

City of Toccoa, Georgia



2015

Annual Budget

For the Fiscal Year Beginning July 1, 2014





Toccoa the Beautiful

Section 1



TABLE OF CONTENTS

Section 1—	
Mission Statement	5
City Officials	6
Section 2—	Introduction and Overview
City Manager’s Budget Message	8
Demographics	14
Organizational Chart	15
Funds Description	16
Fund Structure	17
Fund Balance	18
Debt Service	19
Debt Service Schedule	20
Personnel Allocation	21
Budget Process	23
Budget Calendar	24
Budget, Accounting and Financial Practices	25
Summary of the Budget—All Funds	29
Section 3—	
General Fund	31
Section 4—	
Water / Wastewater Fund	91
Section 5—	
Gas Fund	135
Section 6—	
Solid Waste Fund	173
Section 7—	Special Revenue Funds
Hotel / Motel Tax Fund	185
Grant Fund	187
SPLOST Funds	189
Glossary—	194



Mission Statement
City of Toccoa, Georgia

**The Mission of the City of Toccoa
is to provide the most responsive
and progressive public services
anywhere, so that our citizens
can enjoy the best possible
quality of life.**



“Toccoa the Beautiful”

City of Toccoa, Georgia Mayor and Commission

Gail Fry
Mayor
Post 4



*Current term expires
December 2015*

Terry Carter
Vice-Mayor
Post 1



*Current term expires
December 2015*

David Austin
Post 2



*Current term expires
December 2015*

Jeanette Jamieson
Post 3



*Current term expires
December 2017*

Evan Hellenga
Post 5



*Current term expires
December 2017*



Toccoa the Beautiful

Section 2



**City of Toccoa, Georgia
FY15 Operating Budget**

City Manager's Summary

The Fiscal Year 2015 Operating Budget for the period beginning July 1, 2014 is attached as adopted by the Toccoa City Commission. The following is a summary of the FY15 Budget highlighting items of interest. The Overall Budget for the City of Toccoa is proposed at \$33,909,727; an increase of 5.03% over the FY14 Budget. This increase is due in large part to the inclusion of SPLOST VI funds for the Swimming Pool Project.

Overall Comments

- The Department Heads and Staff of the City of Toccoa have performed very well in FY14 and have presented realistic FY15 departmental budgets that reflect many of the goals established by the Toccoa City Commission.
- The City continues to provide a very high level of services for its citizens and customers.
- The Budget provides funds to continue replacing our aging fleet of vehicles and equipment.
- No property tax millage rate increase is proposed.
- No increases are proposed for utility rates or other user fees.
- The Budget includes \$130,000 in funds to be used at the Commissions discretion if it is determined that the City staff will receive salary adjustments.
- The overall staffing of the City includes 169.75 employees; 168 full-time employees and 1.75 part-time employees.
- Throughout the Budget you will notice increases or decreases in the Regular Employees, Group Insurance, Fica, Retirement and Workers Compensation line items. These fluctuations are due to salary changes made after the FY14 Budget was approved.
- No significant adjustments have been made for fluctuations in the cost of fuel.



General Fund

- The General Fund budget is \$9,009,227; an increase of 5.97% over the FY2014. This increase is due in large part to the Doyle Street Pool Project and proposed pay increases for employees.

Operational Highlights for the General Fund:

Revenues:

- Numerous revenue items have been adjusted to more accurately reflect actual collections in FY14. Some of the more significant changes include:
 - Recorder's Court fees are increased significantly due to efficient case load management.
 - Motor Vehicle Tax revenues have increased significantly due to the new Title Ad Valorem Tax Law.
 - Employee Contributions for their share of health insurance is increased.
 - Local Option Sales Tax revenues are down since they have not yet recovered from the economic downturn.
- The Housing Authority no longer has access to funding to assist with Police services.
- Animal Control revenues will no longer be paid to the City by the County as a result of the changes made at the Humane Shelter.
- Solid Waste transfers to the General Fund are reduced.
- Loan funds of \$450,000 for the Pool Project are included.

Expenses:

- The Community Development Department includes funds to fill the vacant position to be hired after January 1, 2015.
- The City Clerk budget includes funds for GPS/GIS Services at the Cemetery to be transferred from the Commission Reserve Fund and the increase in the Professional Services is due to the IQM2 Minute Software and price increases in the other services.
- A new Cost Center has been created to track expenses for the Doyle Street Pool Construction.



- The Public Lands and Buildings Department increased to include the Commission Discretionary funds until it is determined if these funds will be used for employee raises.
- The Recorder's Court Dues and Fees increased due to additional fines being collected, which increase the amount of State Mandated fees that have to be paid out.
- The Code Enforcement Department has merged into the Police Department.
- The Police Department budget includes:
 - Increases due to combining the Code Enforcement Department
 - Three new Police cars to replace aging cars.
- The Fire Department budget includes:
 - An increase in insurance due to employees changing to family coverage and new rate increase. FY14 budgeted amount was not sufficient.
 - Seven sets of bunker gear to continue a three-year process to update all Firefighter protective clothing.
- The Animal Control budget is eliminated. This service will be provided by the Humane Shelter.
- The Public Works budget includes:
 - New equipment –
 - Grounds – commercial riding mower and pickup truck
 - Cemetery – commercial riding mower
- The Community Support budget includes two new requests from Paul Anderson Park (\$2,500) and Evan Oglesby Foundation (no specific amount requested).
- The Local Government Support budget includes funds for the Industrial Development Authority, Airport Authority and Humane Shelter.
- A new Cost Center has been created for the Currahee Street Beautification Project. These funds will be transferred from the Commission Reserve Fund.
- \$96,000 will be transferred into the recently created General Fund Reserve Account. Now all the Funds have a "rainy day" account.



Water Fund

The Water Fund budget is \$6,808,876; a decrease of 1.99% under the FY14 Budget.

Operational Highlights for the Water Fund:

- The Water Fund will transfer \$2,258,241 to the General Fund.
- Water sales are projected at \$4,914,106 and Sewer sales at \$1,478,000 for a combined total of \$6,392,106.
- Expenses at the Yonah Pump and Davidson Creek Pump Stations have been reduced to more accurately reflect FY14 actual expenses and in anticipation of a more normal rainfall.
- Increase in Water Treatment Plant:
 - Professional Services for EPD dam inspection.
 - Increased Supplies and Materials to reflect Projected Actual
 - Gasoline / Diesel to reflect Projected Actual
- Equipment Included-
 - Tractor and Bushhog – Water Mains
 - Dump Truck – Taps and Meters
 - 2 Trucks – Meter Reading
 - F-150 CNG Truck – Construction and Inspection
- Increase in Valves and Hydrants due to costs associated with hydrant servicing and safety items.

Natural Gas Fund

The Natural Gas Fund budget is \$12,839,491; an increase of 1.86% over the FY14 Budget.

The operating margin is estimated to be \$4,804,436. This margin is determined by taking the difference of gas sales revenues (\$11,890,436) and subtracting the cost of purchasing gas (\$7,086,000). The projected margin is more conservative than the FY14 Budgeted and Actual amounts.



Operational Highlights for the Gas Department:

- Equipment Included:
 - F250 XLT – Taps and Meters
 - 2 trucks – Meter Reading South
 - Ditch Witch Trencher – Distribution South
 - F450 Truck – Renewal / Expansion
 - F350 Truck – Taps and Meters North
 - F250 Truck – Taps and Meters North
 - F150 Truck – Service Operation North
- Funding for a vacant position in Valves and Regulators has been removed from the FY15 Budget, as has one position in Service Operation South.
- The cost of purchasing gas has been increased significantly to reflect the increased sales volumes seen in FY14.
- Debt Service in the Gas Department remains stable at \$1,988,670; we have another ten years of significant debt to pay-off, so we are half way there!
- Capital Projects include:
 - Bare Steel Line Replacement: \$180,000
 - CNG Equipment: \$100,000
 - System Expansion and other Capital Improvements: \$90,000
- The Gas Fund will transfer \$648,209 to the General Fund.

Solid Waste Fund

The Solid Waste Fund has a budget of \$1,131,776 for FY15; an increase of 0.58% over the FY14 Budget.

Operational Highlights for the Solid Waste Fund:

- Revenues are up slightly overall.
- The cost to dispose of household and commercial garbage has increased by approximately \$36,200 in Residential and \$37,000 in Commercial due to our cost of disposal increasing.
- Contract Labor increased in Recycling for Tub Grinding Services. The County landfill is not able to take all of our brush.
- Solid Waste is transferring \$250,358 to the General Fund.



Renewal and Extension Funds

- There are funds allocated to build our reserve balances in each of the major funds: General, Water, Sewer, Natural Gas, Solid Waste and Golf. No specific uses have been determined for these funds; growing till needed!

Special Revenue Funds

- There are a variety of Capital Improvement Projects funded by grants and SPLOST funds; SPLOST VI funds are included for the first time.
- Grant funds are allocated for downtown streetscape improvements, Schaefer Center renovations, Henderson Falls Park renovations and a variety of smaller safety-related projects.
- SPLOST projects are proposed for the Fernside Area Sewer projects to eliminate sewer overflows at Wards Creek, Water Plant Upgrades, Street resurfacing and the swimming pool project.

Closing Remarks

The City of Toccoa's FY15 Operating Budget points out the following:

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

I look forward to reviewing the FY15 Budget with the Toccoa City Commission. Thank you for your time and assistance.

William A. Morse
Toccoa City Manager

DEMOGRAPHICS

The City of Toccoa was officially chartered in 1874. The city was created around a railroad stop known as Dry Pond. Originally inhabited by Missippian Indians known as “Mound Builders” and then by Cherokees, the city was named for the Cherokee word for “beautiful”. The names of the founding trio are still evident in the names of our downtown streets. Sage, Doyle and Alexander streets still crisscross downtown Toccoa today.

Toccoa is the county seat for Stephens County, which is nestled in the foothills of the Blue Ridge Mountains in Northeast Georgia. Stephens County is about 90 minutes north of Atlanta and about an hour from Greenville, SC. Toccoa is made up of 9.5 square miles of land area.

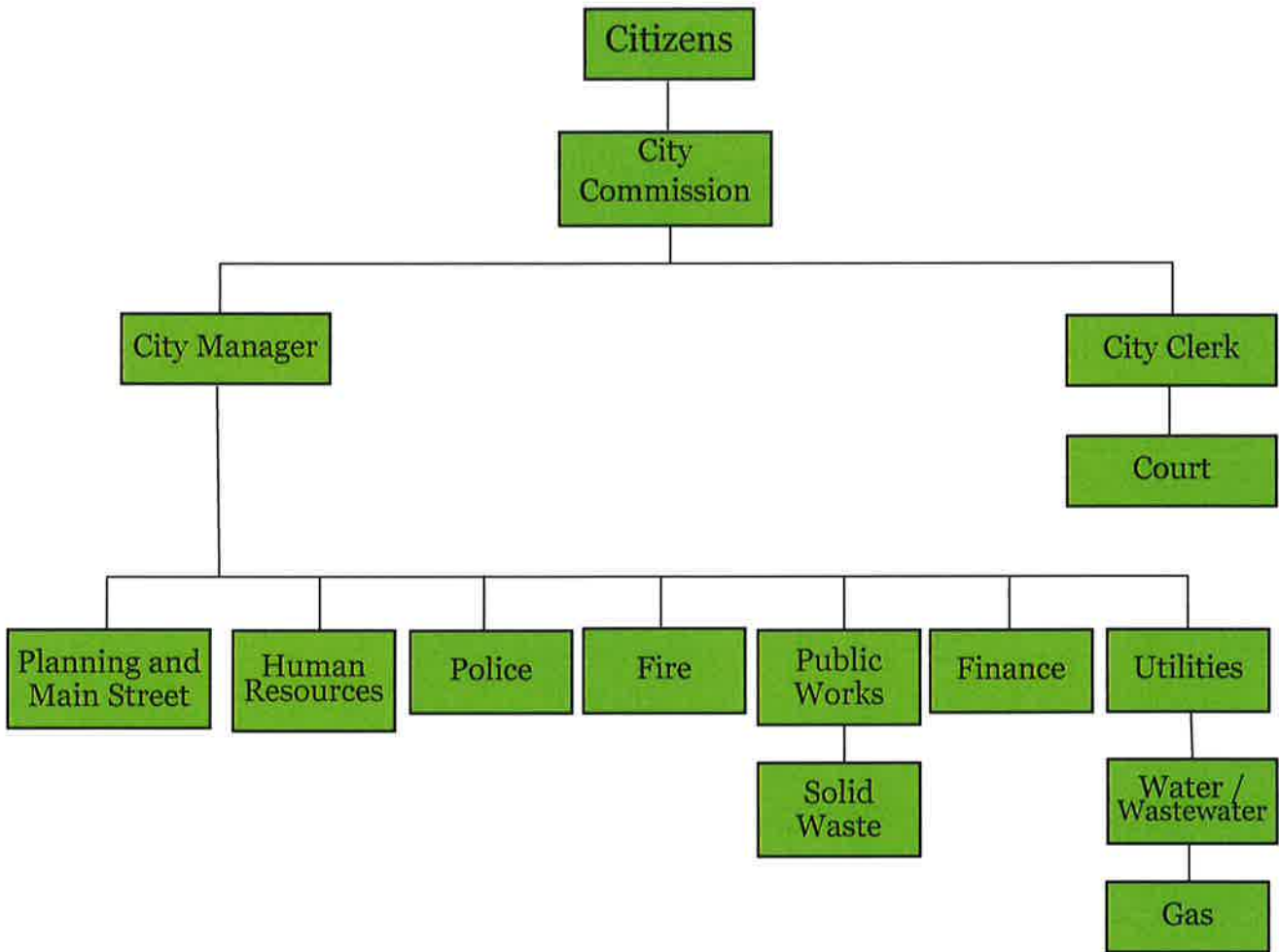
The following statistics have been collected from the 2010 US Census Bureau.

Population:	
Toccoa City Population	8469
% Persons Under 5 Yrs	7.1%
% Persons Under 18 Yrs	23.6%
% Persons Age 18-64 Yrs	51.0%
% Persons 65 Yrs and Over	18.3%
% Population Female	54.4%
% Population Male	45.6%
% White Persons	71.9%
% Black Persons	21.8%
% American Indian Persons	0.4%
% Asian Persons	1.1%
% Persons Two or More Races	2.6%
% Hispanic Persons	2.4%

Household:	
Persons per household, 2007-2011	2.50
Median household income, 2007-2001	\$37,441

Education:	
High School Graduate or higher	77.2%
Bachelor's Degree or higher	17.0%

City of Toccoa, Georgia Organizational Chart



FUND DESCRIPTIONS

Basis of Budgeting

Governmental Funds rely on the modified accrual basis. This involves recognizing revenue when it becomes available and measurable, rather than when it is earned. Expenditures, a term preferred over expenses for modified accrual accounting, and recognized when the related liability is incurred.

Proprietary Funds are used for business-like activities and usually operate on an accrual basis. Accrual basis accounting accounts for income and expense items as they are earned or incurred, even through they may not yet have been received or actually paid in cash.

Capital Project Funds account for general purpose long-term capital projects financed from various revenue sources.

Governmental Fund Descriptions

The **General Fund** is the primary Governmental Fund and accounts for all financial resources except those required to be accounted for in another fund. It is used to account for police and fire services, planning, building inspection, street maintenance and overall City administration including management, finance and human resources. The primary sources of revenues to the General fund are property taxes and sales taxes but, interest on investments, charges for current services and licenses and permits all play a part.

Proprietary Funds Description

The City of Toccoa has three **Proprietary Funds**, or **Enterprise Funds**. These funds account for the business-like activities of the City's Water/Wastewater, Gas and Solid Waste operations.

The **Water/Wastewater Fund** accounts for all of the revenues and expenditures of the City of Toccoa's Water/Wastewater operation.

The **Gas Fund** accounts for all of the revenues and expenditures of the City of Toccoa's Gas operation.

The **Solid Waste Fund** accounts for all of the revenues and expenditures of the City of Toccoa's Solid Waste operation.

Special Revenue Fund Description

Special Revenue Funds receive revenues which are designated for a specific purpose and records the associated expenditures. The City of Toccoa has two Special Revenue Funds, the Hotel-Motel Tax Fund and the Grant Fund.

The **Hotel-Motel Tax Fund** accounts for the Hotel-Motel Tax received to support tourism and the Chamber of Commerce.

The **Grant Fund** accounts for funds received from external sources, such as grants, which are not recorded in another fund. Required matching funds for which the City of Toccoa would be responsible are recorded in this fund.

Capital Projects Fund Description

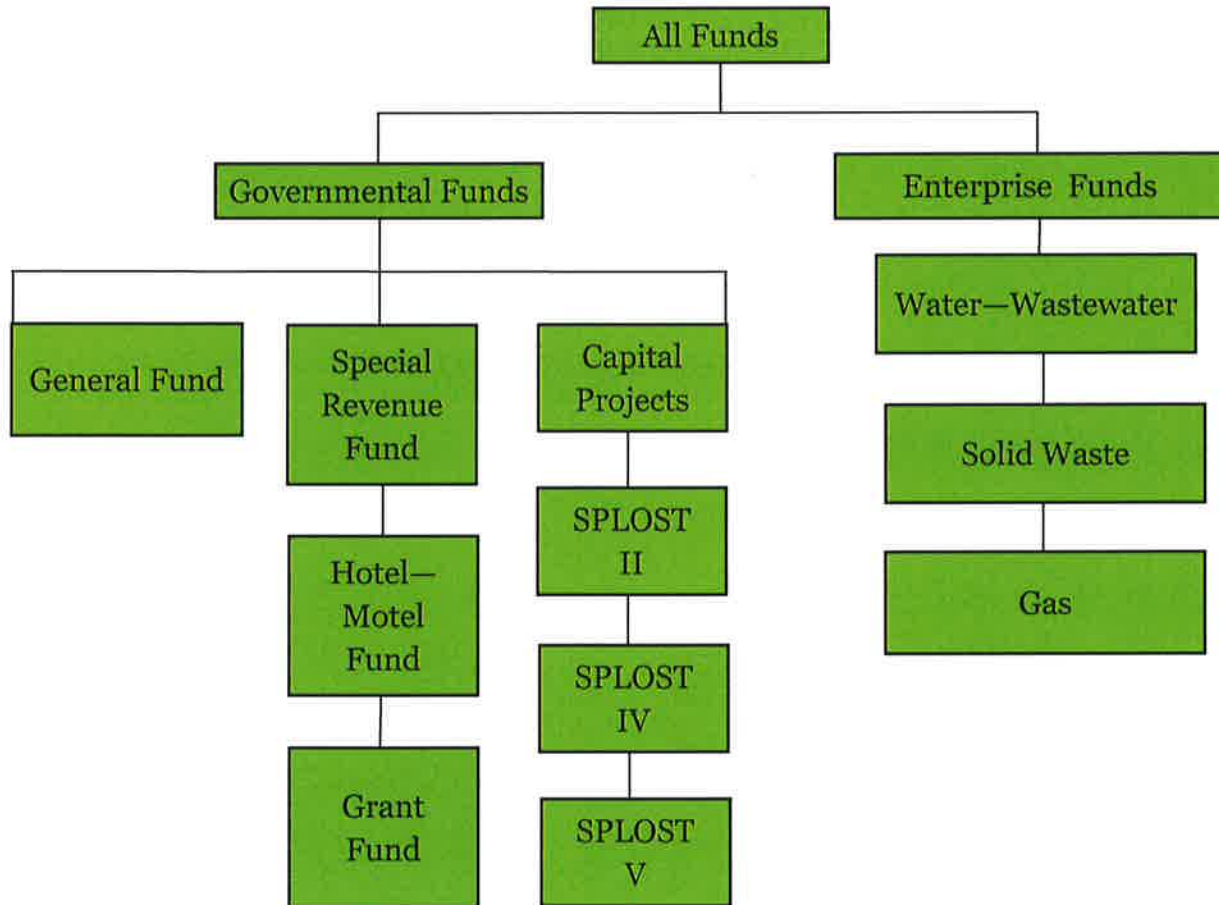
Capital Projects Funds account for general purpose long-term capital projects financed from various revenue sources. The City of Toccoa has three Capital Projects Funds, all related to SPLOST.

The **SPLOST II Fund** accounts for all expenditures relating to SPLOST II. There are no associated revenues except for a nominal amount of interest.

The **SPLOST IV Fund** accounts for all expenditures relating to SPLOST IV. There is no revenue except for a nominal amount of interest.

The **SPLOST V Fund** accounts for all revenues and expenditures relating to SPLOST V.

City of Toccoa, Georgia Fund Structure

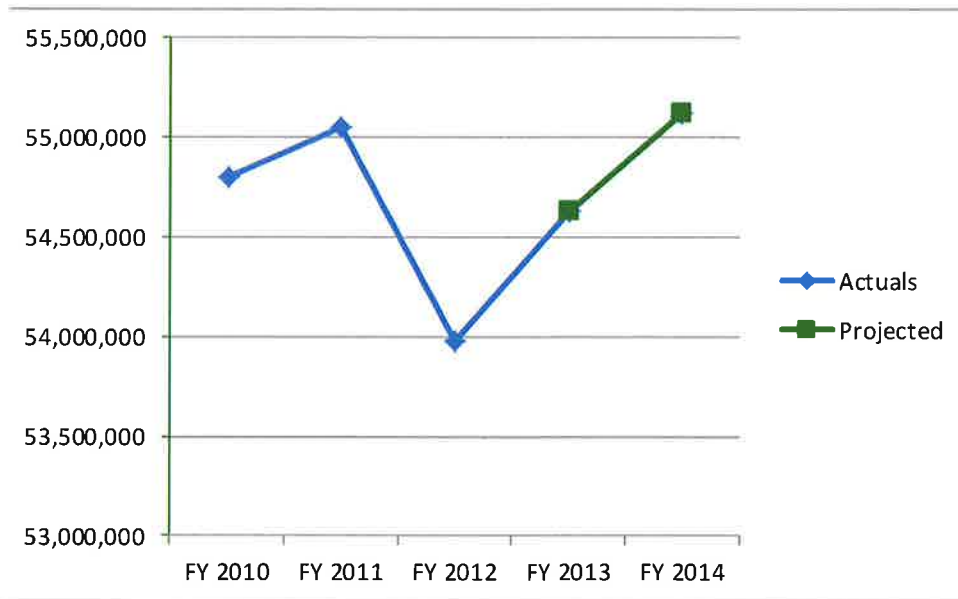


FUND BALANCE

Each City fund has a self-balancing set of accounts recording cash and all other assets along with related liabilities, obligations, reserves and equities. Funds are segregated so revenues are used for specific purposes in accordance with special regulations, limitations and restrictions.

Each fund maintains a Fund Balance or Retained Earnings dependent upon whether it is a governmental, special revenue or enterprise fund. A fund balance is the difference between assets and liabilities on hand at year-end. Governmental type funds maintain a fund balance and may be categorized as assigned, committed, restricted and unassigned. Retained Earnings are maintained by proprietary/enterprise funds reflecting the accumulation of net earnings or losses. As with fund balances, retained earnings may contain restrictions of fund equity.

Five Year Fund Balances/Net Asset Trend



FY 2015 DEBT SERVICE SCHEDULE

The City of Toccoa has been very proactive regarding short term and long term debt management. The goal is to maintain a sound fiscal position financing additional long term debt only when needed for capital improvements. Issuing debt may restrict the City’s flexibility to respond to changes in economic conditions which influence revenues and meeting continual operational requirements. This section summarizes the City’s FY 2015 obligations reflecting annual payments of principal and interest on prior capital improvement projects or acquisitions funded through debt financing. The City strives to protect, maintain and improve its credit rating.

The Georgia Constitution states that a city’s legal debt margin for general obligation debt is ten percent (10%) of the total assessed property values within the city limits. The City currently has no outstanding general obligation debt.

Computation of Legal Debt Margin:

Gross Assessed Valuation (2013-2014)	\$170,148,098
Legal Debt Limit-10.00 % of Gross Assessed Value	\$17,014,809
General Obligation Debt	<u>0</u>
Legal Debt Margin as of June 30, 2014	\$153,133,289

In June 1998, the City entered into a lease pool agreement with the Georgia Municipal Association. The issuance of \$150,126,000 in Certificates of Participation resulted in the funding of the lease pool. The City’s participation totaled \$2,277,000. The agreement provides the City owns that portion of assets invested by the pool and is responsible for the payment of principal and interest of the Certificates of Participation. The principal is due in a lump sum payment on June 1, 2028 with an interest rate of 4.75% each year. The City makes draws from the investment to purchase vehicles and equipment and is required to make lease payments back into the investment account to fund the principal and interest requirements of the 1998 GMA Certificates of Participation.

As of June 13, 2013, the City retired \$6,058,039.60 of Water and Sewerage debt with the Georgia Environmental Finance Authority (GEFA) with interest rates ranging from 3.75% up to 5.21% of three promissory notes. The City of Toccoa issued new Water and Sewerage Refunding Revenue Bond Series 2013 of \$6,133,000 with an interest rate of 1.55% resulting in approximately \$477,500 savings for the City. Quarterly payment began July 1st, 2013 with final payment due April 1st, 2021.

FY 2015 DEBT SERVICE SCHEDULE

The City entered into an agreement on March 1, 1999, with the Georgia Municipal Gas Authority whereby revenue bonds were issued in two phases through the Gas Authority for the City to construct a gas line from Toccoa, Georgia to Franklin, North Carolina. Series 1999 bonds were issued in the amount of \$23,975,000 for the first phase. The second phase Series 2000 bonds were issued for \$2,925,000 resulting in a total of \$26,900,000. The revenues of the City's Natural Gas Fund were pledged as collateral for these bonds and the City also agreed to levy a tax on the properties in the City to meet this obligation, if necessary. Interest rates range from 3.75% to 5.00%. The Series 1999 and Series 2000 bonds were refunded with Series 2011 bonds on March 31, 2011. New bonds were issued through Georgia Municipal Gas Authority to refund all of the \$20,630,000 outstanding on Series 1999 and Series 2000. The Series 2011 Bonds were issued in the amount of \$20,630,000 with interest rates ranging from 3.00% to 5.00%. The refunding resulted in a decrease in future debt service payments of \$1,644,885 and savings of \$1,290,747. The outstanding natural gas bonds due at June 30, 2014 is \$15,720,000.

The City entered into a new lease for 25 golf carts from Yamaha Motor Corporation effective April 1, 2014 in the amount of \$64,200.00 including interest. The lease is for 48 months at 4.2% interest rate. The City remits monthly lease payments of \$1,377.50 to Yamaha Motor Corporation and is reimbursed by the Black Mountain Golf. The previous 20 golf cart lease was terminated upon entering into the new contract with Yamaha Motor Corporation. Black Mountain Golf is providing liability insurance coverage on the leased carts.



PERSONNEL ALLOCATION

	Dept.	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY15
CITY MANAGER	1320	2	2	3	3	3	3	3
PLANNING/ENG.	1120	2	0	0	0	0	0	1
CITY CLERK	1130	1	1	1	1	1	1	1
FINANCE	1512	5	5	5	5	5	5	5
FINANCE/CUST. SERV.	1512	5	4	4	4	5	5	5
HUMAN RESOURCES	1540	1	1	1	1	1	1	1
MARKETING/P.R.	1570	1	1	1	0	0	0	0
MAIN STREET PART-TIME	7550	2	2	2.75	2 0.75	2 1.25	2 1.25	2 1.25
RECORDER'S COURT	2500	2	2	2.5	1	1	1	1
RECORDER'S COURT/COMM SERVICE	2500	0	0	0.5	0	0	0	0
ANIMAL CONTROL	3910	2	2	2.5	2	2	2	0
POLICE	3220	32	30	32	33	33	33	33
CODE ENFORCEMENT	2850	0	0	1	1	1	1	1
FIRE	3510	27	25	26	26	26	26	26
PUBLIC WORKS								
Administration	4100	1	1	1	2	2	2	2
Streets/Drainage	4220	5	4	4	3	3	3	3
Grounds/Maint.	4226	8	8	8	8	9	9	9
Cemetery	4950	2	1	1	1	1	1	1
Fleet	4900	3	3	3	3	3	3	3
Parks part time	6220				0.5	0.5	0.5	0.5
Fleet part time	4900							0.5
PUBLIC BUILDINGS	1565	1	0	0	0	0	0	0
GENERAL FUND FULLTIME		102	92	97	96	98.5	98.5	99.25
GENERAL FUND PART-TIME		0	0	4	1.25	1.75	1.75	2.75

PERSONNEL ALLOCATION

	Dept.	FY09	FY 10	FY11	FY12	FY13	FY14	FY15
Sewer Lift Stations	4334	1	1	1	1	1	1	1
Eastanollee Creek	4335	3	3	3	3	3	3	3
Toccoa Creek	4336	2	2	2	2	2	2	2
Wastewater Lab	4337	1	1	1	1	1	1	1
Industrial Treatment	4338	1	1	1	1	1	1	1
WASTEWATER SUBTOTAL		8	8	8	8	8	8	8
Water Admin.	4410	2	2	2	2	2	2	2
Water Treatment	4430	9	8	8	8	8	8	8
Water Mains	4440	2	2	2	2	3	3	3
Water Valves/Hydrants	4443	3	3	3	3	3	3	3
Water Taps/Meters	4444	3	3	3	3	3	3	3
Meter Reading	4445	4	4	4	4	4	4	4
Water Service	4446	1	1	1	1	1	1	1
Water Const./Inspect.	4448	2	2	2	2	2	2	2
WATER SUBTOTAL		26	25	25	25	26	26	26
WATER UTILITY TOTAL		34	33	33	33	34	34	34
GAS								
Administration-Lavonia	4709	1	1	0	0	0	0	0
Administration-Toccoa	4710	3	3	2	2	2	2	2
Gas Taps/Meters South	4712	4	4	4	5	6	6	6
Gas Valves/Reg. South	4714	1	1	1	1	1	1	0
Meter Readers-South	4716	3	1	2	2	2	2	2
Gas Transmission	4717	1	1	1	1	2	2	2
Gas Distribution-South	4718	3	3	3	3	3	3	3
Cathodic Protection	4719	1	1	1	1	1	1	1
Gas Main Const.-South	4720	3	2	3	4	5	5	5
Service Tech.-South	4721	1	1	1	1	2	2	1
Gas Admin.-North	4730	2	1	1	2	1	1	1
Taps/Meters-North	4732	3	3	3	4	4	4	4
Gas Service - North	4741	1	1	1	1	1	1	1
Piping/Conversions-North	4743	2	2	2	2	2	2	2
GAS UTILITY TOTAL		29	25	25	29	32	32	30
SOLID WASTE								
S/W Collection/Comm.	4521	1	1	1	1	1	1	1
S/W Collection/Resd.	4520	2	2	2	2	3	3	3
S/W Recycling	4550	2	2	2	2	2	2	2
SOLID WASTE TOTAL		5	5	5	5	6	6	6
CITY-WIDE, FULL-TIME		170	155	160	163	170.5	170.5	168
CITY-WIDE, PART-TIME		0	0	4	1.25	1.75	1.75	1.75

BUDGET PROCESS

BUDGET PROCESS

The budget process begins each year with a goal-setting retreat in which members of the City Commission indicate various issues of importance to be considered in the budget. Once the priorities are established, the staff prepares estimates of both the current and proposed fiscal year revenue for all funds. Expenditure estimates for the current and proposed fiscal year are initially prepared by the respective department directors. All budget estimates are then reviewed by the City Manager, who makes the final decisions regarding the proposed budget. The proposed budget is then presented to the City Commission and interested citizens during a public hearing. The final proposed budget is then adopted by the City Commission on or before June 30 during a regular Commission meeting, which is also open to the public. Please refer to the following pages for the specific calendar and additional explanatory comments.

BUDGET PROCESS OUTLINE

STEP I

Step I sets the stage for the upcoming budget. Meetings are held communicating to all departments the citywide concerns, issues, goals, and environment in which the coming year's budget is to be crafted. Concurrently, a goal-setting retreat is held, helping all departments to think strategically about what is to be accomplished in the coming year.

STEP II

Step II brings the individual departments to the table, allowing each to present anticipated expenditures to the City Manager. After listening to department presentations, and having the opportunity to ask questions, the City Manager independently reviews the presented materials, makes careful adjustments and other changes.

STEP III

Step III allows each department to present their reviewed budget to the Commission and field questions that they may have. At this point, the budget is not necessarily balanced, but may be close to that important goal. After the Commission has ample opportunity to comment and question, the City Manager again takes that document and reworks it, based on Commission input, to a "balanced" condition, meaning simply, that revenues equal expenditures.

STEP IV

Step IV encompasses the legally mandated part of the budget process, including the required public budget meetings, as well as the mandatory reading of the millage setting ordinance. Finally, City commission votes upon the proposed budget after the mandatory public comment meeting.

**PROPOSED BUDGET CALENDAR
FISCAL YEAR 2015**

DATE	TIME	BUDGET PROCESS	PERFORMED BY
February 12th	10:00 AM	Budget packets to Department Heads (revenues and expenditures)	Finance Department
March 14th	8:00 AM	Budgets due to Finance Dept (revenues and expenditures) with detailed justifications	Department Directors
March 19th - 20th	VARIOUS	Budget Discussions and Review with City Manager, CM's Executive Assistant and Finance Director	Department Directors
March 19th	8:30 AM	Police Department, Code Enforcement, Grant Fds (COPS)	Tim Jarrell
	9:30 AM	Fire Department, SPLOST	Tommy Ayers
	10:15 AM	Public Works, Public Buildings, Fleet, Cemetery, Parks, Bldgs. Inspection, Solid Waste, SPLOST, Grant Fds, Flood Fd, S/W R&E	Randy Smith
	1:15 PM	Water, Wastewater, Natural Gas, SPLOST, Water R&E, Sewer R&E, Gas R&E	Harry Scott
March 20th	9:00 AM	City Clerk, City Commission, Recorder's Court, Hotel/Motel	Fredda Wheeler
	10:30 AM	City Manager, City Attorney, Animal Control, Community Support, Local Gov't Support, General Fd R&E, Golf	Billy Morse
	11:00 AM	Human Resources, Grant Fds	Brenda Yearwood
	2:00 PM	Community Development, Main Street, Downtown Maintenance, Grant Funds, Currahee St Beautification Project	Connie Tabor
	3:30 PM	Finance, CRA, W/C, P&L Reserves, Transfers	Cathy Loudermilk
April 4th	11:00 AM	Proposed budget presented to City Commission with justifications	Jan Crawford and Finance Dept
April 16th		Budget meetings with City Commission & City Manager (Commission Room)	Department Directors
April 16th	9 AM - 4 PM		
April 17th		Public Hearings and First and Second Readings Advertised in Local Newspaper	Fredda Wheeler
April 24th		Public Hearings and First and Second Readings Advertised in Local Newspaper	Fredda Wheeler
April 28th	5:00 PM	Public Hearing and First Reading at Regular Commission Meeting	City Commission
May 13th	5:00 PM	Public Hearing, Second Reading, FY 2015 Budget Approval at Regular Commission Meeting	City Commission

BUDGET ADOPTION

The budget is adopted on a basis consistent with Generally Accepted Accounting Principles. The accounting system uses formal budgetary integration as a management control device. The City's accounting records for governmental type funds are maintained on a modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. Accounting records for enterprise type funds are maintained on the accrual basis, with revenues being recorded when earned and measurable, expenses being recorded when the services or goods are received, and the liabilities are incurred.

Budgeting, Accounting and Financial Practices

The City of Toccoa adheres to strict budgeting, accounting and financial practices in order to ensure accurate financial reporting, accounting practices that meet or exceed all existing applicable accounting rules and provide for a budget process that produces the best possible budget product. Some of these practices that relate to the City of Toccoa's budget preparation process are listed below.

ACCOUNTING

The City maintains a system of financial monitoring control, and reporting for all operations and funds in order to provide an effective means of ensuring that financial integrity is not compromised. In addition, such practices shall provide City officials with the necessary resources in order to make sound financial decisions. This applies to all accounting records that are the responsibility and under the management of the City's Department of Finance.

Generally Accepted Accounting Principals (GAAP)

The City maintains a high standard of accounting practices. Accounting standards conform to generally accepted accounting principles of the United States as promulgated by the Governmental Accounting Standards Board (GASB). The City also follows the Financial Accounting Standards Board's pronouncements, as applicable.

Fund Structure

The City maintains the minimum number of funds consistent with legal compliance and sound financial administration. The City adheres to the mandatory fund structure included in the Georgia Department of Community Affairs' (DCA) chart of accounts. Funds are classified in conformity with GAAP. Further, all funds are reported within the annual financial statements.

Chart of Accounts

The Georgia General Assembly passed the Local Government Uniform Chart of Accounts and Reporting Act in 1997 (House Bill 491). This law requires the DCA to prepare and issue a standardized chart of accounts for Georgia governments. The City has implemented and utilizes the account classifications as the chart of accounts prescribes.

Auditing

Georgia Law on Local Government Audits, O.C.G.A. Section 36-81-7, requires an independent annual audit for the City. The annual independent audit is conducted in accordance with generally accepted auditing standards (GAAS) and generally accepted governmental auditing standards (GAGAS). In addition, the City complies with the requirements of the General Accounting Office (GAO) and the Office of Management and Budget (OMB) when audits are conducted relating to federal funding, consistent with the 1996 (and any future) amendments to the Single Audit Act. This applies to all funds that are the responsibility and under the management of the City of Toccoa and its Department of Finance.

Auditing Qualifications

A properly licensed Georgia independent public accounting firm conducts the audit.

Budgeting, Accounting and Financial Practices

FINANCIAL REPORTING

The Department of Finance develops and maintains an ongoing system of financial reporting to meet the information needs of the government, authorities, and regulatory agencies. In addition, the City Manager, Mayor, Commission, Department Heads and the public have access to reports to allow them to monitor, regulate, and to use as a basis for future financial decisions.

Annual Budget Document

The City prepares and publishes an annual budget document. This budget measures the annual funding and forecasts the financial position of the City for the subsequent fiscal year. This document is prepared in conformity to the GFOA program requirements. The City makes the budget available to elected officials, citizens and any interested parties.

Financial Reporting To The City Commission

On a monthly basis, the Finance Department prepares and presents a summarized "Statement of Revenues and Expenditures" to the City Commission for all of the City's operating funds.



Budgeting, Accounting and Financial Practices

BUDGETING

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated resources. Budget policy guides this process.

Georgia law (e.g., O.C.G.A. 36-81-2 et seq.) provides the budget requirements for Georgia local governments. The information below provides an outline of the City's application of those laws.

The City's goal is to adopt operating budgets where current revenues equal anticipated expenditures. All departments supported by the resources of this City must function within the limits of the financial resources identified or available specifically to them. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends.

This applies to all budgeted funds, which are the responsibility, and under the management of the City of Toccoa and its Department of Finance.

Financing Current Costs

Current costs are financed with current revenues, including the use of authorized fund balances. The City avoids balancing current expenditures through the obligation of future years' resources. The City avoids short-term borrowing to meet cash flow requirements. However, the City may enter into short-term borrowing should a critical need arise.

Budget Objective By Type of Fund

The following budget objectives are established for the different funds the City uses:

General Fund

The annual budget for the General Fund provides for general government operations of the City and maintains working capital necessary for the City's financial health and stability.

Special Revenue Fund(s)

The City adopts annual budgets for each special revenue fund that demonstrates any legally restricted revenue sources are used consistent with the applicable laws and/or regulations (i.e. Hotel-Motel Fund, Grant Fund, etc.).

Enterprise Fund(s)

Although generally accepted accounting principles (GAAP) and Georgia statutes do not require the City to adopt budgets for enterprise funds, the City does adopt budgets for its enterprise funds in order to monitor revenues and control expenses. The City uses a business approach when budgeting enterprise funds. Enterprises funds should be self-supporting whenever possible and subsidized losses will be minimized when break-even is not possible.

Additionally, the City classifies funds as either operating funds or non-operating funds. Operating funds are those funds that include appropriations for the payment of salary / benefits and whose maintenance and operating appropriations are necessary to continue the daily operations of the City. The General Fund will always be an operating fund. Non-operating funds are those funds that do not include appropriations for the payment of salary / benefits and whose maintenance and operating appropriations are not critical to the daily operations of the City.

Budgeting, Accounting and Financial Practices

OPERATING BUDGET

The operating budget is prepared on an annual basis and includes those funds that are subject to annual appropriation (all funds excluding the Capital Project Funds). At a minimum, the City adopts annual balanced budgets for the general fund, and each special revenue fund, in accordance with O.C.G.A. 36-81-3. The annual proposed budget submitted to the governing authority while being held by the Department of Finance for public review/inspection in accordance with O.C.G.A. 36-81-3. Public meetings are conducted after proper advertisement prior to the City Commission adopting and approving the annual budget document. (O.C.G.A. 36-81-5 and 36-81-6).

