Natural Gas	\$ 8,000	\$ 8,000	\$ -
531230	Electricity	\$ 19,000	\$ 19,000	\$ -
531270	Gasoline/Diesel	\$ 30,000	\$ 30,000	\$ -
531400	Books & Periodicals	\$ 2,000	\$ 2,000	\$ -
531600	Equipment < \$5,000 Each	\$ 36,000	\$ 36,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 3510 Fire Department</b>	<b>\$ 2,606,234</b>	<b>\$ 2,806,276</b>	<b>\$ 200,042</b>
<b>100-4100- Public Works Administration</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 155,829	\$ 160,504	\$ 4,675
512100	Group Insurance	\$ 77,369	\$ 86,985	\$ 9,616
512200	Fica	\$ 11,921	\$ 12,279	\$ 358
512400	Retirement	\$ 10,366	\$ 10,600	\$ 234
512700	Workers Compensation	\$ 1,546	\$ 1,798	\$ 252
522200	Repairs & Maint.	\$ 2,400	\$ 2,400	\$ -
523100	Insurance	\$ 10,500	\$ 9,900	\$ (600)
523600	Dues & Fees	\$ 400	\$ 400	\$ -
523850	Contract Labor	\$ 1,000	\$ 1,000	\$ -
531100	Supplies & Materials	\$ 1,700	\$ 1,700	\$ -
531600	Equipment < \$5,000 Each	\$ 500	\$ 500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4100 Public Works Administration</b>	<b>\$ 273,531</b>	<b>\$ 288,066</b>	<b>\$ 14,535</b>
<b>100-4220- Streets &amp; Drainage</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 198,492	\$ 204,444	\$ 5,952
511200	Temporary Employees	\$ 25,000	\$ -	\$ (25,000)
511300	Overtime	\$ 4,000	\$ 3,000	\$ (1,000)
512100	Group Insurance	\$ 111,448	\$ 125,248	\$ 13,800
512200	Fica	\$ 17,404	\$ 17,782	\$ 378
512400	Retirement	\$ 12,988	\$ 12,313	\$ (675)
512700	Workers Compensation	\$ 18,206	\$ 19,707	\$ 1,501
512900	Other Employee Benefits	\$ 2,000	\$ 2,000	\$ -
522200	Repairs & Maint.	\$ 30,000	\$ 30,000	\$ -
522300	Rentals	\$ 1,000	\$ 1,000	\$ -
523200	Communications	\$ 5,100	\$ 5,100	\$ -
523600	Dues & Fees	\$ 50	\$ 50	\$ -
523700	Education & Training	\$ 550	\$ 550	\$ -
523850	Contract Labor	\$ 20,000	\$ 20,000	\$ -
531100	Supplies & Materials	\$ 8,000	\$ 8,000	\$ -
531210	Water/Sewerage	\$ 6,000	\$ 6,000	\$ -
531220	Natural Gas	\$ 2,500	\$ 2,500	\$ -
531230	Electricity	\$ 3,000	\$ 3,000	\$ -
531270	Gasoline/Diesel	\$ 14,000	\$ 14,000	\$ -
531600	Equipment < \$5,000 Each	\$ 2,500	\$ 2,500	\$ -
542500	Equipment	\$ -	\$ 220,000	\$ 220,000
581200	Capital Leases	\$ 47,125	\$ 91,125	\$ 44,000
582200	Capital Leases-Interest	\$ 2,238	\$ 4,285	\$ 2,047
<b>Expenditure Subtotal</b>	<b>Department: 4220 Streets &amp; Drainage</b>	<b>\$ 531,601</b>	<b>\$ 792,604</b>	<b>\$ 261,003</b>

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**GENERAL FUND EXPENDITURE DETAIL**

EXPENDITURE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>100-4226- Pw-Grounds</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 309,315	\$ 394,763	\$ 85,448
511300	Overtime	\$ 10,000	\$ 15,000	\$ 5,000
512100	Group Insurance	\$ 150,215	\$ 183,760	\$ 33,545
512200	Fica	\$ 24,428	\$ 31,346	\$ 6,918
512400	Retirement	\$ 20,302	\$ 28,053	\$ 7,751
512700	Workers Compensation	\$ 26,056	\$ 40,944	\$ 14,888
512900	Other Employee Benefits	\$ 4,000	\$ 4,000	\$ -
522200	Repairs & Maint.	\$ 30,000	\$ 30,000	\$ -
523600	Dues & Fees	\$ 500	\$ 500	\$ -
531100	Supplies & Materials	\$ 15,000	\$ 15,000	\$ -
531230	Electricity	\$ 320,000	\$ 320,000	\$ -
531270	Gasoline/Diesel	\$ 31,000	\$ 31,000	\$ -
531600	Equipment< \$5,000 Each	\$ 3,500	\$ 3,500	\$ -
542500	Equipment	\$ -	\$ 50,000	\$ 50,000
581200	Capital Leases	\$ 40,378	\$ 50,378	\$ 10,000
582200	Capital Leases-Interest	\$ 1,918	\$ 2,383	\$ 465
<b>Expenditure Subtotal</b>	<b>Department: 4226 Pw-Grounds</b>	<b>\$ 986,612</b>	<b>\$ 1,200,627</b>	<b>\$ 214,015</b>
<b>100-4230- Right Of Way Crew</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 74,534	\$ 75,691	\$ 1,157
511300	Overtime	\$ 1,000	\$ 1,000	\$ -
512100	Group Insurance	\$ 31,392	\$ 35,269	\$ 3,877
512200	Fica	\$ 5,778	\$ 5,867	\$ 89
512400	Retirement	\$ 4,978	\$ 4,999	\$ 21
512700	Workers Comp	\$ 6,431	\$ 7,296	\$ 865
512900	Other Employee Benefits	\$ 500	\$ 500	\$ -
523200	Communications	\$ 600	\$ 600	\$ -
531270	Gasoline/Diesel	\$ 1,500	\$ 1,500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4230 Right Of Way Crew</b>	<b>\$ 126,713</b>	<b>\$ 132,722</b>	<b>\$ 6,009</b>
<b>100-4900- Pw-Fleet</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 174,173	\$ 179,386	\$ 5,213
511300	Overtime	\$ 500	\$ 500	\$ -
512100	Group Insurance	\$ 94,440	\$ 81,311	\$ (13,129)
512200	Fica	\$ 13,363	\$ 13,761	\$ 398
512400	Retirement	\$ 11,586	\$ 11,847	\$ 261
512700	Workers Compensation	\$ 2,498	\$ 2,905	\$ 407
512900	Other Employee Benefits	\$ 3,500	\$ 3,500	\$ -
522200	Repairs & Maint.	\$ 500	\$ 500	\$ -
522300	Rentals	\$ 950	\$ 950	\$ -
523200	Communications	\$ 2,300	\$ 2,300	\$ -
531100	Supplies & Materials	\$ 2,000	\$ 2,000	\$ -
531220	Natural Gas	\$ 2,000	\$ 2,000	\$ -
531230	Electricity	\$ 6,000	\$ 6,000	\$ -
531270	Gasoline/Diesel	\$ 2,000	\$ 2,000	\$ -
531600	Equipment < \$5,000 Each	\$ 3,000	\$ 3,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4900 Pw-Fleet</b>	<b>\$ 318,810</b>	<b>\$ 311,960</b>	<b>\$ (6,850)</b>
<b>100-4950- Pw-Cemeterly</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 48,940	\$ 48,010	\$ (930)
511300	Overtime	\$ 3,000	\$ 500	\$ (2,500)
512100	Group Insurance	\$ 37,442	\$ 17,618	\$ (19,824)
512200	Fica	\$ 3,973	\$ 3,711	\$ (262)
512400	Retirement	\$ 3,149	\$ 3,171	\$ 22
512700	Workers Compensation	\$ 1,042	\$ 1,193	\$ 151
512900	Other Employee Benefits	\$ 900	\$ 900	\$ -
522200	Repairs & Maint.	\$ 1,500	\$ 1,500	\$ -
531100	Supplies & Materials	\$ 2,000	\$ 2,000	\$ -
531210	Water/Sewerage	\$ 200	\$ 200	\$ -
531230	Electricity	\$ 1,500	\$ 1,500	\$ -
531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
531600	Equipment < \$5,000 Each	\$ 1,500	\$ 1,500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4950 Pw-Cemeterly</b>	<b>\$ 109,146</b>	<b>\$ 85,803</b>	<b>\$ (23,343)</b>

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GENERAL FUND EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>100-6100- Ritz Theatre</b>	<b>Expenditure</b>			
511100	Regular Employee	\$ 41,584	\$ 42,827	\$ 1,243
511300	Overtime	\$ -	\$ 500	\$ 500
512100	Group Insurance	\$ 15,760	\$ 18,749	\$ 2,989
512200	Fica	\$ 3,181	\$ 3,314	\$ 133
512400	Retirement	\$ 2,766	\$ 2,828	\$ 62
512700	Workers Compensation	\$ 139	\$ 162	\$ 23
522200	Repairs & Maintenance	\$ 4,000	\$ 4,000	\$ -
522201	Ritz Theatre Infrastructure	\$ 3,000	\$ 3,000	\$ -
523200	Communications-Wifi	\$ 100	\$ 6,000	\$ 5,900
523300	Advertising & Promotions	\$ 6,000	\$ 6,000	\$ -
523600	Dues & Fees	\$ 1,000	\$ 3,000	\$ 2,000
523700	Education & Training	\$ 1,400	\$ 500	\$ (900)
523850	Contract Labor	\$ 27,000	\$ 22,000	\$ (5,000)
523852	Contract Cleaning	\$ -	\$ 9,600	\$ 9,600
531100	Supplies & Materials	\$ 3,300	\$ 3,300	\$ -
531101	Ritz Theatre Concessions	\$ 11,000	\$ 13,000	\$ 2,000
531102	Ritz Theatre Programming	\$ 25,000	\$ 35,000	\$ 10,000
531103	Beer & Wine Concessions	\$ 2,000	\$ -	\$ (2,000)
531210	Water/Sewerage	\$ 2,400	\$ 2,400	\$ -
531220	Natural Gas	\$ 2,500	\$ 2,500	\$ -
531230	Electricity	\$ 12,000	\$ 14,000	\$ 2,000
<b>Expenditure Subtotal</b>	<b>Department: 6100 Ritz Theatre</b>	<b>\$ 164,130</b>	<b>\$ 192,680</b>	<b>\$ 28,550</b>
<b>100-6220- Parks</b>	<b>Expenditure</b>			
511200	Temporary Employee	\$ 18,240	\$ 19,359	\$ 1,119
512200	Fica	\$ 1,395	\$ 1,481	\$ 86
512700	Workers Compensation	\$ 271	\$ 324	\$ 53
522110	Disposal	\$ 1,200	\$ 1,200	\$ -
522200	Repairs & Maint.	\$ 4,000	\$ 4,000	\$ -
523200	Communications	\$ 825	\$ 825	\$ -
531100	Supplies & Materials	\$ 5,000	\$ 5,000	\$ -
531210	Water/Sewerage	\$ 3,000	\$ 3,000	\$ -
531230	Electricity	\$ 17,500	\$ 17,500	\$ -
531600	Equipment < \$5,000 Each	\$ 1,000	\$ 1,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 6220 Parks</b>	<b>\$ 52,431</b>	<b>\$ 53,689</b>	<b>\$ 1,258</b>
<b>100-6225- Doyle St Pool</b>	<b>Expenditure</b>			
522200	Repairs & Maintenance	\$ 1,000	\$ 1,000	\$ -
523200	Communications	\$ 825	\$ 1,500	\$ 675
523850	Contract Labor	\$ 33,000	\$ 56,000	\$ 23,000
531100	Supplies & Materials	\$ 40,000	\$ 20,000	\$ (20,000)
531230	Electricity	\$ 3,500	\$ 5,000	\$ 1,500
<b>Expenditure Subtotal</b>	<b>Department: 6225 Doyle St Pool</b>	<b>\$ 78,325</b>	<b>\$ 83,500</b>	<b>\$ 5,175</b>
<b>100-7220- Building Inspection</b>	<b>Expenditure</b>			
523600	Dues & Fees	\$ 250	\$ 250	\$ -
523700	Education & Training	\$ 1,800	\$ 1,800	\$ -
531100	Supplies & Materials	\$ 100	\$ 100	\$ -
531400	Books & Periodicals	\$ 200	\$ 200	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 7220 Building Inspection</b>	<b>\$ 2,350</b>	<b>\$ 2,350</b>	<b>\$ -</b>
<b>100-7525- Local Government Support</b>	<b>Expenditure</b>			
523331	Industrial Development Authority	\$ 50,000	\$ 50,000	\$ -
523336	Toccoa Stephens Co Airport Authority	\$ 15,500	\$ 40,975	\$ 25,475
523343	Animal Control	\$ 35,691	\$ 35,000	\$ (691)
523344	Humane Shelter Operations	\$ 200,000	\$ 210,000	\$ 10,000
<b>Expenditure Subtotal</b>	<b>Department: 7525 Local Government Support</b>	<b>\$ 301,191</b>	<b>\$ 335,975</b>	<b>\$ 34,784</b>

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**GENERAL FUND EXPENDITURE DETAIL**

EXPENDITURE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>100-7550- Main Street</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 51,503	\$ 97,629	\$ 46,126
512100	Group Insurance	\$ 38,474	\$ 20,980	\$ (17,494)
512200	Fica	\$ 3,940	\$ 7,476	\$ 3,536
512400	Retirement	\$ 3,426	\$ 6,448	\$ 3,022
512700	Workers Compensation	\$ 197	\$ 422	\$ 225
521200	Professional Services	\$ 500	\$ 500	\$ -
522200	Repairs & Maint.	\$ 3,000	\$ 3,000	\$ -
522300	Rentals/Music License	\$ 1,500	\$ 1,500	\$ -
523200	Communications	\$ 1,440	\$ 2,500	\$ 1,060
523300	Advertising & Promotion	\$ 26,000	\$ 20,000	\$ (6,000)
523301	Special Events	\$ 30,000	\$ 25,000	\$ (5,000)
523313	Christmas	\$ 45,000	\$ 40,000	\$ (5,000)
523314	Discover Toccoa	\$ 12,000	\$ 5,000	\$ (7,000)
523315	Harvest Festival	\$ 15,000	\$ 12,000	\$ (3,000)
523316	Ida Cox	\$ 35,000	\$ 35,000	\$ -
523318	Facade Grants	\$ 25,000	\$ 35,000	\$ 10,000
523319	Economic Restructure	\$ 4,068	\$ 4,068	\$ -
523600	Dues & Fees	\$ 3,700	\$ 3,000	\$ (700)
523700	Education & Training	\$ 8,500	\$ 6,500	\$ (2,000)
523850	Contract Labor	\$ 3,000	\$ 3,000	\$ -
531100	Supplies & Materials	\$ 2,000	\$ 2,000	\$ -
531101	Signage	\$ 4,750	\$ 11,000	\$ 6,250
531103	Ice Skating	\$ 3,000	\$ 1,500	\$ (1,500)
531270	Gasoline/Diesel	\$ 1,700	\$ -	\$ (1,700)
531600	Equipment < \$5,000	\$ 500	\$ 500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 7550 Main Street</b>	<b>\$ 323,198</b>	<b>\$ 344,023</b>	<b>\$ 20,825</b>
<b>100-7551- Downtown Maintenance</b>	<b>Expenditure</b>			
522200	Repairs & Maint.	\$ 24,000	\$ -	\$ (24,000)
523850	Contract Labor	\$ 30,000	\$ 30,000	\$ -
531210	Water/Sewerage	\$ 2,000	\$ 1,000	\$ (1,000)
531230	Electricity	\$ 15,000	\$ 12,000	\$ (3,000)
531600	Equipment < \$5,000	\$ 3,000	\$ -	\$ (3,000)
<b>Expenditure Subtotal</b>	<b>Department: 7551 Downtown Maintenance</b>	<b>\$ 74,000</b>	<b>\$ 43,000</b>	<b>\$ (31,000)</b>
<b>100-7560- Emergency Reserve</b>	<b>Expenditure</b>			
611000	Transfers Out-Emergency Fund	\$ 100,300	\$ 100,300	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 7560 Emergency Reserve</b>	<b>\$ 100,300</b>	<b>\$ 100,300</b>	<b>\$ -</b>
<b>100-7565- Workers Comp Reserve</b>	<b>Expenditure</b>			
512700	Workers Compensation	\$ 15,021	\$ 15,021	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 7565 Workers Compensation Reserve</b>	<b>\$ 15,021</b>	<b>\$ 15,021</b>	<b>\$ -</b>
<b>100-7570 Property &amp; Liability Reserve</b>	<b>Expenditure</b>			
523100	Property & Liability Ins	\$ 15,021	\$ 15,021	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 7570 Property And Liability Reserve</b>	<b>\$ 15,021</b>	<b>\$ 15,021</b>	<b>\$ -</b>
<b>100-8000 Debt Service</b>	<b>Expenditure</b>			
611500	Interest Expense	\$ 50,000	\$ 50,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 8000 Debt Service</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>
<b>100-8500 Capital Outlay</b>	<b>Expenditure</b>			
522200	Roof Repairs City Buildings	\$ 199,458	\$ -	\$ (199,458)
542500	City Hall Renovations	\$ 205,000	\$ 140,000	\$ (65,000)
581100	Ritz Loan Repayment	\$ 279,000	\$ 185,000	\$ (94,000)
581120	Rtiz Loan Interest	\$ -	\$ 74,214	\$ 74,214
581200	Capital Lease Principal	\$ 85,759	\$ 85,759	\$ -
582200	Capital Lease Interest	\$ 4,074	\$ 4,074	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 8500 Capital Outlay</b>	<b>\$ 773,291</b>	<b>\$ 489,047</b>	<b>\$ (284,244)</b>
<b>100-9000 Interfund Transfers</b>	<b>Expenditure</b>			
611200	Transfers Out-Grant Fund	\$ 233,000	\$ 8,000	\$ (225,000)
<b>Expenditure Subtotal</b>	<b>Department: 9000 Interfund Transfers</b>	<b>\$ 233,000</b>	<b>\$ 8,000</b>	<b>\$ (225,000)</b>
<b>Total Expenditure General Fund</b>		<b>\$ 13,283,432</b>	<b>\$ 13,656,886</b>	<b>\$ 373,454</b>

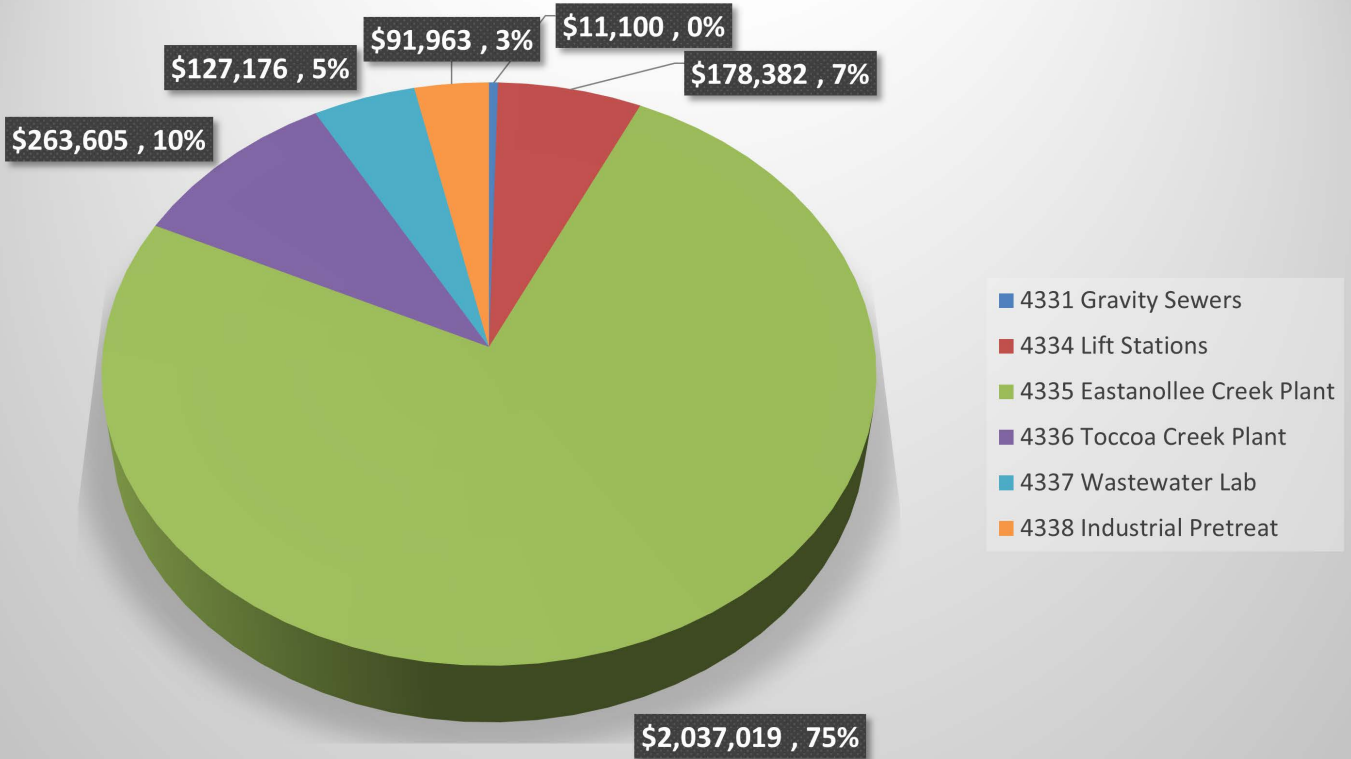
CITY OF TOCCOA  
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**WATER WASTEWATER FUND SUMMARY**

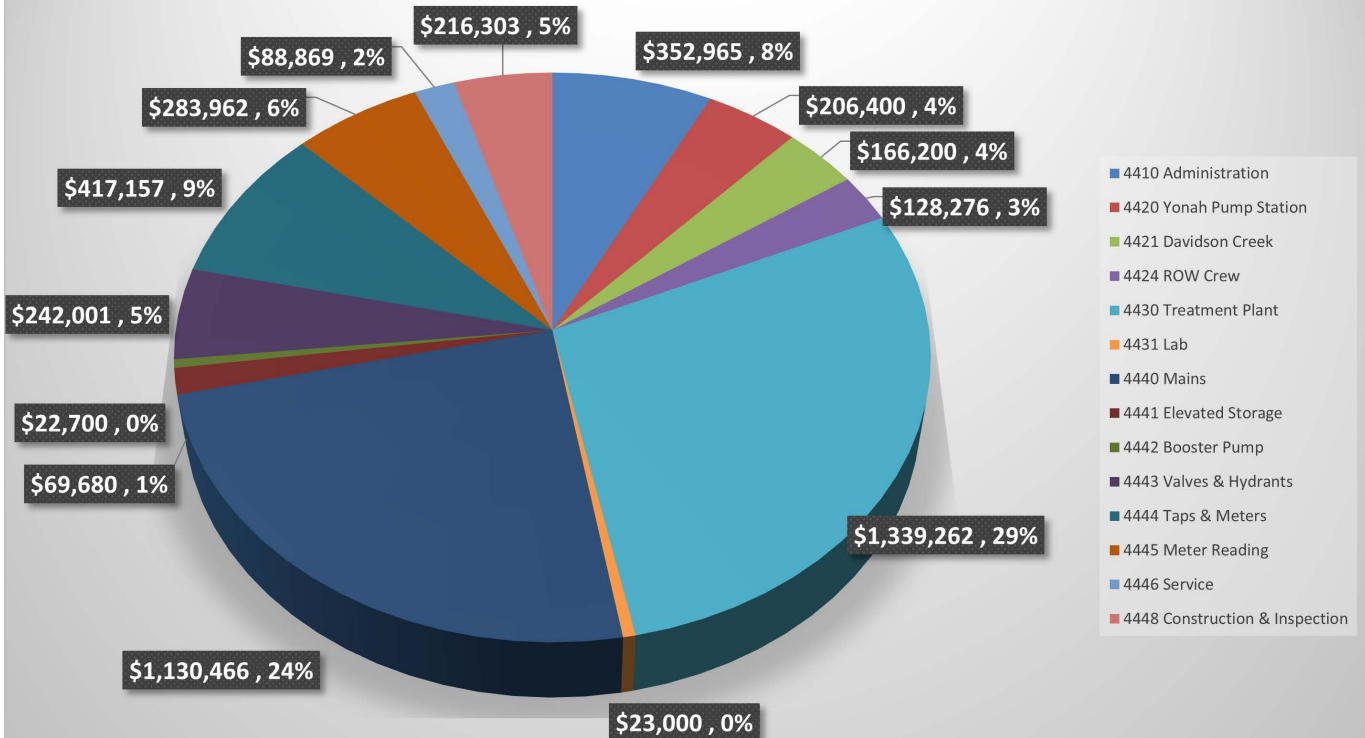
WATER/WASTEWATER FUND-505 REVENUE	FY2026 Approved	FY2027 Approved	INCREASE (DECREASE)	% CHANGE
0034 Charges For Service	\$8,474,479	\$9,457,486	\$983,007	11.6%
0038 Miscellaneous	\$3,552,400	\$612,000	(\$2,940,400)	-82.8%
<b>TOTAL WATER/WASTEWATER FUND-505</b>	<b>\$12,026,879</b>	<b>\$10,069,486</b>	<b>(\$1,957,393)</b>	<b>-16.3%</b>

WATER/WASTEWATER FUND-505 EXPENDITURE	FY2026 Approved	FY2027 Approved	INCREASE (DECREASE)	% CHANGE
4331 Gravity Sewers	\$11,100	\$11,100	\$0	0.0%
4334 Water Lift Stations	\$176,036	\$178,382	\$2,346	1.3%
4335 Water Eastanollee Creek Plant	\$845,745	\$2,037,019	\$1,191,274	140.9%
4336 Water Toccoa Creek Plant	\$253,551	\$263,605	\$10,054	4.0%
4337 Water Wastewater Lab	\$122,329	\$127,176	\$4,847	4.0%
4338 Water Industrial Pretreat	\$86,957	\$91,963	\$5,006	5.8%
4410 Water Administration	\$335,784	\$352,965	\$17,181	5.1%
4420 Water Yonah Pump Station	\$106,400	\$206,400	\$100,000	94.0%
4421 Water Davidson Creek	\$211,200	\$166,200	(\$45,000)	-21.3%
4424 Utilities ROW Crew	\$123,079	\$128,276	\$5,197	4.2%
4430 Water Treatment	\$1,311,448	\$1,339,262	\$27,814	2.1%
4431 Water Lab	\$23,000	\$23,000	\$0	0.0%
4440 Water Mains	\$410,796	\$1,130,466	\$719,670	175.2%
4441 Water Elevated Storage	\$67,680	\$69,680	\$2,000	3.0%
4442 Water Booster Pump	\$27,800	\$22,700	(\$5,100)	-18.3%
4443 Water Valves & Hydrants	\$272,390	\$242,001	(\$30,389)	-11.2%
4444 Water Taps & Meters	\$356,365	\$417,157	\$60,792	17.1%
4445 Water Meter Reading	\$266,150	\$283,962	\$17,812	6.7%
4446 Water Service	\$82,265	\$88,869	\$6,604	8.0%
4448 Water Construction & Insp	\$197,092	\$216,303	\$19,211	9.7%
8500 Capital Outlay	\$3,552,400	\$0	(\$3,552,400)	-100.0%
9000 Interfund Transfers	\$3,187,312	\$2,673,000	(\$514,312)	-16.1%
<b>TOTAL WATER/WASTEWATER FUND-505</b>	<b>\$12,026,879</b>	<b>\$10,069,486</b>	<b>(\$1,957,393)</b>	<b>-16.3%</b>

### Wastewater Expenditures By Department



### Water Expenditures By Department



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**WATER WASTEWATER REVENUE DETAIL**

REVENUE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>505-0034- Charges For Services</b>	<b>Revenue</b>			
344210	Water Sales	\$ 6,345,779	\$ 7,051,445	\$ 705,666
344211	Water Taps	\$ 190,000	\$ 237,000	\$ 47,000
344212	Water Service	\$ 20,000	\$ 18,000	\$ (2,000)
344213	Lab Testing	\$ 5,000	\$ 3,000	\$ (2,000)
344255	Sewerage Charges	\$ 1,624,700	\$ 1,859,041	\$ 234,341
344256	Sewer Taps	\$ 48,000	\$ 48,000	\$ -
344415	Penalties	\$ 240,000	\$ 240,000	\$ -
349300	Bad Check Fees	\$ 1,000	\$ 1,000	\$ -
<b>Revenue Subtotal</b>	<b>Department: 0034 Charges for Services</b>	<b>\$ 8,474,479</b>	<b>\$ 9,457,486</b>	<b>\$ 983,007</b>
<b>505-0038- Miscellaneous</b>	<b>Revenue</b>			
389000	GMA Master Lease Proceeds	\$ -	\$ 612,000	\$ 612,000
389200	GEFA Loan Proceeds	\$ 3,552,400	\$ -	\$ (3,552,400)
<b>Revenue Subtotal</b>	<b>Department: 0038 Miscellaneous</b>	<b>\$ 3,552,400</b>	<b>\$ 612,000</b>	<b>\$ (2,940,400)</b>
<b>Total Revenue Water Wastewater Fund</b>		<b>\$ 12,026,879</b>	<b>\$ 10,069,486</b>	<b>\$ (1,957,393)</b>

CITY OF TOCCOA  
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**WATER WASTEWATER EXPENDITURE DETAIL**

EXPENDITURE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>505-4331- Gravity Sewers</b>	<b>Expenditure</b>			
522200	Repairs & Maint.	\$ 5,000	\$ 5,000	\$ -
523600	Dues & Fees	\$ 100	\$ 100	\$ -
531100	Supplies And Materials	\$ 5,000	\$ 5,000	\$ -
531270	Gasoline/Diesel	\$ 1,000	\$ 1,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4331 Gravity Sewers</b>	<b>\$ 11,100</b>	<b>\$ 11,100</b>	<b>\$ -</b>
<b>505-4334- Water Lift Stations</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 52,658	\$ 54,230	\$ 1,572
511300	Overtime	\$ 3,500	\$ 3,500	\$ -
512100	Group Insurance	\$ 15,815	\$ 17,780	\$ 1,965
512200	Fica	\$ 3,912	\$ 4,416	\$ 504
512400	Retirement	\$ 3,390	\$ 3,582	\$ 192
512700	Workers Compensation	\$ 561	\$ 674	\$ 113
512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
522200	Repairs & Maint.	\$ 20,000	\$ 30,000	\$ 10,000
523200	Communications	\$ 2,500	\$ 2,500	\$ -
523300	Advertising & Promotion	\$ 350	\$ 350	\$ -
523600	Dues & Fees	\$ 350	\$ 350	\$ -
523700	Education & Training	\$ 100	\$ 100	\$ -
523850	Contract Labor	\$ 20,000	\$ 10,000	\$ (10,000)
531100	Supplies & Materials	\$ 4,000	\$ 2,500	\$ (1,500)
531230	Electricity	\$ 45,000	\$ 45,000	\$ -
531270	Gasoline/Diesel	\$ 3,500	\$ 3,000	\$ (500)
<b>Expenditure Subtotal</b>	<b>Department: 4334 Water Lift Stations</b>	<b>\$ 176,036</b>	<b>\$ 178,382</b>	<b>\$ 2,346</b>
<b>505-4335- Water Eastanollee Creek</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 154,540	\$ 158,808	\$ 4,268
511300	Overtime	\$ 5,000	\$ 5,000	\$ -
512100	Group Insurance	\$ 71,748	\$ 73,998	\$ 2,250
512200	Fica	\$ 12,205	\$ 12,531	\$ 326
512400	Retirement	\$ 10,084	\$ 10,488	\$ 404
512700	Workers Compensation	\$ 1,668	\$ 1,973	\$ 305
512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
521200	Professional Services	\$ 30,000	\$ 30,000	\$ -
522110	Disposal	\$ 50,000	\$ 150,000	\$ 100,000
522200	Repairs & Maint.	\$ 45,000	\$ 50,000	\$ 5,000
523200	Communications	\$ 1,000	\$ 5,000	\$ 4,000
523600	Dues & Fees	\$ 600	\$ 600	\$ -
523700	Education & Training	\$ 1,200	\$ 3,000	\$ 1,800
523850	Contract Labor	\$ 50,000	\$ 75,000	\$ 25,000
531100	Supplies & Materials	\$ 20,000	\$ 10,000	\$ (10,000)
531150	Chemicals	\$ 100,000	\$ 140,000	\$ 40,000
531210	Water/Sewerage	\$ 25,000	\$ 2,000	\$ (23,000)
531220	Natural Gas	\$ 2,500	\$ 3,500	\$ 1,000
531230	Electricity	\$ 260,000	\$ 260,000	\$ -
531270	Gasoline/Diesel	\$ 4,000	\$ 15,000	\$ 11,000
581200	GEFA Principal	\$ -	\$ 642,117	\$ 642,117
582200	GEFA Interest	\$ -	\$ 386,804	\$ 386,804
<b>Expenditure Subtotal</b>	<b>Department: 4335 Water Eastanollee Creek</b>	<b>\$ 845,745</b>	<b>\$ 2,037,019</b>	<b>\$ 1,191,274</b>
<b>505-4336- Water Toccoa Creek Plant</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 84,507	\$ 94,512	\$ 10,005
511300	Overtime	\$ 5,000	\$ 5,000	\$ -
512100	Group Insurance	\$ 54,432	\$ 58,514	\$ 4,082
512200	Fica	\$ 6,847	\$ 7,613	\$ 766
512400	Retirement	\$ 5,440	\$ 6,242	\$ 802
512700	Workers Compensation	\$ 900	\$ 1,174	\$ 274
512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
521200	Professional Services	\$ 2,000	\$ 2,000	\$ -
522110	Disposal	\$ 1,675	\$ 1,800	\$ 125
522200	Repairs & Maint.	\$ 8,000	\$ 6,000	\$ (2,000)
523700	Education & Training	\$ 450	\$ 450	\$ -
523850	Contract Labor	\$ 30,000	\$ 30,000	\$ -
531100	Supplies & Materials	\$ 5,000	\$ 1,000	\$ (4,000)
531210	Water/Sewerage	\$ 6,000	\$ 6,000	\$ -
531230	Electricity	\$ 40,000	\$ 40,000	\$ -
531270	Gasoline/Diesel	\$ 2,500	\$ 2,500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4336 Water Toccoa Creek Plant</b>	<b>\$ 253,551</b>	<b>\$ 263,605</b>	<b>\$ 10,054</b>

CITY OF TOCCOA  
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**WATER WASTEWATER EXPENDITURE DETAIL**

EXPENDITURE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>505-4337- Water-Wastewater Lab</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 62,494	\$ 64,379	\$ 1,885
511300	Overtime	\$ 500	\$ 200	\$ (300)
512100	Group Insurance	\$ 38,821	\$ 41,732	\$ 2,911
512200	Fica	\$ 4,819	\$ 4,963	\$ 144
512400	Retirement	\$ 4,157	\$ 4,252	\$ 95
512700	Workers Compensation	\$ 688	\$ 800	\$ 112
512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
522200	Repairs & Maint.	\$ 250	\$ 250	\$ -
523600	Dues & Fees	\$ 200	\$ 200	\$ -
523700	Education & Training	\$ 1,000	\$ 1,000	\$ -
523850	Contract Labor	\$ 1,000	\$ 1,000	\$ -
531100	Supplies & Materials	\$ 8,000	\$ 8,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4337 Water-Wastewater Lab</b>	<b>\$ 122,329</b>	<b>\$ 127,176</b>	<b>\$ 4,847</b>
<b>505-4338- Water Industrial Pretreat</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 52,151	\$ 53,724	\$ 1,573
511300	Overtime	\$ 2,000	\$ 2,000	\$ -
512100	Group Insurance	\$ 16,802	\$ 18,811	\$ 2,009
512200	Fica	\$ 4,143	\$ 4,263	\$ 120
512400	Retirement	\$ 3,356	\$ 3,548	\$ 192
512700	Workers Compensation	\$ 555	\$ 667	\$ 112
512900	Other Employee Benefits	\$ 500	\$ 500	\$ -
521200	Professional Services	\$ 2,000	\$ 1,000	\$ (1,000)
522200	Repairs & Maint.	\$ 500	\$ 500	\$ -
523600	Dues & Fees	\$ 450	\$ 450	\$ -
523700	Education & Training	\$ 500	\$ 500	\$ -
523850	Contract Labor	\$ 2,000	\$ 4,000	\$ 2,000
531100	Supplies & Materials	\$ 500	\$ 500	\$ -
531270	Gasoline/Diesel	\$ 1,500	\$ 1,500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4338 Water Industrial Pretreat</b>	<b>\$ 86,957</b>	<b>\$ 91,963</b>	<b>\$ 5,006</b>
<b>505-4410- Water Administration</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 160,615	\$ 169,858	\$ 9,243
512100	Group Insurance	\$ 34,783	\$ 39,160	\$ 4,377
512200	Fica	\$ 12,287	\$ 12,994	\$ 707
512400	Retirement	\$ 10,684	\$ 11,218	\$ 534
512700	Workers Compensation	\$ 615	\$ 735	\$ 120
512900	Other Employee Benefits	\$ 100	\$ 100	\$ -
521100	Collection Costs	\$ 500	\$ -	\$ (500)
521200	Professional Services	\$ 15,000	\$ 15,000	\$ -
521201	Credit Card Exp/Bank Charges	\$ 15,000	\$ 24,000	\$ 9,000
522200	Repairs & Maint.	\$ 200	\$ 200	\$ -
523100	Insurance	\$ 70,000	\$ 66,000	\$ (4,000)
523200	Communications	\$ 1,300	\$ 2,500	\$ 1,200
523300	Advertising	\$ -	\$ 500	\$ 500
523600	Dues & Fees	\$ 1,000	\$ 1,000	\$ -
523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
523850	Contract Labor	\$ 500	\$ 500	\$ -
531100	Supplies & Materials	\$ 1,000	\$ 3,000	\$ 2,000
531270	Gasoline/Diesel	\$ 200	\$ 200	\$ -
531600	Equipment < \$5,000	\$ 9,000	\$ 3,000	\$ (6,000)
<b>Expenditure Subtotal</b>	<b>Department: 4410 Water Administration</b>	<b>\$ 335,784</b>	<b>\$ 352,965</b>	<b>\$ 17,181</b>
<b>505-4420- Water Yonah Pump Station</b>	<b>Expenditure</b>			
522200	Repairs & Maint.	\$ 2,500	\$ 2,500	\$ -
523200	Communications	\$ 800	\$ 800	\$ -
523600	Dues & Fees	\$ 1,000	\$ 1,000	\$ -
531100	Supplies & Materials	\$ 100	\$ 100	\$ -
531215	Raw Water Expense	\$ 2,000	\$ 2,000	\$ -
531230	Electricity	\$ 100,000	\$ 200,000	\$ 100,000
<b>Expenditure Subtotal</b>	<b>Department: 4420 Water Yonah Pump Station</b>	<b>\$ 106,400</b>	<b>\$ 206,400</b>	<b>\$ 100,000</b>
<b>505-4421- Water Davidson Creek</b>	<b>Expenditure</b>			
521200	Professional Services	\$ 2,000	\$ 1,000	\$ (1,000)
522200	Repairs & Maint.	\$ 1,000	\$ 5,000	\$ 4,000
523200	Communications	\$ 4,000	\$ 6,000	\$ 2,000
523600	Dues & Fees	\$ 3,000	\$ 3,000	\$ -
531100	Supplies & Materials	\$ 1,200	\$ 1,200	\$ -
531230	Electricity	\$ 200,000	\$ 150,000	\$ (50,000)
<b>Expenditure Subtotal</b>	<b>Department: 4421 Water Davidson Creek</b>	<b>\$ 211,200</b>	<b>\$ 166,200</b>	<b>\$ (45,000)</b>