Department Appropriations

The budget is developed based upon “line-item” expenditures within each department. This type of budget focuses on categories of expenditures such as personal services, contractual services, supplies, equipment, etc. within each department. At a minimum, each department’s appropriation in each fund is detailed within the budget document. (O.C.G.A. 36-81-3 and 36-81-5).

Balanced Budget

The budget is balanced for each budgeted fund. Total anticipated revenues plus that portion of fund balance in excess of authorized reserves that is designated as a budget-funding source shall equal total estimated expenditures for each fund.

Basis of Budgeting

Neither GAAP nor Georgia statutes address a required basis of budgeting; however, the City adopts budgets in conformity with GAAP for all budgeted funds. All governmental funds use the modified accrual basis of accounting and proprietary funds use the accrual basis of accounting for budgeting purposes.

Level of Budget Adoption and Control

All budgets are adopted at the legal level of budgetary control, which is the department level within each individual fund.

Appropriation Lapses at Year End

All operating budget appropriations lapse at the end of a fiscal year.

Budget Control Reports

The City maintains a system of budgetary control reports to assure adherence to the budget. The City prepares and distributes to departments, timely monthly financial reports comparing actual revenues and expenditures with budgeted amounts.

Authorization of Budget Adjustments and Amendments

The budget is a dynamic rather than static plan, which requires adjustments and formal budget amendments as circumstances change. The City Commission must approve all increases in total departmental appropriations.

Department Heads must submit budget amendment requests transferring appropriations from one line item to another within the specific department appropriation and the fund, and obtain approval by the Director of Finance and the City Manager.

During each year, any necessary budgetary appropriations, including budgets for any projects authorized but not funded during the year, may be appropriated through a supplementary budget ordinance. This mid-point adjustment is limited to requesting additional resources. Such supplemental appropriations shall be balanced with additional revenues for each fund. A justification for each requested change must be prepared in accordance with O.C.G.A. 38-81-3.

**CITY OF TOCCOA
FY 2015 BUDGET SUMMARIES**

OPERATING FUNDS

	FY 2014	FY 2015		VARIANCE
	BUDGET	BUDGET	VARIANCE	%
GENERAL FUND	8,502,060	9,009,227	507,167	5.97%
WATER/WASTEWATER FUND	6,947,463	6,808,876	-138,587	-1.99%
NATURAL GAS FUND	12,604,624	12,839,491	234,867	1.86%
SOLID WASTE FUND	1,125,238	1,131,776	6,538	0.58%
TOTAL	29,179,385	29,789,370	609,985	2.09%

RENEWAL AND EXTENSION FUNDS

	FY 2014	FY 2015		VARIANCE
	BUDGET	BUDGET	VARIANCE	%
GENERAL FUND RESERVE	0	97,600	97,600	100.00%
WATER R & E	31,612	31,612	0	0.00%
SEWER R & E	154,613	163,913	9,300	6.02%
NATURAL GAS R & E	99,462	100,112	650	0.65%
SOLID WASTE R & E	31,612	31,612	0	0.00%
GOLF R & E	13,500	18,000	4,500	33.33%
TOTAL	330,799	442,849	112,050	33.87%

SPECIAL REVENUE FUNDS

	FY 2014	FY 2015		VARIANCE
	BUDGET	BUDGET	VARIANCE	%
HOTEL/MOTEL FUND	45,000	23,500	-21,500	-47.78%
GRANT FUND	789,650	1,532,830	743,180	94.12%
SPLOST II	247,040	218,465	-28,575	-11.57%
SPLOST IV	486,421	200,000	-286,421	-58.88%
SPLOST V	1,207,300	694,713	-512,587	-42.46%
SPLOST VI	0	1,008,000	1,008,000	100.00%
TOTAL	2,775,411	3,677,508	902,097	32.50%

BUDGET TOTALS FOR ALL FUNDS	32,285,595	33,909,727	1,624,132	5.03%
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Toccoa the Beautiful

General Fund
Revenues

**CITY OF TOCCOA
GENERAL FUND
REVENUE SUMMARY**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014			FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUAL	APPROVED FY 2015 BUDGET	
100		8,502,060	8,924,740	9,009,227	507,167

**CITY OF TOCCOA
GENERAL FUND
EXPENDITURE SUMMARY**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014			FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUAL	APPROVED FY 2015 BUDGET	
100					
1110	CITY COMMISSION	88,906	98,408	97,411	8,505
1120	COMMUNITY DEVELOPMENT	30,931	30,850	43,350	12,419
1130	CITY CLERK	106,613	110,711	179,282	72,669
1320	CITY MANAGER	221,106	290,826	241,897	20,791
1512	FINANCE	722,811	721,138	721,248	-1,563
1530	CITY ATTORNEY	32,931	32,080	32,331	-600
1540	HUMAN RESOURCES	175,356	170,473	165,697	-9,659
1550	POOL CONSTRUCTION	0	300,000	450,000	450,000
1565	PUBLIC BUILDING	467,762	450,375	515,208	47,446
2500	RECORDERS COURT	117,098	136,544	138,987	21,889
2850	CODE ENFORCEMENT	64,085	64,013	0	-64,085
3220	POLICE DEPARTMENT	2,022,108	1,898,812	1,979,737	-42,371
3510	FIRE DEPARTMENT	1,548,065	1,578,292	1,641,751	93,686
3910	ANIMAL CONTROL	99,084	87,853	0	-99,084
4100	PUBLIC WORKS ADMIN.	156,202	159,599	158,356	2,154
4220	PUBLIC WORKS STREETS & DRAINAGE	335,888	344,255	285,452	-50,436
4226	PUBLIC WORKS - GROUNDS	812,806	820,781	832,886	20,080
4900	PUBLIC WORKS - FLEET	203,255	201,348	203,864	609
4950	PUBLIC WORKS - CEMETERY	52,659	58,854	67,814	15,155
6220	PARKS	29,125	23,786	26,574	-2,551
7220	BUILDING INSPECTION	2,900	2,393	2,450	-450
7520	COMMUNITY SUPPORT	21,000	21,000	23,500	2,500
7525	LOCAL GOVERNMENT SUPPORT	187,000	244,640	215,440	28,440
7530	CURRAHEE ST BEAUTIFICATION PRJ	115,000	35,750	79,250	-35,750
7550	MAIN STREET	339,244	324,515	323,618	-15,626
7551	DOWNTOWN MAINTENANCE	41,000	42,250	39,000	-2,000
7560	RESERVE TRANSFERS	360,000	406,640	360,000	0
7565	WORKERS COMP. RESERVE	25,000	25,000	25,000	0
7570	PROPERTY AND LIABILITY RESERVE	25,000	25,000	25,000	0
8000	INTEREST EXPENSE-BANK OF NEW YOR	8,125	8,100	8,125	0
9000	INTERFUND TRANSFERS	91,000	72,805	126,000	35,000
TOTAL		8,502,060	8,787,091	9,009,227	507,167

**CITY OF TOCCOA
GENERAL FUND
REVENUES**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		APPROVED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUAL		
100					
0031-31.1100	Tax-Real Property (Current)	1,048,155	1,038,000	1,048,000	-155
0031-31.1110	Tax-Real Property (Prior)	50,000	52,000	52,000	2,000
0031-31.1310	Tax-Motor Vehicle	82,000	217,900	226,524	144,524
0031-31.1320	Tax-Mobile Home	550	368	365	-185
0031-31.1600	Tax-Real Est. Transf.	22,100	23,290	23,400	1,300
0031-31.1710	Franchise Tax-Electr	450,000	432,358	435,000	-15,000
0031-31.1750	Franchise Tax-Cable	55,000	81,654	81,000	26,000
0031-31.1760	Franchise Tax-Telephone	38,500	46,150	46,800	8,300
0031-31.3100	Sales Tax-Lost	1,250,000	1,169,750	1,185,000	-65,000
0031-31.4200	Alcohol Tax-Beer	170,000	151,150	154,500	-15,500
0031-31.4210	Alcohol Tax-Wine	17,900	17,325	18,900	1,000
0031-31.4220	Alcohol Tax-Liquor	27,150	36,000	37,900	10,750
0031-31.6100	Occupation Tax	250,000	225,000	230,000	-20,000
0031-31.6200	Insurance Premium Tax	423,000	438,000	453,000	30,000
0032-32.1110	License-Beer	20,000	23,850	24,200	4,200
0032-32.1120	License-Wine	20,000	15,645	15,800	-4,200
0032-32.1130	License-Liquor	10,000	20,914	21,200	11,200
0032-32.3100	Building Permits	5,000	16,000	12,000	7,000
0033-33.3000	In Lieu of Taxes	27,360	28,325	28,325	965
0034-34.1190	GCIC Reports	3,000	2,974	3,400	400
0034-34.1300	Zoning & Subdivision Fees	200	0	100	-100
0034-34.1910	Election Qualifying Fee	1,512	504	0	-1,512
0034-34.2101	Misc Police Revenues	19,538	13,728	0	-19,538
0034-34.2200	Fire Registration	20,200	15,300	19,400	-800
0034-34.6100	Animal Control Revenue	49,060	46,000	0	-49,060
0034-34.7300	Festivals-Miscellaneous	500	448	500	0
0034-34.7301	Harvest Festival	11,000	10,907	14,000	3,000
0034-34.7302	Taste of Toccoa	15,000	15,000	18,000	3,000
0034-34.7304	Ida Cox Music Festival	300	300	300	0
0034-34.9100	Cemetery Sales	10,000	4,900	5,000	-5,000
0035-35.1140	Recorder's Court	250,000	312,000	315,000	65,000
0035-35.1142	Court Add-On Fee	9,500	8,400	8,600	-900
0036-36.1000	Interest Revenue	21,000	21,640	22,000	1,000
0036-36.1010	GMA Lease Pool Interest	12,000	14,650	14,500	2,500
0038-38.1000	Rents	43,000	51,000	53,500	10,500
0038-38.1010	Rents - Schaeffer Center	7,000	11,000	7,000	0
0038-38.9000	Other	200	150	150	-50
0038-38.9001	Management Fees	3,265	3,200	1,500	-1,765
0038-38.9002	GMA Lease Pool Proceeds	194,417	194,417	198,905	4,488
0038-38.9005	Employee Contributions	360,000	456,000	456,000	96,000
0039-39.1137	Transfers In - CRA	209,000	133,390	145,650	-63,350
0039-39.1206	Transfers In from SPLOST VI			10,000	10,000
0039-39.1275	Transfers In - Hotel Motel	25,000	5,000	11,000	-14,000
0039-39.1505	Oper. Tmsfrs In - Water	2,304,260	2,304,260	2,258,241	-46,019
0039-39.1515	Oper. Tmsfrs In - Gas	620,352	620,352	648,209	27,857
0039-39.1540	Oper. Tmsfrs In - S/W	341,041	341,041	250,358	-90,683
0039-39.1550	Loan Proceeds-Pool Project	0	300,000	450,000	450,000
0039-39.2100	Sales of Assets	5,000	4,500	4,000	-1,000
TOTAL		8,502,060	8,924,740	9,009,227	507,167

REVENUE ASSUMPTIONS AND TRENDS—GENERAL FUND

The General Fund collects revenue from a broad variety of sources including property taxes, fines, miscellaneous taxes, building permits, business occupation tax, and sales tax. This fund contains the operating budgets for many of Toccoa's traditional government services such as public safety, public works, and the support departments such as the City Manager's Office, Human Resources and Finance that provide support to all functions of the City. The numerous funding sources (and expenditures) are presented by broad category and in detail in the table following this section. All revenue sources are presented in detail in the following pages.

PROPERTY TAXES

This revenue source includes revenue from taxes on real and personal property as well as taxes on motor vehicle and mobile homes. This class of revenue is projected to net the City of Toccoa about \$1.3 million in the next fiscal year. The real and personal property tax digest is comprised of residential, commercial, industrial, public utility properties, and is reduced by exempt properties. The City's millage rate is applied to the tax digest supplied each year by Stephens County, a reasonable rate of collection is assumed based on historical experience resulting in the most accurate property tax revenue projection possible. The City's M&O millage rate currently stands at 6.0 mills for this class of revenue in this budget. The City's authority to levy and collect property tax is derived from State law and is administered in a predetermined, legally mandated manner.

OTHER TAXES

Other taxes are comprised of revenue from sources such as Local Option Sales Tax, railroad equipment tax, insurance premium tax, business occupation tax, alcohol related taxes, and franchise fees, as well as several other minor types. The City has budgeted approximately \$2.66 million for this class of revenue in this budget. The authority to assess and collect these taxes, like property tax, is derived from State law, which mandates procedures as well as legal limits for many of these sources of funds.

OTHER REVENUE

This revenue source contains an assortment of revenues that do not easily fit in any of the other sources. Among others, this class includes fines levied by the Municipal Court, probation assessment, parking fines, jail fees, and impounded vehicle charges. Many of these fines are assessed at State mandated levels or are charged as a percentage of another related court fine. Also included are permits & zoning fees charged by the City's Planning Department to offset the cost of site reviews, zoning requests, commercial and residential building inspection services, and also include charges for zoning variance requests, and construction permits. This budget, the City expects to receive about \$1,239,380 in revenue for this class. This revenue category includes rent, fire registration, festivals and interest income.

OTHER FINANCING SOURCES

This is a very significant source of revenue for the General Fund, totaling \$3,777,458 for this budget year. These revenues come from the City's other funds as well as the City's own Fund Balance if necessary. These include transfers from the Water, Gas, Solid Waste and Hotel/Motel Funds to the General Fund. Fund Balance contributions to the revenue structure of the General Fund are also budgeted here if necessary.

MAJOR REVENUE SOURCES—GENERAL FUND

Local Option Sales Tax (LOST) One of the largest single revenue sources available for general government use is projected to net the City approximately \$1.85 million for the coming fiscal year, or 13.153% of the General Fund’s revenue budget. LOST is collected by the State of Georgia and remitted to the City about one month following the month of collection. Sales tax is collected on all retail sales within the County at the rate of 7%; 1% is Local Option Sales Tax, 1% is Special Purpose Local Option Sales tax, 1% is assigned to the school system, and the remainder, 4%, is retained by the State of Georgia. Projecting this revenue source can be a challenge, as it is very sensitive to economic changes. The budget staff carefully reviews the history of this important revenue source, and balances our projection by factoring in local and regional economic forecasts. Since FY2010, LOST collections have remained relatively steady, with LOST Collections for FY2014 the \$1.10 million mark. For FY 2015, the conservative projection for this revenue source is \$1.185 million.

The Table below presents the LOST revenue history for the last five years, as well as the budgeted amount for fiscal year 2015.



Property Taxes One of the largest single sources of revenue represents 13% of the total General Fund revenue budget at \$1.327 million. The tax digest is comprised of five different segments—Real Property (real estate-commercial, residential, and industrial), Personal Property (inventory and equipment), Motor Vehicles, Utilities, and Mobile Homes. Current millage rate is 6.0. Overall, this revenue source is anticipated to remain relatively stable.

The table below presents the Property Tax revenue and millage history for the last five years, as well as the budgeted amount for the coming fiscal year.



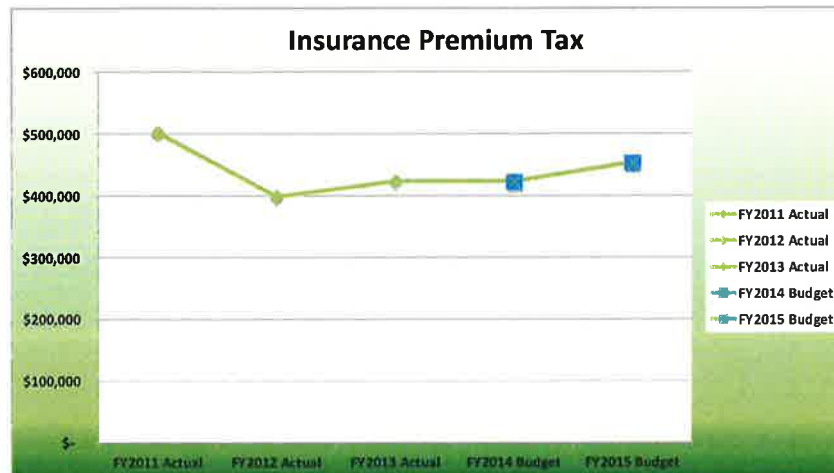
Franchise Taxes This source for general government purposes totals 6.25% of revenue for the General Fund. Franchises Fees are charges assessed to utility providers for the use of public rights-of-way; sidewalks, streets (above and below), airspace, as well as other public spaces, and are calculated as a percentage of utility customer revenue. Franchises include electricity, telephone and cable TV. Revenues may be up or down, depending on the industry each entity operates within. In particular, the traditional telephone business has suffered in recent years with the advent of cell phone use, and fees received from communication companies have declined. Cable providers have been able to post steady, albeit modest, increases in their business, and this is reflected in the steady growth of their payments to the City. Overall, growth has been inconsistent in this category, depending on economic trends and market pressure. The history and budget for Franchise Tax Revenues is presented below.

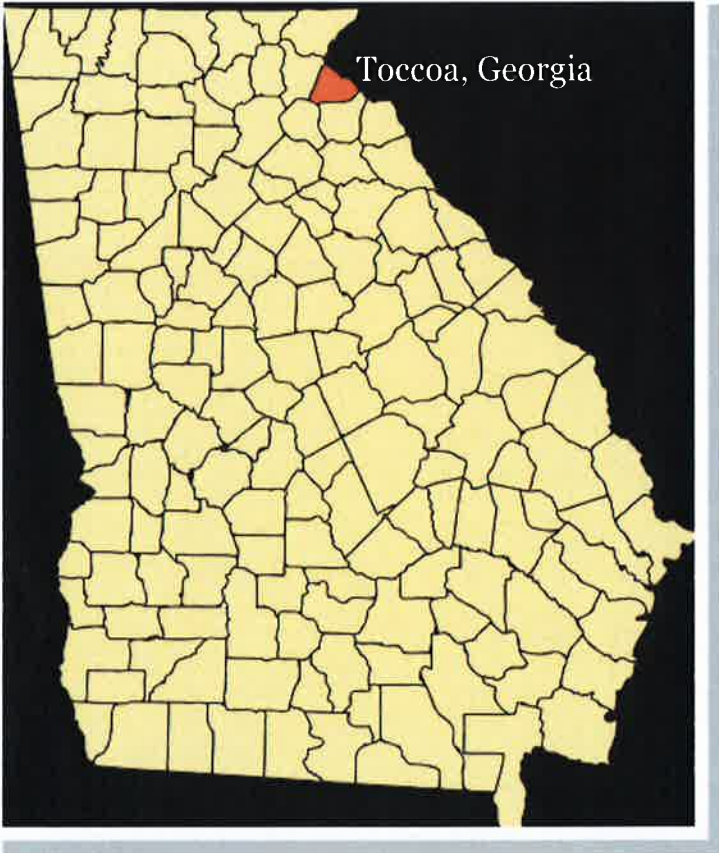


Fines, Fees, and Forfeitures There are several assessments included with this category, comprising 3.2% of the General Fund budget. Most are assessed by Toccoa’s Municipal Court in the form of fines for traffic violations, parking violations and jail fees. The majority of the charge in this category have state mandated upper statutory limits, at which Toccoa has set many of these charges. Projecting this revenue source encompasses a review and analysis of its history, coupled with information provided by the assessing departments, about their work plan for the coming year. We are noticing a recent downward trend in this category, followed by a slight uptick for FY 2013. The history and budget for Fines, Fees, & Forfeitures revenue are in the following table.



Insurance Premium Tax This source represents 3.59% of all General Fund budgeted revenues for the coming fiscal year. The Insurance Premium tax is collected by the State Insurance Commissioner from insurance companies conducting business in the state of Georgia. The tax is calculated at the rate of 1% of the gross direct premium for life insurance. Toccoa receives distributions based on its proportionate share of Stephens County’s population. Historical trends reveal a decrease in recent years. Current projections assume a slight increase to reflect a continuation of the steady upward trend. The history and budget for this revenue category is presented below.







Toccoa the Beautiful

General Fund
Expenditures

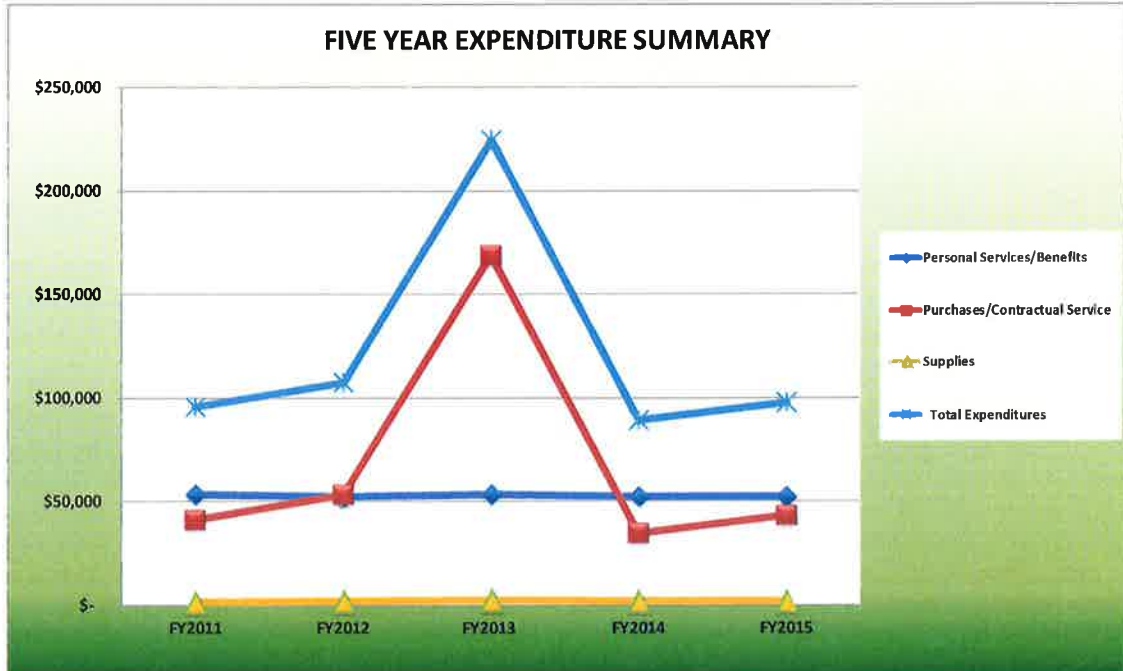
CITY COMMISSION

The City Commission of the City of Toccoa operates under the Commission—Strong Manager form of government. The five City Commissioners are elected at large for four-year overlapping terms. The City Commission elects one of its members to serve as Mayor annually. The Mayor acts as the primary representative of the City of Toccoa.

The Commission is responsible for approving all major city policies, all local laws and the annual budget. In addition, they appoint and evaluate the City Manager and the City Clerk.

CITY COMMISSION EXPENDITURE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 53,253	\$ 52,278	\$ 53,071	\$ 52,406	\$ 52,311	-0.18%
Purchases/Contractual Service	\$ 40,711	\$ 53,327	\$ 168,784	\$ 34,500	\$ 43,300	5.21%
Supplies	\$ 1,488	\$ 1,848	\$ 2,293	\$ 2,000	\$ 1,800	-8.72%
Total Expenditures	\$ 95,452	\$ 107,453	\$ 224,148	\$ 88,906	\$ 97,411	9.57%



CITY OF TOCCOA CITY COMMISSION

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUAL		
100-1110					
51.1100	Regular Employees	45,600	45,600	45,600	0
51.2100	Group Insurance	72	82	85	13
51.2200	FICA	3,488	3,488	3,488	0
51.2400	Retirement	3,133	3,036	3,036	-97
51.2700	Workers Compensation	113	102	102	-11
52.1200	Professional Services	7,000	14,000	13,500	6,500
52.3600	Dues & Fees	10,000	16,000	15,500	5,500
52.3700	Education & Training	17,500	14,300	14,300	-3,200
53.1100	Supplies & Materials	1,000	1,300	1,300	300
53.1101	Awards & Recognitions	1,000	500	500	-500
TOTAL		88,906	98,408	97,411	8,505



Toccoa City Commissioners

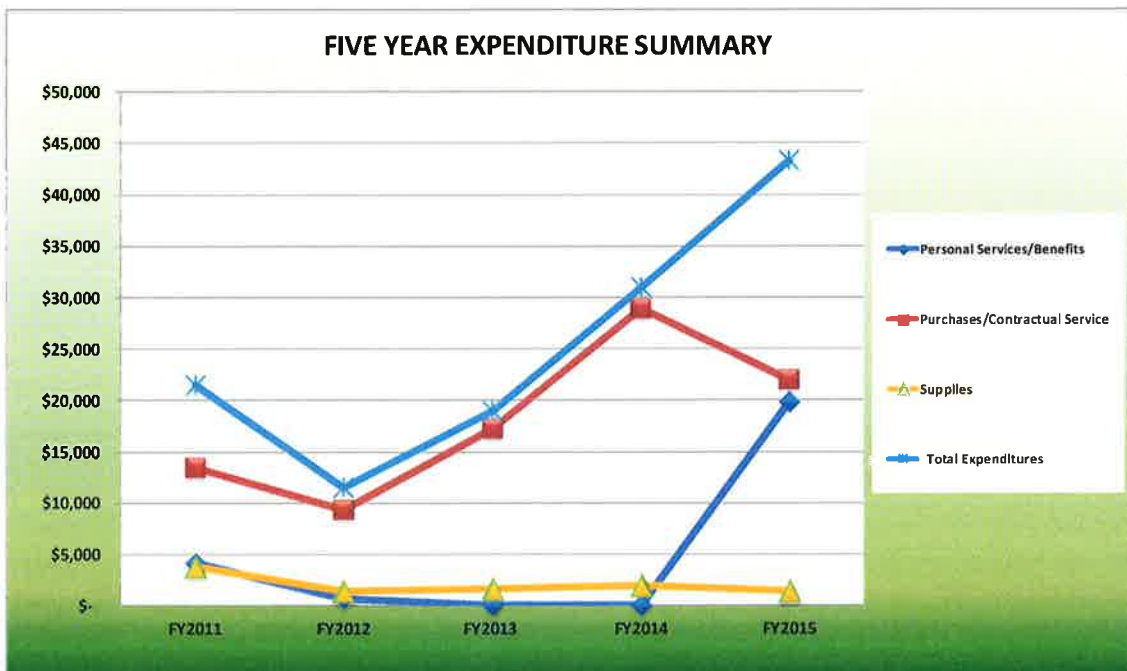
Community Development Department

The Community Development Department’s mission is to provide support for programs and activities related to the physical and economic development of the city, as well as, management of the use of land in the City of Toccoa. These activities include, but are not limited to, the development of the City’s Comprehensive Plan as well as reviewing and permitting land use through processes such as rezoning and use permits.

The department provides staff support to a number of City Commission appointed Boards and Commissions including the Planning Commission, the Historic Preservation Commission, and the Toccoa Initiative for Community Housing. Staff researches and obtains grant awards for housing, trees, streetscape, community buildings, CDBG, etc. Staff is currently administering two grants, one for the Schaefer Center in downtown, and one for streetscape improvements in downtown. The Community Development Block Grant (CDBG) award utilized to improve infrastructure and housing in the Trogdon Heritage District has been completed. Maintaining the websites for the City, Gas, Water, and Police Departments also falls under the responsibility of the Community Development Department.

COMMUNITY DEVELOPMENT EXPENDITURE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 4,135	\$ 657	\$ 25	\$ -	\$ 19,800	100.00%
Purchases/Contractual Service	\$ 13,485	\$ 9,311	\$ 17,233	\$ 28,950	\$ 22,050	-23.83%
Supplies	\$ 3,861	\$ 1,487	\$ 1,710	\$ 1,981	\$ 1,500	-24.28%
Total Expenditures	\$ 21,481	\$ 11,455	\$ 18,968	\$ 30,931	\$ 43,350	40.15%



CITY OF TOCCOA COMMUNITY DEVELOPMENT

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUAL	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
100-1120					
51.1100	Regular Employees	0	0	11,440	11,440
51.2100	Group Insurance	0	0	6,717	6,717
51.2200	Fica	0	0	875	875
51.2400	Retirement	0	0	742	742
51.2700	Workers Compensation	0	0	26	26
52.1200	Professional Services	10,000	10,000	7,500	-2,500
52.2200	Repairs & Maintenance	500	500	200	-300
52.3300	Advertising & Promotions	1,000	1,000	1,000	0
52.3600	Dues & Fees	200	200	200	0
52.3700	Education & Training	3,150	3,150	3,150	0
52.3850	Contract Labor	10,000	10,000	6,000	-4,000
53.1100	Supplies & Materials	1,000	1,000	500	-500
53.1101	Awards & Recognitions	2,500	2,500	2,500	0
53.1270	Gasoline/Diesel	981	1,000	1,000	19
53.1400	Books & Periodicals	100	0	0	-100
53.1600	Equipment < \$5,000 each	1,500	1,500	1,500	0
TOTAL		30,931	30,850	43,350	12,419



CITY CLERK

The City Clerk’s office handles all of the property tax billing and collection as well as the billing, administration and collection of occupation taxes and other licenses and permits. This office also manages the City Cemetery and Recorder’s Court. The City Clerk also serves as Superintendent of city elections and is responsible for the records management, including maintaining of all official codes, ordinances, records and documents.

CITY CLERK EXPENDITURE SUMMARY

	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>Percentage</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Change</u>
Personal Services/Benefits	\$ 66,389	\$ 68,385	\$ 67,044	\$ 70,313	\$ 73,347	4.31%
Purchases/Contractual Service	\$ 14,153	\$ 31,518	\$ 30,817	\$ 35,300	\$ 38,535	9.16%
Supplies	\$ 968	\$ 1,111	\$ 1,033	\$ 1,000	\$ 1,000	0.00%
Capital Outlay (Minor)					\$ 66,400	100.00%
Total Expenditures	\$ 81,510	\$ 101,014	\$ 98,894	\$ 106,613	\$ 179,282	68.16%



**CITY OF TOCCOA
CITY CLERK**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUAL		
100-1130					
51.1100	Regular Employees	56,202	57,481	59,186	2,984
51.2100	Group Insurance	5,811	5,890	5,890	79
51.2200	Fica	4,300	4,398	4,398	98
51.2400	Retirement	3,861	3,744	3,735	-126
51.2700	Workers Compensation	139	138	138	-1
52.1200	Professional Services	17,600	30,290	30,295	12,695
52.2200	Repairs & Maintenance	200	0	150	-50
52.3200	Communications	1,000	670	590	-410
52.3300	Advertising & Promotions	4,000	1,000	1,200	-2,800
52.3600	Dues & Fees	500	300	300	-200
52.3700	Education & Training	4,500	4,350	4,500	0
52.3850	Contract Labor	5,500	1,500	1,500	-4,000
53.1100	Supplies & Materials	1,000	950	1,000	0
53.1600	Equipment < \$5,000 each	2,000	0	0	-2,000
54.2500	Cemetery Software/Equipment	0	0	66,400	66,400
TOTAL		106,613	110,711	179,282	72,669



City Clerk Fredda Wheeler

CITY MANAGER

The City Manager is appointed by the City Commission and is responsible for the administrative functions within the City and oversees the day-to-day operations of all City departments. He supervises the City's department heads. The Manager is responsible for preparing the annual budget, evaluating and supervising all department heads, assuring that all policies and ordinances are enforced and recommending policy changes as required.

CITY MANAGER EXPENDITURE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 152,660	\$ 213,575	\$ 204,018	\$ 209,125	\$ 227,944	9.00%
Purchases/Contractual Service	\$ 12,084	\$ 5,402	\$ 4,312	\$ 8,850	\$ 10,753	21.50%
Supplies	\$ 6,231	\$ 2,913	\$ 2,822	\$ 3,131	\$ 3,200	2.20%
Total Expenditures	\$ 170,975	\$ 221,890	\$ 211,152	\$ 221,106	\$ 241,897	9.40%



**CITY OF TOCCOA
CITY MANAGER**

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUAL	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
100-1320					
51.1100	Regular Employees	169,956	231,000	184,809	14,853
51.1100	Overtime	1,545	1,000	1,000	-545
51.2100	Group Insurance	19,944	23,965	24,000	4,056
51.2200	Fica	13,120	13,850	13,770	650
51.2400	Retirement	4,019	3,896	3,850	-169
51.2600	Unemployment Insurance	0	5,940	0	0
51.2700	Workers Compensation	541	515	515	-26
52.2200	Repairs & Maintenance	1,000	700	700	-300
52.3200	Communications	600	1,080	1,440	840
52.3600	Dues & Fees	500	1,585	1,863	1,363
52.3700	Education & Training	6,000	3,354	6,000	0
52.3850	Contract Labor	500	800	500	0
53.1100	Supplies & Materials	1,200	1,200	1,200	0
53.1270	Gasoline/Diesel	1,931	1,918	2,000	69
53.1400	Books & Periodicals	250	23	250	0
TOTAL		221,106	290,826	241,897	20,791



City Manager Billy Morse

FINANCE

The City of Toccoa Finance Department is responsible for the management and safeguarding of the City’s assets and reporting of the financial operations. The functions of the department are Accounting, Customer Service and Utility Billing.

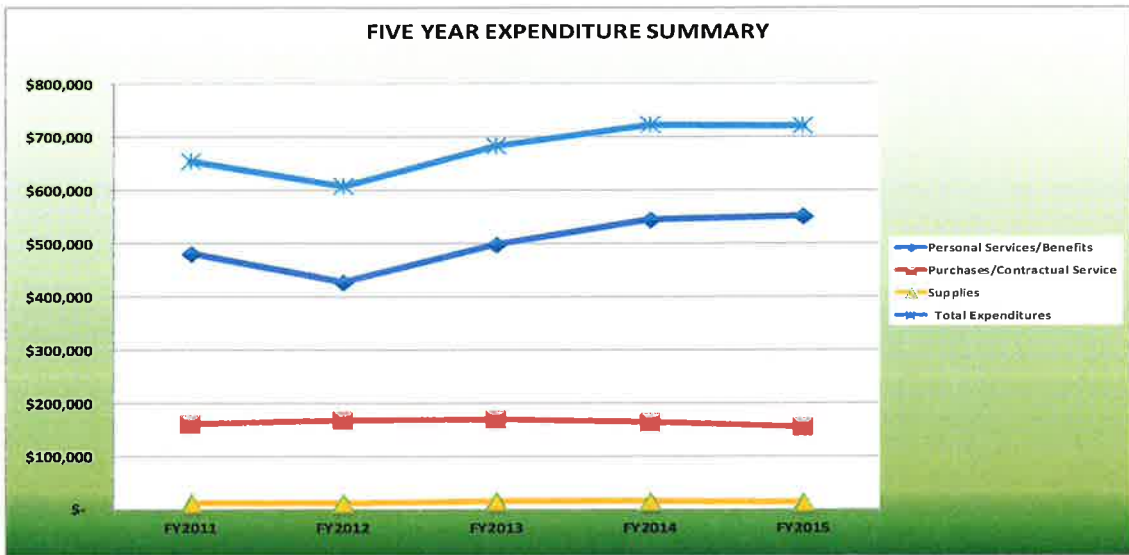
The Mission of the Accounting Division is to maintain the financial accuracy of all accounting records and City of Toccoa transactions. This division provides accounting and financial analysis, monthly and annual reporting, cash management, budget preparation and reporting, records and maintains subsidiaries for all capital assets, manages and facilitates payroll processing for all employees, invoice/payment verification and processing; and provides support through reporting financial information to department directors, city manager and city commission.

Customer Service provides collection, accurate processing and recording of all city revenues including property taxes totaling approximately \$33 million per year, assists customers and service technicians, processes bank draft and records adjustments.

Utility Billing Division is responsible for the billing of all utility services for the City. This division sets up new customers, maintains and manages the handheld meter reading devices and records, works with service technicians and other staff members, checks for inaccuracies in meter reads and prepares all billing for electronic transmission to an outside source for printing and mailing.

FINANCE EXPENDITURE SUMMARY

	<u>FY2011</u> <u>Actual</u>	<u>FY2012</u> <u>Actual</u>	<u>FY2013</u> <u>Actual</u>	<u>FY2014</u> <u>Budget</u>	<u>FY2015</u> <u>Adopted</u>	<u>Percentage</u> <u>Change</u>
Personal Services/Benefits	\$ 481,783	\$ 428,041	\$ 498,936	\$ 544,986	\$ 552,633	1.40%
Purchases/Contractual Service	\$ 160,728	\$ 167,200	\$ 169,067	\$ 163,225	\$ 154,865	-5.12%
Supplies	\$ 11,700	\$ 11,073	\$ 14,320	\$ 14,600	\$ 13,750	-5.82%
Total Expenditures	\$ 654,211	\$ 606,314	\$ 682,323	\$ 722,811	\$ 721,248	-0.22%



CITY OF TOCCOA FINANCE

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUAL		
100-1512					
51.1100	Regular Employees	399,532	395,265	406,015	6,483
51.1300	Overtime	1,500	900	700	-800
51.2100	Group Insurance	84,654	87,538	88,000	3,346
51.2200	Fica	30,678	30,204	30,218	-460
51.2400	Retirement	27,447	26,670	26,500	-947
51.2700	Workers Compensation	1,175	1,199	1,200	25
52.1200	Professional Services	7,500	6,250	6,350	-1,150
52.2200	Repairs & Maintenance	9,100	7,600	7,500	-1,600
52.2300	Rentals	2,850	2,862	2,865	15
52.3100	Property & Liability Insurance	48,000	48,000	48,000	0
52.3200	Communications	4,500	700	700	-3,800
52.3300	Advertising	325	200	200	-125
52.3600	Dues & Fees	250	450	450	200
52.3700	Education & Training	4,200	3,600	2,300	-1,900
52.3850	Contract Labor	83,000	93,000	84,500	1,500
53.1100	Supplies & Materials	14,600	13,500	13,750	-850
53.1600	Equipment < \$5,000 each	3,500	3,200	2,000	-1,500
54.2500	Equipment / Software	0	0	0	0
TOTAL		722,811	721,138	721,248	-1,563



CITY ATTORNEY

The City Attorney serves as the primary contact on all legal matters facing the City. This includes all opinions, legal documents and legal services relating to City business. The City Attorney is responsible for providing legal advice to the City Commission, City staff and City boards and commissions on matters that affect the conduct of City business.

CITY ATTORNEY EXPENDITURE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 11,659	\$ 10,534	\$ 9,440	\$ 7,831	\$ 7,831	0.00%
Purchases/Contractual Service	\$ 22,001	\$ 22,180	\$ 23,179	\$ 25,100	\$ 24,500	-2.39%
Total Expenditures	\$ 33,660	\$ 32,714	\$ 32,619	\$ 32,931	\$ 32,331	-1.82%



**CITY OF TOCCOA
CITY ATTORNEY**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUAL		
100-1530					
51.2100	Group Insurance	7,831	7,580	7,831	0
52.1200	Professional Services	24,500	24,500	24,500	0
52.3700	Education & Training	300	0	0	-300
52.3600	Dues & Fees	300	0	0	-300
TOTAL		32,931	32,080	32,331	-600



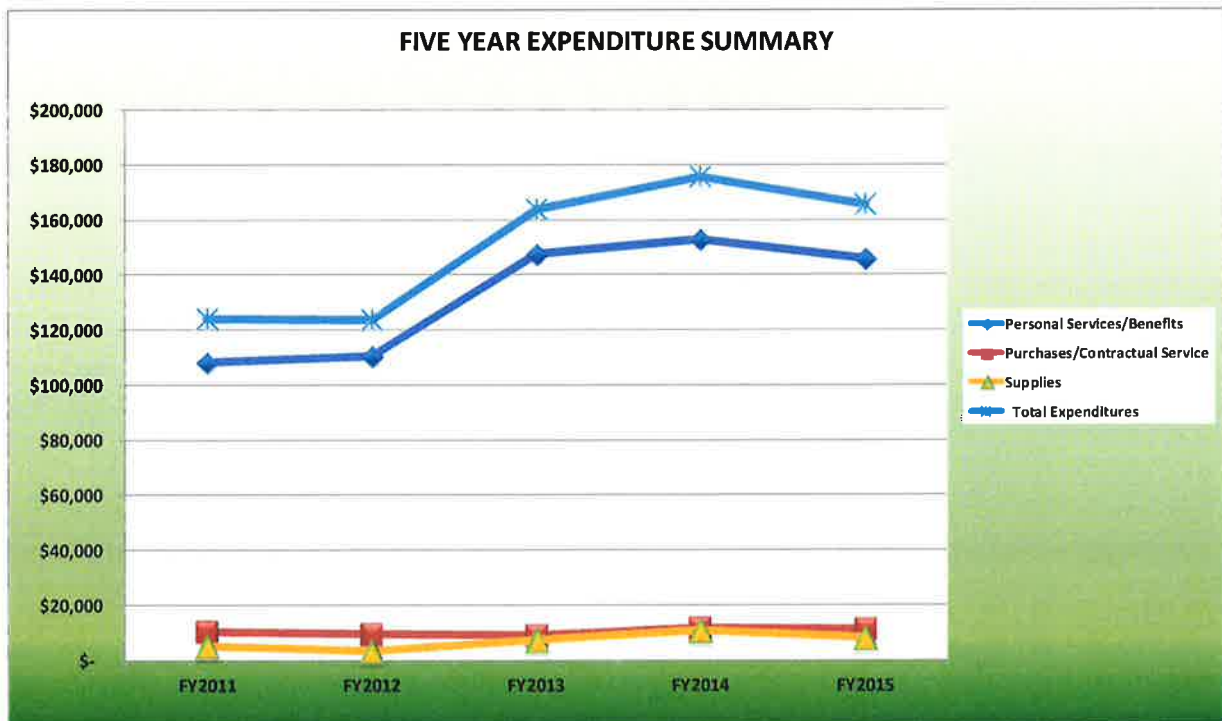
City Attorney John Dickerson

HUMAN RESOURCES

The Human Resources department is responsible for the recruitment, testing, selection, training and evaluation system for City of Toccoa employees. In addition, this department administrates the health insurance program, health insurance claims, workers compensation claims and the City’s well-ness program. This department also handles employee grievance cases and ensures that the departments comply with the Fair Labor Standards Act, Family Medical Leave Act and similar regulations.

HUMAN RESOURCES EXPENDITURE SUMMARY

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Budget</u>	FY2015 <u>Adopted</u>	Percentage <u>Change</u>
Personal Services/Benefits	\$ 108,148	\$ 110,437	\$ 147,376	\$ 152,706	\$ 145,997	-4.39%
Purchases/Contractual Service	\$ 10,420	\$ 9,497	\$ 8,929	\$ 11,750	\$ 11,300	-3.83%
Supplies	\$ 5,339	\$ 3,488	\$ 7,227	\$ 10,900	\$ 8,400	-22.94%
Total Expenditures	\$ 123,907	\$ 123,422	\$ 163,532	\$ 175,356	\$ 165,697	-5.51%



CITY OF TOCCOA HUMAN RESOURCES

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014			FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUAL	ADOPTED FY 2015 BUDGET	
100-1540					
51.1100	Regular Employees	58,273	58,845	60,852	2,579
51.2100	Group Insurance	12,602	13,385	13,400	798
51.2101	Retirees Life Insurance	3,200	2,262	2,270	-930
51.2200	Fica	4,458	4,500	4,500	42
51.2400	Retirement	4,003	3,880	3,800	-203
51.2700	Workers Compensation	170	175	175	5
52.1200	Professional Service & EAP	3,000	3,000	3,000	0
52.1202	Post Accident/Suspicion	100	75	100	0
52.3200	Communications	750	625	600	-150
52.3300	Advertising & Promotions	100	25	100	0
52.3311	Random Drug Testing	4,500	4,250	4,500	0
52.3400	Printing	100	0	0	-100
52.3600	Dues & Fees	100	80	100	0
52.3700	Education & Training	2,200	1,200	1,400	-800
52.3850	Contract Labor	900	450	500	-400
53.1100	Supplies & Materials	600	575	1,000	400
53.1101	Awards & Recognitions	1,200	811	800	-400
53.1102	Employee Appreciation	1,000	500	500	-500
53.1103	Safety Committee Supplies	400	350	400	0
53.1104	Employee Incentives	2,000	200	1,000	-1,000
53.1300	Food/Picnic	3,800	3,800	3,800	0
53.1301	Banquet/Meals	300	250	300	0
53.1303	Christmas Luncheon	1,600	1,440	1,600	0
53.1304	Year End Bonus	35,000	34,795	35,000	0
53.1305	Wellness Program	35,000	35,000	26,000	-9,000
TOTAL		175,356	170,473	165,697	-9,659



Employee Picnic

DOYLE STREET POOL CONSTRUCTION EXPENDITURE SUMMARY

	<u>FY2011</u> <u>Actual</u>	<u>FY2012</u> <u>Actual</u>	<u>FY2013</u> <u>Actual</u>	<u>FY2014</u> <u>Budget</u>	<u>FY2015</u> <u>Adopted</u>	<u>Percentage</u> <u>Change</u>
Construction In Progress					\$ 450,000	100.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 450,000	100.00%



**CITY OF TOCCOA
DOYLE STREET POOL CONSTRUCTION**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		APPROVED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUAL		
100- 1550-521200	CIP Doyle Street Pool Proj	0	300,000	450,000	450,000
TOTAL		0	300,000	450,000	450,000



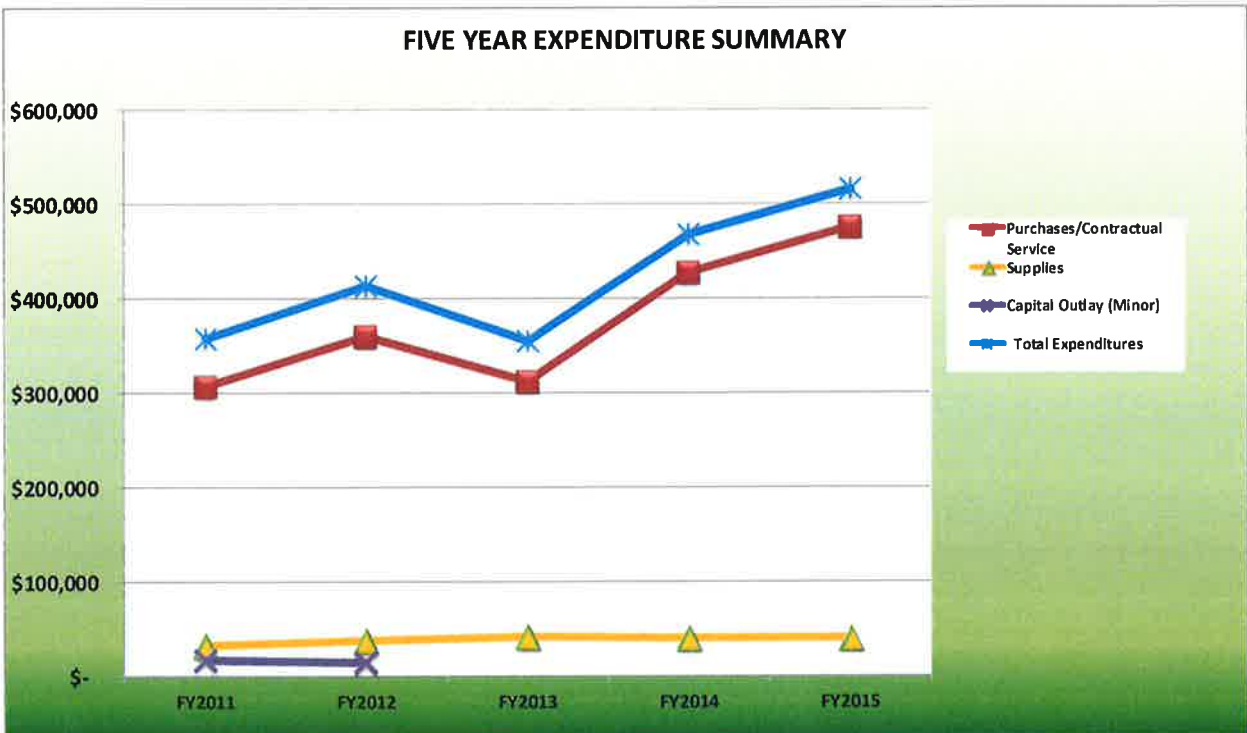
City Pool Construction

PUBLIC WORKS
PUBLIC LANDS AND BUILDING

The Public Lands and Building consist of City Hall, Boys and Girls Club, Avita, Whitman Complex, Pool, Doyle Street Facilities, Downtown bathrooms, and Emory Johnson Park and Buildings. General maintenance and major repairs are made as needed. The State prisoners work out of this division. All communication systems are expensed to this cost center.

PUBLIC LANDS & BUILDINGS EXPENDITURE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Purchases/Contractual Service	\$ 307,067	\$ 359,653	\$ 311,723	\$ 427,300	\$ 474,658	11.08%
Supplies	\$ 33,268	\$ 38,184	\$ 42,430	\$ 40,462	\$ 40,550	0.22%
Capital Outlay (Minor)	\$ 16,500	\$ 15,000				0.00%
Total Expenditures	\$ 356,835	\$ 412,837	\$ 354,153	\$ 467,762	\$ 515,208	10.14%



CITY OF TOCCOA PUBLIC LANDS AND BUILDINGS

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUAL		
100-1565					
51.2910	Discretionary	0	0	77,488	77,488
52.2200	Repairs & Maintenance	94,200	94,200	91,870	-2,330
52.2300	Rentals	12,000	21,925	23,000	11,000
52.3200	Communications	80,000	88,225	88,000	8,000
52.3250	Communications-Website	4,500	1,784	2,500	-2,000
52.3850	Contract Labor	95,600	50,000	50,000	-45,600
52.3851	Contract Labor-House Demo	25,000	33,000	25,000	0
52.3852	Contract Labor-Inmate Crew	40,000	39,500	39,500	-500
53.1100	Supplies & Materials	31,400	31,752	31,600	200
53.1210	Water/Sewerage	8,400	8,343	8,300	-100
53.1220	Natural Gas	11,500	17,300	12,000	500
53.1230	Electricity	53,600	55,402	56,000	2,400
53.1270	Gasoline/Diesel	5,262	5,225	5,550	288
53.1302	Breakroom	3,800	3,419	3,400	-400
53.1600	Equipment < \$5,000 each	2,500	300	1,000	-1,500
TOTAL		467,762	450,375	515,208	47,446



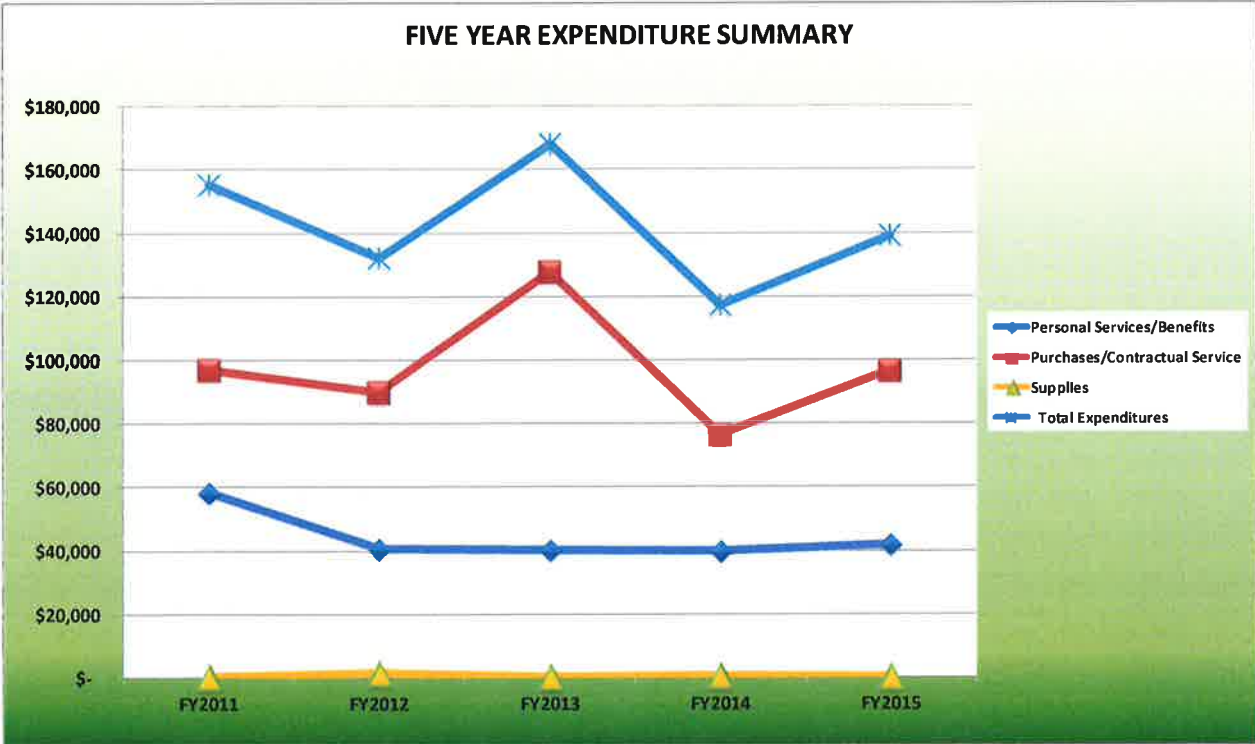
City Pool Bathhouse Construction

RECORDER'S COURT

The Recorder's Court hears City Court cases including traffic offenses, misdemeanors and violations of City of Toccoa ordinances. The Recorder's Court staff is responsible for providing staff support to the Municipal Court Judge, preparing the court docket, entering all cases, notifying people of their docket time and collecting all fines and forfeitures. The Recorder's Court provides fair and impartial jurisdiction over violations of State law and local ordinances.

RECORDERS COURT EXPENDITURE SUMMARY

	<u>FY2011</u> <u>Actual</u>	<u>FY2012</u> <u>Actual</u>	<u>FY2013</u> <u>Actual</u>	<u>FY2014</u> <u>Budget</u>	<u>FY2015</u> <u>Adopted</u>	<u>Percentage</u> <u>Change</u>
Personal Services/Benefits	\$ 58,129	\$ 40,603	\$ 40,127	\$ 39,898	\$ 41,937	5.11%
Purchases/Contractual Service	\$ 96,868	\$ 89,986	\$ 127,733	\$ 76,400	\$ 96,600	26.44%
Supplies	\$ 278	\$ 1,579	\$ 258	\$ 800	\$ 450	-43.75%
Total Expenditures	\$ 155,275	\$ 132,168	\$ 168,118	\$ 117,098	\$ 138,987	18.69%



CITY OF TOCCOA RECORDER'S COURT

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUAL	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
100-2500					
51.1100	Regular Employees	30,796	30,796	31,718	922
51.2100	Group Insurance	4,540	5,707	5,727	1,187
51.2200	Fica	2,356	2,356	2,356	0
51.2400	Retirement	2,116	2,051	2,052	-64
51.2700	Workers Compensation	90	84	84	-6
52.1200	Professional Services	10,000	1,800	1,800	-8,200
52.3400	Printing	200	600	600	400
52.3600	Dues & Fees	40,000	68,500	70,000	30,000
52.3700	Education & Training	200	200	200	0
52.3850	Contract Labor	26,000	24,000	24,000	-2,000
53.1100	Supplies & Materials	800	450	450	-350
TOTAL		117,098	136,544	138,987	21,889



City Court

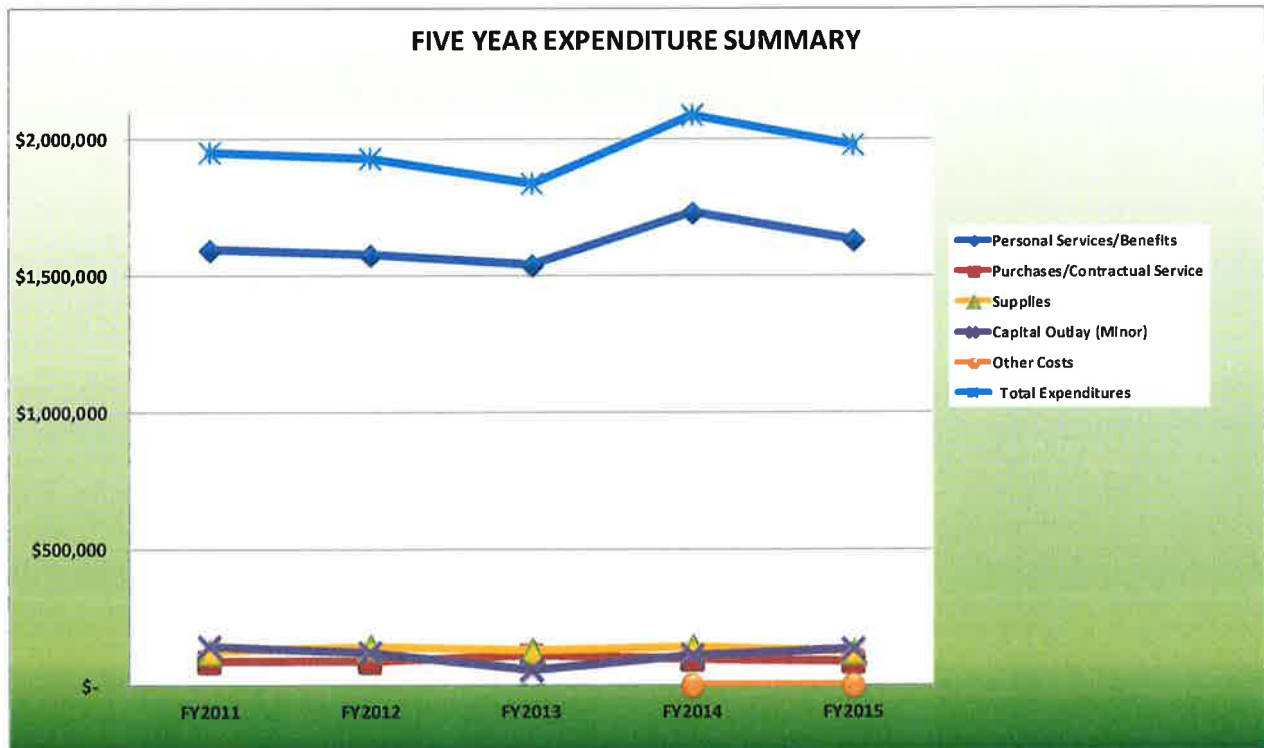
POLICE

The Toccoa Police Department provides a full range of police services, including preventive patrol, traffic enforcement, criminal investigation, crime prevention, and drug enforcement and education.

The Toccoa Police Department seeks to maintain order and safety in the community through fair and impartial enforcement of the law.

POLICE DEPARTMENT EXPENDITURE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 1,594,173	\$ 1,576,354	\$ 1,541,831	\$ 1,732,618	\$ 1,631,023	-5.86%
Purchases/Contractual Service	\$ 89,859	\$ 90,331	\$ 110,712	\$ 96,194	\$ 88,343	-8.16%
Supplies	\$ 122,650	\$ 142,661	\$ 131,006	\$ 141,419	\$ 125,641	-11.16%
Capital Outlay (Minor)	\$ 145,030	\$ 118,306	\$ 54,878	\$ 112,286	\$ 132,754	18.23%
Other Costs				\$ 3,676	\$ 1,976	-46.25%
Total Expenditures	\$ 1,951,712	\$ 1,927,652	\$ 1,838,427	\$ 2,086,193	\$ 1,979,737	-5.10%



**CITY OF TOCCOA
POLICE DEPARTMENT**

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUAL	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
100-3220					
51.1100	Regular Employees	1,154,399	1,002,023	1,115,241	-39,158
51.1300	Overtime Wages	5,000	901	1,000	-4,000
51.2100	Group Insurance	281,436	270,756	288,469	7,033
51.2200	Fica	88,694	76,724	91,809	3,115
51.2400	Retirement	79,304	76,872	77,498	-1,806
51.2700	Workers Compensation	49,002	140,000	47,006	-1,996
51.2900	Other Employee Benefits	15,000	8,206	10,000	-5,000
52.1200	Professional Services	11,718	3,566	5,388	-6,330
52.2200	Repairs & Maintenance	27,500	34,625	34,600	7,100
52.3100	Insurance	12,800	11,622	12,000	-800
52.3200	Communications	7,500	6,513	7,320	-180
52.3400	Printing	300	110	300	0
52.3600	Dues & Fees	3,650	3,755	5,000	1,350
52.3700	Education & Training	7,287	1,329	4,135	-3,152
52.3850	Contract Labor	9,000	8,800	8,500	-500
53.1100	Supplies & Materials	13,003	10,921	10,003	-3,000
53.1210	Water/Sewerage	1,000	1,042	1,000	0
53.1230	Electricity	6,100	3,972	4,100	-2,000
53.1270	Gasoline/Diesel	125,627	115,638	115,638	-9,989
53.1600	Equipment < \$5,000 each	7,826	7,544	6,000	-1,826
54.2500	Equipment-Vehicles	84,147	84,417	84,417	270
58.1200	Capital Leases-Principal	28,139	28,139	48,337	20,198
58.2200	Capital Leases-Interest	3,676	1,337	1,976	-1,700
TOTAL		2,022,108	1,898,812	1,979,737	-42,371



City Police Car

FIRE

The Toccoa Fire Department seeks to protect the lives and economic well-being of the citizens of Toccoa from the dangers of fire and related emergencies. The Fire Department operates two fire stations equipped with 2 ladder trucks and 5 engines. There are currently 26 employees working on three shifts. The Toccoa Fire Department has an ISO fire rating of 4, which allows Toccoa residents and businesses to receive lower insurance premiums and superior fire services.

FIRE DEPARTMENT EXPENDITURE SUMMARY

	<u>FY2011</u> <u>Actual</u>	<u>FY2012</u> <u>Actual</u>	<u>FY2013</u> <u>Actual</u>	<u>FY2014</u> <u>Budget</u>	<u>FY2015</u> <u>Adopted</u>	<u>Percentage</u> <u>Change</u>
Personal Services/Benefits	\$ 1,306,566	\$ 1,324,559	\$ 1,366,955	\$ 1,392,368	\$ 1,493,523	7.26%
Purchases/Contractual Service	\$ 74,829	\$ 91,207	\$ 83,969	\$ 120,560	\$ 119,828	-0.61%
Supplies	\$ 26,187	\$ 34,453	\$ 25,462	\$ 35,137	\$ 28,400	-19.17%
Capital Outlay (Minor)	\$ 59,917					0.00%
Other Costs	\$ 1,860					0.00%
Total Expenditures	\$ 1,469,359	\$ 1,450,219	\$ 1,476,386	\$ 1,548,065	\$ 1,641,751	6.05%



CITY OF TOCCOA PUBLIC LANDS AND BUILDINGS

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUAL		
100-1565					
51.2910	Discretionary	0	0	77,488	77,488
52.2200	Repairs & Maintenance	94,200	94,200	91,870	-2,330
52.2300	Rentals	12,000	21,925	23,000	11,000
52.3200	Communications	80,000	88,225	88,000	8,000
52.3250	Communications-Website	4,500	1,784	2,500	-2,000
52.3850	Contract Labor	95,600	50,000	50,000	-45,600
52.3851	Contract Labor-House Demo	25,000	33,000	25,000	0
52.3852	Contract Labor-Inmate Crew	40,000	39,500	39,500	-500
53.1100	Supplies & Materials	31,400	31,752	31,600	200
53.1210	Water/Sewerage	8,400	8,343	8,300	-100
53.1220	Natural Gas	11,500	17,300	12,000	500
53.1230	Electricity	53,600	55,402	56,000	2,400
53.1270	Gasoline/Diesel	5,262	5,225	5,550	288
53.1302	Breakroom	3,800	3,419	3,400	-400
53.1600	Equipment < \$5,000 each	2,500	300	1,000	-1,500
TOTAL		467,762	450,375	515,208	47,446



Fire Station

PUBLIC WORKS
ADMINISTRATION

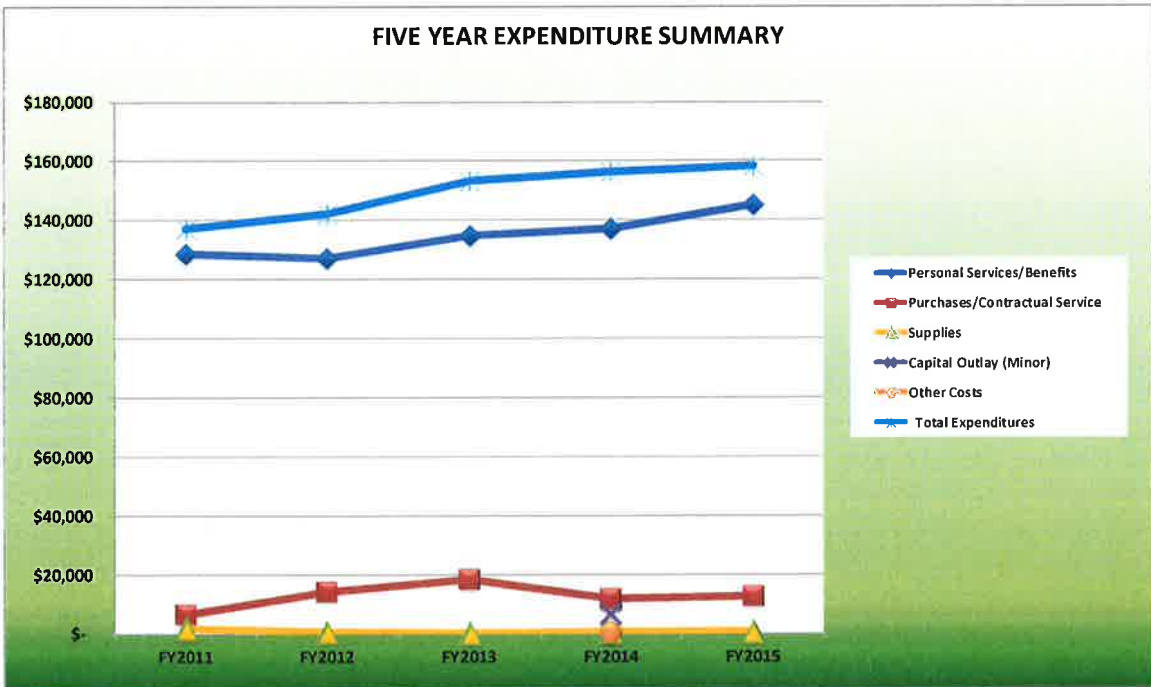
Public Works Administration is responsible for the day-to-day operation of all Public Works Divisions. These Divisions include Street and Drainage, Grounds Maintenance, Cemetery, Fleet, Parks, Building and Grounds, Building Inspections, Residential Solid Waste, Commercial Solid Waste, and Recycling. Administration monitors each division to insure that work schedules are being met.

The Department manages operations of Fuel Master and Pin Point Systems, oversees all transactions of Govdeals, and maintains all Fleet records, supervises State inmate program, and it is the Point of contact for all FEMA disaster relief.

Public Works Administration is the front line for all resident complaints and compliments. Also, the Department works closely with all City Departments, Georgia DOT, Georgia Power, Stephens County, and various other agencies.

PUBLIC WORKS ADMINISTRATION EXPENDITURE SUMMARY

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Budget</u>	FY2015 <u>Adopted</u>	Percentage <u>Change</u>
Personal Services/Benefits	\$ 128,720	\$ 126,880	\$ 134,810	\$ 136,889	\$ 144,956	5.89%
Purchases/Contractual Service	\$ 6,292	\$ 14,275	\$ 18,219	\$ 11,850	\$ 12,750	7.59%
Supplies	\$ 1,951	\$ 789	\$ 277	\$ 650	\$ 650	0.00%
Capital Outlay (Minor)				\$ 6,504		-100.00%
Other Costs				\$ 309		-100.00%
Total Expenditures	\$ 136,963	\$ 141,944	\$ 153,305	\$ 156,202	\$ 158,356	1.38%



**CITY OF TOCCOA
PUBLIC WORKS ADMINISTRATION**

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUAL	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
100-4100					
51.1100	Regular Employees	96,306	96,722	102,205	5,899
51.1300	Overtime	200	515	500	300
51.2100	Group Insurance	26,100	28,094	28,198	2,098
51.2200	Fica	7,383	7,439	7,436	53
51.2400	Retirement	6,616	6,415	6,328	-288
51.2700	Workers Compensation	284	289	289	5
52.2200	Repairs & Maintenance	1,500	1,500	1,500	0
52.3100	Insurance	5,000	5,000	5,000	0
52.3600	Dues & Fees	350	350	350	0
52.3850	Contract Labor	4,000	4,210	4,300	300
53.1100	Supplies & Materials	650	650	650	0
53.1600	Equipment < \$5,000 each	1,000	1,602	1,600	600
58.1200	Capital Leases - Principal	6,504	6,504	0	-6,504
58.2200	Capital Leases -Interest	309	309	0	-309
TOTAL		156,202	159,599	158,356	2,154



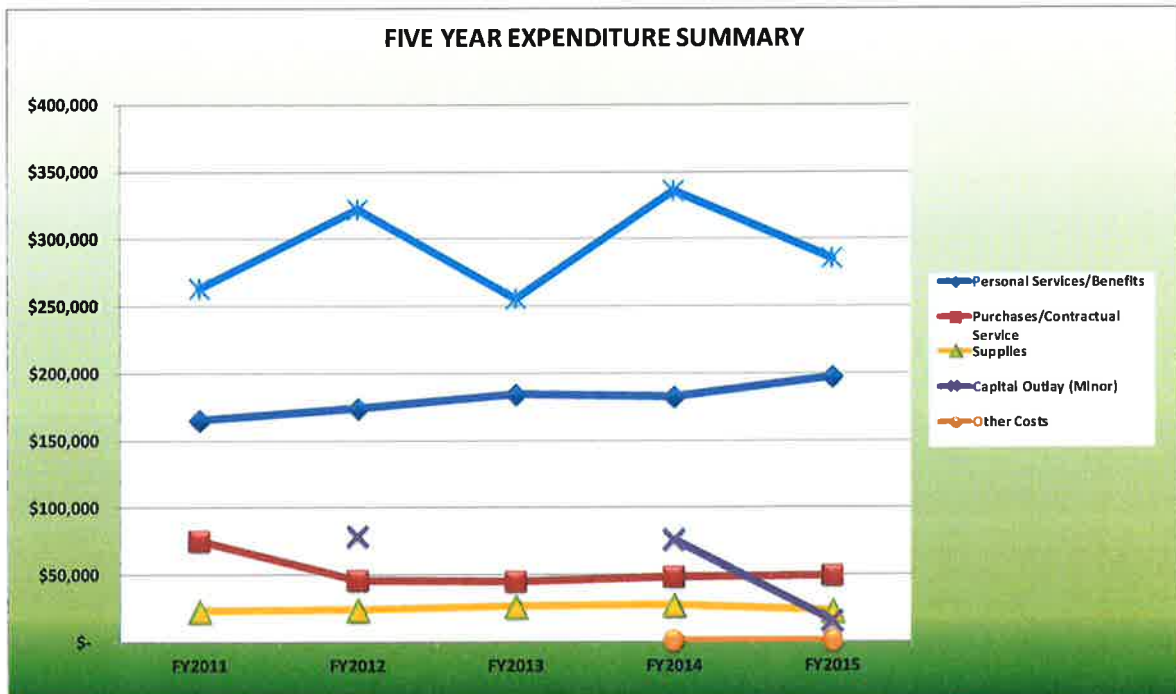
Henderson Falls Park

PUBLIC WORKS
STREETS AND DRAINAGE

The Street and Drainage department activities consist of a wide variety of duties such as maintenance of all city streets, road pipes, culverts, sidewalks, curbs/gutters and storm drain systems. Snow and ice removal is another duty of Street and Drainage during winter storms. Streets are kept passable with equipment operated by employees with Street and Drainage that are on standby for emergency. There are a total of 3 employees in the Streets and Drainage division.

PUBLIC WORKS STREETS & DRAINAGE EXPENDITURE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 165,041	\$ 174,013	\$ 184,278	\$ 182,636	\$ 196,901	7.81%
Purchases/Contractual Service	\$ 74,765	\$ 45,540	\$ 44,673	\$ 48,350	\$ 49,050	1.45%
Supplies	\$ 23,232	\$ 24,413	\$ 26,416	\$ 27,916	\$ 23,100	-17.25%
Capital Outlay (Minor)		\$ 78,287		\$ 76,242	\$ 15,657	-79.46%
Other Costs				\$ 744	\$ 744	0.00%
Total Expenditures	\$ 263,038	\$ 322,253	\$ 255,367	\$ 335,888	\$ 285,452	-15.02%



**CITY OF TOCCOA
PUBLIC WORKS
STREETS AND DRAINAGE**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUAL		
100-4220					
51.1100	Regular Employees	106,066	104,009	108,662	2,596
51.1200	Temporary Employees	12,000	16,000	16,000	4,000
51.1300	Overtime	3,500	3,500	3,500	0
51.2100	Group Insurance	32,500	40,772	40,915	8,415
51.2200	Fica	9,300	9,468	9,311	11
51.2400	Retirement	7,287	7,287	7,064	-223
51.2700	Workers Compensation	10,483	10,483	9,949	-534
51.2900	Other Employee Benefits	1,500	1,500	1,500	0
52.2200	Repairs & Maintenance	25,000	25,000	25,000	0
52.2300	Rentals - Equipment	1,300	1,300	1,300	0
52.3200	Communications	4,300	4,200	4,200	-100
52.3600	Dues & Fees	50	50	50	0
52.3850	Contract Labor	4,000	4,000	4,000	0
53.1100	Supplies & Materials	7,400	7,400	5,300	-2,100
53.1210	Water/Sewerage	7,000	7,800	7,800	800
53.1220	Natural Gas	2,700	2,700	2,700	0
53.1230	Electricity	2,000	2,000	2,000	0
53.1270	Gasoline/Diesel	20,516	17,800	17,800	-2,716
53.1600	Equipment < \$5,000 each	2,000	2,000	2,000	0
54.2500	Equipment	60,585	60,585	0	-60,585
58.1200	Capital Lease - GMA LP	15,657	15,657	15,657	0
58.2200	Interest on GMA LP	744	744	744	0
TOTAL		335,888	344,255	285,452	-50,436



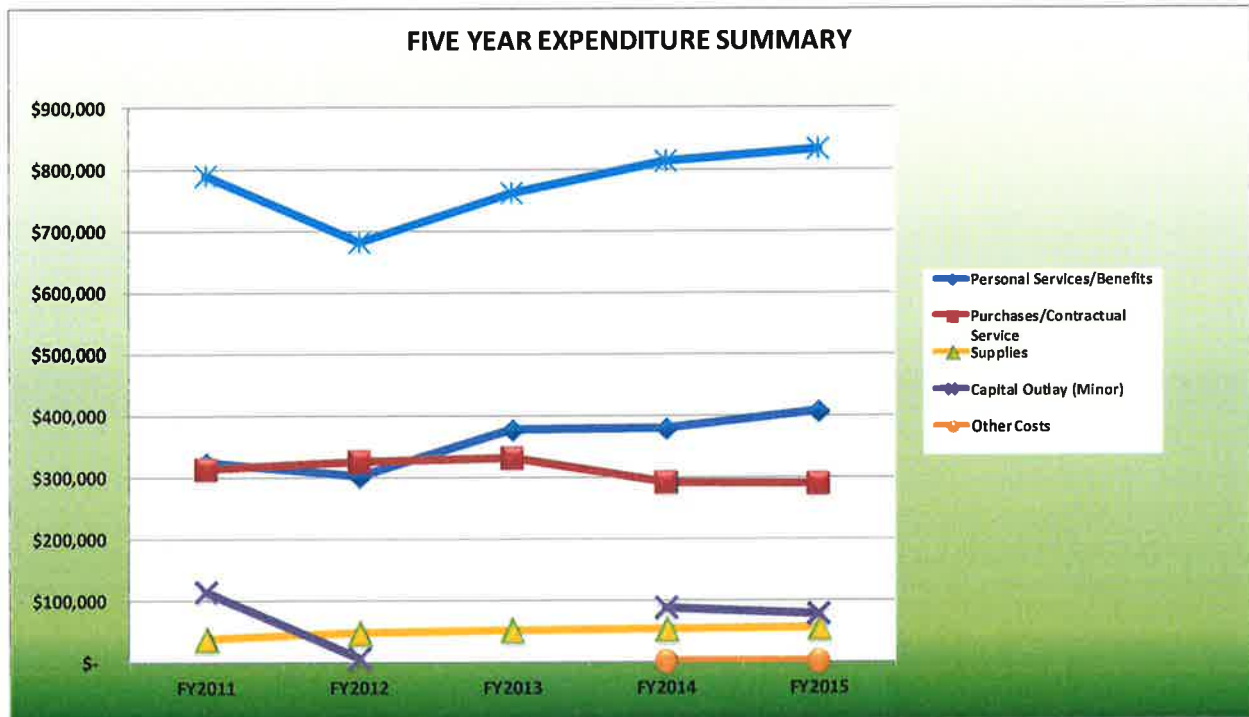
Construction on Storm Water System

PUBLIC WORKS
 GROUNDS MAINTENANCE

The Grounds Maintenance Department is responsible for maintenance of grounds at all unmanned city facilities, as well as street right of ways. This department also handles residential pick-ups of street trash, yard trimmings, and leaves. Other responsibilities consist of street signs, traffic signals, and downtown areas. All street lights in the city are budgeted thru this division. There are 9 employees in the Grounds Maintenance division.

PUBLIC WORKS GROUNDS EXPENDITURE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 322,544	\$ 301,019	\$ 377,144	\$ 379,365	\$ 407,884	7.52%
Purchases/Contractual Service	\$ 314,015	\$ 325,552	\$ 331,531	\$ 290,650	\$ 289,550	-0.38%
Supplies	\$ 38,186	\$ 48,659	\$ 52,350	\$ 54,771	\$ 55,830	1.93%
Capital Outlay (Minor)	\$ 114,657	\$ 6,833		\$ 86,931	\$ 77,689	-10.63%
Other Costs				\$ 1,089	\$ 1,933	77.50%
Total Expenditures	\$ 789,402	\$ 682,063	\$ 761,025	\$ 812,806	\$ 832,886	2.47%



**CITY OF TOCCOA
PUBLIC WORKS - GROUNDS**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUAL		
100-4226					
51.1100	Regular Employees	220,827	225,158	246,289	25,462
51.1300	Overtime	5,500	8,280	5,500	0
51.2100	Group Insurance	95,000	92,029	99,120	4,120
51.2200	Fica	17,314	17,609	18,518	1,204
51.2400	Retirement	15,170	15,170	14,707	-463
51.2700	Workers Compensation	21,654	21,654	20,550	-1,104
51.2900	Other Employee Benefits	3,900	3,132	3,200	-700
52.2200	Repairs & Maintenance	20,150	26,700	22,550	2,400
52.3700	Education & Training	500	0	0	-500
53.1100	Supplies & Materials	11,000	11,000	11,400	400
53.1230	Electricity	270,000	267,270	267,000	-3,000
53.1270	Gasoline/Diesel	43,771	43,959	44,430	659
53.1271	CNG Expense	0	800	0	0
54.2500	Equipment	64,000	64,000	37,000	-27,000
58.1200	Capital Leases	22,931	22,931	40,689	17,758
58.2200	Interest	1,089	1,089	1,933	844
TOTAL		812,806	820,781	832,886	20,080



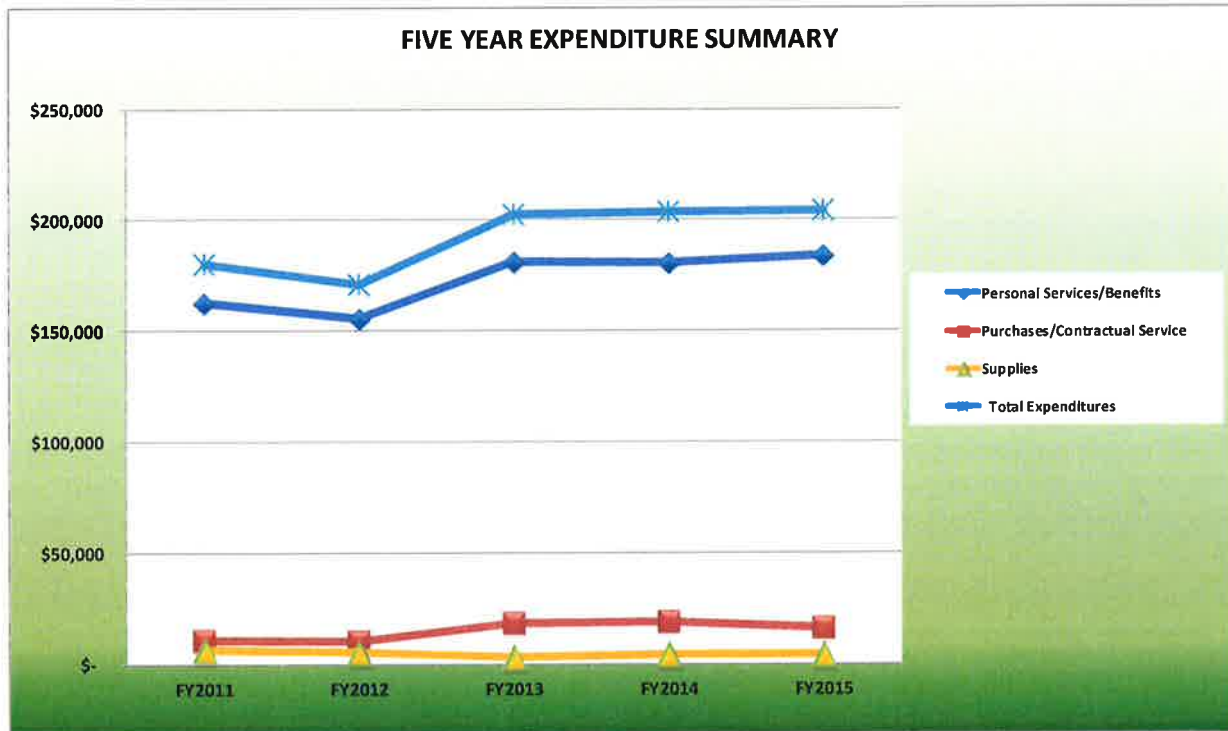
Creek at Henderson Falls Park

PUBLIC WORKS
FLEET

The Fleet Division maintains all of the City of Toccoa’s rolling stock city-wide. This Division is also responsible for the conversion of some of the City’s vehicles to dual fuel gasoline / diesel and compressed natural gas. There are currently 3 employees in this Division.