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**WATER WASTEWATER EXPENDITURE DETAIL**

EXPENDITURE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>505-4424- Utilities Row Crew</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 87,428	\$ 90,041	\$ 2,613
511300	Overtime	\$ 100	\$ 100	-
512100	Group Insurance	\$ 17,047	\$ 19,104	\$ 2,057
512200	Fica	\$ 6,696	\$ 6,896	\$ 200
512400	Retirement	\$ 5,816	\$ 5,947	\$ 131
512700	Workers Compensation	\$ 1,692	\$ 1,968	\$ 276
512900	Other Employee Benefits	\$ 500	\$ 500	-
522200	Repair and Maintenance	\$ 2,000	\$ 2,000	-
523200	Communications	\$ 800	\$ 720	\$ (80)
531100	Supplies & Materials	\$ 1,000	\$ 1,000	-
<b>Expenditure Subtotal</b>	<b>Department: 4424 Utilities Row Crew</b>	<b>\$ 123,079</b>	<b>\$ 128,276</b>	<b>\$ 5,197</b>
<b>505-4430- Water Treatment</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 443,477	\$ 437,907	\$ (5,570)
511300	Overtime	\$ 10,000	\$ 15,000	\$ 5,000
512100	Group Insurance	\$ 193,383	\$ 207,887	\$ 14,504
512200	Fica	\$ 34,691	\$ 34,657	\$ (34)
512400	Retirement	\$ 29,500	\$ 28,921	\$ (579)
512700	Workers Compensation	\$ 17,122	\$ 19,090	\$ 1,968
512900	Other Employee Benefits	\$ 3,200	\$ 3,200	-
521200	Professional Services	\$ 60,000	\$ 30,000	\$ (30,000)
522110	Disposal	\$ 2,000	\$ 2,000	-
522200	Repairs & Maint.	\$ 10,000	\$ 20,000	\$ 10,000
523200	Communications	\$ 375	\$ 6,000	\$ 5,625
523300	Advertising & Promotions	\$ 200	\$ 800	\$ 600
523600	Dues & Fees	\$ 1,500	\$ 1,500	-
523700	Education & Training	\$ 3,000	\$ 5,000	\$ 2,000
523850	Contract Labor	\$ 45,000	\$ 25,000	\$ (20,000)
531100	Supplies & Materials	\$ 35,000	\$ 35,000	-
531150	Chemicals	\$ 330,000	\$ 330,000	-
531210	Water/Sewerage	\$ 5,000	\$ 1,500	\$ (3,500)
531220	Natural Gas	\$ 8,000	\$ 12,000	\$ 4,000
531230	Electricity	\$ 75,000	\$ 80,000	\$ 5,000
531270	Gasoline/Diesel	\$ 5,000	\$ 5,000	-
581200	GEFA Principal	\$ -	\$ 25,436	\$ 25,436
582200	GEFA Interest	\$ -	\$ 13,364	\$ 13,364
<b>Expenditure Subtotal</b>	<b>Department: 4430 Water Treatment</b>	<b>\$ 1,311,448</b>	<b>\$ 1,339,262</b>	<b>\$ 27,814</b>
<b>505-4431- Water Lab</b>	<b>Expenditure</b>			
522200	Repairs & Maint.	\$ 1,000	\$ 1,000	-
531100	Supplies & Materials	\$ 22,000	\$ 22,000	-
<b>Expenditure Subtotal</b>	<b>Department: 4431 Water Lab</b>	<b>\$ 23,000</b>	<b>\$ 23,000</b>	<b>\$ -</b>
<b>505-4440- Water Mains</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 161,215	\$ 163,549	\$ 2,334
511300	Overtime	\$ 2,000	\$ 2,000	-
512100	Group Insurance	\$ 55,062	\$ 59,191	\$ 4,129
512200	Fica	\$ 12,486	\$ 12,665	\$ 179
512400	Retirement	\$ 10,651	\$ 10,801	\$ 150
512700	Workers Compensation	\$ 6,182	\$ 7,130	\$ 948
512900	Other Employee Benefits	\$ 1,200	\$ 1,200	-
522200	Repairs & Maint.	\$ 10,000	\$ 12,000	\$ 2,000
522300	Rentals	\$ 2,100	\$ 2,100	-
523200	Communications	\$ 1,000	\$ 1,000	-
523600	Dues & Fees	\$ 1,000	\$ 5,000	\$ 4,000
523700	Education & Training	\$ 1,000	\$ 1,000	-
523850	Contract Labor	\$ 500	\$ 500	-
531100	Supplies & Materials	\$ 140,000	\$ 100,000	\$ (40,000)
531210	Water	\$ 400	\$ 400	-
531270	Gasoline/Diesel	\$ 6,000	\$ 12,000	\$ 6,000
542500	Equipment	\$ -	\$ 612,000	\$ 612,000
581200	Capital Leases-Principal	\$ -	\$ 122,400	\$ 122,400
582200	Capital Leases-Interest	\$ -	\$ 5,530	\$ 5,530
<b>Expenditure Subtotal</b>	<b>Department: 4440 Water Mains</b>	<b>\$ 410,796</b>	<b>\$ 1,130,466</b>	<b>\$ 719,670</b>

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**WATER WASTEWATER EXPENDITURE DETAIL**

EXPENDITURE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>505-4441- Water Elevated Storage</b>	<b>Expenditure</b>			
522200	Repairs & Maint.	\$ 4,000	\$ 4,000	\$ -
523200	Communications	\$ 1,000	\$ 2,500	\$ 1,500
523850	Contract Labor	\$ 48,000	\$ 48,000	\$ -
531100	Supplies & Materials	\$ 500	\$ 1,000	\$ 500
531210	Water/Sewerage	\$ 180	\$ 180	\$ -
531230	Electricity	\$ 14,000	\$ 14,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4441 Water Elevated Storage</b>	<b>\$ 67,680</b>	<b>\$ 69,680</b>	<b>\$ 2,000</b>
<b>505-4442- Water Booster Pump</b>	<b>Expenditure</b>			
522200	Repairs & Maintenance	\$ 10,000	\$ 10,000	\$ -
523200	Communications	\$ 800	\$ 1,200	\$ 400
531100	Supplies & Materials	\$ 500	\$ 500	\$ -
531220	Natural Gas	\$ 500	\$ 500	\$ -
531230	Electricity	\$ 16,000	\$ 10,500	\$ (5,500)
<b>Expenditure Subtotal</b>	<b>Department: 4442 Water Booster Pump</b>	<b>\$ 27,800</b>	<b>\$ 22,700</b>	<b>\$ (5,100)</b>
<b>505-4443- Water Valves &amp; Hydrants</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 102,502	\$ 124,938	\$ 22,436
511300	Overtime	\$ 4,000	\$ 4,000	\$ -
512100	Group Insurance	\$ 46,640	\$ 50,138	\$ 3,498
512200	Fica	\$ 8,147	\$ 9,863	\$ 1,716
512400	Retirement	\$ 6,708	\$ 9,374	\$ 2,666
512700	Workers Compensation	\$ 3,893	\$ 6,188	\$ 2,295
512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
521200	Professional Services	\$ 75,000	\$ 20,000	\$ (55,000)
522200	Repairs & Maint.	\$ 4,000	\$ 6,000	\$ 2,000
523300	Advertising & Promotion	\$ 300	\$ 300	\$ -
523600	Dues & Fees	\$ 500	\$ 500	\$ -
523700	Education & Training	\$ 500	\$ 500	\$ -
531100	Supplies & Materials	\$ 15,000	\$ 5,000	\$ (10,000)
531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4443 Water Valves &amp; Hydrants</b>	<b>\$ 272,390</b>	<b>\$ 242,001</b>	<b>\$ (30,389)</b>
<b>505-4444- Water Taps &amp; Meters</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 113,134	\$ 117,658	\$ 4,524
511300	Overtime	\$ 6,000	\$ 6,000	\$ -
512100	Group Insurance	\$ 69,939	\$ 69,939	\$ -
512200	Fica	\$ 9,114	\$ 9,460	\$ 346
512400	Retirement	\$ 4,415	\$ 7,771	\$ 3,356
512700	Workers Compensation	\$ 2,563	\$ 5,129	\$ 2,566
512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
522200	Repairs & Maint.	\$ 8,000	\$ 8,000	\$ -
523600	Dues & Fees	\$ 500	\$ 500	\$ -
523700	Education & Training	\$ 500	\$ 500	\$ -
523850	Contract Labor	\$ 5,000	\$ 5,000	\$ -
531100	Supplies & Materials	\$ 125,000	\$ 175,000	\$ 50,000
531270	Gasoline/Diesel	\$ 11,000	\$ 11,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4444 Water Taps &amp; Meters</b>	<b>\$ 356,365</b>	<b>\$ 417,157</b>	<b>\$ 60,792</b>
<b>505-4445- Water Meter Reading</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 156,160	\$ 157,976	\$ 1,816
511300	Overtime	\$ 5,000	\$ 5,000	\$ -
512100	Group Insurance	\$ 63,254	\$ 67,998	\$ 4,744
512200	Fica	\$ 12,329	\$ 12,468	\$ 139
512400	Retirement	\$ 10,255	\$ 10,433	\$ 178
512700	Workers Compensation	\$ 5,952	\$ 6,887	\$ 935
512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
522200	Repairs & Maint.	\$ 6,000	\$ 6,000	\$ -
531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
531270	Gasoline/Diesel	\$ 5,000	\$ 15,000	\$ 10,000
<b>Expenditure Subtotal</b>	<b>Department: 4445 Water Meter Reading</b>	<b>\$ 266,150</b>	<b>\$ 283,962</b>	<b>\$ 17,812</b>

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**WATER WASTEWATER EXPENDITURE DETAIL**

EXPENDITURE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>505-4446- Water Service</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 47,059	\$ 50,727	\$ 3,668
511300	Overtime	\$ 1,700	\$ 5,000	\$ 3,300
512100	Group Insurance	\$ 16,549	\$ 18,568	\$ 2,019
512200	Fica	\$ 3,730	\$ 4,263	\$ 533
512400	Retirement	\$ 3,054	\$ 3,350	\$ 296
512700	Workers Compensation	\$ 1,773	\$ 2,211	\$ 438
512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
522200	Repairs & Maint.	\$ 2,000	\$ 1,000	\$ (1,000)
523200	Communications	\$ 400	\$ 400	\$ -
523600	Dues & Fees	\$ 200	\$ 200	\$ -
523700	Education & Training	\$ 400	\$ 750	\$ 350
531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
531270	Gasoline/Diesel	\$ 4,000	\$ 1,000	\$ (3,000)
<b>Expenditure Subtotal</b>	<b>Department: 4446 Water Service</b>	<b>\$ 82,265</b>	<b>\$ 88,869</b>	<b>\$ 6,604</b>
<b>505-4448- Water Construction &amp; Insp</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 104,368	\$ 107,491	\$ 3,123
511300	Overtime	\$ 3,000	\$ 5,000	\$ 2,000
512100	Group Insurance	\$ 54,572	\$ 61,321	\$ 6,749
512200	Fica	\$ 8,214	\$ 8,606	\$ 392
512400	Retirement	\$ 6,858	\$ 7,099	\$ 241
512700	Workers Compensation	\$ 3,980	\$ 4,686	\$ 706
512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
522200	Repairs & Maint.	\$ 1,800	\$ 1,800	\$ -
523200	Communications	\$ 1,000	\$ 1,000	\$ -
523600	Dues & Fees	\$ 2,500	\$ 1,500	\$ (1,000)
523700	Education & Training	\$ 1,000	\$ 1,000	\$ -
531100	Supplies & Materials	\$ 5,000	\$ 10,000	\$ 5,000
531270	Gasoline/Diesel	\$ 4,000	\$ 6,000	\$ 2,000
<b>Expenditure Subtotal</b>	<b>Department: 4448 Water Construction &amp; Insp</b>	<b>\$ 197,092</b>	<b>\$ 216,303</b>	<b>\$ 19,211</b>
<b>505-8500- Capital Outlay</b>	<b>Expenditure</b>			
521200	Professional Services GEFA Loans	\$ 3,552,400	\$ -	\$ (3,552,400)
<b>Expenditure Subtotal</b>	<b>Department: 8500 Capital Outlay</b>	<b>\$ 3,552,400</b>	<b>\$ -</b>	<b>\$ (3,552,400)</b>
<b>505-9000- Interfund Transfers</b>	<b>Expenditure</b>			
611100	Oper. Trnsfrs Out-Gen	\$ 1,887,310	\$ 1,887,310	\$ -
611506	Transfers Out-Wtr R&E	\$ 521,843	\$ 370,849	\$ (150,994)
611507	Transfer To Sewer R & E	\$ 478,018	\$ 114,700	\$ (363,318)
611508	Transfer To Water Withdrawal Reserve	\$ 300,141	\$ 300,141	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 9000 Interfund Transfers</b>	<b>\$ 3,187,312</b>	<b>\$ 2,673,000</b>	<b>\$ (514,312)</b>
<b>Total Expenditure Water Wastewater Fund</b>		<b>\$ 12,026,879</b>	<b>\$ 10,069,486</b>	<b>\$ (1,957,393)</b>

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**WATER RENEWAL AND EXTENSION SUMMARY**

REVENUE	FY2026 (\$)	FY2027 (\$)	INCREASE	% CHANGE
Account Number	Approved	Approved	(DECREASE)	
0039- Other Financing Sources	\$ 152,258	\$ 530,000	\$ 377,742	248%
<b>Total Revenue Water Renewal and Extension</b>	<b>\$ 152,258</b>	<b>\$ 530,000</b>	<b>\$ 377,742</b>	<b>248%</b>

EXPENDITURE	FY2026 (\$)	FY2027 (\$)	INCREASE	% CHANGE
Account Number	Approved	Approved	(DECREASE)	
4420- Water Yonah Pump Station	\$ 0	\$ 150,000	\$ 150,000	100%
4421- Water Davidson Creek	\$ 0	\$ 100,000	\$ 100,000	100%
4424- Water Right Of Way	\$ 0	\$ 75,000	\$ 75,000	100%
4430- Water Treatment Plant	\$ 29,101	\$ -	\$ (29,101)	-100%
4440- Water Mains	\$ 0	\$ 25,000	\$ 25,000	100%
4444- Water Taps & Meters	\$ 0	\$ 60,000	\$ 60,000	100%
4445- Water Meter Reading	\$ 0	\$ 120,000	\$ 120,000	100%
8500- Capital Outlay	\$ 123,157	\$ -	\$ (123,157)	-100%
<b>Total Expenditure Water Renewal and Extension</b>	<b>\$ 152,258</b>	<b>\$ 530,000</b>	<b>\$ 377,742</b>	<b>248%</b>

**SEWER RENEWAL AND EXTENSION SUMMARY**

REVENUE	FY2026 (\$)	FY2027 (\$)	INCREASE	% CHANGE
Account Number	Approved	Approved	(DECREASE)	
0039- Other Financing Sources	\$ 847,603	\$ 114,700	\$ (732,903)	-86%
<b>Total Revenue Sewer Renewal and Extension</b>	<b>\$ 847,603</b>	<b>\$ 114,700</b>	<b>\$ (732,903)</b>	<b>-86%</b>

EXPENDITURE	FY2026 (\$)	FY2027 (\$)	INCREASE	% CHANGE
Account Number	Approved	Approved	(DECREASE)	
4334- Water Lift Stations	\$ -	\$ 60,000	\$ 60,000	100%
4335- Eastanollee Creek	\$ 847,603	\$ -	\$ (847,603)	-100%
8500- Capital Outlay	\$ 0	\$ 54,700	\$ 54,700	100%
<b>Total Expenditure Sewer Renewal and Extension</b>	<b>\$ 847,603</b>	<b>\$ 114,700</b>	<b>\$ (732,903)</b>	<b>-86%</b>

**WATER WITHDRAWAL RESERVE SUMMARY**

REVENUE	FY2026 (\$)	FY2027 (\$)	INCREASE	% CHANGE
Account Number	Approved	Approved	(DECREASE)	
0039- Other Financing Sources	\$ 300,141	\$ 300,141	\$ -	0%
<b>Total Revenue Water Withdrawal Reserve</b>	<b>\$ 300,141</b>	<b>\$ 300,141</b>	<b>\$ -</b>	<b>0%</b>