PUBLIC WORKS FLEET EXPENDITURE SUMMARY

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Budget</u>	FY2015 <u>Adopted</u>	Percentage <u>Change</u>
Personal Services/Benefits	\$ 162,719	\$ 155,778	\$ 181,174	\$ 180,474	\$ 183,839	1.86%
Purchases/Contractual Service	\$ 10,867	\$ 10,087	\$ 18,042	\$ 18,950	\$ 16,075	-15.17%
Supplies	\$ 6,399	\$ 5,093	\$ 2,914	\$ 3,831	\$ 3,950	3.11%
Total Expenditures	\$ 179,985	\$ 170,958	\$ 202,130	\$ 203,255	\$ 203,864	0.30%



CITY OF TOCCOA PUBLIC WORKS - FLEET

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014			FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUAL	ADOPTED FY 2015 BUDGET	
100-4900					
51.1100	Regular Employees	120,860	114,408	117,634	-3,226
51.1300	Overtime	1,000	1,334	1,000	0
51.2100	Group Insurance	36,125	41,413	42,109	5,984
51.2200	Fica	9,322	8,854	8,921	-401
51.2400	Retirement	8,304	9,271	9,400	1,096
51.2700	Workers Compensation	2,463	2,337	2,335	-128
51.2900	Other Employee Benefits	2,400	2,400	2,440	40
52.2200	Repairs & Maintenance	7,500	5,000	5,550	-1,950
52.2300	Rentals-Equipment	450	500	500	50
52.3200	Communications	1,300	1,825	1,825	525
53.1100	Supplies & Materials	2,000	2,056	2,200	200
53.1220	Natural Gas	3,400	2,000	2,000	-1,400
53.1230	Electricity	2,300	4,200	4,200	1,900
53.1270	Gasoline/Diesel	1,831	1,750	1,750	-81
53.1600	Equipment < \$5,000 each	4,000	4,000	2,000	-2,000
TOTAL		203,255	201,348	203,864	609



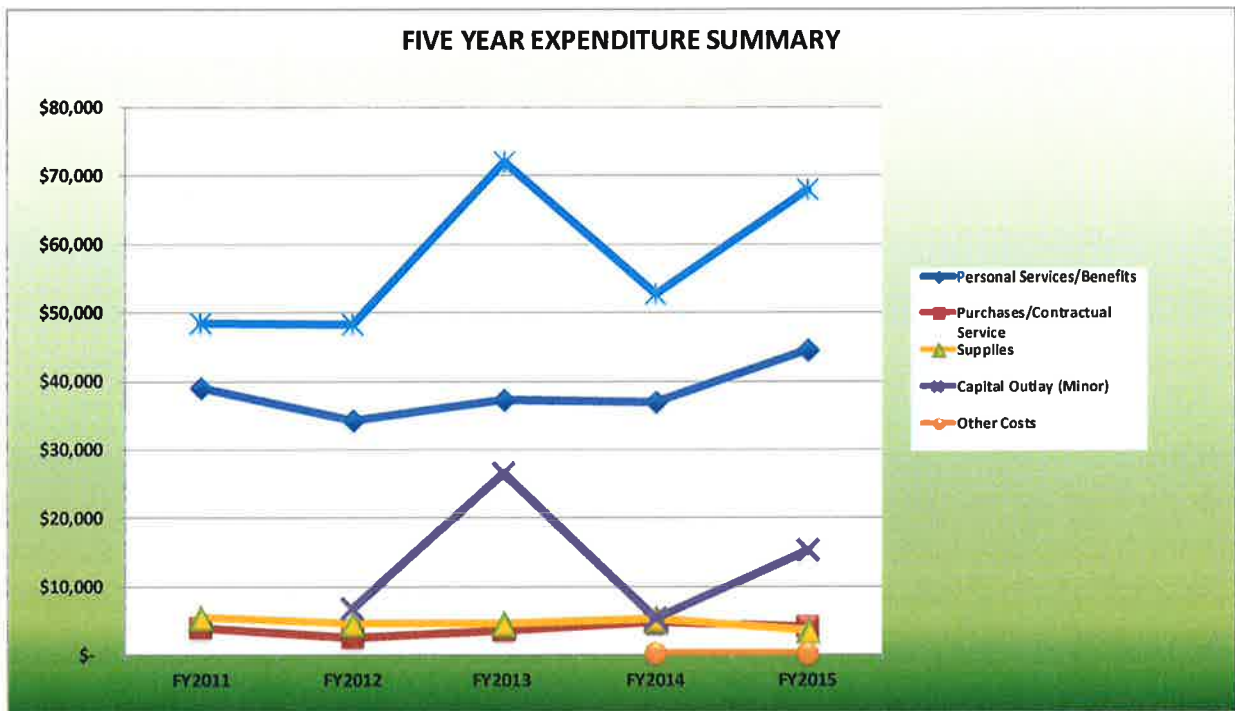
Fleet Mechanics

PUBLIC WORKS
CEMETERY

The Cemetery Division is responsible for the on-going maintenance of the City Cemetery. Personnel in this division work with the City Clerk in locating cemetery lot locations for those wishing to purchase a lot. There is currently one employee in the Cemetery Division.

PUBLIC WORKS CEMETERY EXPENDITURE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 38,958	\$ 34,314	\$ 37,199	\$ 36,950	\$ 44,593	20.68%
Purchases/Contractual Service	\$ 3,866	\$ 2,459	\$ 3,652	\$ 4,900	\$ 4,150	-15.31%
Supplies	\$ 5,630	\$ 4,626	\$ 4,680	\$ 5,341	\$ 3,530	-33.91%
Capital Outlay (Minor)		\$ 6,833	\$ 26,452	\$ 5,290	\$ 15,290	189.04%
Other Costs				\$ 178	\$ 251	41.01%
Total Expenditures	\$ 48,454	\$ 48,232	\$ 71,983	\$ 52,659	\$ 67,814	28.78%



CITY OF TOCCOA PUBLIC WORKS - CEMETERY

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		APPROVED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUAL		
100-4950					
51.1100	Regular Employees	29,228	36,036	36,236	7,008
51.1300	Overtime	1,300	1,300	1,300	0
51.2100	Group Insurance	195	195	232	37
51.2200	Fica	2,336	2,856	2,856	520
51.2400	Retirement	2,008	1,947	1,947	-61
51.2700	Workers Compensation	1,183	1,122	1,122	-61
51.2900	Other Employee Benefits	700	700	900	200
52.2200	Repairs & Maintenance	1,500	1,500	750	-750
53.1100	Supplies & Materials	1,200	1,200	1,200	0
53.1230	Electricity	1,400	1,400	1,400	0
53.1270	Gasoline/Diesel	4,141	3,130	2,330	-1,811
53.1600	Equipment<\$5,000	2,000	2,000	2,000	0
54.2500	Equipment	0	0	10,000	10,000
58.1200	Capital Lease - Principal	5,290	5,290	5,290	0
58.2200	Capital Lease - Interest	178	178	251	73
TOTAL		52,659	58,854	67,814	15,155



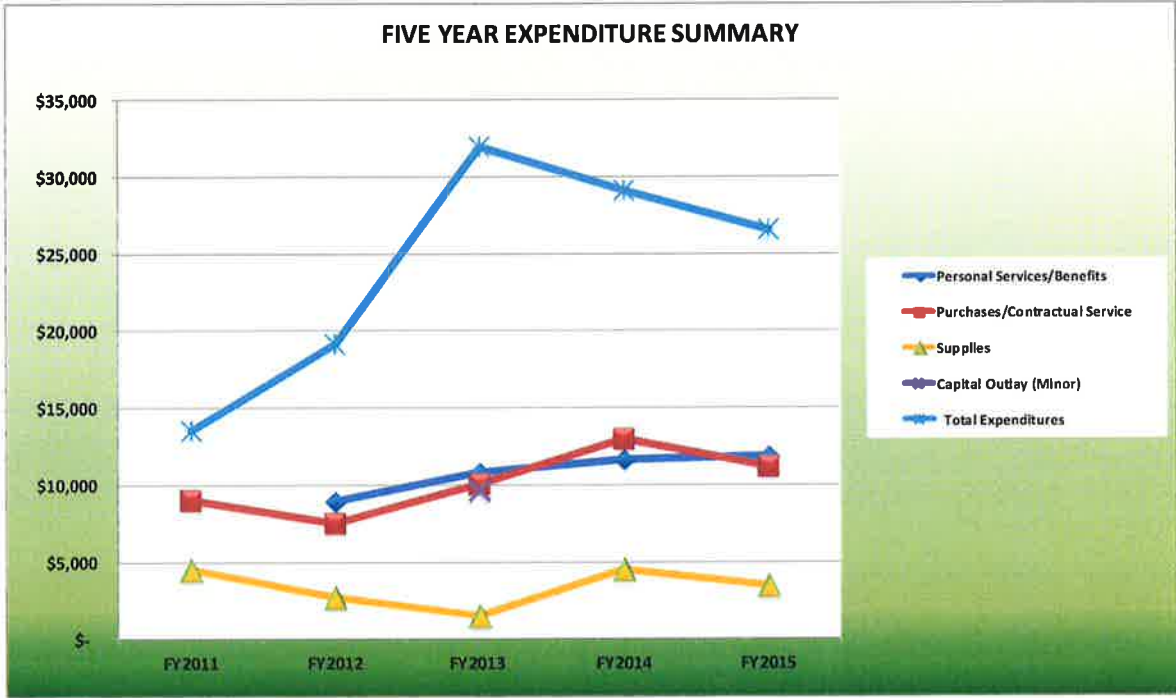
Toccoa City Cemetery

PUBLIC WORKS
PARKS

The Parks Division is responsible for maintaining the City of Toccoa’s parks. There are five parks currently being maintained by this Division. There is one employee in this Division.

PUBLIC WORKS PARKS EXPENDITURE SUMMARY

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Budget</u>	FY2015 <u>Adopted</u>	Percentage <u>Change</u>
Personal Services/Benefits		\$ 8,919	\$ 10,809	\$ 11,625	\$ 11,874	2.14%
Purchases/Contractual Service	\$ 9,019	\$ 7,546	\$ 10,067	\$ 13,000	\$ 11,200	-13.85%
Supplies	\$ 4,524	\$ 2,686	\$ 1,496	\$ 4,500	\$ 3,500	-22.22%
Capital Outlay (Minor)			\$ 9,593			0.00%
Total Expenditures	\$ 13,543	\$ 19,151	\$ 31,965	\$ 29,125	\$ 26,574	-8.76%



CITY OF TOCCOA PARKS

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUAL	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
100-6220					
51.1200	Temporary Employee	10,769	10,467	11,000	231
51.2200	Fica	824	801	842	18
51.2700	Worker's Compensation	32	32	32	0
52.2110	Disposal	1,200	1,153	1,200	0
52.2200	Repairs & Maintenance	3,000	500	2,000	-1,000
52.3200	Communications	300	358	400	100
53.1100	Supplies & Materials	4,500	3,000	3,500	-1,000
53.1210	Water/Sewerage	2,000	2,127	2,200	200
53.1220	Natural Gas	300	300	300	0
53.1230	Electricity	4,200	3,048	3,100	-1,100
53.1600	Equipment <\$5,000 each	2,000	2,000	2,000	0
54.2500	Equipment	0	0	0	0
TOTAL		29,125	23,786	26,574	-2,551



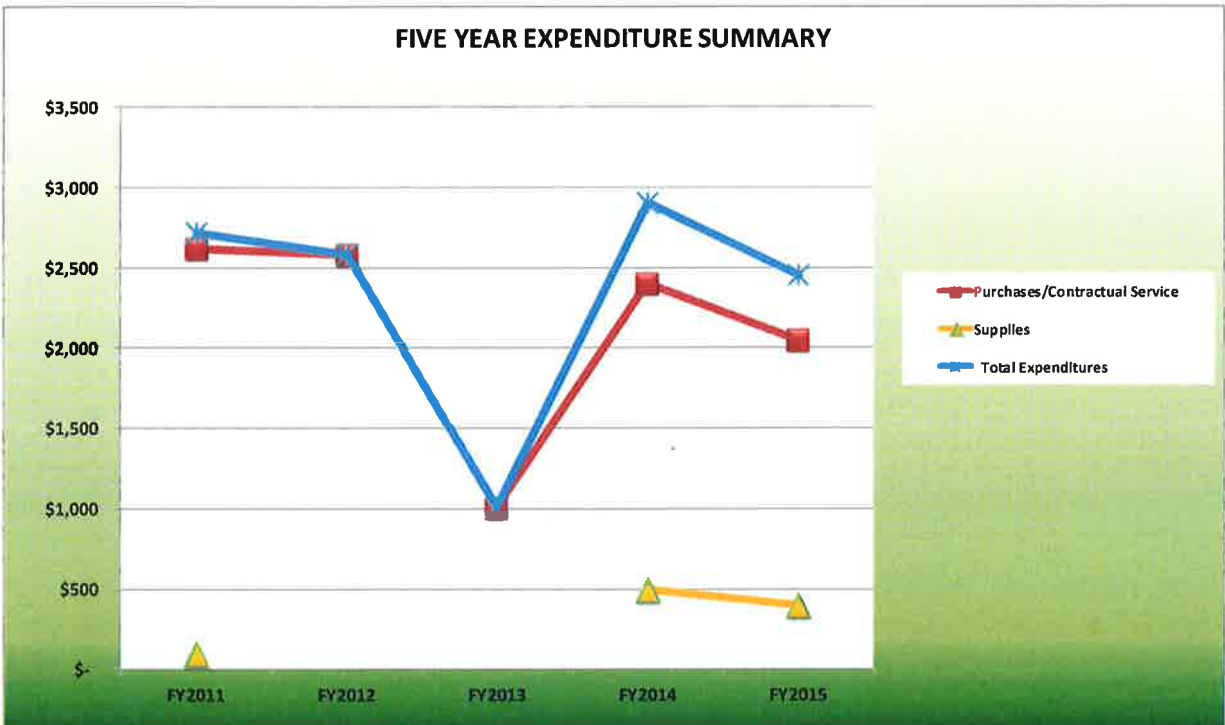
Playground at Henderson Falls Park

PUBLIC WORKS
BUILDING INSPECTIONS

The Building Inspection Department works to ensure that all buildings, additions and new construction are safe and have an acceptable quality. Enforced building codes cover all the aspects of construction. The building Inspector provides inspection services for all of Toccoa.

BUILDING INSPECTION EXPENDITURE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Purchases/Contractual Service	\$ 2,619	\$ 2,579	\$ 1,006	\$ 2,400	\$ 2,050	-14.58%
Supplies	\$ 99			\$ 500	\$ 400	-20.00%
Total Expenditures	\$ 2,718	\$ 2,579	\$ 1,006	\$ 2,900	\$ 2,450	-15.52%



CITY OF TOCCOA BUILDING INSPECTION

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014			FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUAL	ADOPTED FY 2015 BUDGET	
100-7220					
52.3600	Dues & Fees	400	225	250	-150
52.3700	Education & Training	2,000	1,768	1,800	-200
53.1100	Supplies & Materials	500	400	400	-100
53.1400	Books & Periodicals	0		0	0
TOTAL		2,900	2,393	2,450	-450



Building Inspection Reviewing Plans

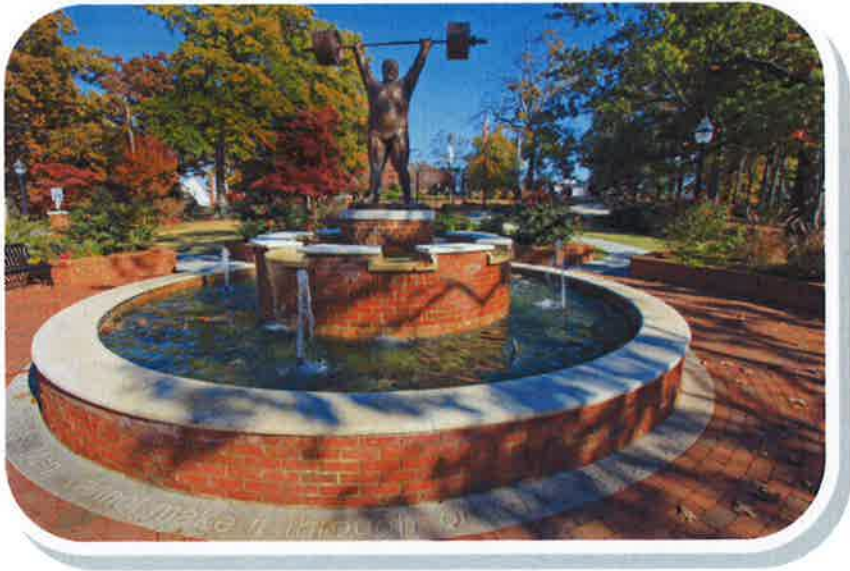
COMMUNITY SUPPORT EXPENDITURE SUMMARY

	<u>FY2011</u> <u>Actual</u>	<u>FY2012</u> <u>Actual</u>	<u>FY2013</u> <u>Actual</u>	<u>FY2014</u> <u>Budget</u>	<u>FY2015</u> <u>Adopted</u>	<u>Percentage</u> <u>Change</u>
Local Community Support	\$ 18,500	\$ 18,500	\$ 18,500	\$ 21,000	\$ 23,500	11.90%
Total Expenditures	\$ 18,500	\$ 18,500	\$ 18,500	\$ 21,000	\$ 23,500	11.90%



**CITY OF TOCCOA
COMMUNITY SUPPORT**

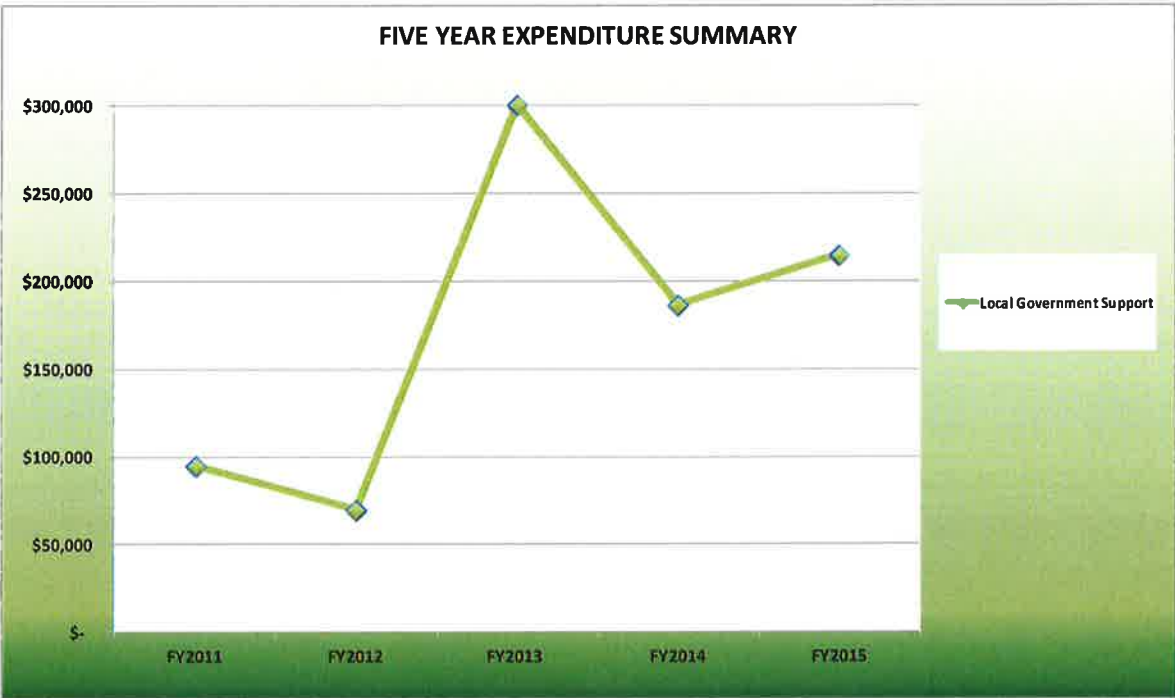
ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUAL		
100-7520					
52.3305	Literacy Council	2,500	2,500	1,000	-1,500
52.3306	SELF	2,500	2,500	1,000	-1,500
52.3307	Paul Anderson Park	0	0	2,500	2,500
52.3308	Evan Oglesby Foundation	0	0	1,500	1,500
52.3339	Historical Society	1,000	1,000	1,000	0
52.3341	Toccoa-Stephens Co. Beautiful	5,000	5,000	5,000	0
52.3341	NEGA Comm. Concert Assoc.	2,500	2,500	2,500	0
52.3343	Boys & Girls Club	5,000	5,000	5,000	0
52.3345	Open Arms Clinic	2,500	2,500	4,000	1,500
TOTAL		21,000	21,000	23,500	2,500



Paul Anderson Park

LOCAL GOVERNMENT SUPPORT EXPENDITURE SUMMARY

	<u>FY2011</u> <u>Actual</u>	<u>FY2012</u> <u>Actual</u>	<u>FY2013</u> <u>Actual</u>	<u>FY2014</u> <u>Budget</u>	<u>FY2015</u> <u>Adopted</u>	<u>Percentage</u> <u>Change</u>
Local Government Support	\$ 95,000	\$ 70,000	\$ 301,032	\$ 187,000	\$ 215,440	15.21%
Total Expenditures	\$ 95,000	\$ 70,000	\$ 301,032	\$ 187,000	\$ 215,440	15.21%



CITY OF TOCCOA LOCAL GOVERNMENT SUPPORT

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUAL		
100-7525					
52.3331	Industrial Development Authority	40,000	40,000	40,000	0
52.3336	Airport Authority	5,000	5,000	25,440	20,440
52.3344	Humane Shelter Operations	142,000	199,640	150,000	8,000
TOTAL		187,000	244,640	215,440	28,440



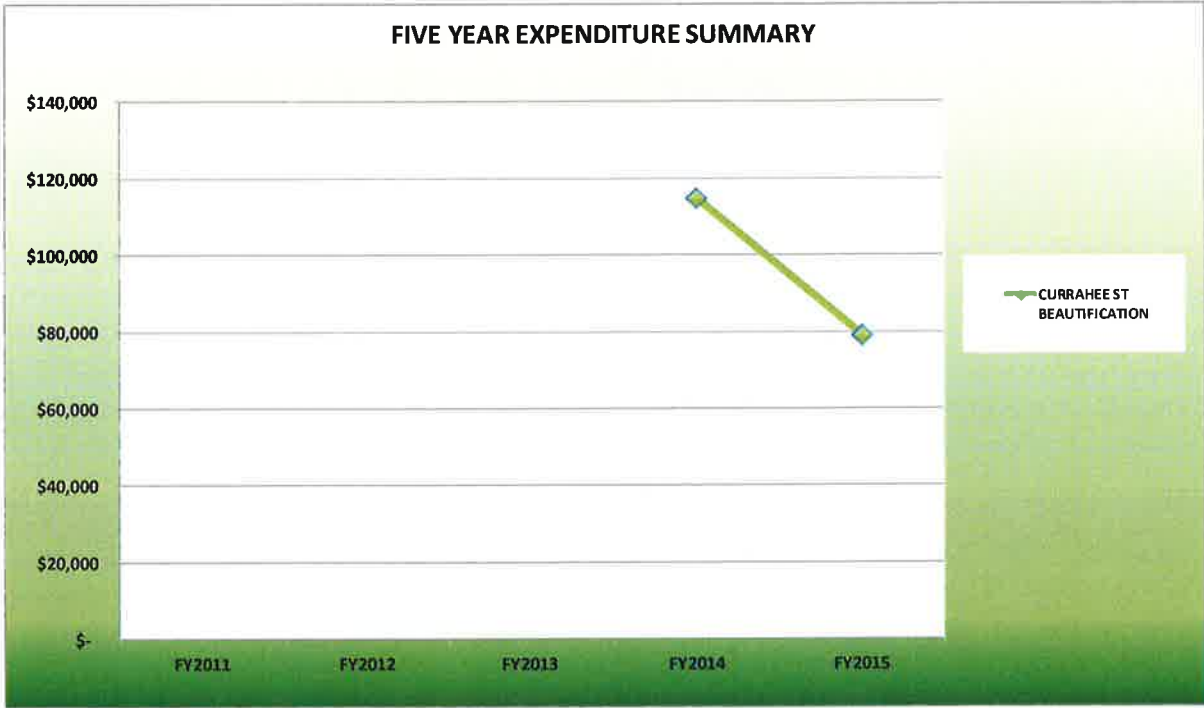
Chamber of Commerce

Currahee Street Beautification

The Toccoa Downtown Development Authority manages the Currahee Street Beautification efforts. The purpose of this program is to encourage new or existing property owners to improve the appearance of properties located along Currahee Street. This grant award program has been funded through the City Commission Reserve Account.

CURRAHEE ST BEAUTIFICATION PROJECT EXPENDITURE SUMMARY

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Budget</u>	FY2015 <u>Adopted</u>	Percentage <u>Change</u>
CURRAHEE ST BEAUTIFICATION				\$ 115,000	\$ 79,250	-31.09%
Total Expenditures	\$ -	\$ -	\$ -	\$ 115,000	\$ 79,250	-31.09%



CITY OF TOCCOA CURRAHEE ST BEAUTIFICATION PROJECT

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUAL		
100-7530					
52.2200	Sidewalk Repair	15,000	7,500	7,500	-7,500
52.2201	Greenspace	27,000	0	27,000	0
52.3318	Grant Program/Facades	42,000	17,750	24,250	-17,750
53.1100	Miscellaneous	5,000	0	5,000	0
53.1101	Sign/Banner For Each Site	1,000	500	500	-500
53.1102	Gateway Sign	10,000	10,000	0	-10,000
53.1103	Street Signs	15,000	0	15,000	0
TOTAL		115,000	35,750	79,250	-35,750



College Students Designing a Green Space Site

Main Street

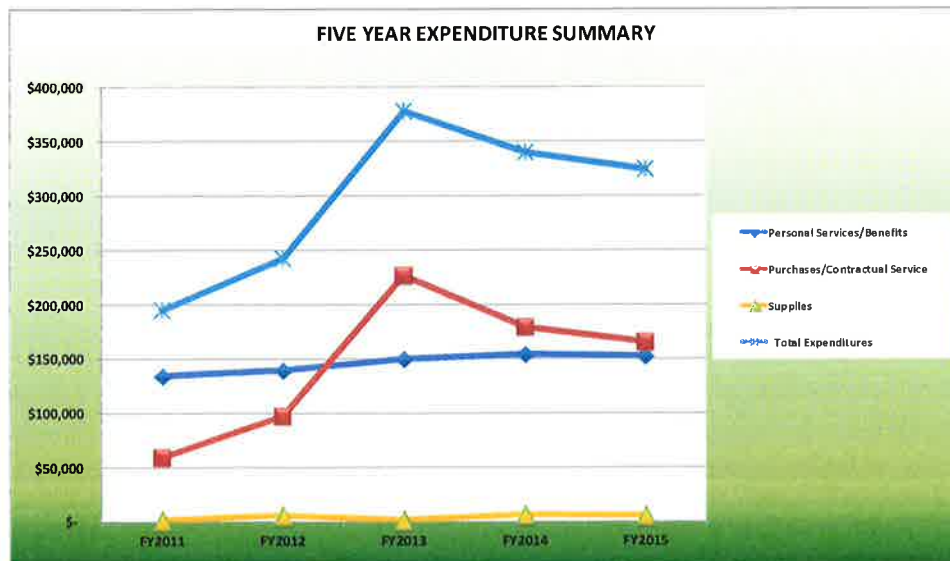
The Toccoa Main Street Program began in 1990 to facilitate the revitalization of downtown Toccoa. The program’s mission is to improve Toccoa’s quality of life by strengthening downtown’s role as the community’s heart. Main Street Toccoa has been accredited by the National Trust for Historic Preservation since 1999. Recent honors include selection as a Georgia Exceptional Main Street (GEMS) community, the 2009 Great American Main Street Top Ten Semi-finalist from the National Trust for Historic Preservation, the 2009 Excellence in Rehabilitation Award from the Georgia Trust for Historic Preservation, and the 2008 Excellence in Downtown Development Award from the Georgia Downtown Association.

Main Street Toccoa’s program is based on the National Trust for Historic Preservation’s recommended four-point approach to downtown development within the context of historic preservation. The department provides staff support to the Toccoa Downtown Development Authority which is appointed by the Toccoa City Commission. The areas of focus for the program are: organization (budget, communication, volunteer coordination, façade grant program), economic development (business recruitment/retention), promotions (image building events and marketing), and design (building renovations, Christmas decorations, signage, historic preservation). Special Events Coordinator and Promotions Committee implement 20 plus events. The Economic Restructure (ER) Committee manages downtown economic development and the Historic Preservation Commission (HPC) administers the design point. Other ad hoc committees are created as needed.

Since 2008, Main Street has seen the renovation of 69 storefronts, 9 new businesses and 21 full-time and 28 part time jobs have been created. In the last 23 years of the program over 28 million dollars have been reinvested by the private sector. There are 147 buildings in the Main Street Historic District with 153 businesses, with over 1,350 employees.

MAIN STREET EXPENDITURE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 134,129	\$ 139,333	\$ 149,993	\$ 154,340	\$ 152,058	-1.48%
Purchases/Contractual Service	\$ 59,305	\$ 97,486	\$ 226,615	\$ 178,754	\$ 165,560	-7.38%
Supplies	\$ 1,424	\$ 5,392	\$ 1,079	\$ 6,150	\$ 6,000	-2.44%
Total Expenditures	\$ 194,858	\$ 242,211	\$ 377,687	\$ 339,244	\$ 323,618	-4.61%



**CITY OF TOCCOA
MAIN STREET**

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUAL	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
100-7550					
51.1100	Regular Employees	98,566	98,781	100,340	1,774
51.1200	Temporary/Special Events Coordinator	20,763	20,559	20,600	-163
51.2100	Group Insurance	17,334	10,483	11,944	-5,390
51.2200	Fica	9,129	9,129	8,932	-197
51.2400	Retirement	8,198	9,852	9,892	1,694
51.2700	Workers Compensation	350	350	350	0
52.2200	Repairs & Maintenance	1,000	1,000	1,500	500
52.2201	Schaefer Center Improvements	25,000	25,000	20,000	-5,000
52.2300	Rentals/Music License	654	654	660	6
52.3300	Advertising & Promotions	20,000	20,000	19,000	-1,000
52.3301	Special Events	21,000	21,000	22,600	1,600
52.3313	Christmas	15,000	15,000	16,000	1,000
52.3314	Taste of Toccoa	20,000	18,000	18,000	-2,000
52.3315	Harvest Festival	14,000	11,407	14,000	0
52.3318	Façade Grants	45,000	40,000	36,500	-8,500
52.3600	Dues & Fees	1,100	1,300	1,300	200
52.3700	Education & Training	5,000	5,000	5,000	0
52.3850	Contract Labor	1,000	1,000	1,000	0
53.1100	Supplies & Materials	2,000	2,000	2,000	0
53.1101	Signage	4,000	4,000	4,000	0
53.1102	Schaefer Center Programming	10,000	10,000	10,000	0
53.1400	Books & Periodicals	150	0	0	-150
TOTAL		339,244	324,515	323,618	-15,626



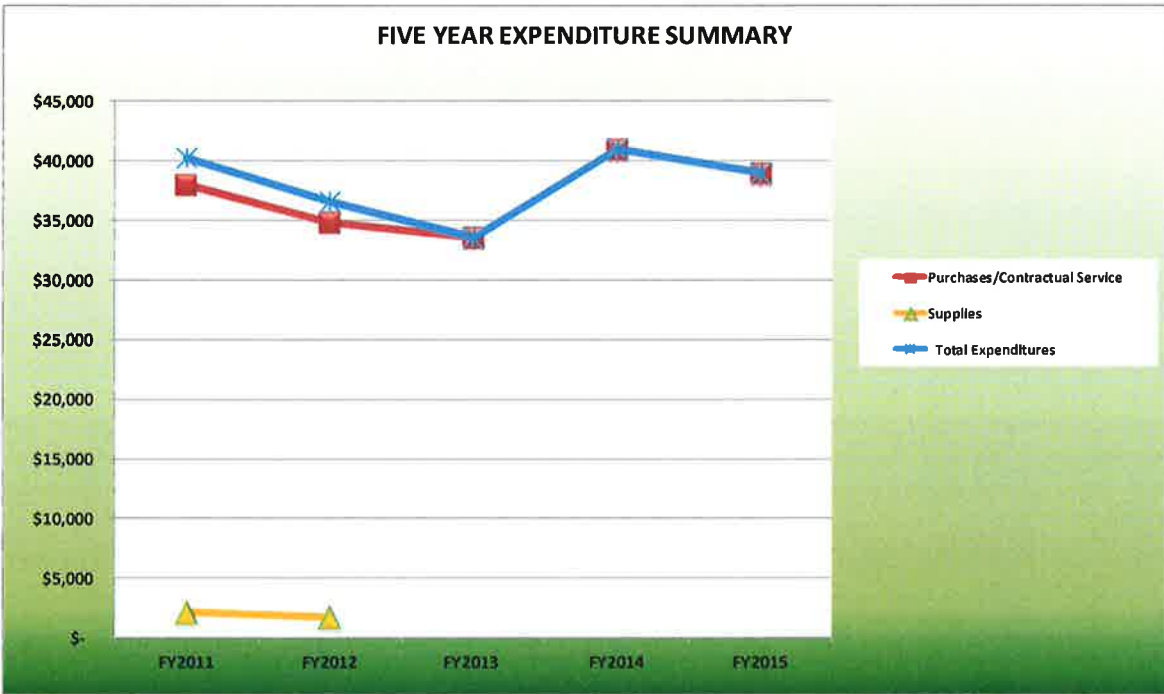
Main Street Program

DOWNTOWN MAINTENANCE

The Toccoa Main Street Program is responsible for the general maintenance and upkeep of the landscape and grounds located in the downtown area. Included in the historic downtown budget are the maintenance and watering of all the plantings in the Main Street Tax District, including 270 trees, seasonal planters, hanging baskets, planting beds, and the Tugalo Street historic downtown sign. Electricity for the downtown parking lots and historic lights along the downtown district’s streets is also included in this budget.

DOWNTOWN MAINTENANCE EXPENDITURE SUMMARY

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Budget</u>	FY2015 <u>Adopted</u>	Percentage <u>Change</u>
Purchases/Contractual Service	\$ 38,022	\$ 34,832	\$ 33,598	\$ 41,000	\$ 39,000	-4.88%
Supplies	\$ 2,176	\$ 1,761				0.00%
Total Expenditures	\$ 40,198	\$ 36,593	\$ 33,598	\$ 41,000	\$ 39,000	-4.88%



CITY OF TOCCOA DOWNTOWN MAINTENANCE

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUAL		
100-7551					
52.2220	Repairs & Maint.	25,000	25,000	21,000	-4,000
53.1230	Electricity	16,000	17,250	18,000	2,000
TOTAL		41,000	42,250	39,000	-2,000



Family Enjoying Downtown

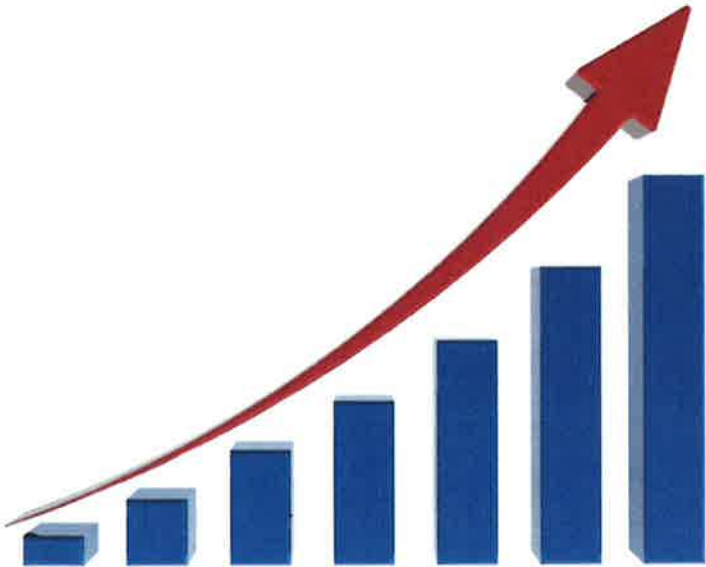
**CITY OF TOCCOA
RESERVE TRANSFERS & INTEREST EXPENSE**

ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	6/30/2014	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
			PROJECTED ACTUAL		
100					
7560-611000	Transfer to CRA-Empl. Contr	360,000	406,640	360,000	0
7565-512700	Workers Comp Reserve	25,000	25,000	25,000	0
7570-523100	Property & Liability Ins Reserve	25,000	25,000	25,000	0
8000-611500	Interest Exp-BNY GMA LP	8,125	8,100	8,125	0
TOTAL		418,125	464,740	418,125	0

FINANCE

**CITY OF TOCCOA
INTERFUND TRANSFERS**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUAL		
100					
9000-611101	Transfer to Gen Fd Reserve	0	49,360	96,000	96,000
9000-611200	Transfer to Grant Fd	91,000	23,445	30,000	-61,000
TOTAL		91,000	72,805	126,000	35,000



**CITY OF TOCCOA
GENERAL FUND RESERVES
REVENUES**

ACCT. NO.	ACCOUNT DESCRIPTION	6/30/14		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
101					
39.1100	Transfers in - General Fd	0	48,000	97,600	97,600
					0
TOTAL		0	48,000	97,600	97,600

**GENERAL FUND RESERVES
EXPENDITURES**

ACCT. NO.	ACCOUNT DESCRIPTION	6/30/14		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
101					
	Improvements/Equipment	0	0	97,600	97,600
					0
TOTAL		0	0	97,600	97,600

**CITY OF TOCCOA
GOLF RENEWAL AND EXTENSION
REVENUES**

ACCT. NO.	ACCOUNT DESCRIPTION	6/30/14		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
557-0039					
39.1505	Transfer in - Water Fd	13,500	13,500	18,000	4,500
TOTAL		13,500	13,500	18,000	4,500

**GOLF RENEWAL AND EXTENSION
EXPENDITURES**

ACCT. NO.	ACCOUNT DESCRIPTION	6/30/14		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
557-6150					
52.2200	Repairs & Maintenance	13,500	0	18,000	4,500
TOTAL		13,500	0	18,000	4,500

WATER / WASTEWATER FUND

This fund accounts for the receipts and disbursements necessary to finance the City of Toccoa's Water / Wastewater Department. This department is responsible for water treatment, water storage and the water distribution system. It is also responsible for wastewater collection, pumping and the treatment system.

The City of Toccoa must comply with stringent U.S. Environmental Protection Agency standards for the treatment of drinking water as well as the treatment before discharge of wastewater. Both of these functions are critical to public health and require certified operators and laboratory personnel.

This fund is accounted for on the accrual basis of accounting so that management can determine its financial position as a stand-alone enterprise supported by fees and charges. In order to keep rates low, some SPLOST funds are used for major projects. Any SPLOST funds to be used for water and wastewater projects are spent within the SPLOST fund, with the completed project then transferred to this fund as a fixed asset.

The City charges fees for service based upon actual consumption. Prices are set to cover the cost of personnel, operations, equipment and improvements and extensions of the systems. All net income is either put back into the system or transferred to the General Fund in order to reduce the need for property taxes to support other City operations. Either way, our citizens and customers are the beneficiaries.