EXPENDITURE	FY2026 (\$)	FY2027 (\$)	INCREASE	% CHANGE
Account Number	Approved	Approved	(DECREASE)	
4420- Yonah Pump Station	\$ 300,141	\$ 300,141	\$ -	0%
<b>Total Expenditure Water Withdrawal Reserve</b>	<b>\$ 300,141</b>	<b>\$ 300,141</b>	<b>\$ -</b>	<b>0%</b>

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**WATER RENEWAL AND EXTENSION DETAIL**

<b>REVENUE</b>		<b>Description</b>	<b>FY2026 (\$)</b>	<b>FY2027 (\$)</b>	<b>Difference (\$)</b>
<b>Account Number</b>			<b>Approved</b>	<b>Approved</b>	
<b>506-0039- Other Financing Sources</b>	<b>Revenue</b>				
391505	Transfers In-Water Fund		\$ 152,258	\$ 370,849	\$ 218,591
393999	Balance Brought Forward		\$ -	\$ 159,151	\$ 159,151
<b>Revenue Subtotal</b>	<b>Department: 0039 Other Financing Sources</b>		<b>\$ 152,258</b>	<b>\$ 530,000</b>	<b>\$ 377,742</b>
<b>Total Revenue Water Renewal and Extension</b>			<b>\$ 152,258</b>	<b>\$ 530,000</b>	<b>\$ 377,742</b>
<b>EXPENDITURE</b>		<b>Description</b>	<b>FY2026 (\$)</b>	<b>FY2027 (\$)</b>	<b>Difference (\$)</b>
<b>Account Number</b>			<b>Approved</b>	<b>Approved</b>	
<b>506-4420- Water Yonah Pump Station</b>	<b>Expenditure</b>				
521200	Yonah Pump Station Professional Services		\$ -	\$ 150,000	\$ 150,000
<b>Expenditure Subtotal</b>	<b>Department: 4420 Water Yonah Pump Station</b>		<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>506-4421- Water Davidson Creek</b>	<b>Expenditure</b>				
521200	Davidson Creek Professional Services		\$ -	\$ 100,000	\$ 100,000
<b>Expenditure Subtotal</b>	<b>Department: 4421 Water Davidson Creek</b>		<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>506-4424- Utilities Right of Way</b>	<b>Expenditure</b>				
542500	Water ROW Equipment		\$ -	\$ 75,000	\$ 75,000
<b>Expenditure Subtotal</b>	<b>Department: 4424 Utilities Right of Way</b>		<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
<b>506-4430- Water Treatment</b>	<b>Expenditure</b>				
581200	GEFA Loan Principal		\$ 23,503	\$ -	\$ (23,503)
582200	GEFA Loan Interest		\$ 5,598	\$ -	\$ (5,598)
<b>Expenditure Subtotal</b>	<b>Department: 4430 Water Treatment</b>		<b>\$ 29,101</b>	<b>\$ -</b>	<b>\$ (29,101)</b>
<b>506-4440- Water Mains</b>	<b>Expenditure</b>				
542500	Water Mains Equipment		\$ -	\$ 25,000	\$ 25,000
<b>Expenditure Subtotal</b>	<b>Department: 4440 Water Mains</b>		<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>506-4444- Water Taps &amp; Meters</b>	<b>Expenditure</b>				
542500	Taps & Meters Equipment		\$ -	\$ 60,000	\$ 60,000
<b>Expenditure Subtotal</b>	<b>Department: 4444 Water Taps &amp; Meters</b>		<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
<b>506-4445- Water Meter Reading</b>	<b>Expenditure</b>				
542500	Meter Reading Equipment		\$ -	\$ 120,000	\$ 120,000
<b>Expenditure Subtotal</b>	<b>Department: 4445 Water Meter Reading</b>		<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>
<b>506-8500- Capital Outlay</b>	<b>Expenditure</b>				
999999	Banked for Future Projects		\$ 123,157	\$ -	\$ (123,157)
<b>Expenditure Subtotal</b>	<b>Department: 8500 Capital Outlay</b>		<b>\$ 123,157</b>	<b>\$ -</b>	<b>\$ (123,157)</b>
<b>Total Expenditure Water Renewal and Extension</b>			<b>\$ 152,258</b>	<b>\$ 530,000</b>	<b>\$ 377,742</b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**SEWER RENEWAL AND EXTENSION DETAIL**

REVENUE		Description	FY2026 (\$)	FY2027 (\$)	Difference (\$)
Account Number			Approved	Approved	
<b>507-0039- Other Financing Sources</b>		<b>Revenue</b>			
391505		Transfer In From Water Fund	\$ 847,603	\$ 114,700	\$ (732,903)
<b>Revenue Subtotal</b>		<b>Department: 0039 Other Financing Sources</b>	<b>\$ 847,603</b>	<b>\$ 114,700</b>	<b>\$ (732,903)</b>
<b>Total Revenue Sewer Renewal and Extension</b>			<b>\$ 847,603</b>	<b>\$ 114,700</b>	<b>\$ (732,903)</b>
EXPENDITURE		Description	FY2026 (\$)	FY2027 (\$)	Difference (\$)
Account Number			Approved	Approved	
<b>507-4334- Water Lift Stations</b>		<b>Expenditure</b>			
542500		Liftstation Equipment	\$ -	\$ 60,000	\$ 60,000
<b>Expenditure Subtotal</b>		<b>Department: 4334 Lift Stations</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
<b>507-4335- Eastanollee Creek</b>		<b>Expenditure</b>			
581200		GEFA Principal Repayment	\$ 566,659	\$ -	\$ (566,659)
582200		GEFA Loan & Construction Interest	\$ 280,944	\$ -	\$ (280,944)
<b>Expenditure Subtotal</b>		<b>Department: 4335 Eastanollee Creek</b>	<b>\$ 847,603</b>	<b>\$ -</b>	<b>\$ (847,603)</b>
<b>507-8500- Capital Outlay</b>		<b>Expenditure</b>			
522220		Banked for Future Projects	\$ -	\$ 54,700	\$ 54,700
<b>Expenditure Subtotal</b>		<b>Department: 8500 Capital Outlay</b>	<b>\$ -</b>	<b>\$ 54,700</b>	<b>\$ 54,700</b>
<b>Total Expenditure Sewer Renewal and Extension</b>			<b>\$ 847,603</b>	<b>\$ 114,700</b>	<b>\$ (732,903)</b>

**WATER WITHDRAWAL RESERVE DETAIL**

REVENUE		Description	FY2025 (\$)	FY2026 (\$)	Difference (\$)
Account Number			Approved	Approved	
<b>508-0039- Other Financing Sources</b>		<b>Revenue</b>			
391505		Transfers In-Water Fund	\$ 300,141	\$ 300,141	\$ -
<b>Revenue Subtotal</b>		<b>Department: 0039 Other Financing Sources</b>	<b>\$ 300,141</b>	<b>\$ 300,141</b>	<b>\$ -</b>
<b>Total Revenue Water Withdrawal Reserve</b>			<b>\$ 300,141</b>	<b>\$ 300,141</b>	<b>\$ -</b>
EXPENDITURE		Description	FY2025 (\$)	FY2026 (\$)	Difference (\$)
Account Number			Approved	Approved	
<b>508-4420- Yonah Pump Station</b>		<b>Expenditure</b>			
531215		Raw Water Expense	\$ 300,141	\$ 300,141	\$ -
<b>Expenditure Subtotal</b>		<b>Department: 4420 Yonah Pump Station</b>	<b>\$ 300,141</b>	<b>\$ 300,141</b>	<b>\$ -</b>
<b>Total Expenditure Water Withdrawal Reserve</b>			<b>\$ 300,141</b>	<b>\$ 300,141</b>	<b>\$ -</b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

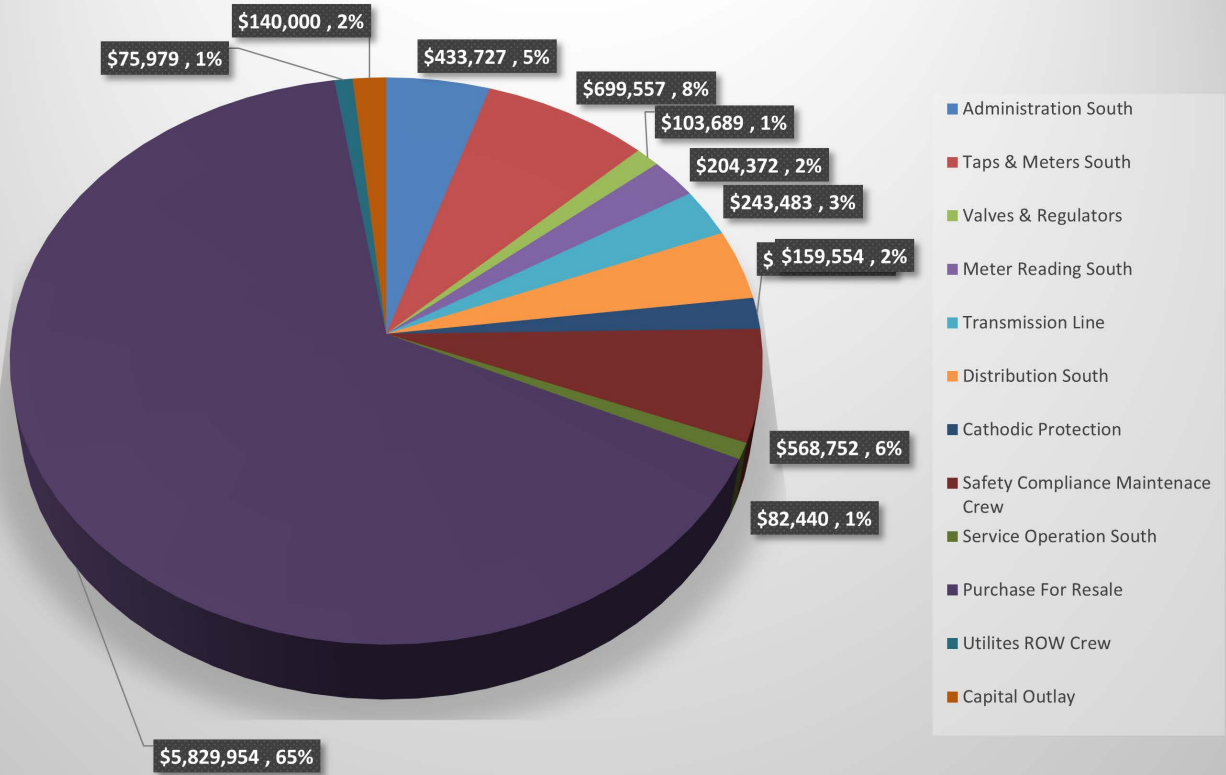
**NATURAL GAS FUND SUMMARY**

NATURAL GAS FUND-515 REVENUE	FY2026 Approved	FY2027 Approved	INCREASE (DECREASE)	% CHANGE
0034 Charges For Service	\$15,476,309	\$15,338,213	(\$138,096)	-0.9%
<b>TOTAL NATURAL GAS FUND-515</b>	<b>\$15,476,309</b>	<b>\$15,338,213</b>	<b>(\$138,096)</b>	<b>-0.9%</b>

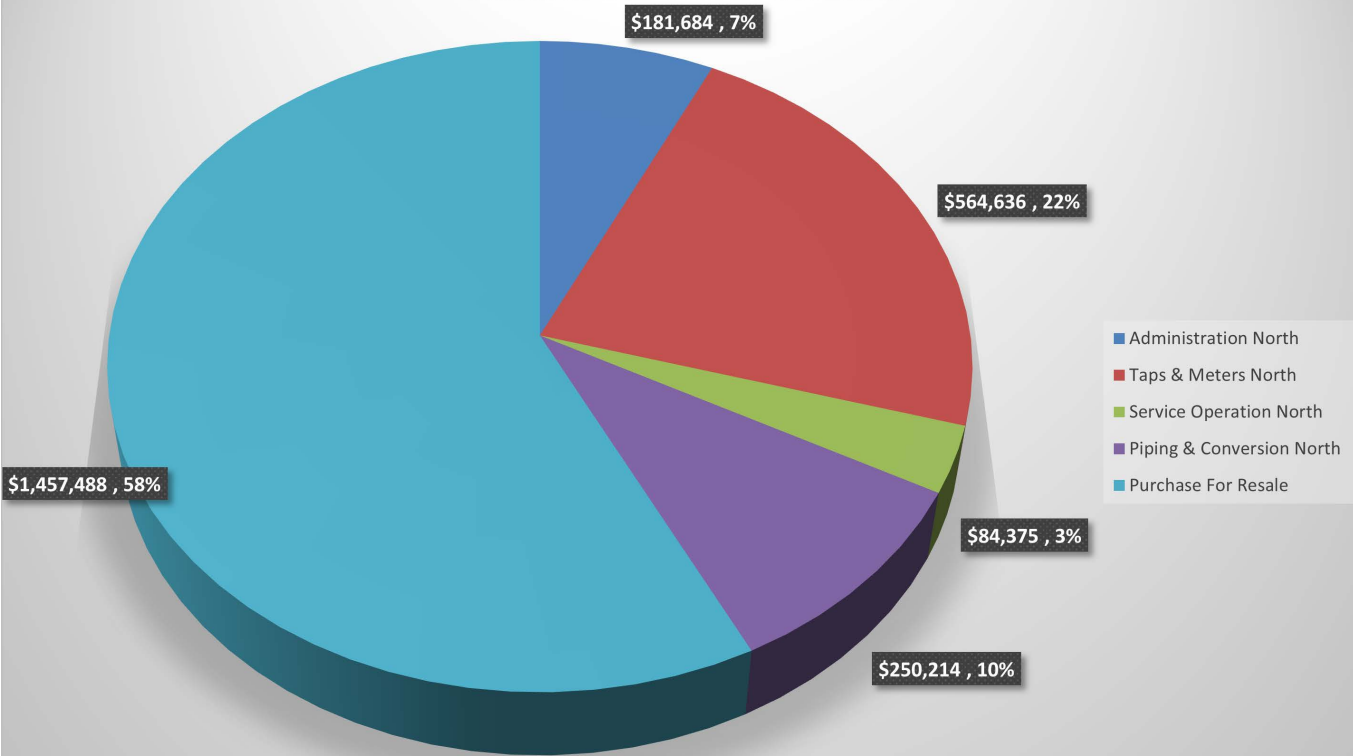
NATURAL GAS FUND-515 EXPENDITURE	FY2026 Approved	FY2027 Approved	INCREASE (DECREASE)	% CHANGE
4710 Gas Administration South	\$385,742	\$433,727	\$47,985	12.4%
4712 Gas Taps & Meters South	\$734,978	\$699,557	(\$35,421)	-4.8%
4714 Gas Valves & Regulators	\$104,250	\$103,689	(\$561)	-0.5%
4716 Gas Meter Reading South	\$212,568	\$204,372	(\$8,196)	-3.9%
4717 Gas Transmission Line	\$351,151	\$243,483	(\$107,668)	-30.7%
4718 Gas Distribution South	\$350,479	\$354,729	\$4,250	1.2%
4719 Gas Cathodic Protection	\$158,327	\$159,554	\$1,227	0.8%
4720 Gas Safety Compliance Maintenance Crew	\$587,506	\$568,752	(\$18,754)	-3.2%
4721 Gas Service Operation South	\$72,763	\$82,440	\$9,677	13.3%
4722 Gas Purchase For Resale	\$7,175,046	\$7,287,442	\$112,396	1.6%
4724 Utilites ROW Crew	\$68,822	\$75,979	\$7,157	10.4%
4730 Gas Administration North	\$172,362	\$181,684	\$9,322	5.4%
4732 Gas Taps & Meters North	\$567,341	\$564,636	(\$2,705)	-0.5%
4741 Gas Service Operation North	\$80,426	\$84,375	\$3,949	4.9%
4743 Gas Piping & Conversion North	\$227,153	\$250,214	\$23,061	10.2%
8500 Gas Capital Outlay	\$140,000	\$140,000	\$0	0.0%
9000 Interfund Transfers	\$4,087,395	\$3,903,580	(\$183,815)	-4.5%
<b>TOTAL NATURAL GAS FUND-515</b>	<b>\$15,476,309</b>	<b>\$15,338,213</b>	<b>(\$138,096)</b>	<b>-0.9%</b>

CITY OF TOCCOA  
 APPROVED FY2027 BUDGET

Natural Gas South Division



Natural Gas North Division



CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**NATURAL GAS REVENUE DETAIL**

REVENUE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>515-0034- Charges For Service</b>	<b>Revenue</b>			
344409	Membership Dividend	\$ 300,000	\$ 300,000	\$ -
344410	Gas Sales-South	\$ 11,557,990	\$ 11,707,966	\$ 149,976
344411	Gas Taps-South	\$ 13,000	\$ 13,000	\$ -
344415	Penalties	\$ 92,280	\$ 73,000	\$ (19,280)
344416	Gas Service Fees-South	\$ 8,000	\$ 6,000	\$ (2,000)
344420	Gas Sales-North	\$ 3,279,289	\$ 3,032,497	\$ (246,792)
344421	Gas Taps-North	\$ 20,000	\$ 15,000	\$ (5,000)
344423	Gas Service Fees North	\$ 34,000	\$ 30,000	\$ (4,000)
344425	Gas W/H Guaranty Program	\$ 450	\$ 450	\$ -
344429	Piping & Conv. North	\$ 125,000	\$ 125,000	\$ -
346900	Establishment Fee	\$ 46,000	\$ 35,000	\$ (11,000)
349300	Bad Check Fees	\$ 300	\$ 300	\$ -
<b>Revenue Subtotal</b>	<b>Department: 0034 Charges For Service</b>	<b>\$ 15,476,309</b>	<b>\$ 15,338,213</b>	<b>\$ (138,096)</b>
<b>Total Revenue Natural Gas Fund</b>		<b>\$ 15,476,309</b>	<b>\$ 15,338,213</b>	<b>\$ (138,096)</b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**NATURAL GAS EXPENDITURE DETAIL**