Lake Toccoa



Toccoa Falls

**CITY OF TOCCOA
WATER/WASTEWATER FUND
REVENUES**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
505					
0033-33.0000	Stephens Co BOC-Relocations	0	64,876	0	0
0034-34.4210	Water Sales	5,142,000	4,626,022	4,914,106	-227,894
0034-34.4211	Water Taps	42,000	21,428	23,000	-19,000
0034-34.4212	Water Service	6,000	6,436	6,500	500
0034-34.4213	Lab Testing	9,270	8,897	9,270	0
0034-34.4255	Sewerage Charges	1,345,000	1,339,324	1,345,700	700
0034-34.4255	Sewerage Charges 9% increase	123,000	132,460	132,300	9,300
0034-34.4256	Sewer Taps	3,600	4,971	5,000	1,400
0034-34.4415	Penalties	270,593	276,574	278,000	7,407
0034-34.9300	Bad Check Fees	6,000	4,782	5,000	-1,000
0038-38.9000	Other-GMA Lease Pool Proceeds	0	326	90,000	90,000
0039-39.1137	Transfer in From CRA	0	0	0	0
TOTAL		6,947,463	6,486,095	6,808,876	-138,587

WATER/WASTEWATER FUND EXPENDITURE SUMMARY

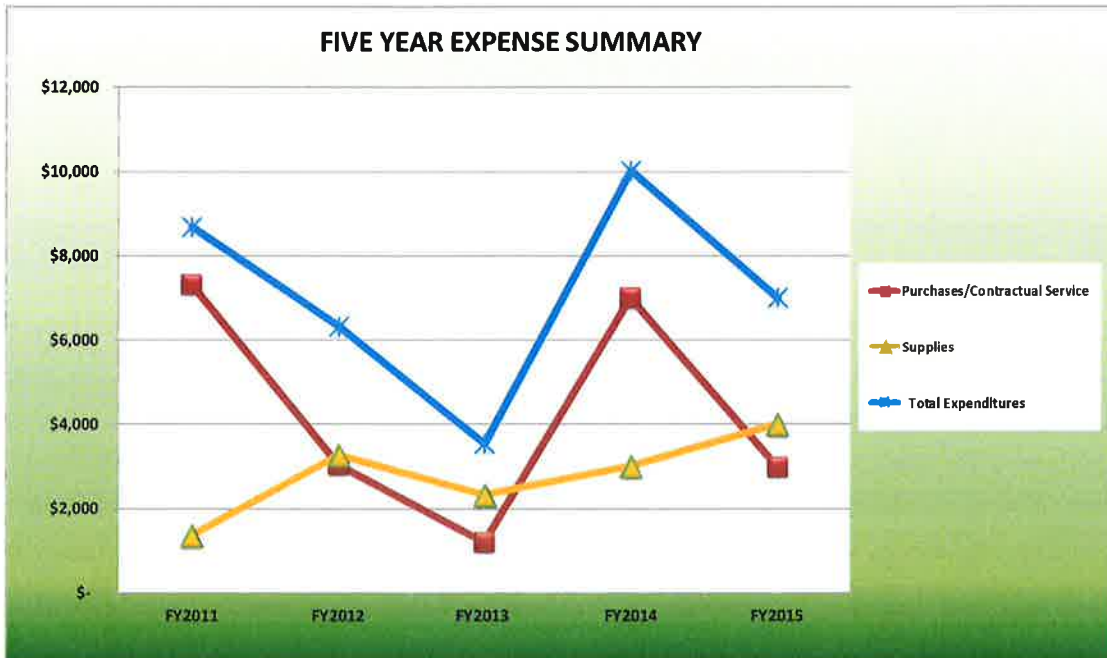
DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
	FY 2014 BUDGET	PROJECTED ACTUALS		
WATER-GRAVITY SEWERS	10,013	7,930	7,000	-3,013
LIFT STATIONS	197,287	176,412	180,351	-16,936
EASTANOLLEE CREEK PLANT	1,176,747	950,061	1,143,827	-32,920
TOCCOA CREEK PLANT	403,851	403,846	398,308	-5,543
WASTEWATER LAB	74,314	56,200	59,426	-14,888
INDUSTRIAL PRETREATMENT	77,454	62,147	65,643	-11,811
ADMINISTRATION	215,068	219,197	230,430	15,362
YONAH PUMP STATION	52,300	10,931	22,662	-29,638
DAVIDSON CREEK	329,158	130,734	240,067	-89,091
WATER TREATMENT	766,715	734,782	742,256	-24,459
WATER LAB	28,800	20,707	21,800	-7,000
WATER MAINS	217,829	202,048	316,752	98,923
ELEVATED STORAGE	40,000	39,247	40,500	500
BOOSTER PUMP	11,150	9,914	12,150	1,000
VALVES & HYDRANTS	155,388	156,310	168,650	13,262
TAPS & METERS	215,348	188,088	223,995	8,647
METER READING	203,897	180,354	192,170	-11,727
WATER SERVICE	71,045	76,254	74,106	3,061
CONSTRUCTION & INSPECTION	133,887	118,924	133,791	-97
INTERNAL TRANSFERS	2,567,212	2,567,212	2,534,993	-32,219
TOTAL	6,947,463	6,311,298	6,808,876	-138,587

WATER / WASTEWATER
GRAVITY SEWERS

The purpose of the Gravity Sewers cost center is primarily to budget engineering services, survey costs and supplies necessary for maintenance of the countywide sewer mains. There are no fulltime employees in this cost center and only one very valuable piece of equipment—the 1986 F800 Sewer Jet Truck. Whenever there is a sewer blockage in the main, it is this Jet Truck that is invaluable in locating and relieving the obstruction so that gravity can move the wastewater into the mains for eventual treatment at Eastanollee Creek Wastewater Treatment Plant or the Toccoa Creek Wastewater Treatment Plant.

WATER GRAVITY SEWERS EXPENSE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Purchases/Contractual Service	\$ 7,309	\$ 3,051	\$ 1,205	\$ 7,000	\$ 3,000	-57.14%
Supplies	\$ 1,372	\$ 3,282	\$ 2,347	\$ 3,013	\$ 4,000	32.76%
Total Expenditures	\$ 8,681	\$ 6,333	\$ 3,552	\$ 10,013	\$ 7,000	-30.09%



**CITY OF TOCCOA
WASTEWATER - GRAVITY SEWERS**

		6/30/2014			
<i>ACCT NO.</i>	<i>ACCOUNT DESCRIPTION</i>	<i>FY 2014 BUDGET</i>	<i>PROJECTED ACTUALS</i>	<i>ADOPTED FY 2015 BUDGET</i>	<i>FY 2014-FY 2015 BUDGET VARIANCE</i>
505-4331					
52.1200	Professional Services	2,500	0	1,000	-1,500
52.2200	Repairs & Maintenance	3,500	741	1,500	-2,000
52.3850	Contract Labor	1,000	223	500	-500
53.1100	Supplies & Materials	2,000	2,798	3,000	1,000
53.1270	Gasoline/Diesel	1,013	668	1,000	-13
53.1600	Equipment < \$5,000 each	0	3,500	0	0
TOTAL		10,013	7,930	7,000	-3,013



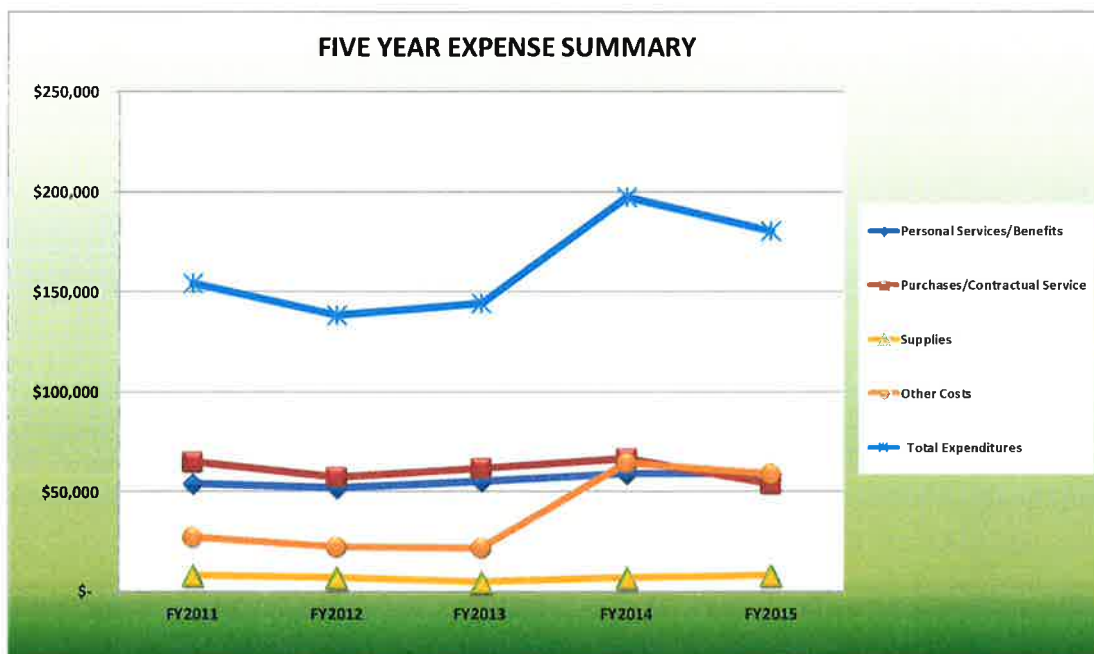
Sewer Jet Truck

WATER / WASTEWATER
LIFT STATION

There are 15 Lift Stations in the City of Toccoa’s wastewater system. Their purpose is to “lift” wastewater from around the city and county to the gravity fed lines that run into either Toccoa Creek Wastewater Treatment Plant or Eastanollee Creek Wastewater Treatment plant. Each lift station has at least two pumps that normally operate with one pump running while the other pump remains on standby. During periods of heavy rain, when the primary pump is nearing maximum capacity, the backup pump will start and both pumps will run until the flow returns to normal range, at which time the standby pump will shut off. These pumps are controlled by float switches which signal the pump controls to turn on or off based on a predetermined water level. Portable emergency generators are available should there be a power outage and two of the lift stations are configured so that a third emergency standby pump could be added if needed. Two of our stations—Caterpillar and Kudzu Hill—were acquired from Stephens County within the last few years. These stations range in age from 6 to 56 years old. This cost center employs one fulltime employee.

WATER LIFT STATIONS EXPENSE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 53,875	\$ 52,008	\$ 55,185	\$ 58,872	\$ 58,740	-0.22%
Purchases/Contractual Service	\$ 64,866	\$ 57,121	\$ 61,794	\$ 66,800	\$ 54,300	-18.71%
Supplies	\$ 8,064	\$ 7,015	\$ 5,056	\$ 7,323	\$ 8,205	12.04%
Other Costs	\$ 27,393	\$ 22,330	\$ 22,110	\$ 64,292	\$ 59,106	-8.07%
Total Expenditures	\$ 154,198	\$ 138,474	\$ 144,145	\$ 197,287	\$ 180,351	-8.58%



CITY OF TOCCOA WATER - LIFT STATIONS

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
505-4334					
51.1100	Regular Employees	34,055	33,559	35,026	971
51.1300	Overtime Wages	3,500	1,174	3,500	0
51.2100	Group Insurance	15,288	13,949	13,998	-1,290
51.2200	Fica	2,873	2,657	2,835	-38
51.2400	Retirement	2,264	2,267	2,681	417
51.2700	Workers Compensation	492	369	300	-192
51.2900	Other Employee Benefits	400	467	400	0
52.1200	Professional Services	5,000	0	1,000	-4,000
52.2200	Repairs & Maintenance	14,000	8,088	8,000	-6,000
52.3200	Communications	1,500	1,704	1,700	200
52.3300	Advertising & Promotion	200	0	0	-200
52.3600	Dues & Fees	0	0	0	0
52.3700	Education & Training	100	41	100	0
52.3850	Contract Labor	1,000	0	500	-500
53.1100	Supplies & Materials	1,500	123	1,000	-500
53.1230	Electricity	45,000	42,285	43,000	-2,000
53.1270	Gasoline/Diesel	5,823	3,733	5,500	-323
53.1271	CNG Expense	0	1,704	1,705	1,705
56.1000	Depreciation (Wabco Lift St)	47,554	47,554	53,646	6,092
58.2200	Interest-Capital Leases	16,738	16,738	5,460	-11,278
TOTAL		197,287	176,412	180,351	-16,936



Ward Creek Lift Station



Walton Creek Lift Station

WATER / WASTEWATER
EASTANOLLEE CREEK PLANT

Eastanollee Creek Wastewater Treatment Plant is an Activated Sludge Plant which works with biological organisms. Toccoa’s wastewater is pumped from the lift stations to the treatment plant. Wastewater collected from sewer customers south of Tugalo Street is directed to the Eastanollee Plant.

As the wastewater enters the treatment plant (referred to as Influent), it travels through a barscreen area which takes the debris and trash out of the water, compacts it and sends it on to a dumpster which is picked up each week by the City’s Public Works department. Next, the influent passes by a sampler where test samples are taken for process control and the results are sent to the State of Georgia EPD.

From Influent (wastewater coming into the plant) to Effluent (treated water leaving the plant), the process uses two vertical turbine, variable speed pumps to process the water through the plant passing through aeration basins, equalization basins, aerobic digesters, clarifiers, water lab testing and the addition of various chemicals. But the process doesn’t stop there...we disinfect the water to rid it of pathogens and disease in the Ultraviolet Light System before releasing the water into Eastanollee Creek.

WATER EASTANOLLEE CREEK PLANT EXPENSE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 160,516	\$ 154,056	\$ 163,959	\$ 166,478	\$ 171,707	3.14%
Purchases/Contractual Service	\$ 354,488	\$ 339,998	\$ 307,760	\$ 361,900	\$ 362,000	0.03%
Supplies	\$ 85,968	\$ 92,355	\$ 92,257	\$ 84,713	\$ 93,500	10.37%
Other Costs	\$ 258,713	\$ 238,255	\$ 240,557	\$ 563,656	\$ 516,620	-8.34%
Total Expenditures	\$ 859,685	\$ 824,664	\$ 804,533	\$ 1,176,747	\$ 1,143,827	-2.80%



CITY OF TOCCOA WASTEWATER - EASTANOLLEE CREEK PLANT

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014			FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	
505-4335					
51.1100	Regular Employees	110,141	109,595	113,675	3,534
51.1300	Overtime Wages	4,500	4,921	4,500	0
51.2100	Group Insurance	33,044	33,639	33,816	772
51.2200	Fica	8,770	8,760	8,759	-11
51.2400	Retirement	7,323	7,333	8,757	1,434
51.2700	Workers Compensation	1,501	1,129	1,000	-501
51.2900	Other Employee Benefits	1,200	1,236	1,200	0
52.1200	Professional Services	30,000	24,822	26,000	-4,000
52.2110	Disposal	30,000	28,282	30,000	0
52.2200	Repairs & Maintenance	50,000	58,000	60,000	10,000
52.2300	Rentals - Equipment	5,000	5,000	5,000	0
52.3200	Communications	1,000	900	1,000	0
52.3600	Dues & Fees	1,200	1,000	1,800	600
52.3700	Education & Training	1,200	1,000	1,200	0
52.3850	Contract Labor	25,000	6,000	5,000	-20,000
53.1100	Supplies & Materials	80,000	87,125	87,500	7,500
53.1210	Water/Sewerage	23,000	27,846	28,000	5,000
53.1220	Natural Gas	2,500	4,148	4,000	1,500
53.1230	Electricity	187,000	203,648	200,000	13,000
53.1270	Gasoline/Diesel	4,713	6,212	6,000	1,287
53.1600	Equipment < \$5,000 Each	5,000	0	0	-5,000
56.1000	Depreciation	368,531	328,965	448,192	79,661
57.1000	Fines	1,000	500	0	-1,000
58.2200	Interest Capital Leases	195,124	0	68,428	-126,696
TOTAL		1,176,747	950,061	1,143,827	-32,920



Chemical Feed System



Influent Pumps

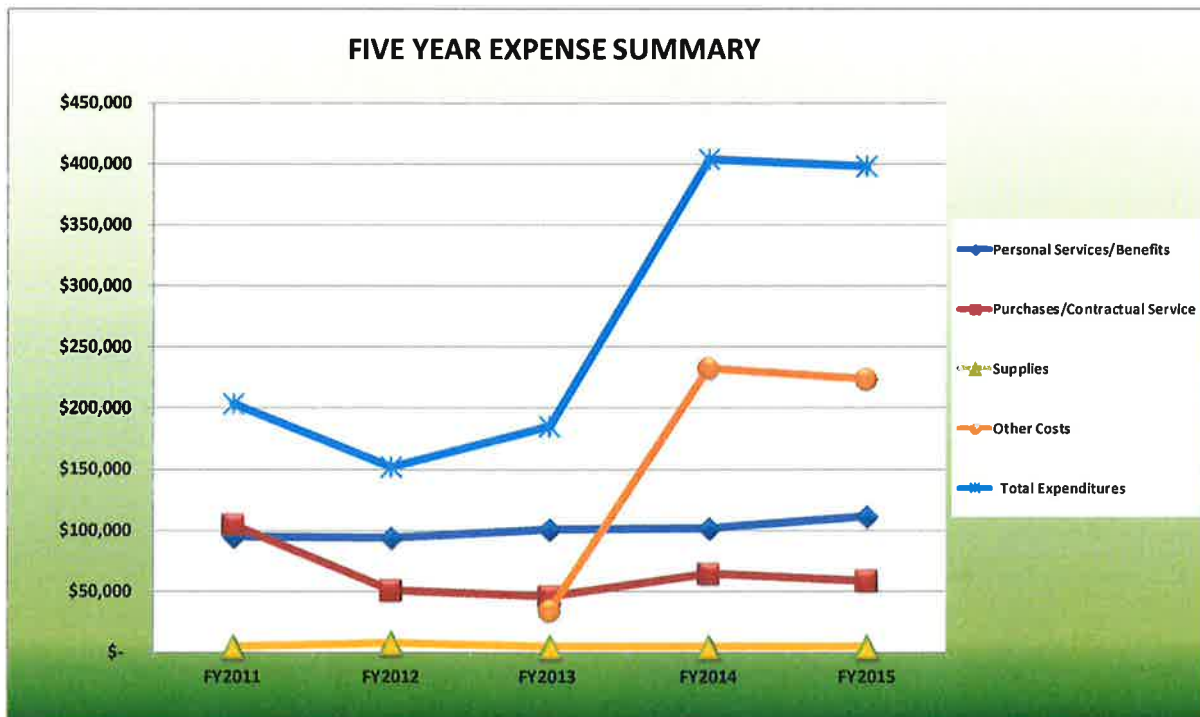
WATER / WASTEWATER
TOCCOA CREEK PLANT

Toccoa Creek Wastewater Treatment Plant has a permitted flow of .410 MGD and an average flow of .240 MGD. The facility opened in 1971 as an oxidation pond plant and was renovated in 1999 to become an activated sludge plant.

Toccoa Creek Wastewater Treatment Plant is also an Activated Sludge Plant but has smaller capacity than Eastanollee Wastewater Treatment. Wastewater collected from sewer customers north of Tugalo Street is treated at the Toccoa Creek plant and discharged into Toccoa Creek from this plant.

WATER TOCCOA CREEK PLANT EXPENSE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 94,263	\$ 93,489	\$ 100,631	\$ 101,231	\$ 111,067	9.72%
Purchases/Contractual Service	\$ 104,787	\$ 50,882	\$ 45,961	\$ 64,400	\$ 58,578	-9.04%
Supplies	\$ 4,487	\$ 7,270	\$ 4,629	\$ 5,068	\$ 4,500	-11.21%
Other Costs			\$ 33,732	\$ 233,152	\$ 224,163	-3.86%
Total Expenditures	\$ 203,537	\$ 151,641	\$ 184,953	\$ 403,851	\$ 398,308	-1.37%



CITY OF TOCCOA WASTEWATER - TOCCOA CREEK PLANT

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
505-4336					
51.1100	Regular Employees	62,120	62,274	63,191	1,071
51.1300	Overtime Wages	8,000	7,988	8,000	0
51.2100	Group Insurance	19,899	27,236	27,957	8,058
51.2200	Fica	5,364	5,375	5,311	-53
51.2400	Retirement	4,130	4,136	4,908	778
51.2700	Workers Compensation	918	704	900	-18
51.2900	Other Employee Benefits	800	860	800	0
52.2110	Disposal	1,500	1,628	1,628	128
52.2200	Repairs & Maintenance	15,000	14,636	15,000	0
52.2300	Rentals - Equipment	3,000	0	0	-3,000
52.3700	Education & Training	900	16	450	-450
52.3850	Contract Labor	2,500	0	0	-2,500
53.1100	Supplies & Materials	1,500	658	500	-1,000
53.1210	Water/Sewerage	5,000	4,986	5,000	0
53.1230	Electricity	36,500	36,363	36,500	0
53.1270	Gasoline/Diesel	3,568	3,834	4,000	432
56.1000	Depreciation	233,152	233,152	224,163	-8,989
			0		
TOTAL		403,851	403,846	398,308	-5,543



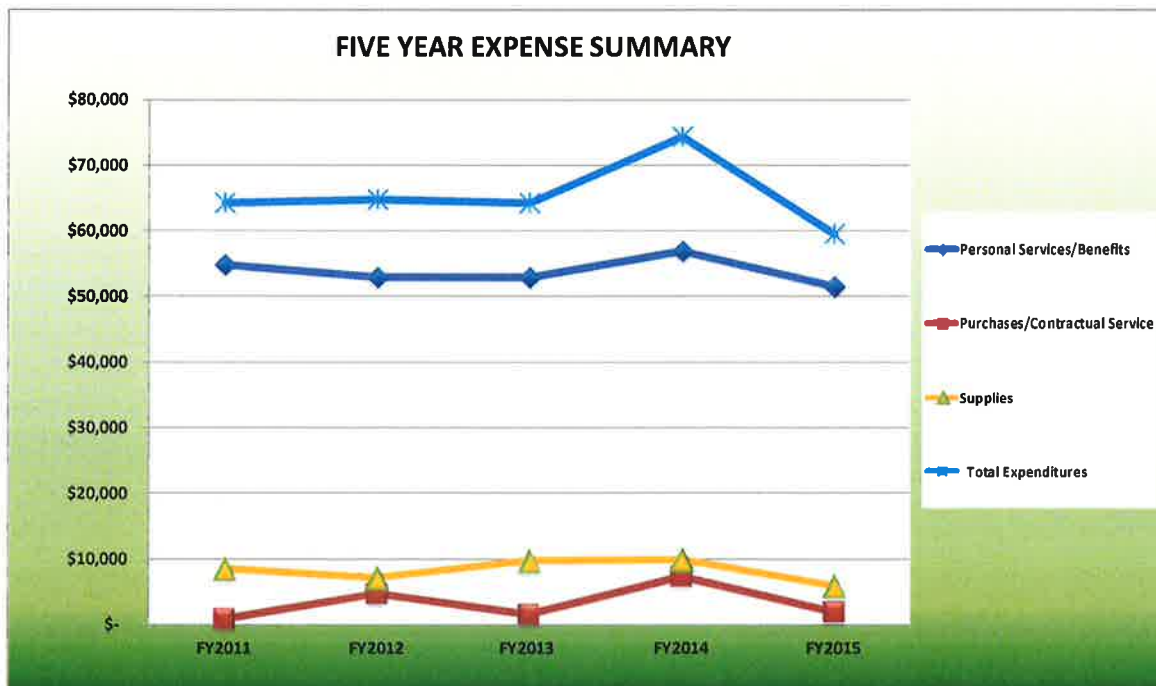
Toccoa Creek Wastewater
Treatment Plant Influent Pumps

WATER / WASTEWATER
WASTEWATER LAB

Located at Eastanollee Creek Wastewater Treatment Plant, the wastewater lab is operated by a certified Lab Analyst. We check levels of pH, ammonia, Dissolved Oxygen, Biochemical Oxygen, Biochemical Oxygen Demand, Total Suspended Solids, fecal coliform, total phosphorus, orthophosphorus and check treated wastewater alkalinity. The purpose of the wastewater lab is to analyze wastewater samples to ensure compliance with the various permits under which we operate.

WATER WASTEWATER LAB EXPENSE SUMMARY

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Budget</u>	FY2015 <u>Adopted</u>	Percentage <u>Change</u>
Personal Services/Benefits	\$ 54,715	\$ 52,810	\$ 52,813	\$ 56,914	\$ 51,526	-9.47%
Purchases/Contractual Service	\$ 964	\$ 4,724	\$ 1,579	\$ 7,400	\$ 1,900	-74.32%
Supplies	\$ 8,567	\$ 7,209	\$ 9,816	\$ 10,000	\$ 6,000	-40.00%
Total Expenditures	\$ 64,246	\$ 64,743	\$ 64,208	\$ 74,314	\$ 59,426	-20.03%



CITY OF TOCCOA WATER - WASTEWATER LAB

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
505-4337					
51.1100	Regular Employees	36,945	37,211	38,945	2,000
51.1300	Overtime Wages	100	161	100	0
51.2100	Group Insurance	13,694	6,759	5,769	-7,925
51.2200	Fica	2,834	2,859	2,854	20
51.2400	Retirement	2,456	2,460	2,973	517
51.2700	Workers Compensation	485	209	485	0
51.2900	Other Employee Benefits	400	430	400	0
52.2110	Disposal	500	0	250	-250
52.2200	Repairs & Maintenance	500	0	250	-250
52.3600	Dues & Fees	400	0	400	0
52.3700	Education & Training	1,000	394	500	-500
52.3850	Contract Labor	1,000	0	500	-500
53.1100	Supplies & Materials	10,000	5,717	6,000	-4,000
53.1600	Equipment < \$5,000 Each	4,000	0	0	-4,000
TOTAL		74,314	56,200	59,426	-14,888



Lab Analyst

WATER / WASTEWATER
INDUSTRIAL PRETREATMENT

The Industrial Pretreatment Program ensures that industrial sewer customers are pretreating their wastewater to applicable standards prior to discharge into City sewers so that influent (wastewater coming in to our treatment plants) will not introduce pollutants and contaminants that could affect our personnel, the atmosphere, the receiving waters or could be otherwise incompatible with our publicly owned treatment works (POTW). Monitoring and testing industrial sewer customers assures the City of Toccoa will also be in compliance with our National Pollutant Discharge Elimination System (NPDES) permit.

WATER INDUSTRIAL PRETREATMENT EXPENSE SUMMARY

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Budget</u>	FY2015 <u>Adopted</u>	Percentage <u>Change</u>
Personal Services/Benefits	\$ 46,405	\$ 45,443	\$ 49,128	\$ 47,585	\$ 50,743	6.64%
Purchases/Contractual Service	\$ 6,036	\$ 19,619	\$ 6,135	\$ 25,000	\$ 10,900	-56.40%
Supplies	\$ 580	\$ 2,284	\$ 4,490	\$ 4,869	\$ 4,000	-17.85%
Total Expenditures	\$ 53,022	\$ 67,347	\$ 59,753	\$ 77,454	\$ 65,643	-15.25%



CITY OF TOCCOA WATER - INDUSTRIAL PRETREATMENT

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
505-4338					
51.1100	Regular Employees	34,254	36,404	37,005	2,751
51.1300	Overtime Wages	2,100	3,240	2,100	0
51.2100	Group Insurance	5,297	5,338	5,350	53
51.2200	FICA	2,781	2,991	2,562	-219
51.2400	Retirement	2,277	2,281	2,876	599
51.2700	Workers Compensation	476	204	450	-26
51.2900	Other Employee Benefits	400	486	400	0
52.1200	Professional Services	15,000	0	2,000	-13,000
52.2200	Repairs & Maintenance	1,000	0	500	-500
52.3600	Dues & Fees	400	68	200	-200
52.3700	Education & Training	600	13	200	-400
52.3850	Contract Labor	8,000	7,426	8,000	0
53.1100	Supplies & Materials	2,000	0	500	-1,500
53.1270	Gasoline/Diesel	2,869	3,696	3,500	631
TOTAL		77,454	62,147	65,643	-11,811



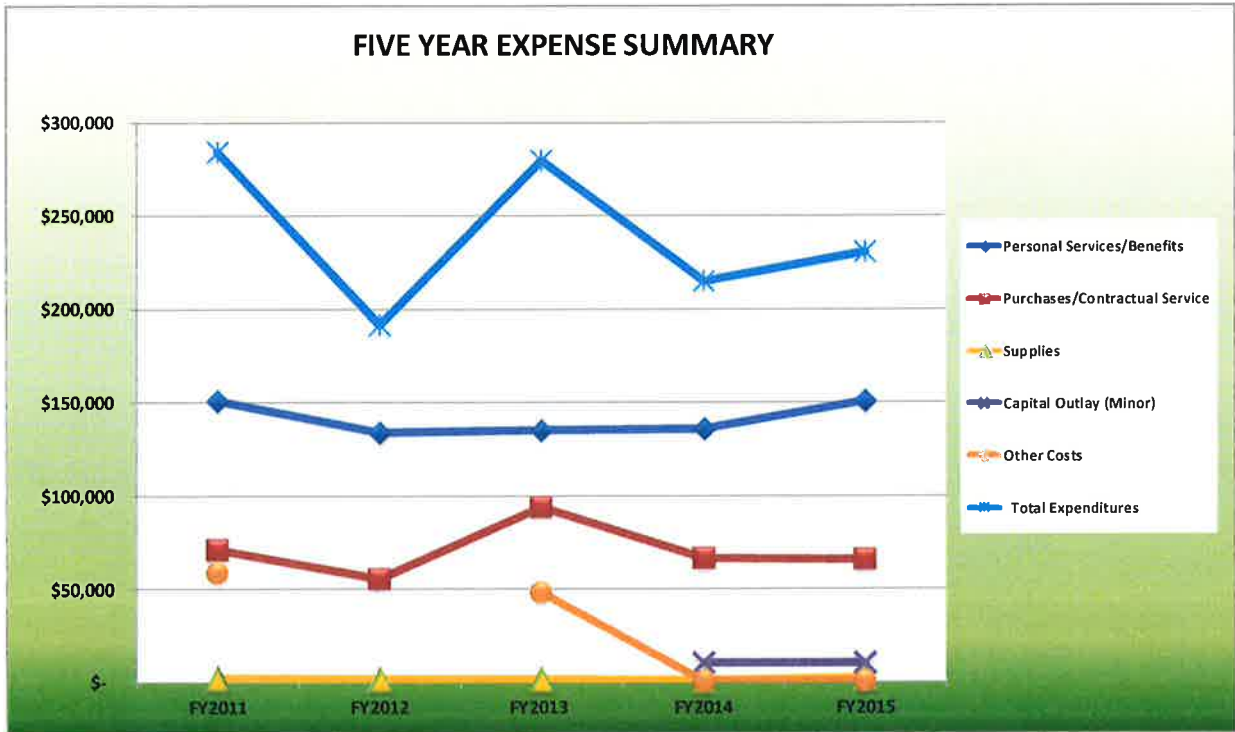
Industrial Pretreat Coordinator

WATER / WASTEWATER
ADMINISTRATION

The Water / Wastewater Department Administrative office is located at City Hall and is responsible for ensuring compliance with all applicable permits relating to the treatment and distribution of our drinking water supply, collection & treatment of wastewater and the delivery & expansion of the natural gas system. The administrative office serves as managerial support for the chief water operator (water treatment), water warehouse superintendent (distribution), wastewater superintendent, gas north and gas south superintendents. Within this department are two fulltime employees, the Utilities Director and the Utilities Office Manager.

WATER ADMINISTRATION EXPENSE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 150,848	\$ 133,726	\$ 134,982	\$ 136,067	\$ 150,801	10.83%
Purchases/Contractual Service	\$ 71,505	\$ 55,729	\$ 94,349	\$ 66,600	\$ 65,900	-1.05%
Supplies	\$ 2,609	\$ 1,993	\$ 2,007	\$ 1,472	\$ 2,800	90.22%
Capital Outlay (Minor)				\$ 10,434	\$ 10,434	0.00%
Other Costs	\$ 58,929		\$ 48,417	\$ 495	\$ 495	0.00%
Total Expenditures	\$ 283,891	\$ 191,448	\$ 279,755	\$ 215,068	\$ 230,430	7.14%



CITY OF TOCCOA WATER - ADMINISTRATION

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
505-4410					
51.1100	Regular Employees	108,052	110,907	113,207	5,155
51.2100	Group Insurance	11,468	16,006	20,024	8,556
51.2200	Fica	9,063	8,498	8,447	-616
51.2400	Retirement	7,184	7,195	8,823	1,639
51.2700	Workers Compensation	300	363	300	0
52.1100	Collection Costs	1,200	883	1,200	0
52.1200	Professional Services	11,000	11,100	11,000	0
52.1201	Credit Card Expense	15,000	17,497	18,000	3,000
52.2200	Repairs & Maintenance	1,000	165	300	-700
52.2300	Rentals - Equipment	100	0	100	0
52.3100	Insurance	30,500	29,000	29,000	-1,500
52.3200	Communications	600	1,228	1,300	700
52.3600	Dues & Fees	1,200	1,534	1,500	300
52.3700	Education & Training	2,500	852	1,500	-1,000
52.3850	Contract Labor	1,000	0	500	-500
53.1100	Supplies & Materials	1,000	1,322	2,500	1,500
53.1270	Gasoline/Diesel	372	213	300	-72
53.1271	CNG Expense	0	1,505	0	0
53.1400	Books & Periodicals	100	0	0	-100
53.1600	Equipment < \$5,000 Each	2,500	0	1,500	-1,000
58.1200	Capital Lease-Principal	10,434	10,434	10,434	0
58.2200	Capital Lease-Interest	495	495	495	0
TOTAL		215,068	219,197	230,430	15,362



WATER / WASTEWATER
YONAH PUMP STATION

The Yonah Pump Station is situated on the banks of Lake Yonah—a Georgia Power Company Lake—and serves as Toccoa’s emergency raw water source in times of high demand. Raw water is pumped from Lake Yonah via the Yonah Pump Station which consists of two Patterson Pump 700 horsepower pumps, capable of pumping 3.8 million gallons per day each. The raw water is pumped 5 miles across US Forest Service property in a 24 inch ductile iron waterline, into the Davidson Creek Reservoir. We are currently permitted by the Georgia Environmental Protection Division to pump 6 million gallons per day from Lake Yonah. The maintenance of the pump station structure, pumps maintenance, the electricity to run the pumps, the purchase of the raw water from Georgia Power Company and US Forest Service land lease costs are budgeted in the Yonah Pump Station account. No personnel are budgeted within this cost center.

WATER YONAH PUMP STATION EXPENSE SUMMARY

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Budget</u>	FY2015 <u>Adopted</u>	Percentage <u>Change</u>
Purchases/Contractual Service	\$ 5,260	\$ 9,994	\$ 27,816	\$ 52,200	\$ 22,562	-56.78%
Supplies				\$ 100	\$ 100	0.00%
Other Costs	\$ 6,030	\$ 23,282				0.00%
Total Expenditures	\$ 11,290	\$ 33,276	\$ 27,816	\$ 52,300	\$ 22,662	-56.67%



CITY OF TOCCOA WATER -YONAH PUMP STATION

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
505-4420					
52.1200	Professional Services	6,000	0	1,000	-5,000
52.2200	Repairs & Maintenance	3,000	1,117	1,200	-1,800
52.3200	Communications	1,000	756	750	-250
52.3600	Dues & Fees	0	2,112	2,112	2,112
53.1100	Supplies & Materials	100	0	100	0
53.1215	Raw Water Cost	2,200	3,160	2,500	300
53.1230	Electricity	40,000	3,786	15,000	-25,000
TOTAL		52,300	10,931	22,662	-29,638



Yonah Pump Station



Fresh Water Pumps

WATER / WASTEWATER
DAVIDSON CREEK

The Davidson Creek Pump Station is situated on the banks of Davidson Creek Reservoir and serves as a raw water source for times of high demand as well as to fill Lake Toccoa. Raw water is pumped from Davidson Creek Reservoir by way of six pumps—which range from 350 to 700 horsepower—via a 12 inch pipe line and a 16 inch pipeline to a discharge line with a rise of approximately 417 feet up through US Forestry property then to a gravity fed clay pipe to Cedar Creek which carries the raw water down to the discharge point into Lake Toccoa. The distance from the gravity flow line to Lake Toccoa is 1.3 miles.

The maintenance of the pump station structure, pump maintenance, the electricity to run the pumps, and the US Forest Service dam and water pipeline costs are budgeted in the Davidson Creek Pump Station account. No personnel are budgeted within this cost center.

WATER DAVIDSON CREEK EXPENSE SUMMARY

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Budget</u>	FY2015 <u>Adopted</u>	Percentage <u>Change</u>
Purchases/Contractual Service	\$ 91,267	\$ 232,410	\$ 187,906	\$ 274,600	\$ 185,786	-32.34%
Supplies	\$ 443	\$ 1,120	\$ 1,272	\$ 2,500	\$ 2,500	0.00%
Other Costs	\$ 16,610	\$ 13,384	\$ 14,363	\$ 52,058	\$ 51,781	-0.53%
Total Expenditures	\$ 108,320	\$ 246,914	\$ 203,541	\$ 329,158	\$ 240,067	-27.07%



CITY OF TOCCOA WATER - DAVIDSON CREEK

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
505-4421					
52.1200	Professional Services	3,700	28,100	15,000	11,300
52.2200	Repairs & Maintenance	5,000	4,714	5,000	0
52.2300	Rentals	100	0	100	0
52.3200	Communications	4,000	3,780	4,000	0
52.3600	Dues & Fees	1,800	2,592	3,000	1,200
52.3850	Contract Labor	60,000	0	10,000	-50,000
53.1100	Supplies & Materials	2,500	0	2,500	0
53.1230	Electricity	200,000	39,490	148,685	-51,315
56.1000	Depreciation	41,473	41,473	46,998	5,525
58.2200	Interest Capital Leases	10,585	10,585	4,783	-5,802
TOTAL		329,158	130,734	240,067	-89,091



Davidson Creek Reservoir Dam

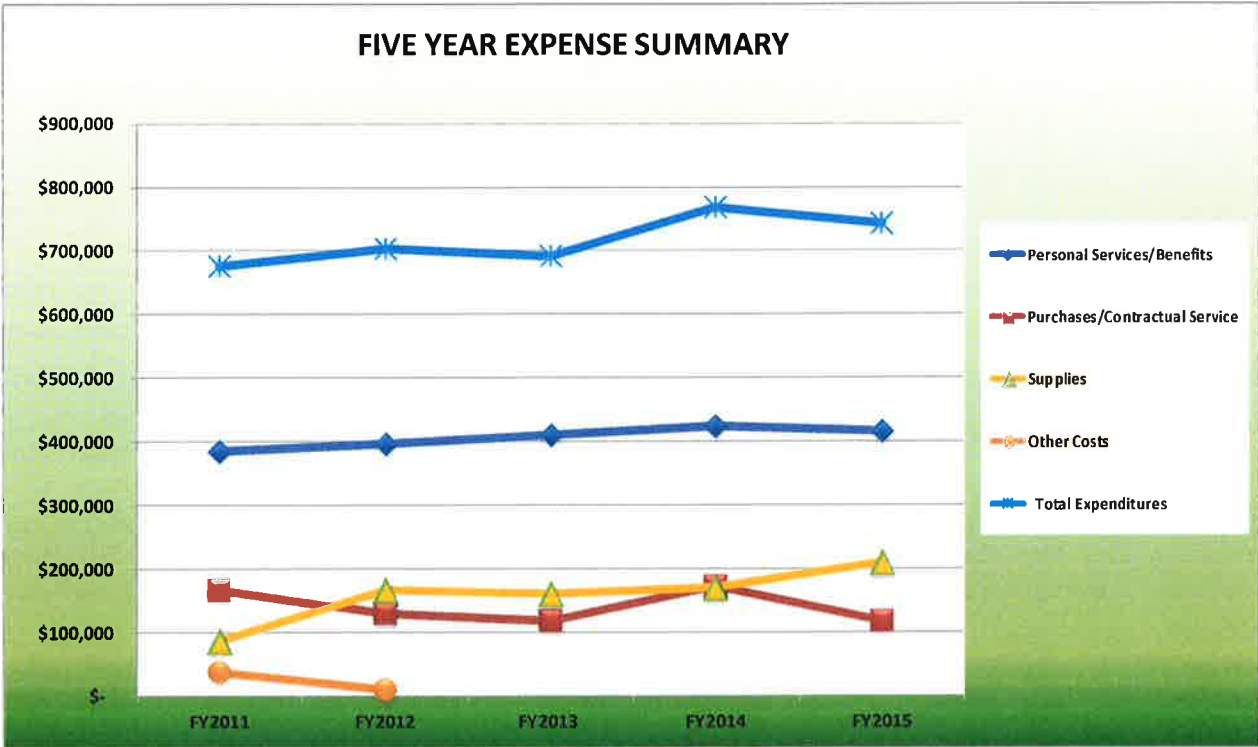
WATER / WASTEWATER
TREATMENT

The Water Treatment facility located on Hwy 17 Alternate North is a 24/7/365 operation and was designed to receive and treat up to 9 million gallons per day of raw water from Lake Toccoa (a 3 square mile impound area from which we are permitted to withdraw 9 million gallons per day) for treatment in accordance with applicable state and federal standards. Also at this location are 3 clear wells (two round and 1 square) used to store to total of 1.8MG of treated water for distribution through the system.

All personnel at the water treatment plant are required to be certified by the State of Georgia to operate the water treatment plant. There are 8 fulltime employees at the water treatment plant—one Chief Operator and 7 staff members.

WATER TREATMENT EXPENSE SUMMARY

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Budget</u>	FY2015 <u>Adopted</u>	Percentage <u>Change</u>
Personal Services/Benefits	\$ 385,541	\$ 396,687	\$ 411,166	\$ 424,176	\$ 415,356	-2.08%
Purchases/Contractual Service	\$ 166,885	\$ 129,535	\$ 118,550	\$ 171,981	\$ 116,900	-32.03%
Supplies	\$ 86,867	\$ 167,132	\$ 160,888	\$ 170,558	\$ 210,000	23.13%
Other Costs	\$ 36,999	\$ 9,405				0.00%
Total Expenditures	\$ 676,292	\$ 702,759	\$ 690,604	\$ 766,715	\$ 742,256	-3.19%



CITY OF TOCCOA WATER TREATMENT

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
505-4430					
51.1100	Regular Employees	271,141	267,012	284,487	13,346
51.1300	Overtime Wages	6,000	5,178	6,000	0
51.2100	Group Insurance	91,971	71,191	72,617	-19,354
51.2200	Fica	21,200	20,823	21,293	93
51.2400	Retirement	18,027	18,055	21,759	3,732
51.2700	Workers Compensation	12,637	5,864	6,000	-6,637
51.2900	Other Employee Benefits	3,200	2,528	3,200	0
52.1200	Professional Services	3,500	8,436	9,000	5,500
52.2110	Disposal	2,000	1,978	2,000	0
52.2200	Repairs & Maintenance	14,000	11,845	7,000	-7,000
52.2300	Rentals - Equipment	1,000	0	500	-500
52.3200	Communications	1,200	346	600	-600
52.3300	Advertising & Promotions	3,000	0	500	-2,500
52.3600	Dues & Fees	3,000	960	1,000	-2,000
52.3700	Education & Training	5,281	1,449	1,800	-3,481
52.3850	Contract Labor	65,500	21,531	20,000	-45,500
53.1100	Supplies & Materials	165,000	213,148	200,000	35,000
53.1215	Water/Sewer	3,500	5,494	5,500	2,000
53.1220	Natural Gas	10,000	9,012	10,000	0
53.1230	Electricity	60,000	58,995	59,000	-1,000
53.1270	Gasoline/Diesel	5,558	10,937	10,000	4,442
53.1600	Equipment < \$5,000 Each	0	0	0	0
56-1000	Depreciation	0	0	0	0
TOTAL		766,715	734,782	742,256	-24,459



WATER / WASTEWATER
WATER LAB

The Water Treatment facility houses the Water Lab which is charged with analyzing water samples to ensure compliance with our water permits.

One fulltime employee collects samples around the water system and in the water treatment facility for testing on site and by independent laboratories. Testing and collection equipment and lab supplies are the bulk of the Water Lab budget.

WATER LAB EXPENSE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Purchases/Contractual Service	\$ 1,749	\$ 403	\$ 2,517	\$ 3,800	\$ 1,800	-52.63%
Supplies	\$ 21,053	\$ 24,726	\$ 23,028	\$ 25,000	\$ 20,000	-20.00%
Total Expenditures	\$ 22,802	\$ 25,129	\$ 25,545	\$ 28,800	\$ 21,800	-24.31%



**CITY OF TOCCOA
WATER - WATER LAB**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
505-4431					
52.2200	Repairs & Maintenance	3,500	1,217	1,500	-2,000
52.2300	Rentals - Equipment	300	0	300	0
53.1100	Supplies & Materials	25,000	19,490	20,000	-5,000
TOTAL		28,800	20,707	21,800	-7,000



Water Bacteriological Laboratory

WATER / WASTEWATER
WATER MAINS

The Water Mains department is responsible for the sanitary delivery of drinking water and the maintenance of approximately 500 miles of water mains throughout the city of Toccoa and Stephens County. The responsibility for construction of utility improvements and service expansion is under the direction of this department. Three fulltime employees are charged to this department, a crew member, the water distribution superintendent and a Right-of-way crew member.

WATER MAINS EXPENSE SUMMARY

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Budget</u>	FY2015 <u>Adopted</u>	Percentage <u>Change</u>
Personal Services/Benefits	\$ 104,958	\$ 98,445	\$ 115,701	\$ 129,998	\$ 148,189	13.99%
Purchases/Contractual Service	\$ 42,614	\$ 33,712	\$ 13,315	\$ 35,400	\$ 31,563	-10.84%
Supplies	\$ 22,559	\$ 40,994	\$ 23,831	\$ 33,977	\$ 47,000	38.33%
Capital Outlay (Minor)				\$ 17,618	\$ 90,000	410.84%
Other Costs				\$ 836		-100.00%
Total Expenditures	\$ 170,132	\$ 173,150	\$ 152,847	\$ 217,829	\$ 316,752	45.41%



**CITY OF TOCCOA
WATER MAINS**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014			FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	
505-4440					
51.1100	Regular Employees	96,070	92,125	99,762	3,692
51.1300	Overtime Wages	1,500	1,861	2,000	500
51.2100	Group Insurance	14,211	22,658	25,470	11,259
51.2200	Fica	5,812	7,190	7,541	1,729
51.2400	Retirement	6,387	6,398	7,716	1,329
51.2700	Workers Compensation	4,818	5,420	4,500	-318
51.2900	Other Employee Benefits	1,200	1,189	1,200	0
52.1200	Professional Services	10,000	120	5,163	-4,837
52.2200	Repairs & Maintenance	13,500	5,797	20,000	6,500
52.2300	Rentals - Equipment	2,000	0	2,000	0
52.3200	Communications	1,000	756	1,000	0
52.3600	Dues & Fees	1,000	925	1,000	0
52.3700	Education & Training	400	342	400	0
52.3850	Contract Labor	3,000	2,142	1,500	-1,500
53.1100	Supplies & Materials	27,000	34,420	35,000	8,000
53.1215	Water/Sewer	500	272	500	0
53.1270	Gasoline/Diesel	6,977	10,433	12,000	5,023
53.1600	Equipment < \$5,000 Each	4,000	0	0	-4,000
54.2500	Equipment	0	10,000	90,000	90,000
58.1200	Capital Leases-Principal	17,618	0	0	-17,618
58.2200	Capital Leases-Interest	836	0	0	-836
TOTAL		217,829	202,048	316,752	98,923



Distribution Crew Repairing a Water Main

WATER / WASTEWATER
ELEVATED STORAGE

Elevated storage tanks provide adequate storage and static pressures (gravity flow system) throughout the Distribution System of the potable water supply. The City of Toccoa uses three elevated storage tanks as listed below. Water is pumped up into the storage tank for use as drinking water and fire protection. The gravity fed system provides the necessary pressure for residential, commercial and industrial customers. These tanks are scheduled for draining, cleaning and inspection by a private contractor to insure a long service life.

Hwy 17 Elevated Storage tank is located on Hwy 17 North. It is 135 feet tall and has a capacity of 250,000 gallons.

Meadowbrook Elevated Storage tank is located in the Meadowbrook Industrial Park at 96 Clary Connector. It is 130 feet tall and has a capacity of 250,000 gallons.

Camp Toccoa Water Storage Facilities is located on Ayersville Road (Old Paratrooper Military Base). It is 135 feet tall and has a capacity of 250,000 gallons.

WATER ELEVATED STORAGE EXPENSE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Purchases/Contractual Service	\$ 42,740	\$ 35,151	\$ 35,193	\$ 39,750	\$ 40,250	1.26%
Supplies		\$ 5,154		\$ 250	\$ 250	0.00%
Total Expenditures	\$ 42,740	\$ 40,305	\$ 35,193	\$ 40,000	\$ 40,500	1.25%



**CITY OF TOCCOA
WATER - ELEVATED STORAGE**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
505-4441					
52.2200	Repairs and Maintenance	500	0	500	0
52.3200	Communications	500	857	1,000	500
52.3850	Contract Labor	35,000	34,915	35,000	0
53.1100	Supplies and Materials	250	0	250	0
53.1210	Water/Sewerage	250	177	250	0
53.1230	Electricity	3,500	3,298	3,500	0
TOTAL		40,000	39,247	40,500	500



Elevated Storage Tank

WATER / WASTEWATER
BOOSTER PUMP

The Booster Pump Station is used to pump potable water from the low point near Jeanette Jamieson Intersection up to the Camp Toccoa Clearwell then into the Camp Toccoa Elevated storage tank. The Booster pump station “pushes” treated drinking water to the elevated storage tank, increasing the static pressure and dynamic flows to industrial and residential customers in the area. There are no personnel assigned to the Booster Pump Station cost center.

WATER BOOSTER PUMP EXPENSE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Purchases/Contractual Service	\$ 14,193	\$ 10,442	\$ 7,710	\$ 10,900	\$ 11,900	9.17%
Supplies		\$ 146		\$ 250	\$ 250	0.00%
Total Expenditures	\$ 14,193	\$ 10,588	\$ 7,710	\$ 11,150	\$ 12,150	8.97%



CITY OF TOCCOA WATER - BOOSTER PUMP

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014			FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	
505-4442					
52.2200	Repairs & Maintenance	1,000	1,885	2,000	1,000
52.2300	Rentals	100	0	100	0
52.3200	Communications	800	756	800	0
53.1100	Supplies & Materials	250	0	250	0
53.1220	Natural Gas	1,000	1,561	1,000	0
53.1230	Electricity	8,000	5,712	8,000	0
TOTAL		11,150	9,914	12,150	1,000



Booster Pump Station

WATER / WASTEWATER
VALVES AND HYDRANTS

Water Valves and Hydrants is a cost center of the Water Distribution Department which is responsible for the monitoring, repair and minor rehabilitation of all fire hydrants and water valves throughout the 500 miles of main in the distribution system. The Water Valves and Hydrants division is also responsible for ensuring all fire hydrants are fully operable, are in a state of good repair and are ready for use in fire protection. The annual “flushing of the hydrants” scours out the distribution system to assure quality drinking water. Water valves must also be installed and maintained so that they are operational and marked adequately for quick location in the event of an emergency such as main break, as required under the Utilities Protection Center, at the request of other utilities and our customers. This division is staffed with three fulltime crew workers.

WATER VALVES & HYDRANTS EXPENSE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 96,947	\$ 113,115	\$ 112,723	\$ 119,286	\$ 125,650	5.34%
Purchases/Contractual Service	\$ 5,368	\$ 3,567	\$ 8,711	\$ 8,000	\$ 8,000	0.00%
Supplies	\$ 17,448	\$ 23,149	\$ 16,346	\$ 28,102	\$ 35,000	24.55%
Total Expenditures	\$ 119,763	\$ 139,830	\$ 137,780	\$ 155,388	\$ 168,650	8.53%



CITY OF TOCCOA WATER - VALVES & HYDRANTS

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
505-4443					
51.1100	Regular Employees	73,699	73,788	78,313	4,614
51.1300	Overtime Wages	3,500	3,290	3,500	0
51.2100	Group Insurance	26,281	19,277	25,660	-621
51.2200	Fica	5,905	5,896	5,995	90
51.2400	Retirement	4,900	4,907	5,982	1,082
51.2700	Workers Compensation	3,801	13,146	5,000	1,199
51.2900	Other Employee Benefits	1,200	1,070	1,200	0
52.2200	Repairs & Maintenance	6,500	3,335	6,500	0
52.2300	Rentals - Equipment	500	0	500	0
52.3300	Advertising & Promotions	500	0	500	0
52.3600	Dues & Fees	500	0	500	0
53.1100	Supplies & Materials	8,500	14,440	15,000	6,500
53.1270	Gasoline/Diesel	19,602	16,361	20,000	398
53.1600	Equipment < \$5,000 Each	0	800	0	0
TOTAL		155,388	156,310	168,650	13,262



Hydrant Maintenance

WATER / WASTEWATER
TAPS AND METERS

The purpose of the Water Taps and Meters division is to install and maintain meters, make water and sewer taps, place meter boxes, other fittings and service connections as necessary for the measuring and accurate billing of potable water to customers throughout the system. The water sales measured through the meters are also the basis for sewer charges where sewer is available. This department is staffed with three fulltime employees—one crew worker and two equipment operators. These employees receive service tickets (or work orders) from the Customer Service department indicating receipt of an approved service application (tap application). Our goal is to complete the tap in a timely and efficient manner once they are scheduled and promptly notify the Customer Service department so that the customer account can be established, added to the meter reading route and be billed appropriately.

WATER TAPS & METERS EXPENSE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 76,295	\$ 102,368	\$ 105,198	\$ 106,165	\$ 111,504	5.03%
Purchases/Contractual Service	\$ 7,699	\$ 10,313	\$ 6,600	\$ 15,650	\$ 13,150	-15.97%
Supplies	\$ 67,243	\$ 86,959	\$ 46,512	\$ 93,533	\$ 83,000	-11.26%
Capital Outlay (Minor)					\$ 15,600	100.00%
Other Costs					\$ 741	100.00%
Total Expenditures	\$ 151,237	\$ 199,641	\$ 158,310	\$ 215,348	\$ 223,995	4.02%



CITY OF TOCCOA WATER TAPS & METERS

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
505-4444					
51.1100	Regular Employees	75,485	76,080	80,556	5,071
51.1300	Overtime Wages	3,500	4,836	4,000	500
51.2100	Group Insurance	11,030	10,739	11,588	558
51.2200	Fica	6,042	6,029	6,000	-42
51.2400	Retirement	5,019	5,026	6,160	1,141
51.2700	Workers Compensation	3,889	2,093	2,000	-1,889
51.2900	Other Employee Benefits	1,200	1,109	1,200	0
52.2200	Repairs & Maintenance	7,000	3,588	7,000	0
52.2300	Rentals - Equipment	250	0	250	0
52.3600	Dues & Fees	900	0	900	0
52.3850	Contract Labor	7,500	4,626	5,000	-2,500
53.1100	Supplies and Materials	75,000	59,493	65,000	-10,000
53.1270	Gasoline/Diesel	18,533	14,469	18,000	-533
58.1200	Capital Leases-Principal	0	0	15,600	15,600
58.2200	Capital Leases-Interest	0	0	741	741
TOTAL		215,348	188,088	223,995	8,647



Water Tap and Setting of the Meter

WATER / WASTEWATER
METER READING

The Water Meter Reading cost center is staffed by 4 fulltime employees—a chief Meter Reader and three readers. It is their responsibility to read approximately 10,000 residential, commercial and industrial water meters and approximately 4,200 residential and commercial gas meters monthly for appropriate billing by the Finance department. This department is also responsible for re-reading any meter when there is a question of accuracy.

WATER METER READING EXPENSE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 160,143	\$ 143,523	\$ 159,120	\$ 163,411	\$ 171,970	5.24%
Purchases/Contractual Service	\$ 4,359	\$ 7,813	\$ 4,770	\$ 8,200	\$ 8,200	0.00%
Supplies	\$ 7,397	\$ 8,584	\$ 6,422	\$ 7,987	\$ 12,000	50.24%
Capital Outlay (Minor)				\$ 23,197		-100.00%
Other Costs				\$ 1,102		-100.00%
Total Expenditures	\$ 171,899	\$ 159,920	\$ 170,312	\$ 203,897	\$ 192,170	-5.75%



CITY OF TOCCOA WATER METER READING

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
505-4445					
51.1100	Regular Employees	104,659	113,316	120,351	15,692
51.1300	Overtime Wages	1,500	2,630	2,500	1,000
51.2100	Group Insurance	35,346	29,051	26,725	-8,621
51.2200	Fica	8,122	8,870	8,801	679
51.2400	Retirement	6,958	6,969	8,993	2,035
51.2700	Workers Compensation	5,226	2,246	3,000	-2,226
51.2900	Other Employee Benefits	1,600	1,929	1,600	0
52.2200	Repairs & Maintenance	7,000	5,337	7,000	0
52.3600	Dues & Fees	1,200	0	1,200	0
53.1100	Supplies & Materials	2,000	1,936	2,000	0
53.1270	Gasoline/Diesel	5,987	8,070	10,000	4,013
58.1200	Capital Leases-Principal	23,197	0	0	-23,197
58.2200	Capital Leases-Interest	1,102	0	0	-1,102
TOTAL		203,897	180,354	192,170	-11,727



Reading a Water Meter

WATER / WASTEWATER
WATER SERVICE

The Water Service department is staffed by one fulltime employee whose responsibility is to respond to requests for service from our customers concerning water quantity and quality as well as to verify the system information for Customer Service.

WATER SERVICE EXPENSE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 50,529	\$ 49,552	\$ 53,998	\$ 55,044	\$ 57,566	4.58%
Purchases/Contractual Service	\$ 1,742	\$ 1,377	\$ 2,277	\$ 2,565	\$ 5,165	101.36%
Supplies	\$ 7,850	\$ 10,426	\$ 8,470	\$ 9,246	\$ 11,375	23.03%
Capital Outlay (Minor)				\$ 4,000		-100.00%
Other Costs				\$ 190		-100.00%
Total Expenditures	\$ 60,122	\$ 61,354	\$ 64,745	\$ 71,045	\$ 74,106	4.31%



CITY OF TOCCOA WATER SERVICE

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
505-4446					
51.1100	Regular Employees	32,964	33,487	34,713	1,749
51.1300	Overtime Wages	1,500	1,567	1,500	0
51.2100	Group Insurance	13,654	13,948	13,998	344
51.2200	Fica	2,637	2,682	2,678	41
51.2400	Retirement	2,192	2,195	2,677	485
51.2700	Workers Compensation	1,697	1,276	1,600	-97
51.2900	Other Employee Benefits	400	415	400	0
52.2200	Repairs & Maintenance	1,400	4,293	4,000	2,600
52.3200	Communications	500	380	500	0
52.3600	Dues & Fees	265	0	265	0
52.3700	Education & Training	400	342	400	0
53.1100	Supplies & Materials	175	768	175	0
53.1270	Gasoline/Diesel	9,071	9,206	9,200	129
53.1271	CNG Expense	0	1,505	2,000	2,000
58.1200	Capital Leases-Principal	4,000	4,000	0	-4,000
58.2200	Capital Leases-Interest	190	190	0	-190
TOTAL		71,045	76,254	74,106	3,061



Service Technician Performing
Water Leak Check

WATER / WASTEWATER
CONSTRUCTION AND INSPECTION

The Water Construction and Inspection department is staffed by two fulltime employees whose responsibility is to inspect the installation and construction of water and sewer extensions. By City Ordinance, all water and sewer extensions must meet the City’s specifications with regard to materials used and installation method. We observe and monitor the installation process in preparation for the City to assume responsibility for the lines after construction. Also, this division is responsible for the Backflow Program following EPA mandates. Backflow devices protect the drinking water supply by preventing contaminants from being pulled into the water supply when a loss of water pressure occurs - typically when a hydrant is opened, a main breaks or during periods of abnormally high water usage.

WATER CONSTRUCTION AND INSPECTION EXPENSE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 82,982	\$ 99,805	\$ 104,400	\$ 109,661	\$ 112,441	2.54%
Purchases/Contractual Service	\$ 4,674	\$ 5,286	\$ 5,506	\$ 8,800	\$ 9,165	4.15%
Supplies	\$ 4,694	\$ 5,939	\$ 4,669	\$ 4,951	\$ 6,300	27.25%
Capital Outlay (Minor)				\$ 10,000	\$ 5,600	100.00%
Other Costs				\$ 475	\$ 285	100.00%
Total Expenditures	\$ 92,350	\$ 111,029	\$ 114,575	\$ 133,887	\$ 133,791	-0.07%



CITY OF TOCCOA WATER CONSTRUCTION AND INSPECTION

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
505-4448					
51.1100	Regular Employees	65,099	65,319	67,663	2,564
51.1300	Overtime Wages	3,500	1,123	3,500	0
51.2100	Group Insurance	27,308	27,894	27,994	686
51.2200	Fica	5,248	5,083	5,265	17
51.2400	Retirement	4,328	4,335	5,219	891
51.2700	Workers Compensation	3,378	1,451	2,000	-1,378
51.2900	Other Employee Benefits	800	851	800	0
52.2200	Repairs & Maintenance	3,000	2,203	3,000	0
52.3200	Communications	1,400	1,107	1,400	0
52.3600	Dues & Fees	3,400	4,450	3,765	365
52.3700	Education & Training	1,000	622	1,000	0
53.1100	Supplies & Materials	1,300	657	1,300	0
53.1270	Gasoline/Diesel	3,651	3,829	5,000	1,349
58.1200	Principal-Capital Lease	10,000	0	5,600	-4,400
58.2200	Capital Lease-Interest	475	0	285	-190
TOTAL		133,887	118,924	133,791	-97



New Construction Inspection

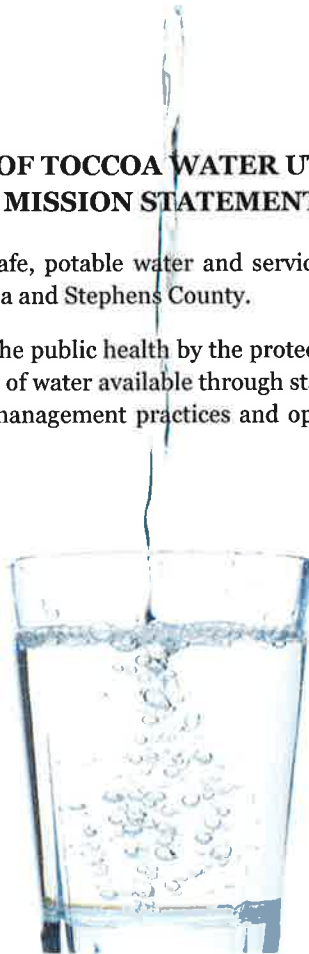
**CITY OF TOCCOA
WATER - INTERFUND TRANSFERS**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
505					
9000-61.1100	Transfers Out - General	2,304,260	2,304,260	2,258,241	-46,019
9000-61.1506	Transfers Water R & E	31,613	31,613	31,613	0
9000-61.1507	Transfers Sewer R & E	154,613	154,613	163,913	9,300
9000-61.1516	Transfers Gas R & E	31,613	31,613	31,613	0
9000-61.1541	Transfers Solid Waste R & E	31,613	31,613	31,613	0
9000-61.1557	Transfers Out to Golf R&E	13,500	13,500	18,000	4,500
TOTAL		2,567,212	2,567,212	2,534,993	-32,219

**CITY OF TOCCOA WATER UTILITY
MISSION STATEMENT**

To provide safe, potable water and services to the Citizens of Toccoa and Stephens County.

To preserve the public health by the protection of quality and quantity of water available through state and federal laws sound management practices and operating procedures.





Toccoa the Beautiful

Water / Wastewater (Sewer)
Renewal and Extension Fund

WATER RENEWAL AND EXTENSION REVENUES

ACCT. NO.	ACCOUNT DESCRIPTION	6/30/14		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
506-0039					
39.1505	Transfer in - Water Fd	31,612	31,612	31,612	0
TOTAL		31,612	31,612	31,612	0

WATER RENEWAL AND EXTENSION EXPENDITURES

ACCT. NO.	ACCOUNT DESCRIPTION	6/30/14		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
506-8500					
52.2200	Repairs & Maintenance	31,612	0	31,612	0
TOTAL		31,612	0	31,612	0

SEWER RENEWAL AND EXTENSION REVENUES

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
507-0039					
39.1505	Transfer in - Water Fd	154,613	164,072	163,913	9,300
TOTAL		154,613	164,072	163,913	9,300

SEWER RENEWAL AND EXTENSION EXPENDITURES

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
507-8500					
52.2200	Repairs & Maintenance	154,613	0	163,913	9,300
TOTAL		154,613	0	163,913	9,300

GAS FUND

This fund accounts for the receipts and disbursements necessary to finance the City of Toccoa's Natural Gas operations. The Gas Department is responsible for the safe and efficient providing of natural gas for the City of Toccoa's gas customers ranging from northern Hart County to Franklin, NC.

The City of Toccoa's natural gas system is highly regulated by the Public Service Commission in Georgia and its counterpart organization in North Carolina. The City's employees must pass rigid certification testing and must maintain their certification in order to work on the City's gas lines.

The City charges fees for service based on actual consumption. Prices are set to cover the cost of gas purchased, cost of personnel, operations, equipment and line extensions. Net income is either put back into the system or transferred to the General Fund in order to reduce the need for property taxes to support other City operations. Either way, our citizens and customers are the beneficiaries.





Toccoa Natural Gas

TNG Mission

- *To provide safe, clean, efficient, reliable energy to the customers of our system at the lowest cost.*
- *To market and deliver our products and services using best practices and cost effective technologies.*
- *To know our customers and meet or exceed their expectations.*
- *To be active corporate and individual participants and actively committed to protecting our environment.*
- *To provide career opportunities and continuing education necessary for our employees to perform their jobs in a quality manner.*

92 N. Alexander Street • Toccoa, GA 30577
(706) 282-3311 • www.toccoanaturalgas.com

CITY OF TOCCOA NATURAL GAS REVENUES

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014			FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	
515					
0033-33.4001	GDOT Expansion Project # 20	239,832	314,154	0	-239,832
0033-33.4002	GDOT Expansion Project # 37	554,962	536,971	0	-554,962
0034-34.4409	Membership Dividend	330,000	310,000	365,000	35,000
0034-34.4410	Gas Sales - South	9,095,000	9,807,766	9,421,736	326,736
0034-34.4410	Gas Sales-Base Rate Increase	67,850	68,520	68,700	850
0034-34.4411	Gas Taps - South	8,500	4,585	5,000	-3,500
0034-34.4415	Penalties	65,000	66,348	67,500	2,500
0034-34.4416	Gas Service Fees - South	18,600	15,817	16,000	-2,600
0034-34.4418	Miscellaneous - South	2,200	0	0	-2,200
0034-34.4420	Gas Sales - North	2,115,000	2,556,228	2,400,000	285,000
0034-34.4421	Gas Taps - North	17,000	9,857	12,000	-5,000
0034-34.4425	Gas W/H Warranty Program	580	629	600	20
0034-34.4426	Gas Service Fees - North	100	0	100	0
0034-34.4429	Piping & Conversion North	55,000	85,325	86,500	31,500
0034-34.6900	Establishment Fee	35,000	41,000	43,000	8,000
0038-389000	GMA Lease Pool Proceeds	0	0	353,355	353,355
TOTAL		12,604,624	13,817,200	12,839,491	234,867

NATURAL GAS EXPENDITURE SUMMARY

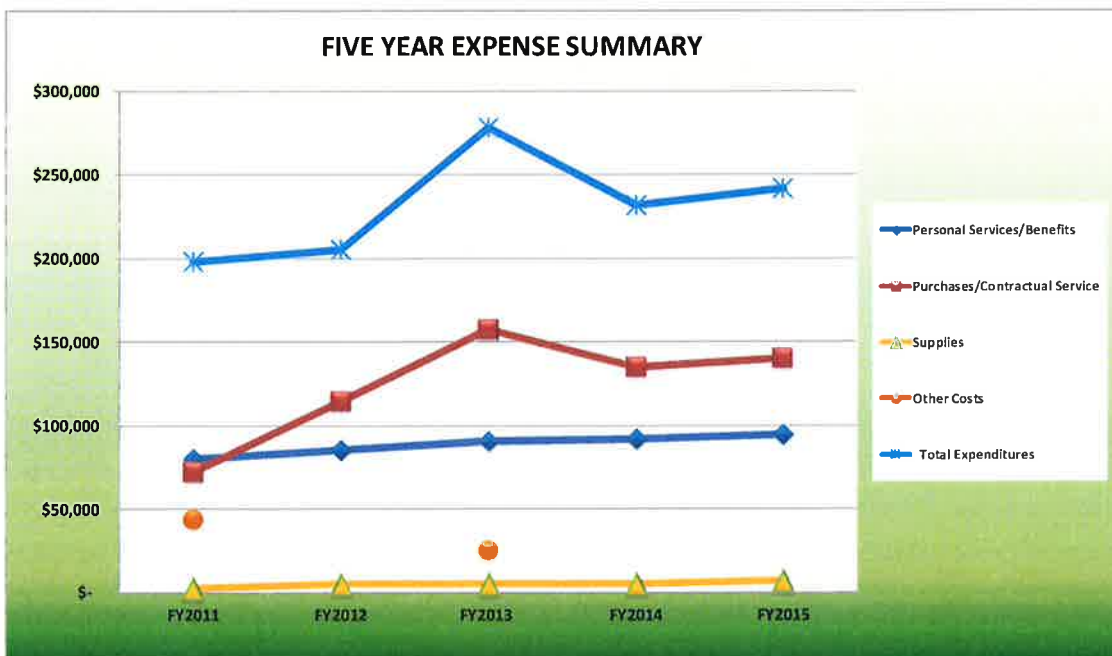
DEPARTMENT	6/30/2014			FY 2014-FY 2015 BUDGET VARIANCE
	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	
Gas Administration - South	231,845	267,735	241,800	9,955
Taps & Meters South	425,419	436,106	495,759	70,340
Valves & Regulators	112,602	56,336	54,500	-58,102
Meter Reading South	103,921	75,317	143,223	39,302
Transmission Line	241,400	214,164	157,039	-84,361
Distribution South	336,237	249,139	353,077	16,840
Cathodic Protection	168,091	90,905	103,289	-64,802
Renewal/Expansion Construction	239,743	244,233	316,281	76,538
Service Operation South	85,730	49,688	58,348	-27,382
Purchase for Resale	5,449,958	7,337,046	7,086,000	1,636,042
Gas Administration - North	114,978	114,748	124,520	9,542
Taps & Meters North	295,876	299,045	332,696	36,820
Debt Service	1,991,269	1,991,269	1,988,670	-2,599
Service Operation North	57,610	33,864	89,051	31,441
Piping & Conversion North	164,747	169,503	208,529	43,782
GDOT Expansion Project # 20	413,503	335,015	0	-413,503
GDOT Expansion Project # 37	645,305	590,256	0	-645,305
Capital Outlay	838,188	112,304	370,000	-468,188
Internal Transfers	688,202	688,872	716,709	28,507
TOTAL	12,604,624	13,355,545	12,839,491	234,867

GAS
ADMINISTRATION SOUTH

The role of the Gas Department Administrative office is to ensure compliance with all applicable regulatory requirements relating to the delivery and expansion of our natural gas system. The calculation of current gas rates and coordination of the gas incentive programs, mandated public awareness and consumer education campaigns are executed from this department. Operation and Maintenance, Emergency and Procedure manuals are kept updated and are reviewed annually. Additionally, department staff serves as a liaison between the local fire departments and provides training for emergency responders in the "Areas of Joint Response". Gas leak calls are addressed and the Georgia Utilities Protection Center locates are received and dispatched daily. The preparation of the annual 7100 EIA report which is required by the Georgia Public Service Commission and also by the North Carolina Utilities Commission is the responsibility of the PACE Coordinator. All staff "Operator Qualification Training" is administered thru this department with a required satisfactory completion of a written test and/or confirmation observation during simulation as required by GPSC.

GAS ADMINISTRATION SOUTH EXPENSE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 79,644	\$ 85,474	\$ 90,419	\$ 91,634	\$ 94,750	3.40%
Purchases/Contractual Service	\$ 71,856	\$ 114,371	\$ 157,614	\$ 135,100	\$ 140,250	3.81%
Supplies	\$ 2,519	\$ 5,252	\$ 4,868	\$ 5,111	\$ 6,800	33.05%
Other Costs	\$ 43,520		\$ 24,961			0.00%
Total Expenditures	\$ 197,539	\$ 205,097	\$ 277,862	\$ 231,845	\$ 241,800	4.29%



CITY OF TOCCOA GAS ADMINISTRATION - SOUTH

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
515-4710					
51.1100	Regular Employees	62,433	62,962	65,051	2,618
51.2100	Group Insurance	20,061	19,664	19,731	-330
51.2200	Fica	4,776	4,818	4,817	41
51.2400	Retirement	4,188	4,158	4,974	786
51.2700	Workers Compensation	176	177	177	1
52.1200	Professional Services	12,000	19,149	15,000	3,000
52.1201	Credit Card Fees	16,000	17,498	17,500	1,500
52.2200	Repairs & Maintenance	1,000	275	500	-500
52.2300	Rents / Leases / Franchises	500	0	250	-250
52.3100	Insurance	15,000	15,000	14,000	-1,000
52.3200	Communications	3,500	3,783	3,800	300
52.3300	Advertising & Promotions	13,600	29,025	17,000	3,400
52.3310	Public Awareness Program	26,400	27,338	26,400	0
52.3320	Appliance Incentive	13,000	26,863	13,000	0
52.3600	Dues & Fees	8,100	7,800	7,800	-300
52.3700	Education & Training	1,500	500	500	-1,000
52.3850	Contract Labor	500	400	500	0
53.1100	Supplies & Materials	1,000	1,265	1,300	300
53.1270	Gasoline/Diesel	4,111	3,310	3,500	-611
53.1271	CNG Fuel	0	0	2,000	2,000
57.1010	Property Taxes	24,000	23,750	24,000	0
TOTAL		231,845	267,735	241,800	9,955

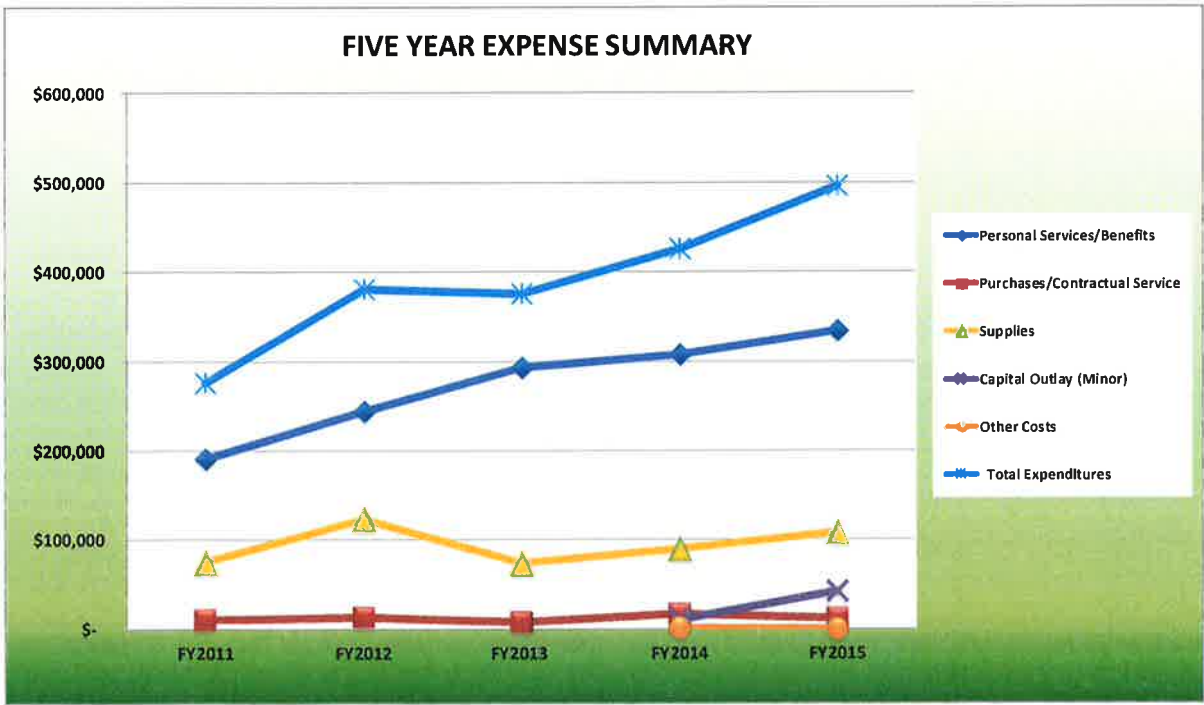


GAS
TAPS AND METERS—SOUTH

The Gas Taps & Meters cost center’s purpose is to install, maintain and service meters, make taps and service connections for the measuring and accurate billing of natural gas to customers throughout the system. This department is staffed with six fulltime employees – one superintendent, one assistant superintendent, one equipment operator, and three crew workers. The crew worker/locator position responds to daily requests for natural gas line locations to be identified and marked and respond to emergency locates per the Utilities Protection Center guidelines. The crew workers receive service tickets (or work orders) from the Customer Service department indicating receipt of an approved service application (tap applications). The goal is to complete the tap in a timely and efficient manner once they are scheduled and promptly notify the Customer Service department so that the customer account can be established, added to the meter reading route and billed appropriately.

GAS TAPS & METERS SOUTH EXPENSE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 190,986	\$ 243,964	\$ 293,406	\$ 307,630	\$ 333,409	8.38%
Purchases/Contractual Service	\$ 10,006	\$ 13,550	\$ 7,393	\$ 16,800	\$ 12,000	-28.57%
Supplies	\$ 74,674	\$ 123,510	\$ 73,683	\$ 90,514	\$ 108,000	19.32%
Capital Outlay (Minor)				\$ 10,000	\$ 42,000	320.00%
Other Costs				\$ 475	\$ 350	-26.32%
Total Expenditures	\$ 275,666	\$ 381,024	\$ 374,482	\$ 425,419	\$ 495,759	16.53%



CITY OF TOCCOA TAPS & METERS SOUTH

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
515-4712					
51.1100	Regular Employees	197,219	204,259	212,615	15,396
51.1300	Overtime	6,000	4,728	5,000	-1,000
51.2100	Group Insurance	67,754	74,258	77,632	9,878
51.2200	Fica	16,590	15,988	16,008	-582
51.2400	Retirement	13,806	13,135	16,137	2,331
51.2700	Workers Compensation	4,261	4,017	4,017	-244
51.2900	Other Employee Benefits	2,000	2,109	2,000	0
52.2200	Repairs & Maintenance	5,000	3,249	3,000	-2,000
52.2300	Rentals	200	0	200	0
52.3200	Communications	600	764	800	200
52.3700	Education & Training	2,000	21	500	-1,500
52.3850	Contract Labor	9,000	7,246	7,500	-1,500
53.1100	Supplies & Materials	80,000	93,669	95,000	15,000
53.1270	Gasoline/Diesel	10,514	12,663	13,000	2,486
54.2500	Equipment	0	0	35,000	35,000
58.1200	Equipment - Capital Lease	10,000	0	7,000	-3,000
58.2200	Interest - Capital Lease	475	0	350	-125
TOTAL		425,419	436,106	495,759	70,340



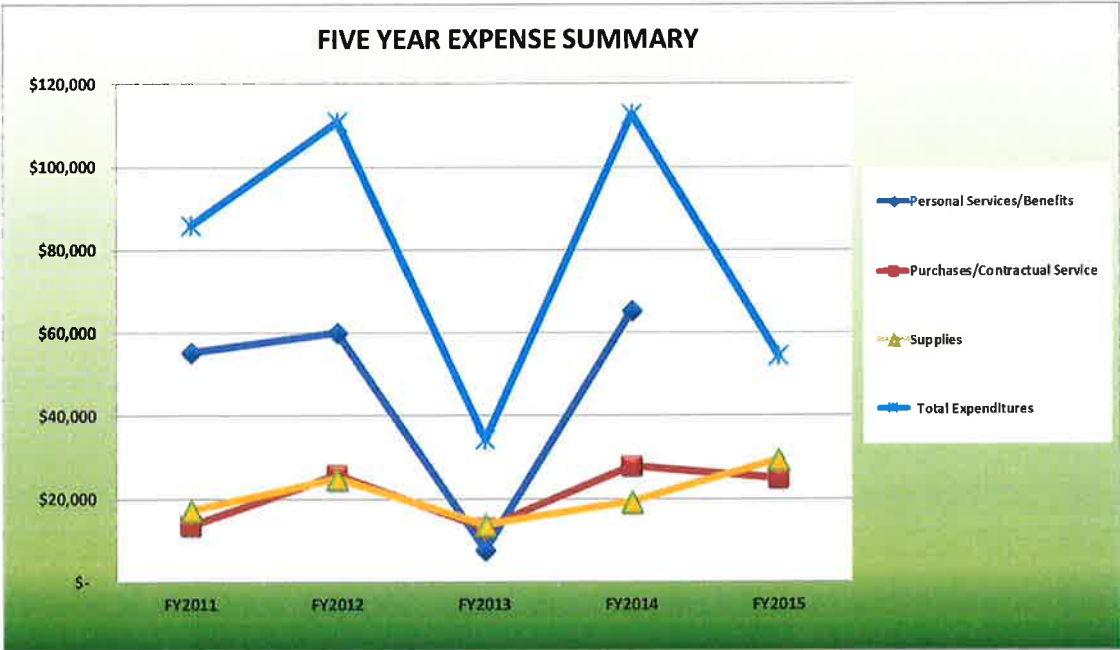
Farm Tap & Industrial Meter Set

GAS
VALVES AND REGULATORS

The Gas Valves & Regulator cost center is used for budgeting the cost of building, installing and maintaining regulator stations necessary to regulate the natural gas pressure in the transmission mains and distribution service lines. This division is also responsible for annually inspecting approximately 100 regulator stations (farm taps included) throughout the 90 miles of our natural gas system. In addition, the 140 distribution line valves and 70 transmission lines valves are located, marked and inspected annually to ensure they are in proper working condition in case of a shutoff situation.