EXPENDITURE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>515-4710- Gas Administration South</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 118,989	\$ 122,545	\$ 3,556
511300	Overtime	\$ 50	\$ -	\$ (50)
512100	Group Insurance	\$ 71,529	\$ 78,785	\$ 7,256
512200	Fica	\$ 9,103	\$ 9,374	\$ 271
512400	Retirement	\$ 7,915	\$ 8,093	\$ 178
512700	Workers Compensation	\$ 456	\$ 530	\$ 74
512900	Other Employee Benefits	\$ 200	\$ 200	\$ -
521100	Collection Costs	\$ 100	\$ -	\$ (100)
521200	Professional Services	\$ 8,000	\$ 20,000	\$ 12,000
521201	Credit Card Exp/Bank Charges	\$ 20,000	\$ 24,000	\$ 4,000
522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
523100	Insurance	\$ 56,000	\$ 52,800	\$ (3,200)
523200	Communications	\$ 3,000	\$ 5,000	\$ 2,000
523300	Advertising And Promotions	\$ 10,000	\$ 10,000	\$ -
523310	Public Awareness Program	\$ 27,000	\$ 27,000	\$ -
523320	Appliance Incentive	\$ 12,000	\$ 12,000	\$ -
523600	Dues & Fees	\$ 5,000	\$ 30,000	\$ 25,000
523700	Education & Training	\$ 1,200	\$ 1,200	\$ -
523850	Contract Labor	\$ 200	\$ 200	\$ -
531100	Supplies & Materials	\$ 4,000	\$ 6,000	\$ 2,000
531270	Gasoline/Diesel	\$ 2,000	\$ 3,000	\$ 1,000
531600	Equipment < \$5,000	\$ 8,000	\$ 2,000	\$ (6,000)
571010	Property Taxes	\$ 20,000	\$ 20,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4710 Gas Administration South</b>	<b>\$ 385,742</b>	<b>\$ 433,727</b>	<b>\$ 47,985</b>
<b>515-4712- Gas Taps &amp; Meters South</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 276,318	\$ 285,372	\$ 9,054
511300	Overtime	\$ 5,000	\$ 10,000	\$ 5,000
512100	Group Insurance	\$ 101,808	\$ 117,079	\$ 15,271
512200	Fica	\$ 21,521	\$ 22,596	\$ 1,075
512400	Retirement	\$ 18,380	\$ 18,847	\$ 467
512700	Workers Compensation	\$ 7,601	\$ 8,863	\$ 1,262
512900	Other Employee Benefits	\$ 2,400	\$ 2,400	\$ -
521200	Professional Services	\$ 10,000	\$ 10,000	\$ -
522200	Repairs & Maint.	\$ 6,000	\$ 6,000	\$ -
522210	Repairs & Maint. Boring Rig	\$ 5,000	\$ -	\$ (5,000)
522300	Rentals	\$ 300	\$ 300	\$ -
523200	Communications	\$ 1,000	\$ 1,000	\$ -
523600	Dues & Fees	\$ 100	\$ 100	\$ -
523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
523850	Contract Labor	\$ 2,000	\$ 5,000	\$ 3,000
531100	Supplies & Materials	\$ 250,000	\$ 200,000	\$ (50,000)
531270	Gasoline/Diesel	\$ 10,000	\$ 7,000	\$ (3,000)
581200	Equipment-Capital Lease	\$ 11,981	\$ -	\$ (11,981)
582200	Interest-Capital Lease	\$ 569	\$ -	\$ (569)
<b>Expenditure Subtotal</b>	<b>Department: 4712 Gas Taps &amp; Meters South</b>	<b>\$ 734,978</b>	<b>\$ 699,557</b>	<b>\$ (35,421)</b>
<b>515-4714- Gas Valves &amp; Regulators</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 47,847	\$ 44,583	\$ (3,264)
511300	Overtime	\$ 1,000	\$ 1,000	\$ -
512100	Group Insurance	\$ 15,781	\$ 17,690	\$ 1,909
512200	Fica	\$ 3,737	\$ 3,487	\$ (250)
512400	Retirement	\$ 3,031	\$ 2,944	\$ (87)
512700	Workers Compensation	\$ 1,254	\$ 1,385	\$ 131
512900	Other Employee Benefits	\$ 100	\$ 100	\$ -
521200	Professional Services	\$ 500	\$ 500	\$ -
522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
523200	Communications	\$ 3,000	\$ 3,000	\$ -
523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
523850	Contract Labor	\$ 8,000	\$ 8,000	\$ -
531100	Supplies & Materials	\$ 11,000	\$ 11,000	\$ -
531230	Electricity	\$ 3,000	\$ 4,000	\$ 1,000
531270	Gasoline/Diesel	\$ 3,000	\$ 3,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4714 Gas Valves &amp; Regulators</b>	<b>\$ 104,250</b>	<b>\$ 103,689</b>	<b>\$ (561)</b>

CITY OF TOCCOA  
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**NATURAL GAS EXPENDITURE DETAIL**

EXPENDITURE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>515-4716- Gas Meter Reading South</b>				
	<b>Expenditure</b>			
511100	Regular Employees	\$ 111,705	\$ 112,197	\$ 492
511300	Overtime	\$ 2,000	\$ 1,000	\$ (1,000)
512100	Group Insurance	\$ 70,012	\$ 52,970	\$ (17,042)
512200	Fica	\$ 8,698	\$ 8,660	\$ (38)
512400	Retirement	\$ 7,430	\$ 7,410	\$ (20)
512700	Workers Compensation	\$ 3,073	\$ 3,485	\$ 412
512900	Other Employee Benefits	\$ 650	\$ 650	\$ -
522200	Repairs & Maint.	\$ 1,500	\$ 5,000	\$ 3,500
523200	Communications	\$ 500	\$ 1,000	\$ 500
531100	Supplies & Materials	\$ 2,000	\$ 2,000	\$ -
531270	Gasoline/Diesel	\$ 5,000	\$ 10,000	\$ 5,000
<b>Expenditure Subtotal</b>	<b>Department: 4716 Gas Meter Reading South</b>	<b>\$ 212,568</b>	<b>\$ 204,372</b>	<b>\$ (8,196)</b>
<b>515-4717- Gas Transmission Line</b>				
	<b>Expenditure</b>			
511100	Regular Employees	\$ 45,098	\$ 46,447	\$ 1,349
511300	Overtime	\$ 1,000	\$ 1,000	\$ -
512100	Group Insurance	\$ 37,886	\$ 43,495	\$ 5,609
512200	Fica	\$ 3,526	\$ 3,630	\$ 104
512400	Retirement	\$ 3,000	\$ 3,068	\$ 68
512700	Workers Compensation	\$ 1,241	\$ 1,443	\$ 202
512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
521200	Professional Services	\$ 95,000	\$ 45,000	\$ (50,000)
522200	Repairs & Maint.	\$ 5,000	\$ 5,000	\$ -
522300	Rentals	\$ 1,000	\$ 1,000	\$ -
523600	Dues & Fees	\$ 28,000	\$ 28,000	\$ -
523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
523850	Contract Labor	\$ 70,000	\$ 30,000	\$ (40,000)
531100	Supplies & Materials	\$ 50,000	\$ 25,000	\$ (25,000)
531270	Gasoline/Diesel	\$ 8,000	\$ 8,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4717 Gas Transmission Line</b>	<b>\$ 351,151</b>	<b>\$ 243,483</b>	<b>\$ (107,668)</b>
<b>515-4718- Gas Distribution South</b>				
	<b>Expenditure</b>			
511100	Regular Employees	\$ 162,701	\$ 164,129	\$ 1,428
511300	Overtime	\$ 1,500	\$ 2,000	\$ 500
512100	Group Insurance	\$ 90,961	\$ 100,453	\$ 9,492
512200	Fica	\$ 12,561	\$ 12,709	\$ 148
512400	Retirement	\$ 10,650	\$ 10,840	\$ 190
512700	Workers Compensation	\$ 4,404	\$ 5,098	\$ 694
512900	Other Employee Benefits	\$ 1,000	\$ 1,000	\$ -
521200	Professional Services	\$ 2,000	\$ 2,000	\$ -
522200	Repairs & Maint.	\$ 8,000	\$ 8,000	\$ -
522300	Rentals	\$ 13,202	\$ 5,000	\$ (8,202)
523200	Communications	\$ 1,500	\$ 1,500	\$ -
523600	Dues & Fees	\$ 2,000	\$ 2,000	\$ -
523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
523850	Contract Labor	\$ 5,000	\$ 5,000	\$ -
531100	Supplies & Materials	\$ 20,000	\$ 20,000	\$ -
531210	Water/Sewerage	\$ 500	\$ 500	\$ -
531220	Natural Gas	\$ 1,000	\$ 1,000	\$ -
531230	Electricity	\$ 4,000	\$ 4,000	\$ -
531270	Gasoline/Diesel	\$ 4,500	\$ 4,500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4718 Gas Distribution South</b>	<b>\$ 350,479</b>	<b>\$ 354,729</b>	<b>\$ 4,250</b>
<b>515-4719- Gas Cathodic Protection</b>				
	<b>Expenditure</b>			
511100	Regular Employees	\$ 59,666	\$ 62,515	\$ 2,849
511300	Overtime	\$ 1,500	\$ 2,000	\$ 500
512100	Group Insurance	\$ 17,272	\$ 19,433	\$ 2,161
512200	Fica	\$ 4,679	\$ 4,935	\$ 256
512400	Retirement	\$ 3,969	\$ 4,129	\$ 160
512700	Workers Compensation	\$ 1,641	\$ 1,942	\$ 301
512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
521200	Professional Services	\$ 1,000	\$ 1,000	\$ -
522200	Repairs & Maint.	\$ 500	\$ 500	\$ -
523200	Communications	\$ 200	\$ 200	\$ -
523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
523850	Contract Labor	\$ 15,000	\$ 10,000	\$ (5,000)
531100	Supplies & Materials	\$ 20,000	\$ 10,000	\$ (10,000)
531230	Electricity	\$ 25,000	\$ 35,000	\$ 10,000
531270	Gasoline/Diesel	\$ 5,500	\$ 5,500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4719 Gas Cathodic Protection</b>	<b>\$ 158,327</b>	<b>\$ 159,554</b>	<b>\$ 1,227</b>

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NATURAL GAS EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>515-4720- Gas Safety Compliance Maint</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 258,569	\$ 267,284	\$ 8,715
511300	Overtime	\$ 10,000	\$ 10,000	\$ -
512100	Group Insurance	\$ 95,917	\$ 107,778	\$ 11,861
512200	Fica	\$ 20,546	\$ 21,212	\$ 666
512400	Retirement	\$ 16,943	\$ 17,652	\$ 709
512700	Workers Compensation	\$ 7,007	\$ 8,302	\$ 1,295
512900	Other Employee Benefits	\$ 2,400	\$ 2,400	\$ -
522200	Repairs & Maint.	\$ 7,000	\$ 10,000	\$ 3,000
522203	System Expansion	\$ 50,000	\$ 50,000	\$ -
523200	Communications	\$ 750	\$ 750	\$ -
523600	Dues & Fees	\$ 100	\$ 100	\$ -
523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
523850	Contract Labor	\$ 1,000	\$ 1,000	\$ -
531100	Supplies & Materials	\$ 80,000	\$ 35,000	\$ (45,000)
531220	Natural Gas	\$ 1,000	\$ 1,000	\$ -
531270	Gasoline/Diesel	\$ 14,000	\$ 14,000	\$ -
581200	Capital Leases-Principal	\$ 16,491	\$ 16,491	\$ -
582200	Capital Leases-Interest	\$ 783	\$ 783	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4720 Gas Safety Compliance Maint</b>	<b>\$ 587,506</b>	<b>\$ 568,752</b>	<b>\$ (18,754)</b>
<b>515-4721- Gas Service Operation South</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 38,713	\$ 39,870	\$ 1,157
511300	Overtime	\$ 2,000	\$ 2,000	\$ -
512100	Group Insurance	\$ 15,735	\$ 17,696	\$ 1,961
512200	Fica	\$ 2,875	\$ 3,203	\$ 328
512400	Retirement	\$ 2,575	\$ 2,633	\$ 58
512700	Workers Compensation	\$ 1,065	\$ 1,238	\$ 173
512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
523200	Communications	\$ 1,000	\$ 1,000	\$ -
523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
531100	Supplies & Materials	\$ 400	\$ 400	\$ -
531270	Gasoline/Diesel	\$ 4,000	\$ 10,000	\$ 6,000
<b>Expenditure Subtotal</b>	<b>Department: 4721 Gas Service Operation South</b>	<b>\$ 72,763</b>	<b>\$ 82,440</b>	<b>\$ 9,677</b>
<b>515-4722- Gas Purchase For Resale</b>	<b>Expenditure</b>			
531500	Purch.For Resale(Natural	\$ 6,212,163	\$ 6,218,265	\$ 6,102
531501	Mqaa (Demand)	\$ 727,613	\$ 812,727	\$ 85,114
531502	Mqaa (Gen. Admin.)	\$ 173,437	\$ 192,801	\$ 19,364
531505	Regulatory Compliance Fees	\$ 61,833	\$ 63,649	\$ 1,816
<b>Expenditure Subtotal</b>	<b>Department: 4722 Gas Purchase For Resale</b>	<b>\$ 7,175,046</b>	<b>\$ 7,287,442</b>	<b>\$ 112,396</b>
<b>515-4724- Utilities Row Crew</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 38,713	\$ 39,870	\$ 1,157
511300	Overtime	\$ 100	\$ 100	\$ -
512100	Group Insurance	\$ 15,860	\$ 19,275	\$ 3,415
512200	Fica	\$ 2,969	\$ 3,058	\$ 89
512400	Retirement	\$ 2,575	\$ 2,633	\$ 58
512700	Workers Comp	\$ 3,305	\$ 3,843	\$ 538
512900	Other Employee Benefits	\$ 200	\$ 200	\$ -
522200	Repairs & Maintenance	\$ 100	\$ 2,000	\$ 1,900
531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4724 Utilities Row Crew</b>	<b>\$ 68,822</b>	<b>\$ 75,979</b>	<b>\$ 7,157</b>
<b>515-4730- Gas Administration North</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 45,119	\$ 41,156	\$ (3,963)
512100	Group Insurance	\$ 237	\$ 17,704	\$ 17,467
512200	Fica	\$ 3,452	\$ 3,148	\$ (304)
512400	Retirement	\$ 3,001	\$ 2,718	\$ (283)
512700	Workers Compensation	\$ 173	\$ 178	\$ 5
512900	Other Employee Benefits	\$ 100	\$ 100	\$ -
521200	Professional Services	\$ 8,000	\$ 8,000	\$ -
522200	Repairs & Maint.	\$ 2,000	\$ 2,000	\$ -
522300	Rentals	\$ 10,680	\$ 10,680	\$ -
523200	Communications	\$ 6,500	\$ 6,500	\$ -
523320	Appliance Incentive	\$ 18,000	\$ 10,000	\$ (8,000)
523600	Dues & Fees	\$ 4,000	\$ 6,000	\$ 2,000
531100	Supplies & Materials	\$ 4,800	\$ 6,000	\$ 1,200
531210	Water/Sewerage	\$ 800	\$ 1,000	\$ 200
531230	Electricity	\$ 2,000	\$ 3,000	\$ 1,000
531270	Gasoline/Diesel	\$ 100	\$ 100	\$ -
571010	Property Taxes	\$ 63,400	\$ 63,400	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4730 Gas Administration North</b>	<b>\$ 172,362</b>	<b>\$ 181,684</b>	<b>\$ 9,322</b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**NATURAL GAS EXPENDITURE DETAIL**

EXPENDITURE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>515-4732- Gas Taps &amp; Meters North</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 241,979	\$ 249,230	\$ 7,251
511300	Overtime	\$ 2,000	\$ 2,000	\$ -
512100	Group Insurance	\$ 151,532	\$ 128,581	\$ (22,951)
512200	Fica	\$ 18,664	\$ 19,219	\$ 555
512400	Retirement	\$ 15,691	\$ 16,460	\$ 769
512700	Workers Compensation	\$ 6,489	\$ 7,741	\$ 1,252
512900	Other Employee Benefits	\$ 1,600	\$ 1,600	\$ -
521200	Professional Services	\$ 10,000	\$ 10,000	\$ -
522200	Repairs & Maint.	\$ 10,000	\$ 10,000	\$ -
523200	Communications	\$ 6,500	\$ 13,000	\$ 6,500
523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
523850	Contract Labor	\$ 2,000	\$ 2,000	\$ -
531100	Supplies & Materials	\$ 50,000	\$ 60,000	\$ 10,000
531220	Natural Gas	\$ 3,000	\$ 3,000	\$ -
531230	Electricity	\$ 750	\$ 750	\$ -
531270	Gasoline/Diesel	\$ 7,000	\$ 13,000	\$ 6,000
581200	Capital Lease - Principal	\$ 33,547	\$ 21,466	\$ (12,081)
582200	Capital Lease - Interest	\$ 1,589	\$ 1,589	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4732 Gas Taps &amp; Meters North</b>	<b>\$ 567,341</b>	<b>\$ 564,636</b>	<b>\$ (2,705)</b>
<b>515-4741- Gas Service Operation North</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 51,161	\$ 52,703	\$ 1,542
511300	Overtime	\$ 500	\$ 500	\$ -
512100	Group Insurance	\$ 15,803	\$ 17,784	\$ 1,981
512200	Fica	\$ 3,952	\$ 4,070	\$ 118
512400	Retirement	\$ 3,403	\$ 3,481	\$ 78
512700	Workers Compensation	\$ 1,407	\$ 1,637	\$ 230
512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
522200	Repairs & Maint.	\$ 300	\$ 300	\$ -
523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
531100	Supplies & Materials	\$ 500	\$ 500	\$ -
531270	Gasoline/Diesel	\$ 1,000	\$ 1,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4741 Gas Service Operation North</b>	<b>\$ 80,426</b>	<b>\$ 84,375</b>	<b>\$ 3,949</b>
<b>515-4743- Gas Piping &amp; Conversion North</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 102,541	\$ 105,631	\$ 3,090
511300	Overtime	\$ 2,000	\$ 2,000	\$ -
512100	Group Insurance	\$ 16,122	\$ 34,892	\$ 18,770
512200	Fica	\$ 7,997	\$ 8,234	\$ 237
512400	Retirement	\$ 6,574	\$ 6,976	\$ 402
512700	Workers Compensation	\$ 2,719	\$ 3,281	\$ 562
512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
523200	Communications	\$ 400	\$ 400	\$ -
523600	Dues & Fees	\$ 500	\$ 500	\$ -
523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
531100	Supplies & Materials	\$ 80,000	\$ 80,000	\$ -
531270	Gasoline/Diesel	\$ 3,500	\$ 3,500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4743 Gas Piping &amp; Conversion North</b>	<b>\$ 227,153</b>	<b>\$ 250,214</b>	<b>\$ 23,061</b>
<b>515-8500- Capital Outlay</b>	<b>Expenditure</b>			
522200	Repairs & Maint-Bare Steel	\$ 130,000	\$ 130,000	\$ -
542500	Equipment-Cng Conversion	\$ 10,000	\$ 10,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 8500 Capital Outlay</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>	<b>\$ -</b>
<b>515-9000- Interfund Transfers</b>	<b>Expenditure</b>			
611100	Oper. Trnsfrs Out-Gen	\$ 3,380,343	\$ 3,380,343	\$ -
611516	Transfer To Gas R&E	\$ 707,052	\$ 523,237	\$ (183,815)
<b>Expenditure Subtotal</b>	<b>Department: 9000 Interfund Transfers</b>	<b>\$ 4,087,395</b>	<b>\$ 3,903,580</b>	<b>\$ (183,815)</b>
<b>Total Expenditure Natural Gas Fund</b>		<b>\$ 15,476,309</b>	<b>\$ 15,338,213</b>	<b>\$ (138,096)</b>