GAS VALVES & REGULATORS SOUTH EXPENSE SUMMARY

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Budget</u>	FY2015 <u>Adopted</u>	Percentage <u>Change</u>
Personal Services/Benefits	\$ 55,159	\$ 60,091	\$ 7,547	\$ 65,348		-100.00%
Purchases/Contractual Service	\$ 13,449	\$ 25,744	\$ 12,937	\$ 27,800	\$ 25,000	-10.07%
Supplies	\$ 17,192	\$ 24,900	\$ 13,833	\$ 19,454	\$ 29,500	51.64%
Total Expenditures	\$ 85,800	\$ 110,735	\$ 34,317	\$ 112,602	\$ 54,500	-51.60%



CITY OF TOCCOA VALVES & REGULATORS

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
515-4714					
51.1100	Regular Employees	40,608	0	0	-40,608
51.1300	Overtime Wages	3,000	0	0	-3,000
51.2100	Group Insurance	14,429	0	0	-14,429
51.2200	Fica	3,336	0	0	-3,336
51.2400	Retirement	2,724	2,704	0	-2,724
51.2700	Workers Compensation	851	0	0	-851
51.2900	Other Employee Benefits	400	0	0	-400
52.2200	Repairs & Maintenance	1,800	1,035	1,600	-200
52.3200	Communications	4,000	4,080	4,100	100
52.3700	Education & Training	1,500	0	0	-1,500
52.3850	Contract Labor	18,000	17,728	17,500	-500
53.1100	Supplies & Materials	12,000	16,588	16,500	4,500
53.1230	Electricity	2,500	1,823	1,800	-700
53.1270	Gasoline/Diesel	7,454	12,378	13,000	5,546
TOTAL		112,602	56,336	54,500	-58,102



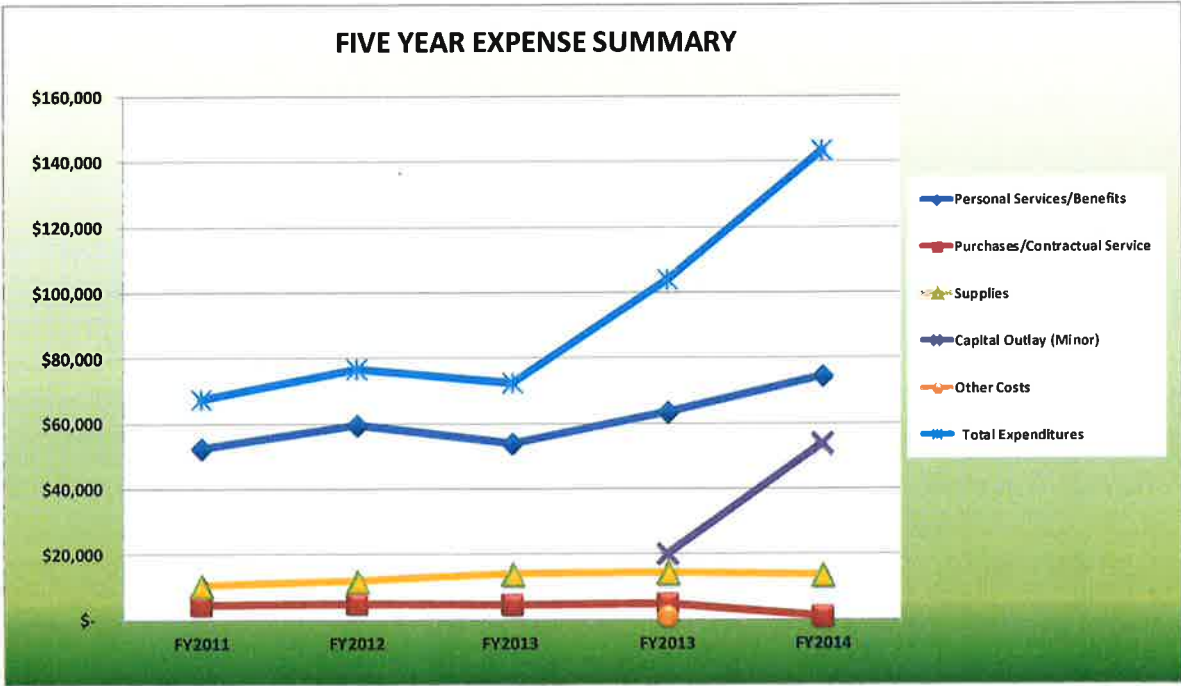
Regulator Station

GAS
METER READING—SOUTH

The Gas South Meter Reading cost center is staffed by two fulltime employees whose responsibility is to read approximately 6,000 residential, commercial, industrial and poultry growers natural gas meters monthly for appropriate billing by the Finance department. This cost center is also responsible for getting a second read on any meter when there is a question of accuracy. While reading the gas meter for the amount of natural gas consumption, an inspection is made for atmospheric corrosion. Each crew member is trained and must pass an "Operator Qualification" for these inspections.

GAS METER READING SOUTH EXPENSE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2013 Budget	FY2014 Adopted	Percentage Change
Personal Services/Benefits	\$ 52,271	\$ 59,695	\$ 53,704	\$ 63,584	\$ 74,423	17.05%
Purchases/Contractual Service	\$ 4,663	\$ 4,946	\$ 4,585	\$ 5,000	\$ 1,000	-80.00%
Supplies	\$ 10,423	\$ 12,011	\$ 14,142	\$ 14,387	\$ 13,800	-4.08%
Capital Outlay (Minor)				\$ 20,000	\$ 54,000	170.00%
Other Costs				\$ 950		-100.00%
Total Expenditures	\$ 67,357	\$ 76,652	\$ 72,431	\$ 103,921	\$ 143,223	37.82%



CITY OF TOCCOA METER READING SOUTH

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
515-4716					
51.1100	Regular Employees	43,506	41,998	53,081	9,575
51.1300	Overtime Wages	500	1,143	1,000	500
51.2100	Group Insurance	12,412	9,173	10,770	-1,642
51.2200	Fica	2,589	3,300	3,895	1,306
51.2400	Retirement	2,918	2,897	3,943	1,025
51.2700	Workers Compensation	859	935	934	75
51.2900	Other Employee Benefits	800	1,035	800	0
52.2200	Repairs & Maintenance	4,500	1,032	1,000	-3,500
52.3700	Education & Training	500	0	0	-500
53.1100	Supplies & Materials	400	2,019	1,800	1,400
53.1270	Gasoline/Diesel	13,987	11,785	12,000	-1,987
54.2500	Equipment	0	0	54,000	54,000
58.1200	Capital Lease	20,000	0	0	-20,000
58.2200	Capital Lease Interest	950	0	0	-950
TOTAL		103,921	75,317	143,223	39,302



Residential Gas Meter



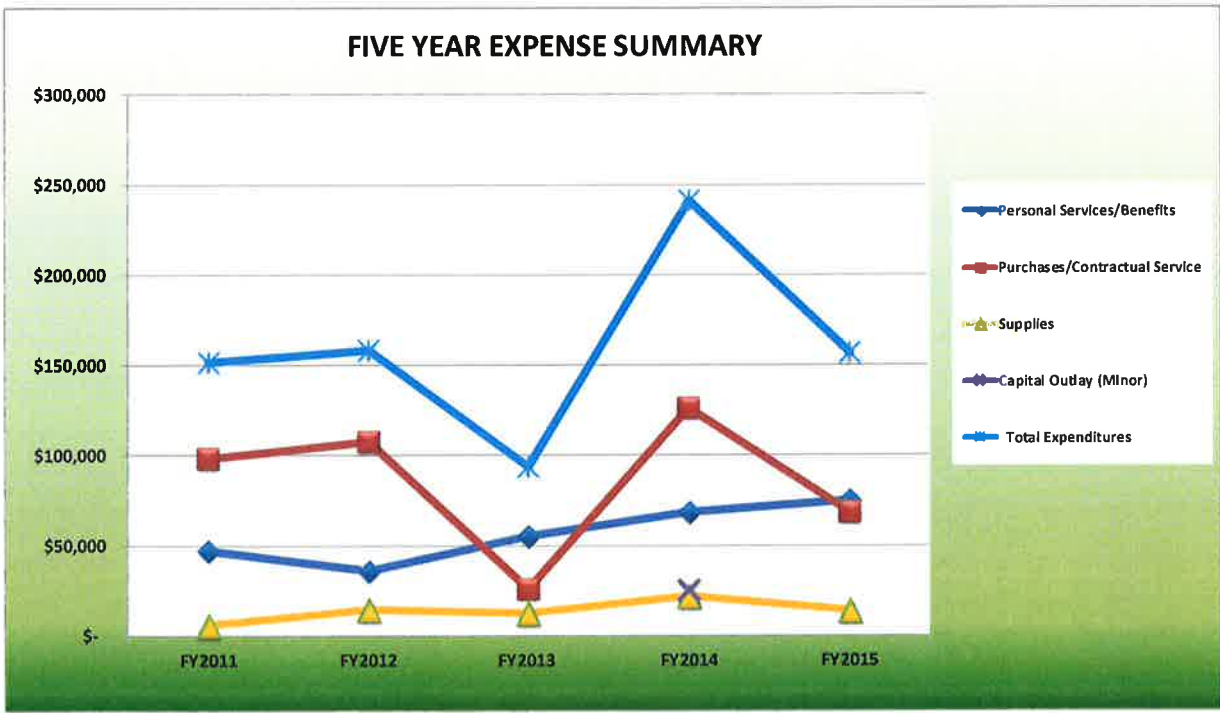
Meter Reading Handheld Units

GAS
TRANSMISSION LINE

Toccoa Natural Gas receives its supply of natural gas from Transco/Williams Pipeline at the Take Station located in Goldmine Community in the edge of Elbert County, Georgia. One fulltime employee is responsible for maintaining, inspecting and monitoring the station input and output so there is no interruption in the flow of natural gas to our customers. This position must be operator qualified on every covered task with the Gas Department. Also included in the Transmission Line cost center is one fulltime employee dedicated to Right Of Way duties.

GAS TRANSMISSION LINE SOUTH EXPENSE SUMMARY

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Budget</u>	FY2015 <u>Adopted</u>	Percentage <u>Change</u>
Personal Services/Benefits	\$ 47,128	\$ 36,115	\$ 55,138	\$ 68,246	\$ 74,839	9.66%
Purchases/Contractual Service	\$ 98,192	\$ 107,442	\$ 26,032	\$ 126,200	\$ 68,200	-45.96%
Supplies	\$ 5,840	\$ 14,539	\$ 12,506	\$ 21,954	\$ 14,000	-36.23%
Capital Outlay (Minor)				\$ 25,000		-100.00%
Total Expenditures	\$ 151,161	\$ 158,095	\$ 93,676	\$ 241,400	\$ 157,039	-34.95%



CITY OF TOCCOA TRANSMISSION LINE

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	6/30/2014 PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
515-4717					
51.1100	Regular Employees	48,477	43,506	52,894	4,417
51.1300	Overtime Wages	800	471	800	0
51.2100	Group Insurance	11,306	11,360	11,400	94
51.2200	Fica	2,649	3,364	3,931	1,282
51.2400	Retirement	3,252	3,228	4,042	790
51.2700	Workers Compensation	962	86,119	972	10
51.2900	Other Employee Benefits	800	277	800	0
52.1200	Professional Services	0	9,035	5,000	5,000
52.2200	Repairs & Maintenance	3,000	753	1,500	-1,500
52.3200	Communications	200	0	200	0
52.3600	Dues & Fees	22,000	1,021	21,000	-1,000
52.3700	Education & Training	1,000	0	500	-500
52.3850	Contract Labor	100,000	41,362	40,000	-60,000
53.1100	Supplies & Materials	20,000	9,568	10,000	-10,000
53.1270	Gasoline/Diesel	1,954	4,100	4,000	2,046
54.2500	Equipment-Take Station Proj	25,000	0	0	-25,000
58.1200	Capital Leases-Principal	0	0	0	0
58.2200	Capital Leases-Interest	0	0	0	0
TOTAL		241,400	214,164	157,039	-84,361



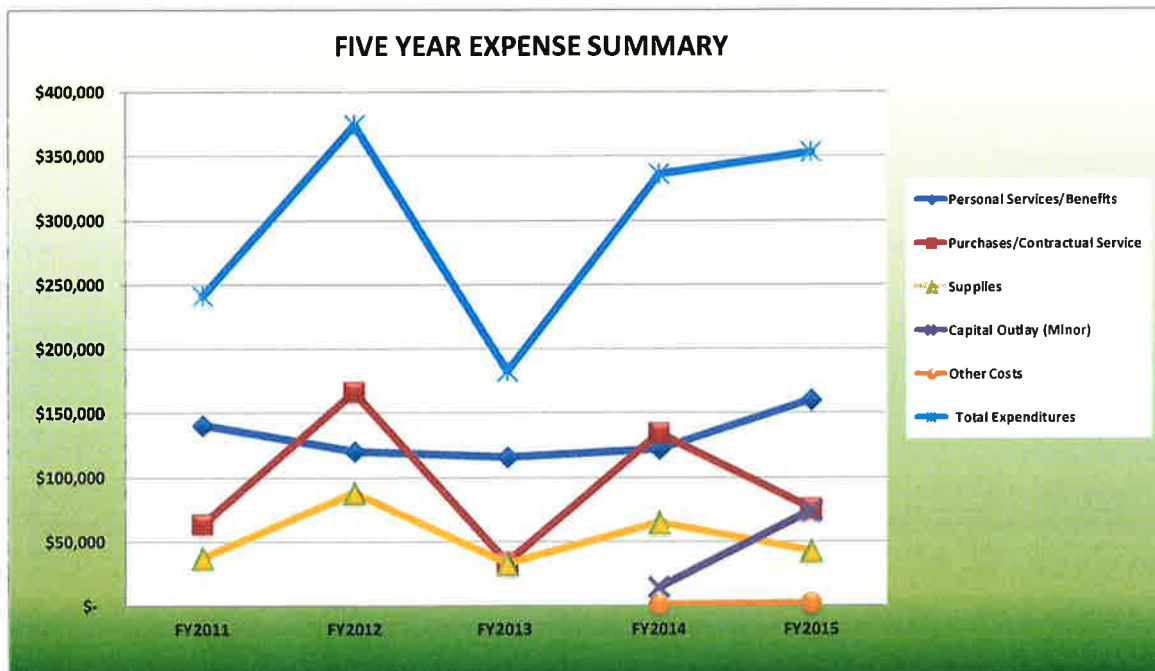
High Pressure Transco Pipeline Tap

GAS
DISTRIBUTION—SOUTH

Three fulltime employees are responsible for fabricating, installing and maintaining natural gas mains, service connections, meter sets and regulator stations. As with all natural gas cost centers, the Distribution crews are regulated by federal and state mandates and are responsible for approximately 400 miles of distribution main that runs through seven counties and two states – North Carolina and Georgia. The use of heavy equipment for bare steel replacement and inspection are in part performed by the Distribution crew.

GAS DISTRIBUTION SOUTH EXPENSE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 140,660	\$ 119,824	\$ 115,926	\$ 121,476	\$ 159,697	31.46%
Purchases/Contractual Service	\$ 62,810	\$ 166,068	\$ 33,694	\$ 134,700	\$ 75,350	-44.06%
Supplies	\$ 37,507	\$ 88,456	\$ 33,092	\$ 65,133	\$ 42,700	-34.44%
Capital Outlay (Minor)				\$ 14,251	\$ 73,909	418.62%
Other Costs				\$ 677	\$ 1,421	109.90%
Total Expenditures	\$ 240,977	\$ 374,348	\$ 182,712	\$ 336,237	\$ 353,077	5.01%



CITY OF TOCCOA DISTRIBUTION SOUTH

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
515-4718					
51.1100	Regular Employees	72,744	91,251	97,561	24,817
51.1300	Overtime Wages	7,500	8,276	10,000	2,500
51.2100	Group Insurance	28,138	36,756	33,713	5,575
51.2200	Fica	6,139	7,614	7,870	1,731
51.2400	Retirement	4,703	4,844	7,420	2,717
51.2700	Workers Compensation	1,452	1,933	1,933	481
51.2900	Other Employee Benefits	800	2,079	1,200	400
52.1200	Professional Services	0	0	500	500
52.2200	Repairs & Maintenance	8,500	8,446	8,500	0
52.2300	Rentals	9,500	0	4,000	-5,500
52.3200	Communications	1,000	733	1,000	0
52.3600	Dues & Fees	7,800	4,014	4,200	-3,600
52.3700	Education & Training	1,500	27	500	-1,000
52.3850	Contract Labor	100,000	4,413	50,000	-50,000
53.1100	Supplies & Materials	50,000	25,769	27,500	-22,500
53.1210	Water/Sewerage	800	1,375	1,400	600
53.1220	Natural Gas	1,000	583	650	-350
53.1230	Electricity	4,600	4,384	4,600	0
53.1270	Gasoline/Diesel	15,133	15,296	15,200	67
54.2500	Equipment	0	0	66,000	66,000
58.1200	Capital Leases-Equipment	14,251	29,909	7,909	-6,342
58.2200	Capital Leases-Interest	677	1,437	1,421	744
TOTAL		336,237	249,139	353,077	16,840



Installing a Gas Distribution Line



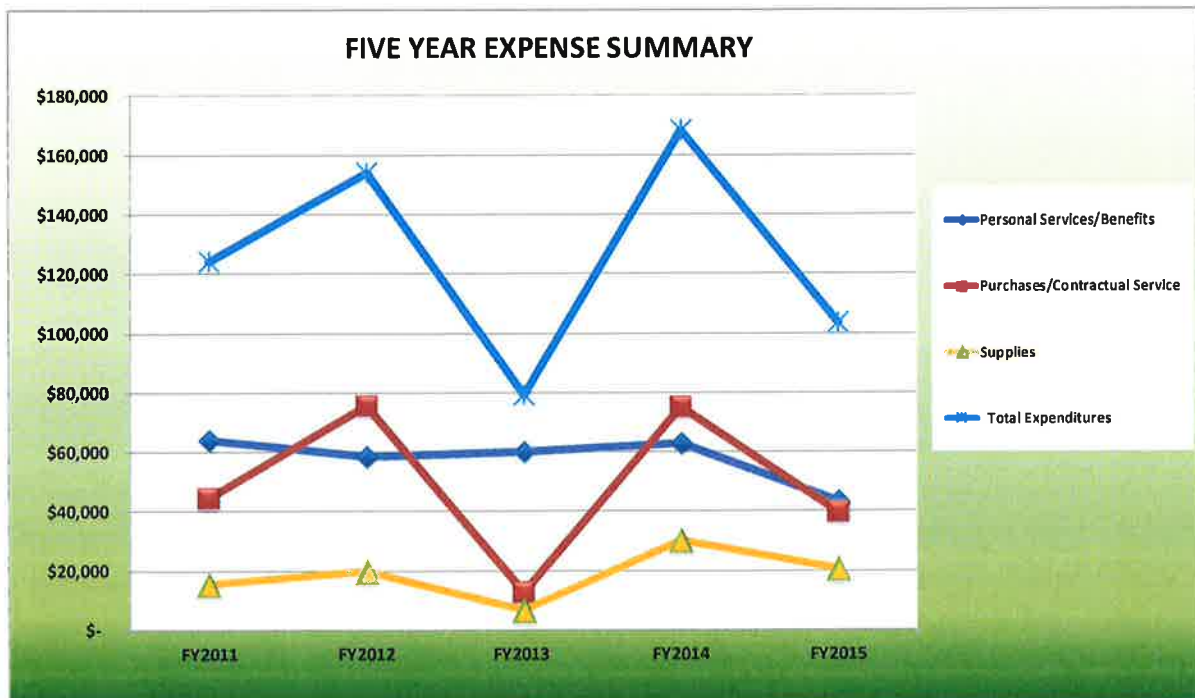
Fabricating a Meter Set

GAS
CATHODIC PROTECTION

Cathodic protection (CP) is a technique used to control the corrosion of bare steel pipe used in both low & high pressure pipelines. This cost center has one fulltime technician who is responsible for monitoring voltage levels on gas mains and service lines, performing pipe to soil survey, bare pipe replacement, locating and repairing pipe and encasement shorts, repairing vent pipes, repairing rectifiers, installation of ground beds and monitoring odorization of gas (adding odorant to natural gas so people can detect it) as required by federal regulations. The 29 Rectifiers located in our gas system are monitored bimonthly to make certain the proper voltage is being applied to the steel for protection and they are in good working order. The operation of heavy equipment in this division typically includes the bore rig, dozer, trencher and backhoe to uncover and examine steel pipe.

GAS CATHODIC PROTECTION EXPENSE SUMMARY

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Budget</u>	FY2015 <u>Adopted</u>	Percentage <u>Change</u>
Personal Services/Benefits	\$ 63,976	\$ 58,396	\$ 59,926	\$ 62,770	\$ 43,149	-31.26%
Purchases/Contractual Service	\$ 44,479	\$ 75,706	\$ 12,456	\$ 75,200	\$ 39,640	-47.29%
Supplies	\$ 15,514	\$ 20,003	\$ 6,746	\$ 30,121	\$ 20,500	-31.94%
Total Expenditures	\$ 123,969	\$ 154,105	\$ 79,128	\$ 168,091	\$ 103,289	-38.55%



CITY OF TOCCOA GAS CATHODIC PROTECTION

6/30/2014					
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
515-4719					
51.1100	Regular Employees	37,089	26,877	29,765	-7,324
51.1300	Overtime Wages	2,000	1,446	2,000	0
51.2100	Group Insurance	17,060	8,066	5,712	-11,348
51.2200	Fica	2,990	2,167	2,317	-673
51.2400	Retirement	2,488	2,470	2,260	-228
51.2700	Workers Compensation	743	695	695	-48
51.2900	Other Employee Benefits	400	245	400	0
52.2200	Repairs & Maintenance	2,200	398	800	-1,400
52.3200	Communications	500	0	840	340
52.3700	Education & Training	1,000	0	0	-1,000
52.3850	Contract Labor	40,000	454	10,000	-30,000
53.1100	Supplies & Materials	25,000	16,973	17,000	-8,000
53.1230	Electricity	31,500	27,402	28,000	-3,500
53.1270	Gasoline/Diesel	5,121	3,712	3,500	-1,621
TOTAL		168,091	90,905	103,289	-64,802



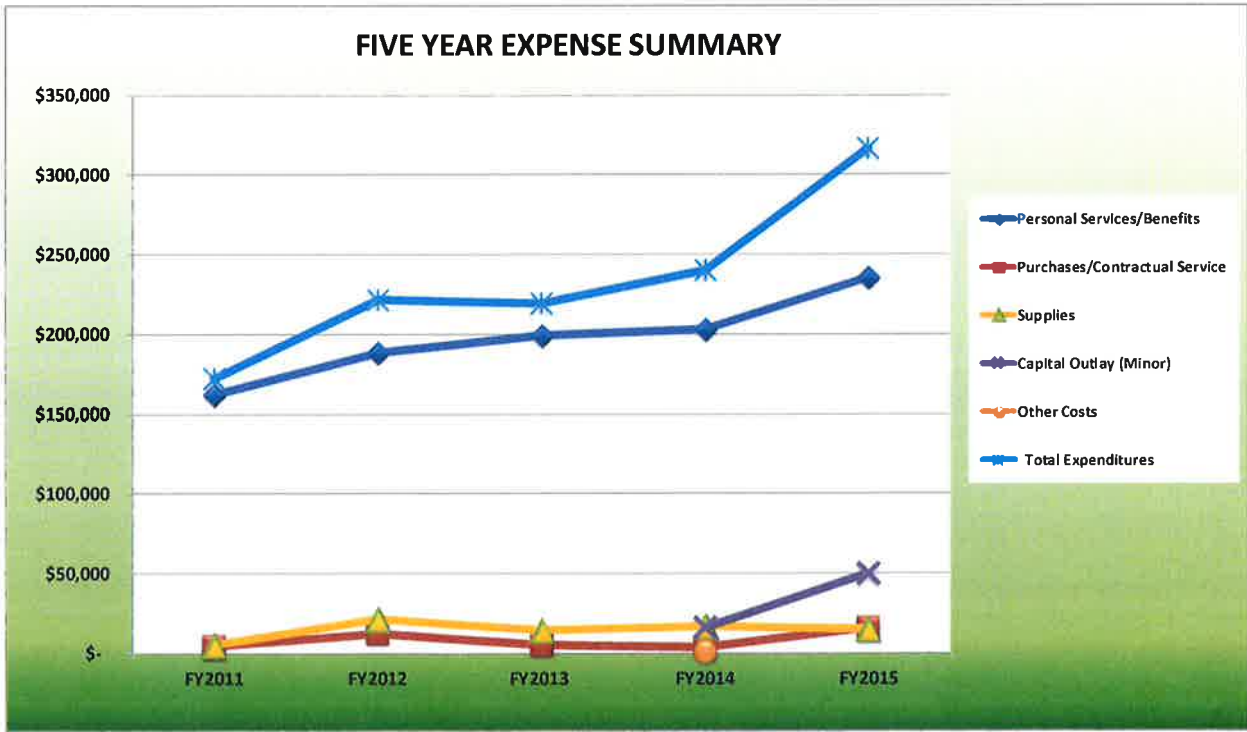
Davis Road Rectifier

GAS
RENEWAL / EXPANSION AND CONSTRUCTION

The Gas Main Construction cost center is comprised of five fulltime employees who are charged with installing gas lines and system components in new construction, responding to leak calls, service requests, emergency/scheduled location of service and maintenance of equipment necessary to perform these tasks.

GAS EXPANSION CONSTRUCTION EXPENSE SUMMARY

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Budget</u>	FY2015 <u>Adopted</u>	Percentage <u>Change</u>
Personal Services/Benefits	\$ 162,236	\$ 188,004	\$ 199,323	\$ 203,240	\$ 235,281	15.77%
Purchases/Contractual Service	\$ 4,400	\$ 12,317	\$ 5,315	\$ 3,500	\$ 16,000	357.14%
Supplies	\$ 5,410	\$ 21,280	\$ 14,552	\$ 16,586	\$ 15,000	-9.56%
Capital Outlay (Minor)				\$ 15,657	\$ 50,000	219.35%
Other Costs				\$ 760		-100.00%
Total Expenditures	\$ 172,045	\$ 221,601	\$ 219,190	\$ 239,743	\$ 316,281	31.93%



CITY OF TOCCOA RENEWAL/EXPANSION CONSTRUCTION

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
515-4720					
51.1100	Regular Employees	128,158	146,224	152,526	24,368
51.1300	Overtime Wages	10,000	10,635	10,000	0
51.2100	Group Insurance	41,620	42,149	44,396	2,776
51.2200	Fica	10,570	12,000	12,011	1,441
51.2400	Retirement	8,596	8,535	11,745	3,149
51.2700	Workers Compensation	2,697	2,818	3,003	306
51.2900	Other Employee Benefits	1,600	1,968	1,600	0
52.2200	Repairs & Maintenance	2,500	5,848	15,000	12,500
52.3700	Education & Training	1,000	1,034	1,000	0
53.1100	Supplies & Materials	7,000	5,187	6,000	-1,000
53.1270	Gasoline/Diesel	9,586	7,835	9,000	-586
54.2500	Equipment	0	0	50,000	50,000
58.1200	Capital Leases-Principal	15,657	0	0	-15,657
58.2200	Capital Leases-Interest	759	0	0	-759
TOTAL		239,743	244,233	316,281	76,538



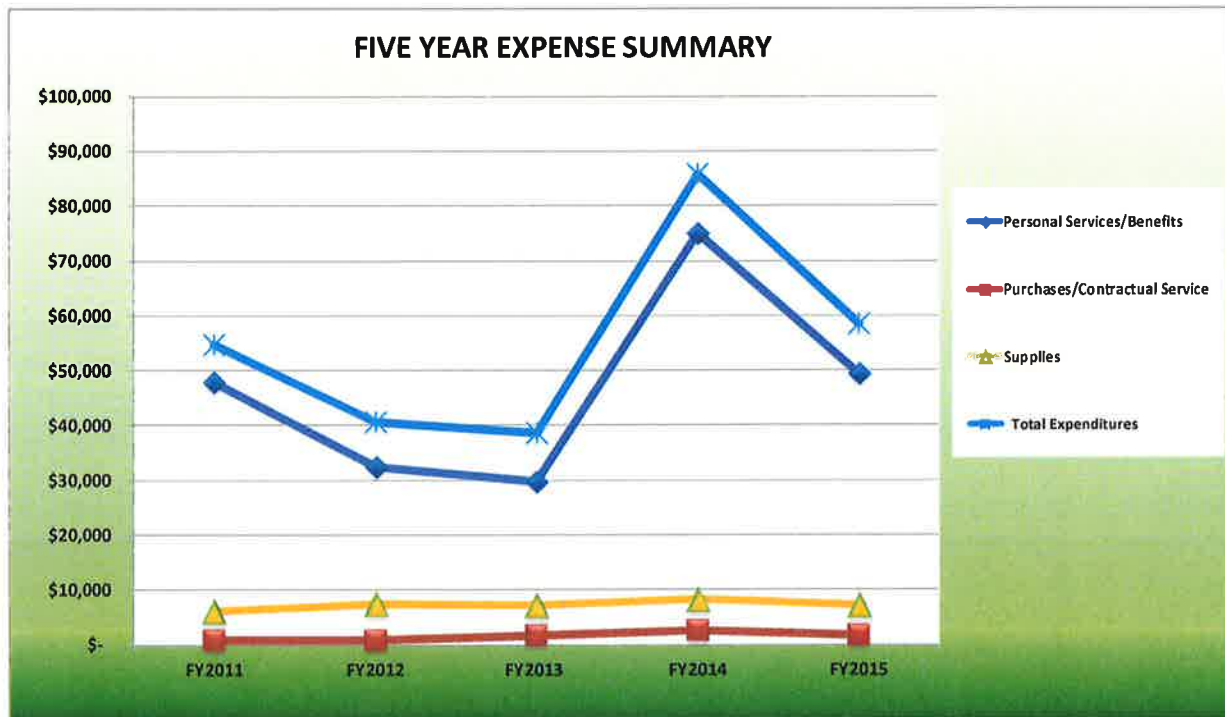
Gas Main Expansion

GAS
SERVICE OPERATION SOUTH

The Gas Service Technician is responsible for performing duties essential to natural gas line repair and maintenance. A working knowledge of city, federal and state codes pertaining to repair and maintenance is required. One fulltime employees locates gas service lines and mains as necessary, inspects new taps, performs new customer service turn on or off, lights pilots on gas appliances, changes out defective meters and/or removes meters, performs cut-off for non-payment, rechecks meter reading for inaccuracies and assist other technicians in cathodic protection, installation, repair and maintenance of natural gas lines.

GAS SERVICE OPERATION SOUTH EXPENSE SUMMARY

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Budget</u>	FY2015 <u>Adopted</u>	Percentage <u>Change</u>
Personal Services/Benefits	\$ 47,716	\$ 32,475	\$ 29,818	\$ 75,009	\$ 49,398	-34.14%
Purchases/Contractual Service	\$ 746	\$ 725	\$ 1,717	\$ 2,500	\$ 1,650	-34.00%
Supplies	\$ 6,138	\$ 7,363	\$ 7,124	\$ 8,221	\$ 7,300	-11.20%
Total Expenditures	\$ 54,599	\$ 40,563	\$ 38,659	\$ 85,730	\$ 58,348	-31.94%

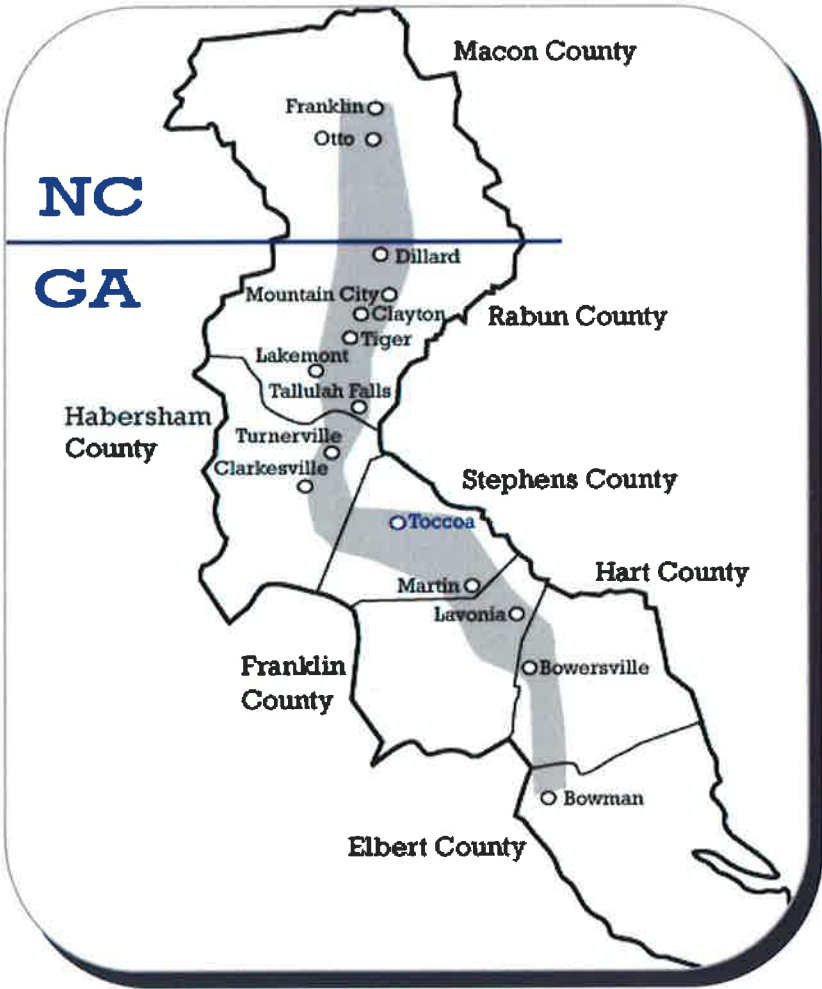


CITY OF TOCCOA SERVICE OPERATION SOUTH

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
515-4721					
51.1100	Regular Employees	45,711	27,406	28,739	-16,972
51.1300	Overtime Wages	1,000	2,073	2,000	1,000
51.2100	Group Insurance	19,800	5,630	13,130	-6,670
51.2200	Fica	3,720	2,197	2,749	-971
51.2400	Retirement	3,066	3,044	1,860	-1,206
51.2700	Workers Compensation	912	920	520	-392
51.2900	Other Employee Benefits	800	111	400	-400
52.2200	Repairs & Maintenance	1,000	1,246	1,250	250
52.3200	Communications	500	357	400	-100
52.3700	Education & Training	1,000	0	0	-1,000
53.1100	Supplies & Materials	800	582	800	0
53.1270	Gasoline/Diesel	7,421	6,122	6,500	-921
TOTAL		85,730	49,688	58,348	-27,382



Inspection and Ignition of Pilot



CITY OF TOCCOA GAS - PURCHASE FOR RESALE

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
515-4722					
53.1500	Purchase for Resale	4,585,000	6,432,800	6,100,000	1,515,000
53.1501	MGAG (Demand)	685,300	764,446	800,000	114,700
53.1502	MGAG (Gen. Admin.)	106,604	121,500	120,000	13,396
53.1504	MGAG (Peak Storage)	48,748	0	40,000	-8,748
53.1505	Regulatory Compliance Fees	24,306	18,300	26,000	1,694
TOTAL		5,449,958	7,337,046	7,086,000	1,636,042



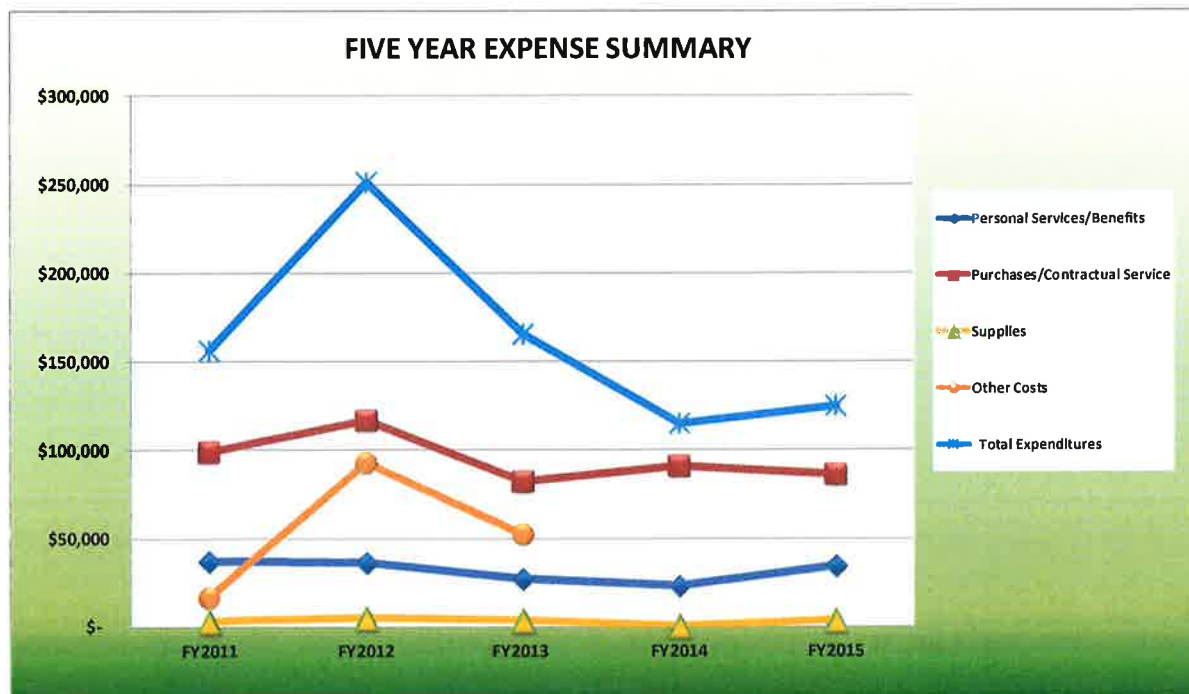
GAS
ADMINISTRATION NORTH

Of the 90 miles of natural gas transmission line, the area from Tallulah Gorge to the end of the transmission line in North Carolina is referred to as "Gas North". In the Gas Administration North cost center – located in Franklin, North Carolina - one fulltime employee is budgeted for providing customer service for the North customers with backup phone support provided by the Utilities department at City Hall in Toccoa. New customer accounts, leak calls, tap applications, gas appliance incentive program payments, service tickets, phone inquiries, daily/monthly/annual reports are generated from this office. Regulatory reports are compiled in the Gas Administration North office which includes Annual DOT Report, EIA Annual Report, Pipeline and Gas Journal 500 Report. There are currently approximately 500 North Carolina customers.

The "Northern Expansion" is growing – 47 new taps in 2013. Almost 28,050,010 BTU's to the system which is equivalent to approximately 102 homes.