## NATURAL GAS RENEWAL AND EXTENSION

REVENUE	FY2026 (\$)	FY2027 (\$)	INCREASE	% CHANGE
Account Number	Approved	Approved	(DECREASE)	
0039- Other Financing Sources	\$ 707,052	\$ 523,237	\$ (183,815)	-26.0%
<b>Total Revenue Natural Gas Renewal and Extension</b>	<b>\$ 707,052</b>	<b>\$ 523,237</b>	<b>\$ (183,815)</b>	<b>-26.0%</b>

EXPENDITURE	FY2026 (\$)	FY2027 (\$)	INCREASE	% CHANGE
Account Number	Approved	Approved	(DECREASE)	
4710- Gas Administration South	\$ -	\$ 60,000	60,000	100.0%
4717- Gas Transmission Line	\$ 200,000	\$ 20,000	(180,000)	-90.0%
4720- Gas Safety Compliance Maintenance	\$ -	\$ 145,000	145,000	100.0%
4732- Gas Taps & Meters North	\$ -	\$ 122,000	122,000	100.0%
8500- Capital Outlay	\$ 507,052	\$ 176,237	(330,815)	-65.2%
<b>Total Expenditure Natural Gas Renewal and Extension</b>	<b>\$ 707,052</b>	<b>\$ 523,237</b>	<b>\$ (183,815)</b>	<b>-26.0%</b>

CITY OF TOCCOA  
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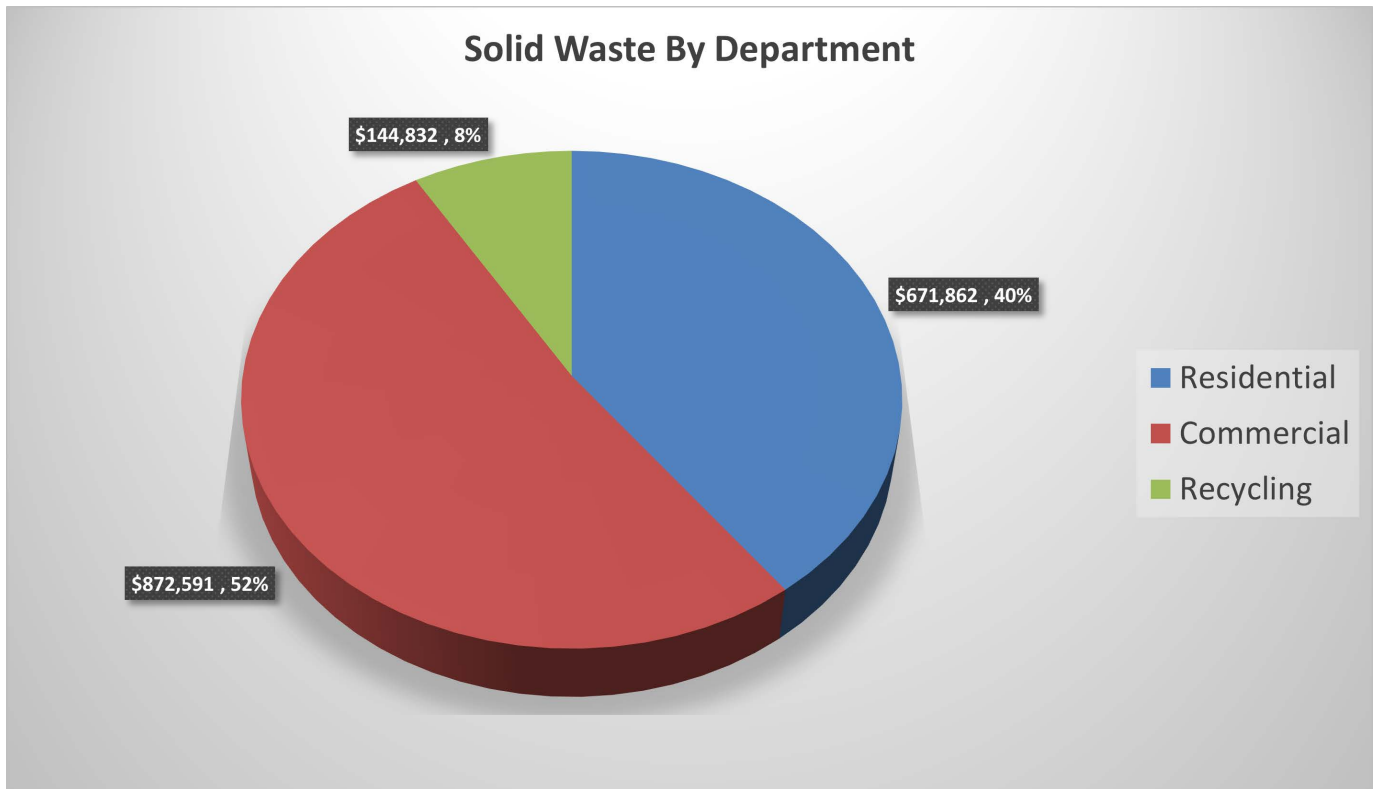
**NATURAL GAS RENEWAL AND EXTENSION DETAIL**

REVENUE		FY2026 (\$)	FY2027 (\$)	Difference (\$)
Account Number	Description	Approved	Approved	
<b>516-0039- Other Financing Sources</b>	<b>Revenue</b>			
391515	Transfers In - Gas	\$ 707,052	\$ 523,237	\$ (183,815)
<b>Revenue Subtotal</b>	<b>Department: 0039 Other Financing Sources</b>	<b>\$ 707,052</b>	<b>\$ 523,237</b>	<b>\$ (183,815)</b>
<b>Total Revenue Natural Gas Renewal and Extension</b>		<b>\$ 707,052</b>	<b>\$ 523,237</b>	<b>\$ (183,815)</b>
EXPENDITURE		FY2026 (\$)	FY2027 (\$)	Difference (\$)
Account Number	Description	Approved	Approved	
<b>516-4710- Gas Administration South</b>	<b>Expenditure</b>			
542500	Equipment	\$ -	\$ 60,000	\$ 60,000
<b>Expenditure Subtotal</b>	<b>Department: 4710 Gas Administration South</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
<b>516-4717- Transmission Line</b>	<b>Expenditure</b>			
531100	Supplies & Materials	\$ -	\$ 20,000	\$ 20,000
542500	Equipment	\$ 200,000	\$ -	\$ (200,000)
<b>Expenditure Subtotal</b>	<b>Department: 4717 Transmission Line</b>	<b>\$ 200,000</b>	<b>\$ 20,000</b>	<b>\$ (180,000)</b>
<b>516-4720- Safety Compliance Maint</b>	<b>Expenditure</b>			
542500	Equipment	\$ -	\$ 145,000	\$ 145,000
<b>Expenditure Subtotal</b>	<b>Department: 4720 Safety Compliance Maint</b>	<b>\$ -</b>	<b>\$ 145,000</b>	<b>\$ 145,000</b>
<b>516-4732- Gas Taps &amp; Meters North</b>	<b>Expenditure</b>			
542500	Equipment	\$ -	\$ 122,000	\$ 122,000
<b>Expenditure Subtotal</b>	<b>Department: 4732 Gas Taps &amp; Meters North</b>	<b>\$ -</b>	<b>\$ 122,000</b>	<b>\$ 122,000</b>
<b>516-8500- Capital Outlay</b>	<b>Expenditure</b>			
522200	DOT Phase II Project	\$ 422,599	\$ 176,237	\$ (246,362)
542500	Banked for Future Projects	\$ 84,453	\$ -	\$ (84,453)
<b>Expenditure Subtotal</b>	<b>Department: 8500 Capital Outlay</b>	<b>\$ 507,052</b>	<b>\$ 176,237</b>	<b>\$ (330,815)</b>
<b>Total Expenditure Natural Gas Renewal and Extension</b>		<b>\$ 707,052</b>	<b>\$ 523,237</b>	<b>\$ (183,815)</b>

**SOLID WASTE FUND SUMMARY**

	FY2026	FY2027	INCREASE	% CHANGE
SOLID WASTE FUND-540 REVENUE	Approved	Approved	(DECREASE)	
0034 Charges For Service	\$1,434,256	\$1,562,200	\$127,944	8.9%
0038 Miscellaneous	\$0	\$388,500	\$388,500	100.0%
<b>TOTAL SOLID WASTE FUND-540</b>	<b>\$1,434,256</b>	<b>\$1,950,700</b>	<b>\$516,444</b>	<b>36.0%</b>

	FY2026	FY2027	INCREASE	% CHANGE
SOLID WASTE FUND-540 EXPENDITURE	Approved	Approved	(DECREASE)	
4520 Solid Waste Residential	\$648,453	\$671,862	\$23,409	3.6%
4521 Solid Waste Commercial	\$400,697	\$872,591	\$471,894	117.8%
4550 Solid Waste Recycling	\$180,202	\$144,832	(\$35,370)	-19.6%
9000 Interfund Transfers	\$204,904	\$261,415	\$56,511	27.6%
<b>TOTAL SOLID WASTE FUND-540</b>	<b>\$1,434,256</b>	<b>\$1,950,700</b>	<b>\$516,444</b>	<b>36.0%</b>



CITY OF TOCCOA  
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**SOLID WASTE REVENUE DETAIL**

REVENUE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>540-0034- Charges For Service</b>	<b>Revenue</b>			
344110	San. Coll. Fees Resid.	\$ 967,872	\$ 1,047,500	\$ 79,628
344111	San Coll. Fees Comm.	\$ 425,584	\$ 473,900	\$ 48,316
344130	Recycled Mat.-Aluminum	\$ 300	\$ 300	\$ -
344131	Recy. Mat.- Card Board	\$ 4,000	\$ 4,000	\$ -
344132	Recycled Mat.-Glass	\$ 500	\$ 500	\$ -
344133	Recycled Mat.-Newspaper	\$ 3,000	\$ 3,000	\$ -
344134	Recycled Mat.-Plastic	\$ 4,000	\$ 4,000	\$ -
344415	Penalties	\$ 29,000	\$ 29,000	\$ -
<b>Revenue Subtotal</b>	<b>Department: 0034 Charges For Service</b>	<b>\$ 1,434,256</b>	<b>\$ 1,562,200</b>	<b>\$ 127,944</b>
<b>540-0038- Miscellaneous</b>	<b>Revenue</b>			
389000	GMA Lease Proceeds	\$ -	\$ 388,500	\$ 388,500
<b>Revenue Subtotal</b>	<b>Department: 0038 Miscellaneous</b>	<b>\$ -</b>	<b>\$ 388,500</b>	<b>\$ 388,500</b>
<b>Total Revenue Solid Waste Fund</b>		<b>\$ 1,434,256</b>	<b>\$ 1,950,700</b>	<b>\$ 516,444</b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**SOLID WASTE EXPENDITURE DETAIL**

REVENUE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>540-4520- Solid Waste Residential</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 118,196	\$ 121,731	\$ 3,535
511300	Overtime	\$ 3,000	\$ 5,000	\$ 2,000
512100	Group Insurance	\$ 70,188	\$ 69,453	\$ (735)
512200	Fica	\$ 9,272	\$ 9,618	\$ 346
512400	Retirement	\$ 7,862	\$ 8,040	\$ 178
512700	Workers Compensation	\$ 9,115	\$ 10,600	\$ 1,485
512900	Other Employee Benefits	\$ 900	\$ 900	\$ -
521100	Collection Costs	\$ 50	\$ -	\$ (50)
521200	Professional Services	\$ 10,950	\$ 15,000	\$ 4,050
521201	Credit Card Exp/Bank Charges	\$ 5,000	\$ 6,000	\$ 1,000
522110	Disposal	\$ 325,500	\$ 325,500	\$ -
522200	Repairs & Maint.	\$ 6,000	\$ 20,000	\$ 14,000
523100	Liability Insurance	\$ 42,000	\$ 39,600	\$ (2,400)
523600	Dues & Fees	\$ 300	\$ 300	\$ -
531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
531210	Water/Sewerage	\$ 250	\$ 250	\$ -
531220	Natural Gas	\$ 120	\$ 120	\$ -
531230	Electricity	\$ 350	\$ 350	\$ -
531270	Gasoline/Diesel	\$ 3,400	\$ 3,400	\$ -
531271	Cng Expense	\$ 12,000	\$ 12,000	\$ -
531600	Equipment < \$5,000	\$ 23,000	\$ 23,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4520 Solid Waste Residential</b>	<b>\$ 648,453</b>	<b>\$ 671,862</b>	<b>\$ 23,409</b>
<b>540-4521- Solid Waste Commercial</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 48,547	\$ 50,132	\$ 1,585
511300	Overtime	\$ 4,000	\$ 5,000	\$ 1,000
512100	Group Insurance	\$ 13,057	\$ 13,057	\$ -
512200	Fica	\$ 4,020	\$ 4,218	\$ 198
512400	Retirement	\$ 3,229	\$ 2,589	\$ (640)
512700	Workers Compensation	\$ 3,744	\$ 3,414	\$ (330)
512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
522110	Disposal	\$ 263,700	\$ 259,123	\$ (4,577)
522200	Repairs & Maint.	\$ 15,000	\$ 20,000	\$ 5,000
523600	Dues & Fees	\$ 200	\$ 200	\$ -
531100	Supplies & Materials	\$ 400	\$ 400	\$ -
531270	Gasoline/Diesel	\$ 2,000	\$ 2,000	\$ -
531271	Cng Fuel	\$ 12,000	\$ 12,000	\$ -
531600	Equipment < \$5,000 Each	\$ 30,000	\$ 30,000	\$ -
542500	Equipment- Commercial Garabqe Truck	\$ -	\$ 388,500	\$ 388,500
581200	Capital Lease- Principal	\$ -	\$ 77,700	\$ 77,700
582200	Capital Lease- Interest	\$ -	\$ 3,458	\$ 3,458
<b>Expenditure Subtotal</b>	<b>Department: 4521 Solid Waste Commercial</b>	<b>\$ 400,697</b>	<b>\$ 872,591</b>	<b>\$ 471,894</b>
<b>540-4550- Solid Waste Recycling</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 73,891	\$ 39,206	\$ (34,685)
511200	Temporary Employee	\$ -	\$ 19,359	\$ 19,359
511300	Overtime	\$ 1,000	\$ 500	\$ (500)
512100	Group Insurance	\$ 34,278	\$ 19,273	\$ (15,005)
512200	Fica	\$ 5,729	\$ 3,076	\$ (2,653)
512400	Retirement	\$ 4,915	\$ 3,868	\$ (1,047)
512700	Workers Compensation	\$ 5,699	\$ 5,100	\$ (599)
512900	Other Employee Benefits	\$ 700	\$ 700	\$ -
522200	Repairs & Maint.	\$ 2,000	\$ 2,000	\$ -
522300	Rentals	\$ 1,440	\$ 1,000	\$ (440)
523600	Dues & Fees	\$ 100	\$ 100	\$ -
523850	Contract Labor	\$ 42,900	\$ 42,900	\$ -
531100	Supplies & Materials	\$ 2,000	\$ 2,000	\$ -
531210	Water/Sewerage	\$ 150	\$ 250	\$ 100
531220	Natural Gas	\$ 200	\$ 1,000	\$ 800
531230	Electricity	\$ 1,500	\$ 1,500	\$ -
531270	Gasoline/Diesel	\$ 1,200	\$ 500	\$ (700)
531600	Equipment < \$5,000 Each	\$ 2,500	\$ 2,500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4550 Solid Waste Recycling</b>	<b>\$ 180,202</b>	<b>\$ 144,832</b>	<b>\$ (35,370)</b>
<b>540-9000- Interfund Transfers</b>	<b>Expenditure</b>			
611100	Oper. Trnsfrs Out-Gen	\$ 189,904	\$ 246,415	\$ 56,511
611541	Transfer To Solid Waste R&E	\$ 15,000	\$ 15,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 9000 Interfund Transfers</b>	<b>\$ 204,904</b>	<b>\$ 261,415</b>	<b>\$ 56,511</b>
<b>Total Expenditure Solid Waste Fund</b>		<b>\$ 1,434,256</b>	<b>\$ 1,950,700</b>	<b>\$ 516,444</b>

CITY OF TOCCOA  
 APPROVED FY2027 BUDGET

**SOLID WASTE RENEWAL AND EXTENSION**

REVENUE	FY2026 (\$)	FY2027 (\$)	INCREASE	% CHANGE
Account Number	Approved	Approved	(DECREASE)	
0039- Other Financing Sources	\$ 15,000	\$ 15,000	\$ -	0.0%
<b>Total Revenue Solid Waste Renewal and Extension</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>0.0%</b>

EXPENDITURE	FY2026 (\$)	FY2027 (\$)	INCREASE	% CHANGE
Account Number	Approved	Approved	(DECREASE)	
8500- Capital Outlay	\$ 15,000	\$ 15,000	\$ -	0.0%
<b>Total Expenditure Solid Waste Renewal and Extension</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>0.0%</b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**SOLID WASTE RENEWAL AND EXTENSION DETAIL**

<b>REVENUE</b>	<b>Description</b>	<b>FY2026 (\$)</b>	<b>FY2027 (\$)</b>	<b>Difference (\$)</b>
<b>Account Number</b>		<b>Approved</b>	<b>Approved</b>	
<b>541-0039- Other Financing Sources</b>	<b>Revenue</b>			
391540	Transfer In From Solid Waste	\$ 15,000	\$ 15,000	\$ -
<b>Revenue Subtotal</b>	<b>Department: 0039 Other Financing Sources</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>
<b>Total Revenue Solid Waste Renewal and Extension</b>		<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>

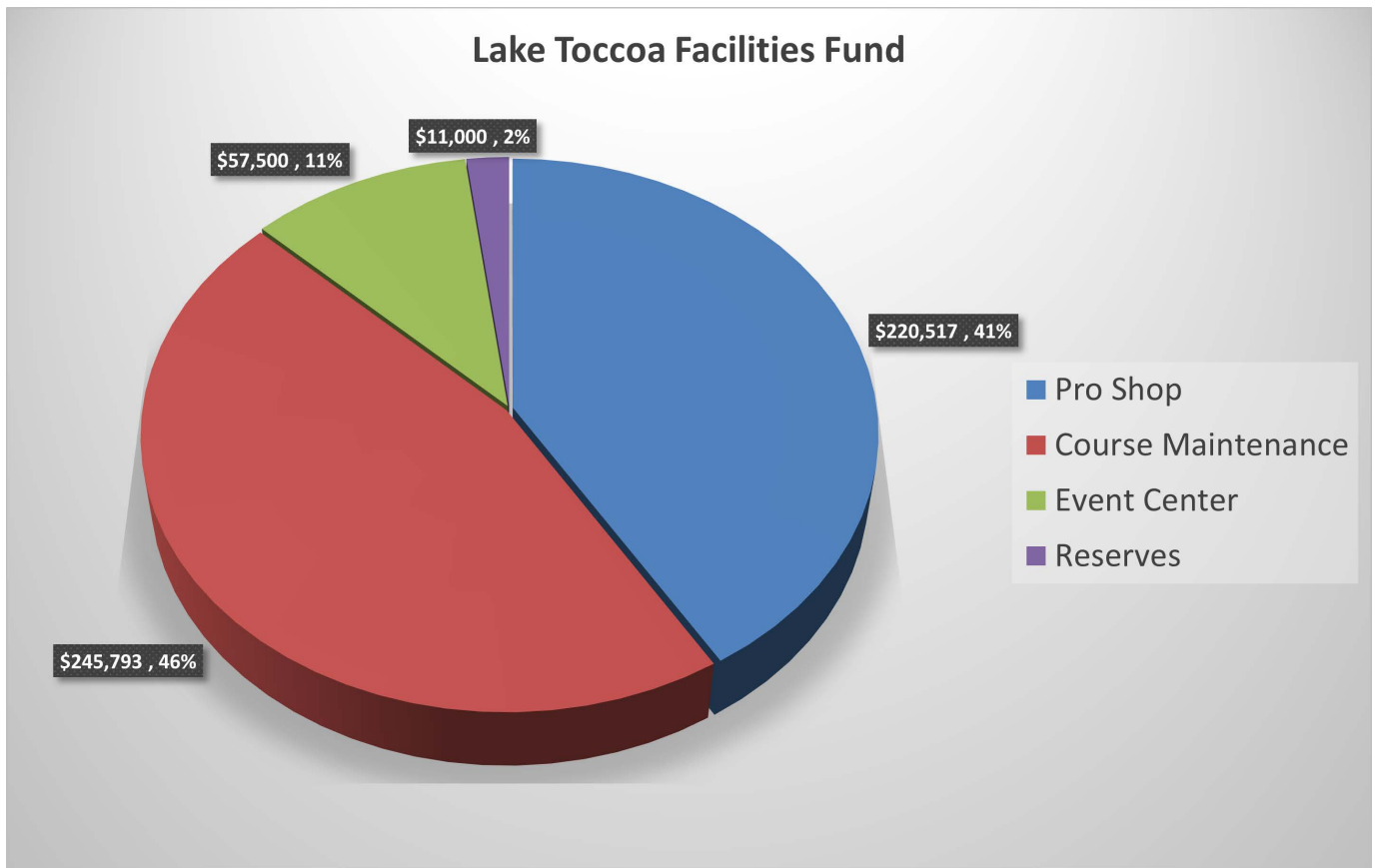
<b>EXPENDITURE</b>	<b>Description</b>	<b>FY2026 (\$)</b>	<b>FY2027 (\$)</b>	<b>Difference (\$)</b>
<b>Account Number</b>		<b>Approved</b>	<b>Approved</b>	
<b>541-8500- Capital Outlay</b>	<b>Expenditure</b>			
999999	Banked for Future Projects	\$ 15,000	\$ 15,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 8500 Capital Outlay</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>
<b>Total Expenditure Solid Waste Renewal and Extension</b>		<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**LAKE TOCCOA FACILITIES FUND SUMMARY**

LAKE TOCCOA FACILITIES-556 REVENUE	FY2026 Approved	FY2027 Approved	INCREASE (DECREASE)	% CHANGE
0034 Charges For Service	\$494,449	\$534,810	\$40,361	8.2%
<b>TOTAL LAKE TOCCOA FACILITIES FUND-556</b>	<b>\$494,449</b>	<b>\$534,810</b>	<b>\$40,361</b>	<b>8.2%</b>

LAKE TOCCOA FACILITIES-556 EXPENDITURE	FY2026 Approved	FY2027 Approved	INCREASE (DECREASE)	% CHANGE
6150 Golf Course Pro Shop	\$183,737	\$220,517	\$36,780	20.0%
6151 Golf Course Maintenance	\$211,242	\$245,793	\$34,551	16.4%
6152 Event Center	\$88,909	\$57,500	(\$31,409)	-35.3%
9000 Interfund Transfers	\$10,561	\$11,000	\$439	100.0%
<b>TOTAL LAKE TOCCOA FACILITIES FUND-556</b>	<b>\$494,449</b>	<b>\$534,810</b>	<b>\$40,361</b>	<b>8.2%</b>



CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**LAKE TOCCOA FACILITIES REVENUE DETAIL**

REVENUE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>556-0034 Charges For Service</b>	<b>Revenue</b>			
345200	Green Fees	\$ 110,800	\$ 133,235	\$ 22,435
345202	Misc Golf	\$ 1,000	\$ 50	\$ (950)
345203	Misc Revenue-Vendor'S Comp	\$ 900	\$ 500	\$ (400)
345210	Cart Rental	\$ 88,249	\$ 104,950	\$ 16,701
345211	Sales-Pro Shop	\$ 44,000	\$ 40,000	\$ (4,000)
345212	Concessions	\$ 15,000	\$ 17,000	\$ 2,000
345215	Memberships	\$ 22,500	\$ 36,000	\$ 13,500
345220	Tournaments	\$ 5,000	\$ 5,000	\$ -
345228	Paddle Boat House Rentals & Sales	\$ 1,000	\$ -	\$ (1,000)
345230	Facility Rentals Event Center	\$ 129,000	\$ 97,700	\$ (31,300)
345235	Drinks Sales Event Center	\$ 33,000	\$ 30,000	\$ (3,000)
345245	Course Hole Sponsorship	\$ 5,000	\$ 5,000	\$ -
345250	Lease for Grill Facility	\$ 24,000	\$ 48,000	\$ 24,000
345260	Lease for TV Tower	\$ 15,000	\$ 17,375	\$ 2,375
<b>Revenue Subtotal</b>	<b>Department: 0034 Charges For Service</b>	<b>\$ 494,449</b>	<b>\$ 534,810</b>	<b>\$ 40,361</b>
<b>Total Revenue Lake Toccoa Facilities Fund</b>		<b>\$ 494,449</b>	<b>\$ 534,810</b>	<b>\$ 40,361</b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**LAKE TOCCOA FACILITIES EXPENDITURE DETAIL**

EXPENDITURE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>556-6150- Golf Course Pro Shop</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 33,186	\$ 34,171	\$ 985
511200	Temporary Employees	\$ 30,971	\$ 31,900	\$ 929
511300	Overtime	\$ 100	\$ -	\$ (100)
512100	Group Insurance	\$ 230	\$ 270	\$ 40
512200	Fica	\$ 4,908	\$ 5,054	\$ 146
512400	Retirement	\$ 2,207	\$ 2,257	\$ 50
512700	Workers Compensation	\$ 235	\$ 273	\$ 38
512900	Other Employee Benefits	\$ 250	\$ 750	\$ 500
521200	Professional Services	\$ 7,000	\$ 7,000	\$ -
521201	Credit Card Expense	\$ 13,000	\$ 13,000	\$ -
522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
523200	Communications	\$ 5,000	\$ 10,000	\$ 5,000
523300	Advertising & Promotion	\$ 1,000	\$ 1,000	\$ -
523600	Dues & Fees	\$ 500	\$ 500	\$ -
523700	Education & Training	\$ 200	\$ 200	\$ -
523850	Contract Labor	\$ 250	\$ 250	\$ -
531100	Supplies & Materials	\$ 4,000	\$ 4,000	\$ -
531210	Water/Sewerage	\$ 2,000	\$ 3,000	\$ 1,000
531220	Natural Gas	\$ 6,000	\$ 11,000	\$ 5,000
531230	Electricity	\$ 27,000	\$ 27,000	\$ -
531500	Purch.For Resale	\$ 20,000	\$ 25,000	\$ 5,000
531510	Concessions	\$ 4,500	\$ 12,000	\$ 7,500
531600	Equipment < \$5,000 Each	\$ 200	\$ 1,000	\$ 800
581200	Capital Lease- Golf Carts	\$ 20,000	\$ 23,955	\$ 3,955
582200	Capital Lease- Interest	\$ -	\$ 5,937	\$ 5,937
<b>Expenditure Subtotal</b>	<b>Department: 6150 Golf Course Pro Shop</b>	<b>\$ 183,737</b>	<b>\$ 220,517</b>	<b>\$ 36,780</b>
<b>556-6151- Golf Course Maintenance</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 61,576	\$ 63,424	\$ 1,848
511200	Temporary Employees	\$ 46,359	\$ 48,426	\$ 2,067
512100	Group Insurance	\$ 38,818	\$ 17,784	\$ (21,034)
512200	Fica	\$ 8,257	\$ 8,557	\$ 300
512400	Retirement	\$ 4,096	\$ 4,189	\$ 93
512700	Workers Compensation	\$ 436	\$ 507	\$ 71
512900	Other Employee Benefits	\$ 200	\$ 200	\$ -
521200	Professional Services	\$ 1,000	\$ 1,000	\$ -
522200	Repairs & Maint.	\$ 2,000	\$ 4,000	\$ 2,000
523850	Contract Labor	\$ 8,000	\$ 4,000	\$ (4,000)
531100	Supplies & Materials	\$ 25,000	\$ 50,000	\$ 25,000
531105	Special Event Supplies	\$ 5,000	\$ 5,000	\$ -
531270	Gasoline/Diesel	\$ 10,000	\$ 10,000	\$ -
531600	Equipment < \$5,000 Each	\$ 500	\$ 1,000	\$ 500
581200	Capital Lease- Greens Mower & Tees Mower	\$ -	\$ 26,500	\$ 26,500
582200	Capital Lease- Interest	\$ -	\$ 1,206	\$ 1,206
<b>Expenditure Subtotal</b>	<b>Department: 6151 Golf Course Maintenance</b>	<b>\$ 211,242</b>	<b>\$ 245,793</b>	<b>\$ 34,551</b>
<b>556-6152- Event Center</b>	<b>Expenditure</b>			
511200	Temporary Employee	\$ 24,075	\$ -	\$ (24,075)
512200	Fica	\$ 1,842	\$ -	\$ (1,842)
512700	Workers Compensation	\$ 92	\$ -	\$ (92)
522200	Repairs & Maintenance	\$ 4,000	\$ 4,000	\$ -
522201	Event Center Infrastructure	\$ 15,000	\$ 4,000	\$ (11,000)
523300	Advertising & Promotion	\$ 2,000	\$ -	\$ (2,000)
523850	Contract Labor	\$ 12,000	\$ 12,000	\$ -
531100	Supplies And Materials	\$ 10,400	\$ 18,000	\$ 7,600
531210	Water/Sewerage	\$ 2,000	\$ 2,000	\$ -
531220	Natural Gas	\$ 3,500	\$ 3,500	\$ -
531310	Drink Costs Event Center	\$ 14,000	\$ 14,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 6152 Event Center</b>	<b>\$ 88,909</b>	<b>\$ 57,500</b>	<b>\$ (31,409)</b>
<b>556-9000- Interfund Transfers</b>	<b>Expenditure</b>			
611557	Transfer To Lake Toccoa R&E	\$ 10,561	\$ 11,000	\$ 439
<b>Expenditure Subtotal</b>	<b>Department: 9000 Interfund Transfers</b>	<b>\$ 10,561</b>	<b>\$ 11,000</b>	<b>\$ 439</b>
<b>Total Expenditure Lake Toccoa Facilities Fund</b>		<b>\$ 494,449</b>	<b>\$ 534,810</b>	<b>\$ 40,361</b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**LAKE TOCCOA FACILITIES RENEWAL AND EXTENSION**

<b>REVENUE</b>	<b>FY2026 (\$)</b>	<b>FY2027 (\$)</b>	<b>INCREASE</b>	<b>% CHANGE</b>
<b>Account Number</b>	<b>Approved</b>	<b>Approved</b>	<b>(DECREASE)</b>	
<b>0039- Other Financing Sources</b>	\$ 10,561	\$ 11,000	\$ 439	104.2%
<b>Total Revenue Lake Toccoa Renewal and Extension</b>	<b>\$ 10,561</b>	<b>\$ 11,000</b>	<b>\$ 439</b>	<b>104.2%</b>

<b>EXPENDITURE</b>	<b>FY2026 (\$)</b>	<b>FY2027 (\$)</b>	<b>INCREASE</b>	<b>% CHANGE</b>
<b>Account Number</b>	<b>Approved</b>	<b>Approved</b>	<b>(DECREASE)</b>	
<b>8500- Capital Outlay</b>	\$ 10,561	\$ 11,000	\$ 439	104.2%
<b>Total Expenditure Lake Toccoa Renewal and Extension</b>	<b>\$ 10,561</b>	<b>\$ 11,000</b>	<b>\$ 439</b>	<b>104.2%</b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**LAKE TOCCOA FACILITIES RENEWAL AND EXTENSION**

REVENUE	Description	FY2026 (\$)	FY2027 (\$)	Difference (\$)
Account Number		Approved	Approved	
<b>557-0039- Other Financing Sources</b>	<b>Revenue</b>			
391505	Transfer In From Water Fd	\$ 10,561	\$ 11,000	\$ 439
<b>Revenue Subtotal</b>	<b>Department: 0039 Other Financing Sources</b>	<b>\$ 10,561</b>	<b>\$ 11,000</b>	<b>\$ 439</b>
<b>Total Revenue Lake Toccoa Renewal and Extension</b>		<b>\$ 10,561</b>	<b>\$ 11,000</b>	<b>\$ 439</b>

EXPENDITURE	Description	FY2026 (\$)	FY2027 (\$)	Difference (\$)
Account Number		Approved	Approved	
<b>557-8500- Capital Outlay</b>	<b>Expenditure</b>			
999999	Banked for Future Projects	\$ 10,561	\$ 11,000	\$ 439
<b>Expenditure Subtotal</b>	<b>Department: 8500 Capital Outlay</b>	<b>\$ 10,561</b>	<b>\$ 11,000</b>	<b>\$ 439</b>
<b>Total Expenditure Lake Toccoa Renewal and Extension</b>		<b>\$ 10,561</b>	<b>\$ 11,000</b>	<b>\$ 439</b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**GRANT FUND SUMMARY**

	FY2026	FY2027	INCREASE	% CHANGE
<b>GRANT FUND-200 REVENUES</b>	Approved	Approved	(DECREASE)	
0033 Intergovernmental	\$793,025	\$815,000	\$21,975	2.8%
0039 Other Financing Sources	\$233,000	\$8,000	(\$225,000)	-96.6%
<b>TOTAL GRANT FUND-200</b>	<b>\$1,026,025</b>	<b>\$823,000</b>	<b>(\$203,025)</b>	<b>-19.8%</b>

	FY2026	FY2027	INCREASE	% CHANGE
<b>GRANT FUND-200 EXPENDITURES</b>	Approved	Approved	(DECREASE)	
1120 Community Development	\$991,000	\$766,000	(\$225,000)	-22.7%
1540 Human Resources	\$32,300	\$33,000	\$700	2.2%
3220 Police Department	\$2,725	\$24,000	\$21,275	780.7%
<b>TOTAL GRANT FUND-200</b>	<b>\$1,026,025</b>	<b>\$823,000</b>	<b>(\$203,025)</b>	<b>-19.8%</b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**GRANT FUND DETAIL**

REVENUE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>200-0033 Intergovernmental</b>	<b>Revenue</b>			
331008	Gma Safety Grant-Workers Comp	\$ 9,300	\$ 10,000	\$ 700
331009	Gma Liability Grant-Girma	\$ 10,000	\$ 10,000	\$ -
334001	Gma-Wellness Grant	\$ 13,000	\$ 13,000	\$ -
335006	Governor's Office of Hwy Safety (GOHS)	\$ -	\$ 24,000	\$ 24,000
335008	Ga Council For The Arts	\$ 5,000	\$ 5,000	\$ -
335009	ARC Ritz Theatre	\$ 750,000	\$ 750,000	\$ -
335019	South Arts Performing Arts	\$ 3,000	\$ 3,000	\$ -
<b>Revenue Subtotal</b>	<b>Department: 0033 Intergovernmental</b>	<b>\$ 793,025</b>	<b>\$ 815,000</b>	<b>\$ 21,975</b>
<b>200-0039 Other Financing Sources</b>	<b>Revenue</b>			
391100	Transfers in General Fund	\$ 233,000	\$ 8,000	\$ (225,000)
<b>Revenue Subtotal</b>	<b>Departement: 0039 Other Financing Sources</b>	<b>\$ 233,000</b>	<b>\$ 8,000</b>	<b>\$ (225,000)</b>
<b>Total Revenue Grant Fund</b>		<b>\$ 1,026,025</b>	<b>\$ 823,000</b>	<b>\$ (203,025)</b>
EXPENDITURE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>200-1120- Community Development</b>	<b>Expenditure</b>			
521209	Ga Council For The Arts	\$ 10,000	\$ 10,000	\$ -
521215	South Arts Performing Arts	\$ 6,000	\$ 6,000	\$ -
521218	ARC Project Grant (Ritz Theatre)	\$ 975,000	\$ 750,000	\$ (225,000)
<b>Expenditure Subtotal</b>	<b>Department: 1120 Community Development</b>	<b>\$ 991,000</b>	<b>\$ 766,000</b>	<b>\$ (225,000)</b>
<b>200-1540- Human Resources</b>	<b>Expenditure</b>			
512900	Other Benefits-Wellness Grant	\$ 13,000	\$ 13,000	\$ -
531100	Safety Grant	\$ 19,300	\$ 20,000	\$ 700
<b>Expenditure Subtotal</b>	<b>Department: 1540 Human Resources</b>	<b>\$ 32,300</b>	<b>\$ 33,000</b>	<b>\$ 700</b>
<b>200-3220- Police Department</b>	<b>Expenditure</b>			
511110	Regular Employee (GOHS)	\$ -	\$ 24,000	\$ 24,000
<b>Expenditure Subtotal</b>	<b>Department: 3220 Police Department</b>	<b>\$ 2,725</b>	<b>\$ 24,000</b>	<b>\$ 21,275</b>
<b>Total Expenditure Grant Fund</b>		<b>\$ 1,026,025</b>	<b>\$ 823,000</b>	<b>\$ (203,025)</b>

## HOTEL MOTEL SUMMARY

	FY2026	FY2027	INCREASE	% CHANGE
HOTEL MOTEL FUND-275 REVENUES	Approved	Approved	(DECREASE)	
0031 Taxes	\$88,000	\$75,000	(\$13,000)	-14.8%
<b>TOTAL HOTEL MOTEL FUND-275</b>	<b>\$88,000</b>	<b>\$75,000</b>	<b>(\$13,000)</b>	<b>-14.8%</b>

	FY2026	FY2027	INCREASE	% CHANGE
GRANT FUND-200 EXPENDITURES	Approved	Approved	(DECREASE)	
7520 Community Support	\$67,000	\$50,800	(\$16,200)	-24.2%
9000 Interfund Transfers	\$21,000	\$24,200	\$3,200	15.2%
<b>TOTAL HOTEL MOTEL FUND-275</b>	<b>\$88,000</b>	<b>\$75,000</b>	<b>(\$13,000)</b>	<b>-14.8%</b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**HOTEL MOTEL FUND DETAIL**

REVENUE	Description	FY2026 (\$)	FY2027 (\$)	Difference (\$)
Account Number		Approved	Approved	
<b>275-0031- Taxes</b>	<b>Revenue</b>			
314100	Hotel Motel Tax	\$ 88,000	\$ 75,000	\$ (13,000)
<b>Revenue Subtotal</b>	<b>Department: 0031 Taxes</b>	<b>\$ 88,000</b>	<b>\$ 75,000</b>	<b>\$ (13,000)</b>
<b>Total Revenue Hotel Motel Fund</b>		<b>\$ 88,000</b>	<b>\$ 75,000</b>	<b>\$ (13,000)</b>

EXPENDITURE	Description	FY2026 (\$)	FY2027 (\$)	Difference (\$)
Account Number		Approved	Approved	
<b>275-7520- Community Support</b>	<b>Expenditure</b>			
522300	Building Rental	\$ 24,000	\$ -	\$ (24,000)
523300	Advertising & Promotions	\$ 14,300	\$ 10,300	\$ (4,000)
523335	Chamber Of Commerce	\$ 24,000	\$ 36,000	\$ 12,000
523600	Dues & Fees	\$ 4,700	\$ 4,500	\$ (200)
<b>Expenditure Subtotal</b>	<b>Department: 7520 Community Support</b>	<b>\$ 67,000</b>	<b>\$ 50,800</b>	<b>\$ (16,200)</b>
<b>275-9000- Interfund Transfers</b>	<b>Expenditure</b>			
611100	Transfer To General Fund	\$ 21,000	\$ 24,200	\$ 3,200
<b>Expenditure Subtotal</b>	<b>Department: 9000 Interfund Transfers</b>	<b>\$ 21,000</b>	<b>\$ 24,200</b>	<b>\$ 3,200</b>
<b>Total Expenditure Hotel Motel Fund</b>		<b>\$ 88,000</b>	<b>\$ 75,000</b>	<b>\$ (13,000)</b>

### SPLOST VI SUMMARY

SPLOST VI-206 REVENUES	FY2026 Approved	FY2027 Approved	INCREASE (DECREASE)	% CHANGE
0036 Interest Income	\$400	\$360	(\$40)	-10.0%
0039 Other Financing Sources	<u>\$760,153</u>	<u>\$399,460</u>	<u>(\$360,693)</u>	<u>-47.5%</u>
<b>TOTAL SPLOST VI FUND-206</b>	<b><u>\$760,553</u></b>	<b><u>\$399,820</u></b>	<b><u>(\$360,733)</u></b>	<b><u>-47.4%</u></b>

SPLOST VI-206 EXPENDITURES	FY2026 Approved	FY2027 Approved	INCREASE (DECREASE)	% CHANGE
1120 Community Development	\$66,331	\$57,080	(\$9,251)	-13.9%
4421 Water Davidson Creek	\$189,622	\$150,000	(\$39,622)	100.0%
4430 Water Treatment Plant	\$476,200	\$192,740	(\$283,460)	-59.5%
8500 Capital Outlay	<u>\$28,400</u>	<u>\$0</u>	<u>(\$28,400)</u>	<u>-100.0%</u>
<b>TOTAL SPLOST VI FUND-206</b>	<b><u>\$760,553</u></b>	<b><u>\$399,820</u></b>	<b><u>(\$360,733)</u></b>	<b><u>-47.4%</u></b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**SPLOST VI FUND**

<b>REVENUE</b>	<b>Description</b>	<b>FY2026 (\$)</b>	<b>FY2027 (\$)</b>	<b>Difference (\$)</b>
<b>Account Number</b>		<b>Approved</b>	<b>Approved</b>	
<b>206-0036- Interest Income</b>	<b>Revenue</b>			
361000	Interest Income	\$ 400	\$ 360	\$ (40)
<b>Revenue Subtotal</b>	<b>Department: 0036 Interest Income</b>	<b>\$ 400</b>	<b>\$ 360</b>	<b>\$ (40)</b>
<b>206-0039- Other Financing Sources</b>	<b>Revenue</b>			
393999	Balance Brought Forward	\$ 760,153	\$ 399,460	\$ (360,693)
<b>Revenue Subtotal</b>	<b>Department: 0039 Other Financing Sources</b>	<b>\$ 760,153</b>	<b>\$ 399,460</b>	<b>\$ (360,693)</b>
<b>Total Revenue SPLOST VI</b>		<b>\$ 760,553</b>	<b>\$ 399,820</b>	<b>\$ (360,733)</b>

<b>EXPENDITURE</b>	<b>Description</b>	<b>FY2026 (\$)</b>	<b>FY2027 (\$)</b>	<b>Difference (\$)</b>
<b>Account Number</b>		<b>Approved</b>	<b>Approved</b>	
<b>206-1120- Community Development</b>	<b>Expenditure</b>			
521218	Ritz Schaefer Center	\$ 66,331	\$ 57,080	\$ (9,251)
<b>Expenditure Subtotal</b>	<b>Department: 1120 Community Development</b>	<b>\$ 66,331</b>	<b>\$ 57,080</b>	<b>\$ (9,251)</b>
<b>206-4421- Water Davidson Creek</b>	<b>Expenditure</b>			
522200	Rebuild Pumps Davidson Creek	\$ 150,000	\$ 150,000	\$ -
542500	Davidson Creek Generator Match	\$ 39,622	\$ -	\$ (39,622)
<b>Expenditure Subtotal</b>	<b>Department: 4430 Water Treatment Plant</b>	<b>\$ 189,622</b>	<b>\$ 150,000</b>	<b>\$ (39,622)</b>
<b>206-4430- Water Treatment Plant</b>	<b>Expenditure</b>			
521200	WTP Design Study	\$ 125,000	\$ 125,000	\$ -
522200	Water Treatment Plant	\$ 351,200	\$ 67,740	\$ (283,460)
<b>Expenditure Subtotal</b>	<b>Department: 4430 Water Treatment Plant</b>	<b>\$ 476,200</b>	<b>\$ 192,740</b>	<b>\$ (283,460)</b>
<b>206-8500- Capital Outlay</b>	<b>Expenditure</b>			
521200	Water Model	\$ 28,400	\$ -	\$ (28,400)
<b>Expenditure Subtotal</b>	<b>Department: 8500 Capital Outlay</b>	<b>\$ 28,400</b>	<b>\$ -</b>	<b>\$ (28,400)</b>
<b>Total Expenditure SPLOST VI</b>		<b>\$ 760,553</b>	<b>\$ 399,820</b>	<b>\$ (360,733)</b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**SPLOST VII SUMMARY**

	FY2026	FY2027	INCREASE	% CHANGE
SPLOST VII-207 REVENUES	Approved	Approved	(DECREASE)	
0033 Intergovernmental	1,833,800	0	(\$1,833,800)	-100.0%
0036 Interest Income	\$88,000	\$60,000	(\$28,000)	-31.8%
0039 Other Financing Sources	<u>\$1,544,854</u>	<u>\$6,133,383</u>	<u>\$4,588,529</u>	<u>100.0%</u>
<b>TOTAL SPLOST VII FUND-207</b>	<b><u>\$3,466,654</u></b>	<b><u>\$6,193,383</u></b>	<b><u>\$2,726,729</u></b>	<b><u>78.7%</u></b>

	FY2026	FY2027	INCREASE	% CHANGE
SPLOST VII-207 EXPENDITURES	Approved	Approved	(DECREASE)	
3510 Fire Department	\$989,921	\$0	(\$989,921)	-100.0%
4220 Streets & Drainage	\$160,000	\$300,000	\$140,000	87.5%
4331 Gravity Sewers	\$0	\$50,000	\$50,000	100.0%
4334 Liftstations	\$350,000	\$350,000	\$0	0.0%
4336 Toccoa Creek Plant	\$1,598,792	\$1,584,947	(\$13,845)	-0.9%
4430 Water Treatment Plant	\$367,941	\$0	(\$367,941)	-100.0%
8500 Capital Outlay	\$0	\$3,908,436	\$3,908,436	100.0%
<b>TOTAL SPLOST VII FUND-207</b>	<b><u>\$3,466,654</u></b>	<b><u>\$6,193,383</u></b>	<b><u>\$2,726,729</u></b>	<b><u>78.7%</u></b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**SPLOST VII FUND**

REVENUE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>207-0033- Intergovernmental</b>	<b>Revenue</b>			
337000	Splost VII Revenue	\$ 1,833,800	\$ -	\$ (1,833,800)
<b>Revenue Subtotal</b>	<b>Department: 0033 Intergovernmental</b>	<b>\$ 1,833,800</b>	<b>\$ -</b>	<b>\$ (1,833,800)</b>
<b>207-0036- Interest Income</b>	<b>Revenue</b>			
361000	Interest Income	\$ 88,000	\$ 60,000	\$ (28,000)
<b>Revenue Subtotal</b>	<b>Department 0036 Interest Income</b>	<b>\$ 88,000</b>	<b>\$ 60,000</b>	<b>\$ (28,000)</b>
<b>207-0039- Other Financing Sources</b>	<b>Revenue</b>			
393999	Balance Broughth Forward	\$ 1,544,854	\$ 6,133,383	\$ 4,588,529
<b>Revenue Subtotal</b>	<b>Department 0036 Interest Income</b>	<b>\$ 1,544,854</b>	<b>\$ 6,133,383</b>	<b>\$ 4,588,529</b>
<b>Total Revenue SPLOST VII</b>		<b>\$ 3,466,654</b>	<b>\$ 6,193,383</b>	<b>\$ 2,726,729</b>

EXPENDITURE Account Number	Description	FY2026 (\$) Approved	FY2027 (\$) Approved	Difference (\$)
<b>207-3510- Fire Department</b>	<b>Expenditure</b>			
542500	Fire Truck	\$ 989,921	\$ -	\$ (989,921)
<b>Expenditure Subtotal</b>	<b>Department: 3220 Police Department</b>	<b>\$ 989,921</b>	<b>\$ -</b>	<b>\$ (989,921)</b>
<b>207-4220 Streets &amp; Drainage</b>	<b>Expenditure</b>			
522200	Roads Bridges and Culverts	\$ 160,000	\$ 300,000	\$ 140,000
<b>Expenditure Subtotal</b>	<b>Department: 4220 Streets &amp; Drainage</b>	<b>\$ 160,000</b>	<b>\$ 300,000</b>	<b>\$ 140,000</b>
<b>207-4331-Gravity Sewers</b>	<b>Expenditure</b>			
542500	Equipment Gravity Sewers (Tag Along Pump)	\$ -	\$ 50,000	\$ 50,000
<b>Expenditure Subtotal</b>	<b>Department: 4331 Gravity Sewers</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>207-4334- Liftstations</b>	<b>Expenditure</b>			
521200	Sewer Rehab	\$ 350,000	\$ 350,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4334 Liftstations</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ -</b>
<b>207-4336- Toccoa Creek Plant</b>	<b>Expenditure</b>			
521200	Toccoa Creek Upgrade Match	\$ 1,598,792	\$ 1,584,947	\$ (13,845)
<b>Expenditure Subtotal</b>	<b>Department: 4336 Toccoa Creek</b>	<b>\$ 1,598,792</b>	<b>\$ 1,584,947</b>	<b>\$ (13,845)</b>
<b>207-4430 Water Treatment</b>	<b>Expenditure</b>			
521200	WTP Dechlorination Match	\$ 367,941	\$ -	\$ (367,941)
<b>Expenditure Subtotal</b>	<b>Department: 4430 Water Treatment</b>	<b>\$ 367,941</b>	<b>\$ -</b>	<b>\$ (367,941)</b>
<b>207-8500 Capital Outlay</b>	<b>Expenditure</b>			
999999	Banked for Future Projects	\$ -	\$ 3,908,436	\$ 3,908,436
<b>Expenditure Subtotal</b>	<b>Department: 8500 Capital Outlay</b>	<b>\$ -</b>	<b>\$ 3,908,436</b>	<b>\$ 3,908,436</b>
<b>Total Expenditure SPLOST VII</b>		<b>\$ 3,466,654</b>	<b>\$ 6,143,383</b>	<b>\$ 2,676,729</b>

### SPLOST VIII SUMMARY

SPLOST VIII-208 REVENUES	FY2026 Approved	FY2027 Approved	INCREASE (DECREASE)	% CHANGE
0033 Intergovernmental	\$0	\$1,880,000	\$1,880,000	100.0%
0036 Interest Income	\$0	\$20,000	\$20,000	100.0%
<b>TOTAL SPLOST VII FUND-208</b>	<b>\$0</b>	<b>\$1,900,000</b>	<b>\$1,900,000</b>	<b>100.0%</b>

SPLOST VIII-208 EXPENDITURES	FY2026 Approved	FY2027 Approved	INCREASE (DECREASE)	% CHANGE
4421 Water Davidson Creek	\$0	\$200,000	\$200,000	100.0%
4430 Water Treatment Plant	\$0	\$235,000	\$235,000	100.0%
8500 Capital Outlay	\$0	\$1,465,000	\$1,465,000	100.0%
<b>TOTAL SPLOST VII FUND-208</b>	<b>\$0</b>	<b>\$1,900,000</b>	<b>\$1,900,000</b>	<b>100.0%</b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**SPLOST VIII FUND**

REVENUE	Description	FY2026 (\$)	FY2027 (\$)	Difference (\$)
Account Number		Approved	Approved	
<b>208-0033- Intergovernmental</b>	<b>Revenue</b>			
337000	Splst VIII Revenue	\$ -	\$ 1,880,000	\$ 1,880,000
<b>Revenue Subtotal</b>	<b>Department: 0033 Intergovernmental</b>	<b>\$ -</b>	<b>\$ 1,880,000</b>	<b>\$ 1,880,000</b>
<b>208-0036- Interest Income</b>	<b>Revenue</b>			
361000	Interest Income	\$ -	\$ 20,000	\$ 20,000
<b>Revenue Subtotal</b>	<b>Department: 0036 Interest Income</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
<b>Total Revenue SPLOST VIII</b>		<b>\$ -</b>	<b>\$ 1,900,000</b>	<b>\$ 1,900,000</b>

EXPENDITURE	Description	FY2025 (\$)	FY2026 (\$)	Difference (\$)
Account Number		Approved	Approved	
<b>208-4421- Davidson Creek</b>	<b>Expenditure</b>			
522200	Davidson Creek Repair & Maint	\$ -	\$ 200,000	\$ 200,000
<b>Expenditure Subtotal</b>	<b>Department: 4421 Davidson Creek</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
<b>208-4430- Water Treatment Plant</b>	<b>Expenditure</b>			
522200	Water Treatment Plant Repair & Maint	\$ -	\$ 235,000	\$ 235,000
<b>Expenditure Subtotal</b>	<b>Department: 4430 Water Treatment Plai</b>	<b>\$ -</b>	<b>\$ 235,000</b>	<b>\$ 235,000</b>
<b>208-8500- Capital Outlay</b>	<b>Expenditure</b>			
542500	City Hall Renovations	\$ -	\$ 66,000	\$ 66,000
999999	Banked for Future Projects	\$ -	\$ 1,399,000	\$ 1,399,000
<b>Expenditure Subtotal</b>	<b>Department: Capital Outlay</b>	<b>\$ -</b>	<b>\$ 1,465,000</b>	<b>\$ 1,465,000</b>
<b>Total Expenditure SPLOST VII</b>		<b>\$ -</b>	<b>\$ 1,900,000</b>	<b>\$ 1,900,000</b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**ARPA SUMMARY**

	FY2026	FY2027	INCREASE	% CHANGE
ARPA FUND-230 REVENUES	Approved	Approved	(DECREASE)	
0033 Intergovernmental	\$14,809,965	\$4,400,965	(\$10,409,000)	-70.3%
0039 Other Financing Sources	\$1,598,792	\$0	(\$1,598,792)	-100.0%
<b>ARPA FUND-230</b>	<b>\$16,408,757</b>	<b>\$4,400,965</b>	<b>(\$12,007,792)</b>	<b>-73.2%</b>

	FY2026	FY2027	INCREASE	% CHANGE
APRA FUND-230 EXPENDITURES	Approved	Approved	(DECREASE)	
8500 Capital Outlay	\$16,408,757	\$4,400,965	(\$12,007,792)	-73.2%
<b>ARPA FUND-230</b>	<b>\$16,408,757</b>	<b>\$4,400,965</b>	<b>(\$12,007,792)</b>	<b>-73.2%</b>

CITY OF TOCCOA  
APPROVED FY2027 BUDGET

**ARPA FUND**

REVENUE	Description	FY2026 (\$)	FY2027 (\$)	Difference (\$)
Account Number		Approved	Approved	
<b>230-0033 Intergovernmental</b>	<b>Revenue</b>			
332100	American Rescue Plan Act	\$ 3,112,965	\$ 3,112,965	\$ -
332111	Georgia OPB Water Sewer Grant	\$ 11,697,000	\$ 1,288,000	\$ (10,409,000)
<b>Revenue Subtotal</b>	<b>Department: 0033 Intergovernmental</b>	<b>\$ 14,809,965</b>	<b>\$ 4,400,965</b>	<b>\$ (10,409,000)</b>
<b>230-0039- Other Financing Sources</b>	<b>Revenue</b>			
391207	Transfer in from SPLOST VII	\$ 1,598,792	\$ -	\$ (1,598,792)
<b>Revenue Subtotal</b>	<b>Department 0036 Interest Income</b>	<b>\$ 1,598,792</b>	<b>\$ -</b>	<b>\$ (1,598,792)</b>
<b>Total Revenue ARPA Fund</b>		<b>\$ 16,408,757</b>	<b>\$ 4,400,965</b>	<b>\$ (12,007,792)</b>

EXPENDITURE	Description	FY2026 (\$)	FY2027 (\$)	Difference (\$)
Account Number		Approved	Approved	
<b>230-8500 Capital Outlay</b>	<b>Expenditure</b>			
521200	Professional Services Water Sewer	\$ 16,408,757	\$ 4,400,965	\$ (12,007,792)
<b>Expenditure Subtotal</b>	<b>Department: 8500 Capital Outlay</b>	<b>\$ 16,408,757</b>	<b>\$ 4,400,965</b>	<b>\$ (12,007,792)</b>
<b>Total Expenditure ARPA Fund</b>		<b>\$ 16,408,757</b>	<b>\$ 4,400,965</b>	<b>\$ (12,007,792)</b>

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**City of Toccoa**