GAS ADMINISTRATION NORTH EXPENSE SUMMARY

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Budget</u>	FY2015 <u>Adopted</u>	Percentage <u>Change</u>
Personal Services/Benefits	\$ 37,302	\$ 36,580	\$ 27,026	\$ 23,478	\$ 34,220	45.75%
Purchases/Contractual Service	\$ 99,041	\$ 116,533	\$ 82,092	\$ 91,000	\$ 86,300	-5.16%
Supplies	\$ 3,018	\$ 5,097	\$ 4,012	\$ 500	\$ 4,000	700.00%
Other Costs	\$ 16,399	\$ 92,709	\$ 52,180			0.00%
Total Expenditures	\$ 155,760	\$ 250,920	\$ 165,310	\$ 114,978	\$ 124,520	8.30%



CITY OF TOCCOA GAS - ADMINISTRATION NORTH

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
515-4730					
51.1100	Regular Employees	20,308	27,581	29,213	8,905
51.2100	Group Insurance	196	400	600	404
51.2200	Fica	1,554	2,110	2,118	564
51.2400	Retirement	1,362	1,356	2,213	851
51.2700	Workers Compensation	58	76	76	18
52.1200	Professional Services	12,000	11,300	11,000	-1,000
52.2200	Repairs & Maintenance	2,000	1,314	1,500	-500
52.2300	Rentals	16,000	12,206	13,000	-3,000
52.3200	Communication	5,000	3,600	4,000	-1,000
52.3320	Appliance Incentives	10,000	857	5,000	-5,000
52.3600	Dues & Fees	2,800	2,516	2,800	0
52.3700	Education & Training	100	84	100	0
53.1100	Supplies & Materials	500	3,060	4,000	3,500
53.1210	Water/Sewerage	800	668	700	-100
53.1230	Electricity	2,300	2,120	2,200	-100
57.1010	Property Tax	40,000	45,500	46,000	6,000
TOTAL		114,978	114,748	124,520	9,542

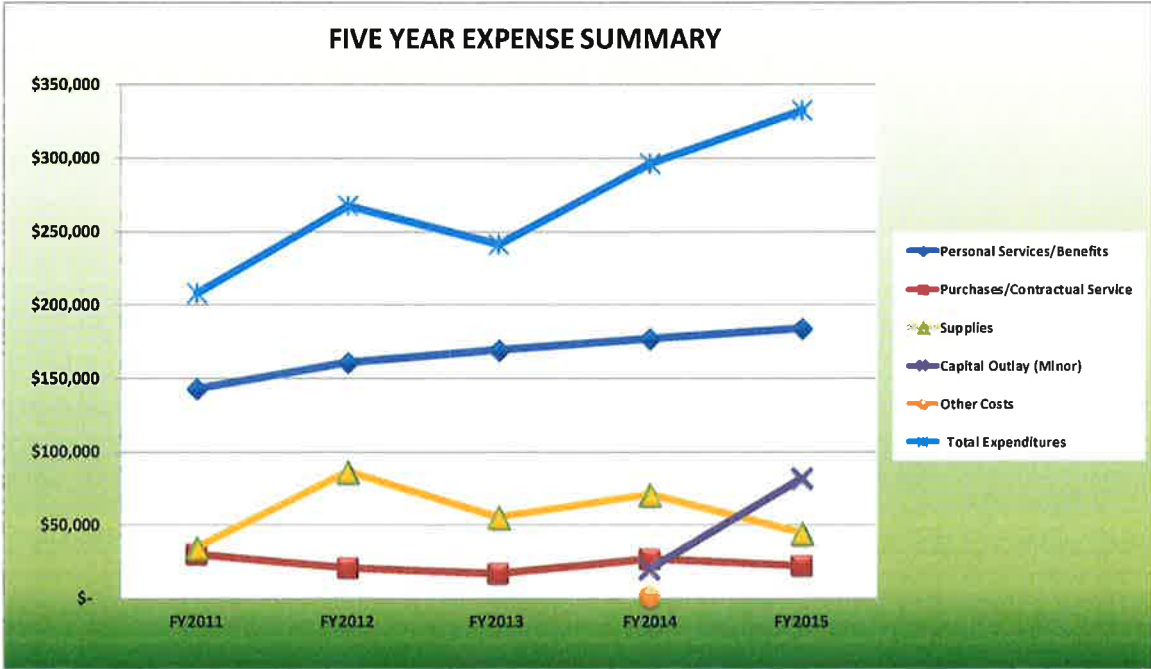


GAS
TAPS AND METERS NORTH

The Gas Taps & Meters North cost center’s purpose is to install and maintain meters, make taps, place meters, other fittings and service connections for the measuring of and accurate billing of natural gas to customers throughout the system for the North customers. This cost center is staffed with four fulltime employees – one assistant superintendent, one equipment operator and two crew workers. This crew responds to daily requests for natural gas line locations and emergency locates. They receive service tickets (or work orders) from the Customer Service department indicating receipt of an approved service application (tap applications). The goal is to complete the tap in a timely and efficient manner once they are scheduled and promptly notify the Customer Service department so that the customer account can be established, added to the meter reading route and billed appropriately.

GAS TAPS & METERS NORTH EXPENSE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 143,278	\$ 160,788	\$ 169,068	\$ 176,919	\$ 183,746	3.86%
Purchases/Contractual Service	\$ 30,201	\$ 20,380	\$ 16,709	\$ 26,850	\$ 21,950	-18.25%
Supplies	\$ 34,802	\$ 86,333	\$ 55,860	\$ 71,157	\$ 45,000	-36.76%
Capital Outlay (Minor)				\$ 20,000	\$ 82,000	310.00%
Other Costs				\$ 950		-100.00%
Total Expenditures	\$ 208,282	\$ 267,502	\$ 241,637	\$ 295,876	\$ 332,696	12.44%



CITY OF TOCCOA TAPS & METERS NORTH

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
515-4732					
51.1100	Regular Employees	112,796	109,706	113,475	679
51.1300	Overtime Wages	5,000	6,392	7,000	2,000
51.2100	Group Insurance	38,648	37,820	41,537	2,889
51.2200	Fica	9,011	8,882	8,928	-83
51.2400	Retirement	7,566	7,512	8,766	1,200
51.2700	Workers Compensation	2,299	53,000	2,440	141
51.2900	Other Employee Benefits	1,600	1,964	1,600	0
52.2110	Disposal	900	0	0	-900
52.2200	Repairs & Maintenance	9,000	13,776	12,000	3,000
52.2300	Rentals	250	0	250	0
52.3200	Communications	5,000	5,941	5,000	0
52.3700	Education & Training	1,700	1,116	1,200	-500
52.3850	Contract Labor	5,000	0	2,500	-2,500
53.1100	Supplies & Maintenance	60,000	37,726	35,000	-25,000
53.1220	Natural Gas	1,000	1,321	1,000	0
53.1270	Gasoline/Diesel	11,157	9,889	10,000	-1,157
53.1600	Equipment < \$5000 Each	4,000	4,000	0	-4,000
54.2500	Equipment	0	0	82,000	82,000
58.1200	Capital Lease - Principal	20,000	0	0	-20,000
58.2200	Capital Lease - Interest	949	0	0	-949
TOTAL		295,876	299,045	332,696	36,820



Atmospheric Corrosion Inspection of Gas Meter



CITY OF TOCCOA DEBT SERVICE

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
515-4738					
58.1200	Capital Leases-Principal	1,315,000	1,315,000	1,365,000	50,000
58.2200	Capital Leases-Interest	676,269	676,269	623,670	-52,599
TOTAL		1,991,269	1,991,269	1,988,670	-2,599

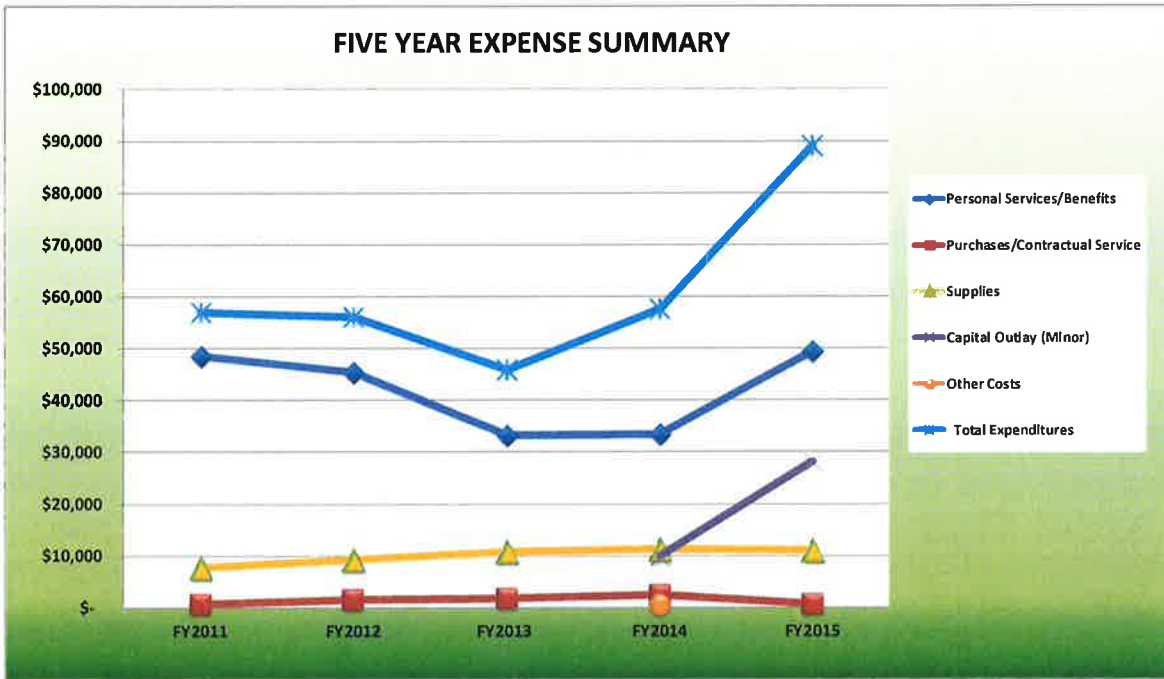


GAS
SERVICE OPERATION NORTH

The Gas Service Operation North Technician is responsible for performing duties essential to natural gas line repair and maintenance for our North customers. A working knowledge of city, federal and state codes pertaining to repair and maintenance is required. The one fulltime employee of the Service division locates gas service lines and mains as necessary, inspects new taps, new customer service turn on or off, lights pilots on gas appliances, changes out defective meters and/or removes meters, performs cut-off for non-payment, rechecks meter reading for inaccuracies and assist other technicians in cathodic protection, installation, repair and maintenance of natural gas lines.

GAS SERVICE OPERATION NORTH EXPENSE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 48,510	\$ 45,330	\$ 33,157	\$ 33,328	\$ 49,351	48.08%
Purchases/Contractual Service	\$ 529	\$ 1,568	\$ 1,844	\$ 2,500	\$ 700	-72.00%
Supplies	\$ 7,764	\$ 9,214	\$ 10,752	\$ 11,307	\$ 11,000	-2.72%
Capital Outlay (Minor)				\$ 10,000	\$ 28,000	180.00%
Other Costs				\$ 475		-100.00%
Total Expenditures	\$ 56,803	\$ 56,112	\$ 45,753	\$ 57,610	\$ 89,051	54.58%



CITY OF TOCCOA SERVICE OPERATION NORTH

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
515-4741					
51.1100	Regular Employees	22,533	15,263	30,000	7,467
51.1300	Overtime Wages	500	392	1,000	500
51.2100	Group Insurance	6,171	3,371	12,600	6,429
51.2200	Fica	1,762	1,149	2,372	610
51.2400	Retirement	1,512	1,500	2,397	885
51.2700	Workers Compensation	450	580	582	132
51.2900	Other Employee Benefits	400	548	400	0
52.2200	Repairs & Maintenance	2,000	772	700	-1,300
52.3700	Education & Training	500	0	0	-500
53.1100	Supplies & Materials	1,000	0	500	-500
53.1270	Gasoline/Diesel	10,307	10,289	10,500	193
54.2500	Equipment	0	0	28,000	28,000
58.1200	Capital Lease - Principal	10,000	0	0	-10,000
58.2200	Capital Lease - Interest	475	0	0	-475
TOTAL		57,610	33,864	89,051	31,441



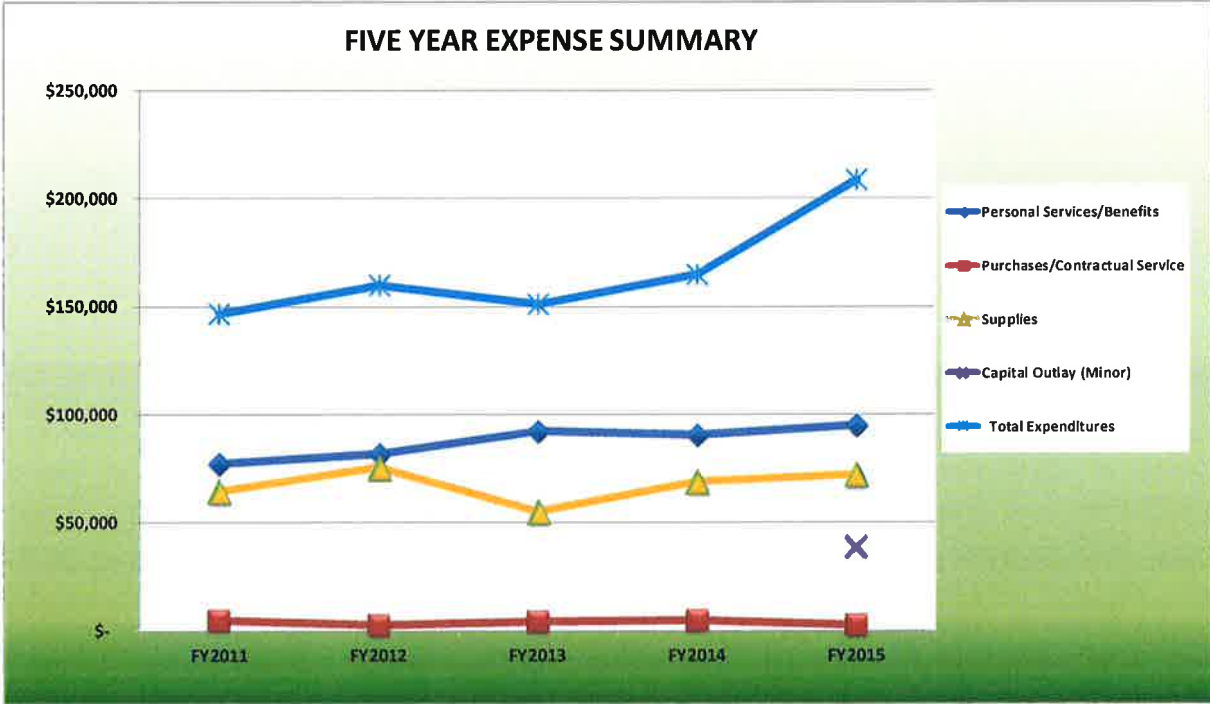
Franklin NC Liaison Training Meeting

GAS
PIPING AND CONVERSION NORTH

The Piping & Conversion crew’s role is to connect and convert our natural gas customers from propane gas to natural gas. In addition, they promote public awareness through liaison meetings with local fire and police department’s to discuss natural gas locations and properties for securing scenes and dealing with emergencies. Additionally, the piping & conversion crews help with service tickets, performing locates, inspections of new gas piping and venting installations done by others and various other gas department job tasks.

GAS PIPING & CONVERSION NORTH EXPENSE SUMMARY

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Budget</u>	FY2015 <u>Adopted</u>	Percentage <u>Change</u>
Personal Services/Benefits	\$ 77,288	\$ 81,688	\$ 92,091	\$ 90,638	\$ 95,024	4.84%
Purchases/Contractual Service	\$ 4,724	\$ 2,724	\$ 3,991	\$ 4,900	\$ 2,650	-45.92%
Supplies	\$ 64,681	\$ 75,524	\$ 54,976	\$ 69,209	\$ 72,500	4.76%
Capital Outlay (Minor)					\$ 38,355	100.00%
Total Expenditures	\$ 146,693	\$ 159,936	\$ 151,058	\$ 164,747	\$ 208,529	26.58%



CITY OF TOCCOA PIPING & CONVERSION NORTH

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
515-4743					
51.1100	Regular Employees	64,654	66,275	68,776	4,122
51.1300	Overtime Wages	2,500	2,916	2,500	0
51.2100	Group Insurance	12,019	11,034	11,068	-951
51.2200	Fica	5,138	5,293	5,261	123
51.2400	Retirement	4,223	4,306	5,295	1,072
51.2700	Workers Compensation	1,304	1,323	1,324	20
51.2900	Other Employee Benefits	800	981	800	0
52.2200	Repairs & Maintenance	2,500	1,569	1,700	-800
52.3200	Communications	500	381	500	0
52.3600	Dues & Fees	400	0	200	-200
52.3700	Education & Training	1,500	27	250	-1,250
53.1100	Supplies Materials	60,000	68,018	65,000	5,000
53.1270	Gasoline/Diesel	9,209	7,380	7,500	-1,709
54.2500	Equipment	0	0	38,355	38,355
58.1200	Capital Lease-Principal	0	0	0	0
58.2200	Capital Lease-Interest	0	0	0	0
TOTAL		164,747	169,503	208,529	43,782



Servicing of a Natural Gas Heater for a Poultry Grower

CITY OF TOCCOA GAS - CAPITAL OUTLAY

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
515-8500					
52.2200	Repairs & Maint-Bare Steel	180,000	80,286	180,000	0
52.2202	Capital Improvements	220,000	0	50,000	-170,000
52.2203	System Expansion	100,000	31,818	40,000	-60,000
54.2500	CNG Conversion (Equip)	338,188	200	100,000	-238,188
TOTAL		838,188	112,304	370,000	-468,188



CNG Station for City of Toccoa Fleet

CITY OF TOCCOA INTERFUND TRANSFERS

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
515-9000					
61.1100	Transfer to General	620,352	620,352	648,209	27,857
61.1516	Transfer to Gas R & E	67,850	68,520	68,500	650
TOTAL		688,202	688,872	716,709	28,507



Regulator Station in Franklin, NC

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Toccoa the Beautiful

**Gas Renewal and
Extension Fund**

CITY OF TOCCOA GAS RENEWAL AND EXTENSION REVENUES

		6/30/14			
ACCT. NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
516-0039					
39.1505	Transfer in - Water Fd	31,612	31,612	31,612	0
39.1515	Transfer in - Gas Fd	67,850	68,520	68,500	650
TOTAL		99,462	100,132	100,112	650

GAS RENEWAL AND EXTENSION EXPENDITURES

		6/30/14			
ACCT. NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
516-4720					
52.2200	Repairs & Maintenance	99,462	0	100,112	650
TOTAL		99,462	0	100,112	650



SOLID WASTE FUND

This fund accounts for the receipts and disbursements necessary to operate the City's solid waste collection systems for commercial, residential and yard waste and recycling. It is financed by the monthly sanitation fees and polycart fees that customers pay. The City provides commercial collection services using front-end loading trucks and dumpsters picked up on a schedule agreed to by the customer and City. Customers are charged an amount determined by the weight of the dumpster used and the number of times per week it is serviced. Dumpster service within apartment complexes is charged per unit.

Residential collection is provided using polycarts that citizens take to the curbside for once per week service. The price for this service remains lower than similar service by private companies in the unincorporated areas of Stephens County.

Yard waste and white goods are collected curbside throughout the City using knuckleboom loaders following a route system. This service is included in the collection fees noted above.

The recycling division picks up recyclable items such as aluminum, cardboard, glass, newspaper and plastic and re-sells them to generate additional revenues, as well as rid the community of these items.

This fund is also charged for each ton it disposes of in the Carters Royal Disposal Transfer Station. The cost per ton for household and commercial refuse is projected to increase to \$41.34 at the Transfer Station. Inert material is included in this monthly rate.





**CITY OF TOCCOA
SOLID WASTE
REVENUES**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
540-0034					
34.4110	Residential Charges	761,628	753,200	755,000	-6,628
34.4111	Commercial Charges	299,010	295,900	304,776	5,766
34.4130	Aluminum	1,000	800	1,000	0
34.4131	Cardboard	6,500	5,000	6,500	0
34.4132	Glass	500	400	500	0
34.4133	Newspaper	3,000	2,500	3,000	0
34.4134	Plastic	10,000	8,103	10,000	0
34.4415	Penalties	43,600	50,494	51,000	7,400
TOTAL		1,125,238	1,116,397	1,131,776	6,538

**SOLID WASTE FUND
EXPENDITURE SUMMARY**

ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
	FY 2014 BUDGET	PROJECTED ACTUALS		
540				
4520	RESIDENTIAL	384,575	416,162	34,690
4521	COMMERCIAL	269,853	300,284	41,294
4550	RECYCLING	129,769	136,043	21,237
9000	INTERFUND TRANSFERS	341,041	341,041	-90,683
TOTAL		1,125,238	1,193,530	6,538

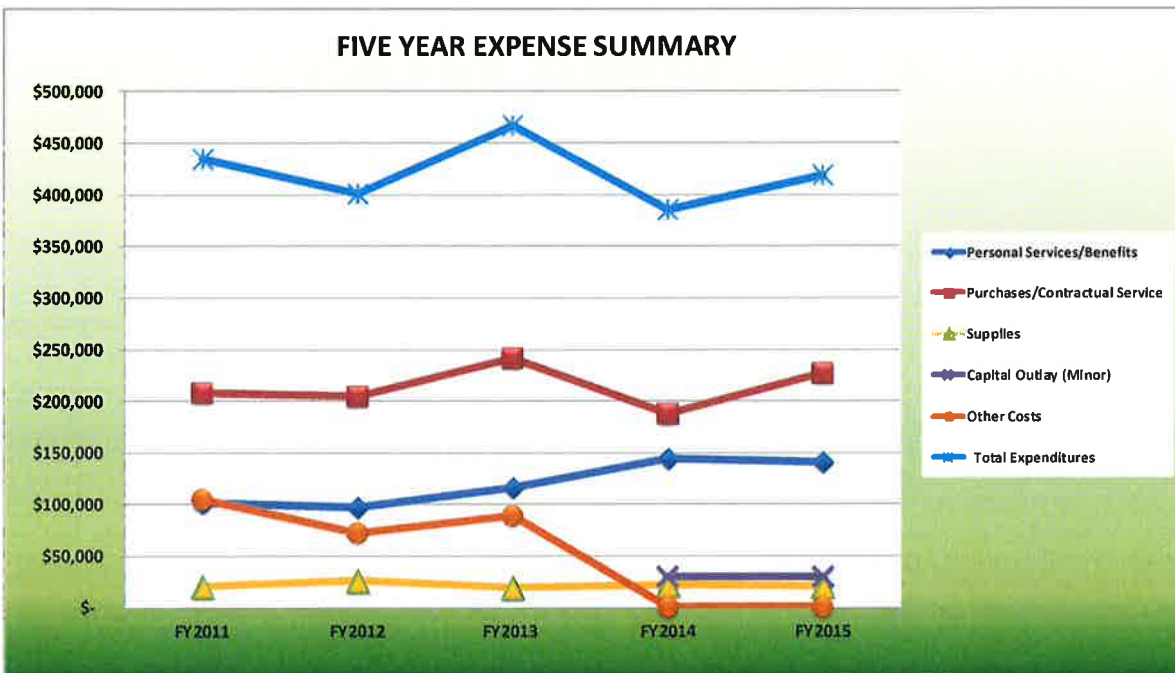


SOLID WASTE
RESIDENTIAL

Residential solid waste collection service is provided to Toccoa’s Citizens at the curbside on a weekly basis. Residential collection service is provided using polycarts that the citizens take to the curbside. The charge for this service remains lower than comparable service by private companies in the incorporated areas of Stephens County. Yard waste and white goods are collected curbside throughout the City using knuckle-boom loaders following a route system.

SOLID WASTE RESIDENTIAL EXPENSE SUMMARY

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Adopted	Percentage Change
Personal Services/Benefits	\$ 101,222	\$ 97,172	\$ 115,632	\$ 144,626	\$ 140,370	-2.94%
Purchases/Contractual Service	\$ 207,799	\$ 204,143	\$ 241,970	\$ 187,537	\$ 227,025	21.06%
Supplies	\$ 20,516	\$ 26,521	\$ 19,546	\$ 21,542	\$ 21,000	-2.52%
Capital Outlay (Minor)				\$ 29,754	\$ 29,754	0.00%
Other Costs	\$ 105,420	\$ 72,459	\$ 89,461	\$ 1,116	\$ 1,116	0.00%
Total Expenditures	\$ 434,957	\$ 400,295	\$ 466,609	\$ 384,575	\$ 419,265	9.02%



CITY OF TOCCOA SOLID WASTE RESIDENTIAL

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
540-4520					
51.1100	Regular Employees	81,810	83,423	81,006	-804
51.1300	Overtime Wages	6,000	7,263	7,000	1,000
51.2100	Group Insurance	39,551	32,593	33,653	-5,898
51.2200	Fica	5,813	6,937	6,614	801
51.2400	Retirement	5,554	5,448	6,349	795
51.2700	Worker's Compensation	4,476	4,348	4,348	-128
51.2900	Other Employee Benefits	1,423	1,423	1,400	-23
52.1200	Professional Services	4,860	6,250	6,250	1,390
52.1201	Credit Card Fees	3,000	3,888	3,900	900
52.2110	Disposal	142,100	173,036	178,300	36,200
52.2200	Repairs & Maintenance	10,000	13,000	10,000	0
52.3100	Liability Insurance	15,576	15,576	15,575	-1
53.1100	Supplies & Materials	1,000	1,000	1,000	0
53.1270	Gasoline/Diesel	20,542	19,107	20,000	-542
53.1600	Equipment < \$5,000 Each	12,000	12,000	13,000	1,000
58.1200	Capital Leases-GMA	29,754	29,754	29,754	0
58.2200	Capital Leases-Interest	1,116	1,116	1,116	0
TOTAL		384,575	416,162	419,265	34,690



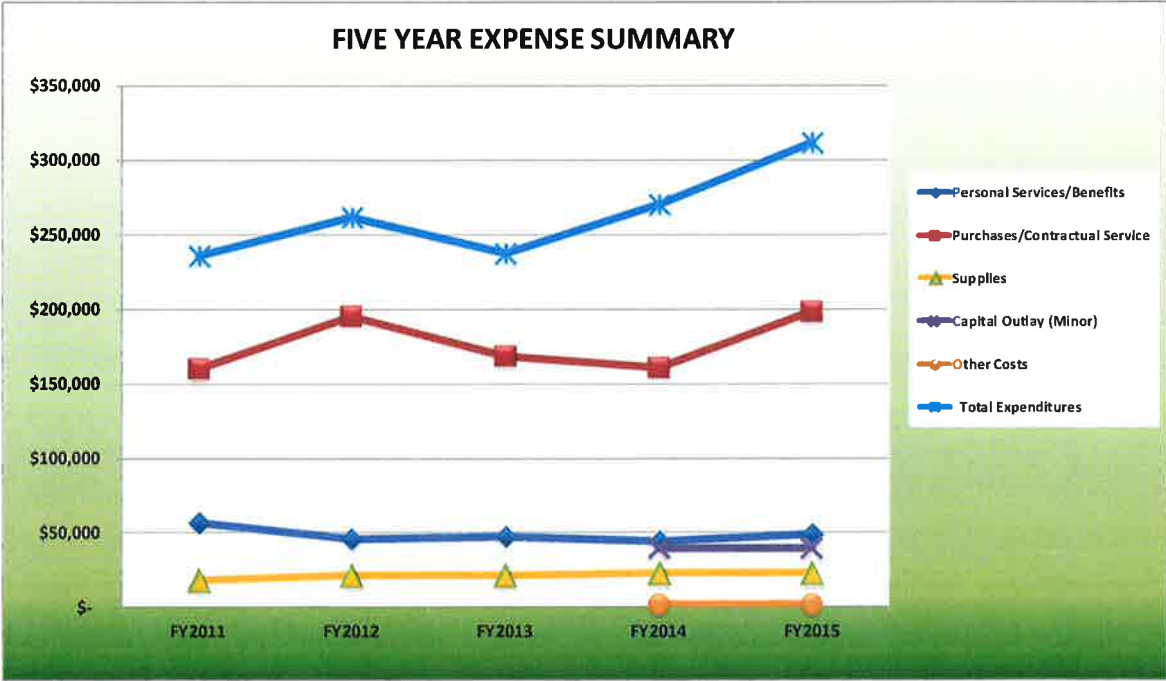
Collection of Solid Waste

SOLID WASTE
COMMERCIAL

The goal of the Solid Waste Commercial division is to collect and dispose of solid waste for commercial customers on a daily basis or as needed. The City provides commercial collection services using front-end loading trucks and dumpsters which are picked up on a schedule agreed to by the customer and the City. Commercial customers are charged an amount determined by the weight of the dumpster used and the number of times per week it is serviced.

SOLID WASTE COMMERCIAL EXPENSE SUMMARY

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Budget</u>	FY2015 <u>Adopted</u>	Percentage <u>Change</u>
Personal Services/Benefits	\$ 56,955	\$ 45,725	\$ 46,968	\$ 44,489	\$ 48,424	8.84%
Purchases/Contractual Service	\$ 160,132	\$ 194,672	\$ 168,157	\$ 160,800	\$ 198,000	23.13%
Supplies	\$ 18,604	\$ 21,049	\$ 21,738	\$ 22,941	\$ 23,100	0.69%
Capital Outlay (Minor)				\$ 39,735	\$ 39,735	0.00%
Other Costs				\$ 1,888	\$ 1,888	0.00%
Total Expenditures	\$ 235,690	\$ 261,445	\$ 236,863	\$ 269,853	\$ 311,147	15.30%



CITY OF TOCCOA SOLID WASTE COMMERCIAL

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
540-4521					
51.1100	Regular Employees	34,428	36,086	31,329	-3,099
51.1300	Overtime Wages	1,350	4,611	4,012	2,662
51.2100	Group Insurance	1,155	2,427	5,687	4,532
51.2200	Fica	2,836	3,113	2,604	-232
51.2400	Retirement	2,337	2,293	2,399	62
51.2700	Workers Compensation	1,833	1,843	1,843	10
51.2900	Other Employee Benefits	550	401	550	0
52.2110	Disposal	125,000	156,819	162,000	37,000
52.2200	Repairs & Maintenance	16,800	10,232	16,000	-800
53.1100	Supplies & Materials	600	400	600	0
53.1270	Gasoline/Diesel	22,341	20,218	22,500	159
53.1271	CNG Expenses	0	0	0	0
53.1600	Equipment < \$5,000 Each	19,000	20,218	20,000	1,000
58.1200	Capital Leases	39,735	39,735	39,735	0
58.2200	Capital Leases-Interest	1,888	1,888	1,888	0
TOTAL		269,853	300,284	311,147	41,294



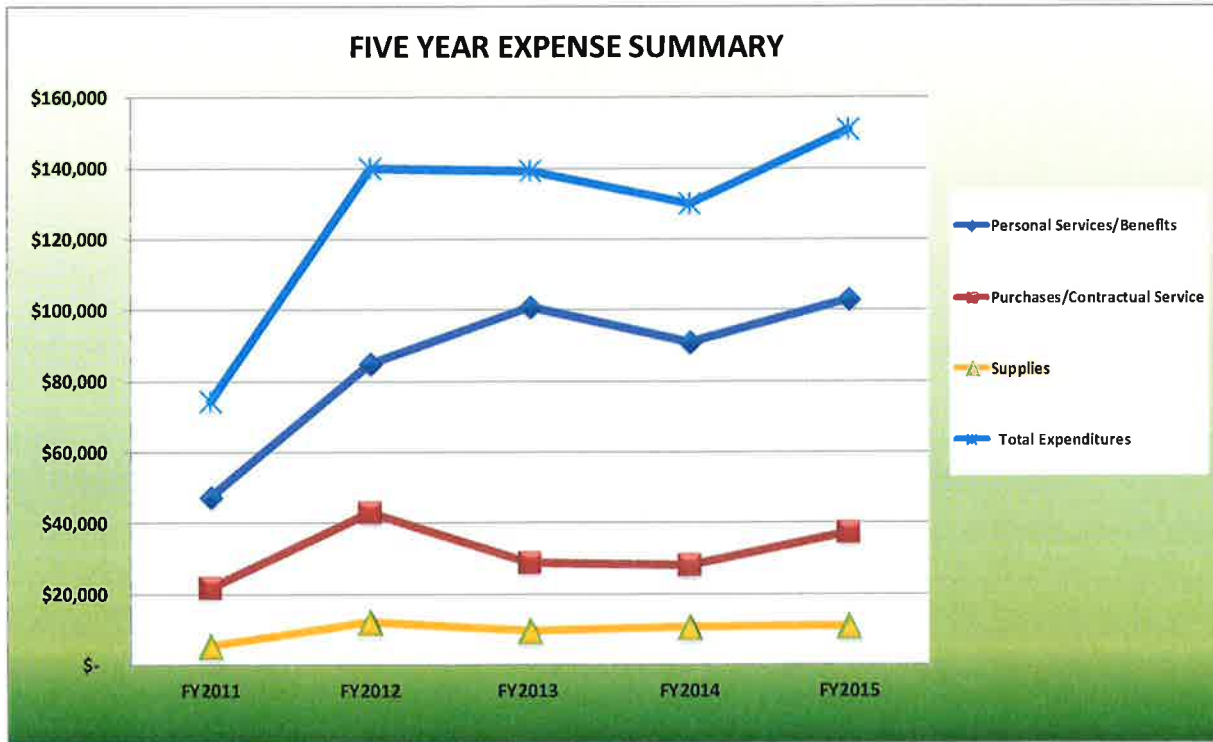
Collection of Commercial Solid Waste

SOLID WASTE
RECYCLING

The Solid Waste Recycling division collects recyclable materials from residential and commercial customers from the curbside once per week. Also, cardboard is collected from a cardboard dumpster once a week. These recycled items are separated and sold to generate revenue for the City. Recycled items include aluminum, cardboard, glass, newspaper and plastic.

SOLID WASTE RECYCLING EXPENSE SUMMARY

	FY2011 <u>Actual</u>	FY2012 <u>Actual</u>	FY2013 <u>Actual</u>	FY2014 <u>Budget</u>	FY2015 <u>Adopted</u>	Percentage <u>Change</u>
Personal Services/Benefits	\$ 47,090	\$ 84,829	\$ 100,741	\$ 90,948	\$ 102,876	13.12%
Purchases/Contractual Service	\$ 21,748	\$ 42,837	\$ 28,608	\$ 28,040	\$ 37,130	32.42%
Supplies	\$ 5,455	\$ 12,025	\$ 9,633	\$ 10,781	\$ 11,000	2.03%
Total Expenditures	\$ 74,293	\$ 139,691	\$ 138,982	\$ 129,769	\$ 151,006	16.37%



CITY OF TOCCOA SOLID WASTE RECYCLING

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
540-4550					
51.1100	Regular Employees	58,212	57,889	57,900	-312
51.1300	Overtime Wages	5,047	5,000	5,000	-47
51.2100	Group Insurance	15,339	26,736	26,813	11,474
51.2200	Fica	4,839	4,811	4,811	-28
51.2400	Retirement	3,952	3,877	4,626	674
51.2700	Workers Compensation	2,959	3,126	3,126	167
51.2900	Other Employee Benefits	600	600	600	0
52.2200	Repairs & Maintenance	3,000	5,000	5,000	2,000
52.2300	Rentals	1,440	1,440	1,440	0
52.3850	Contract Labor	18,000	12,754	25,000	7,000
53.1100	Supplies & Materials	3,000	3,000	3,000	0
53.1210	Water/Sewerage	440	250	440	0
53.1220	Natural Gas	550	455	550	0
53.1230	Electricity	3,510	2,850	3,000	-510
53.1270	Gasoline/Diesel	7,781	7,200	8,000	219
53.1600	Equipment < \$5,000 Each	1,100	1,055	1,700	600
TOTAL		129,769	136,043	151,006	21,237



Collection of Recyclables

CITY OF TOCCOA SOLID WASTE INTERFUND TRANSFERS

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
540					
9000-61.1100	Transfer to General Fd	341,041	341,041	250,358	-90,683
TOTAL		341,041	341,041	250,358	-90,683





Toccoa the Beautiful

**Solid Waste Renewal and
Extension Fund**

**CITY OF TOCCOA
SOLID WASTE RENEWAL AND EXTENSION
REVENUES**

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
541-0039					
39.1505	Transfer in - Water Fd	31,612	31,612	31,612	0
TOTAL		31,612	31,612	31,612	0

**SOLID WASTE RENEWAL AND EXTENSION
EXPENDITURES**

		6/30/2014			
ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
541-8500					
52.2200	Repairs & Maintenance	31,612	0	31,612	0
TOTAL		31,612	0	31,612	0



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Reduce, reuse, recycle.
We do.



Toccoa the Beautiful

Hotel / Motel
Tax Fund

**CITY OF TOCCOA
HOTEL/MOTEL TAX
REVENUES**

ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	6/30/2014	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
			PROJECTED ACTUALS		
275 0031-31.4100	Hotel Motel Tax	45,000	25,000	23,500	-21,500
TOTAL		45,000	25,000	23,500	-21,500

**CITY OF TOCCOA
HOTEL/MOTEL TAX
EXPENDITURES**

ACCT NO.	ACCOUNT DESCRIPTION	FY 2014 BUDGET	6/30/2014	ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
			PROJECTED ACTUALS		
275 7520-52.3335	Chamber of Commerce	20,000	20,000	12,500	-7,500
9000-61.1100	Transfer to General Fund	25,000	5,000	11,000	-14,000
TOTAL		45,000	25,000	23,500	-21,500



Local Hotel



Toccoa the Beautiful

Grant Fund

**CITY OF TOCCOA
GRANT FUND
REVENUES**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014			
		2014 BUDGET	PROJECTED ACTUALS	ADOPTED FY15 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
200					
0033-33.1000	DOT_ISTEA	325,000	0	325,000	0
0033-33.1008	GMA-Safety Grant-Workers Comp	6,000	0	6,000	0
0033-33.1009	GMA-Liability Grant-GIRMA	6,000	0	6,000	0
0033-33.1200	Streets-LMIG	90,000	0	0	-90,000
0033-33.4001	GMA Wellness Grant	0	0	6,000	6,000
0033-33.4002	Trogon Redevelopment Grant	144,000	2,886	0	-144,000
0033-33.4007	USDA RBEG Schaefer Center	0	1,000	99,000	99,000
0033-33.4008	FOX Theater Grant-(FIT)	6,000	0	30,000	24,000
0033-33.4009	GA Dept of Economic Development	30,000	15,000	0	-30,000
0033-33.5005	COPS Grant	83,150	64,000	0	-83,150
0033-33.5006	Governor's Office of Highway Safety	8,500	7,998	10,000	1,500
0033-33.5007	Fund Balance Brought Forward	0	0	188,024	188,024
0033-33.5008	GA Council for the Arts	0	0	5,000	5,000
0033-33.5009	ARC Performing Arts Addition	0	0	300,000	300,000
0033-33.5010	One Georgia	0	0	200,000	200,000
0033-33.5011	Henderson Falls Park LWCF	0	0	100,000	100,000
0039-39.1100	Transfers In - General Fund	91,000	100	30,000	-61,000
	Transfers In - Splst	0	0	227,806	227,806
TOTAL		789,650	90,984	1,532,830	743,180

**CITY OF TOCCOA
GRANT FUND
EXPENDITURES**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014			
		2014 BUDGET	PROJECTED ACTUAL	ADOPTED FY15 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
200					
1120-52.1200	Prof. Serv.-Trogon Heritage Project	149,000	8,321	0	-149,000
1120-52.1205	HPDIV of DNR-Schaefer Theater	60,000	0	0	-60,000
1120-52.1206	Fox Theater-Schaefer Center	9,000	4,025	60,000	51,000
1120-52.1207	USDA RBEG Schaefer Center	0	0	99,000	99,000
1120-52.1208	ARC Performing Arts Addition	0	0	300,000	300,000
1120-52.1209	GA Council for the Arts	0	0	5,000	5,000
1120-52.1210	One Georgia	0	0	200,000	200,000
1120-52.1211	GA Dept of Economic Development		15,000	0	0
1540-51.2900	Other Benefits-Wellness Grant	0		6,000	6,000
1540-53.1100	Safety Grants	12,000		12,000	0
3220-51.1100	Regular Employees	83,150	64,000	0	-83,150
3220-51.1300	Overtime	0		0	0
3220-51.2100	Group Insurance	0		0	0
3220-51.2200	FICA	0		0	0
3220-512400	Retirement	0		0	0
3220-51.2700	Worker's Compensation	0		0	0
3220-53.1600	Equipment < \$5,000 Each	8,500		10,000	1,500
4220-52.3850	Contract Labor	90,000	0	244,024	154,024
6220-52.3850	Contract Labor-HFP LWCF	0	0	237,000	237,000
7550-52.2202	Streetscape	378,000	23,445	359,806	-18,194
TOTAL		789,650	114,791	1,532,830	743,180



Toccoa the Beautiful

SPLOST Funds

**CITY OF TOCCOA
SPLOST II
REVENUES**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
202					
0036-36.1000	Interest	540	337	250	-290
0039-39.3999	Fund Balance Brought Forward	246,500		218,215	-28,285
TOTAL		247,040	337	218,465	-28,575

**CITY OF TOCCOA
SPLOST II
EXPENDITURES**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
202-4331	Water/Wastewater Department				
54.2600	Fernside Area Sewer	247,040	10,000	218,465	-28,575
TOTAL		247,040	10,000	218,465	-28,575

**CITY OF TOCCOA
SPLOST IV
REVENUES**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
204					
0036-36.1000	Interest	1,200	741	707	-493
0039-39.3999	Fund Balance Brought Forward	485,221		199,293	-285,928
TOTAL		486,421	741	200,000	-286,421

**CITY OF TOCCOA
SPLOST IV
EXPENDITURES**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
204-4430	Water Department				
52.1200	Professional Services	50,000	310	100,000	50,000
54.2505	Water Plant Improvements	436,421	16,667	100,000	-336,421
TOTAL		486,421	16,977	200,000	-286,421

**CITY OF TOCCOA
SPLOST V
REVENUES**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
205					
0033-33.7000	SPLOST V	1,050,000	550,000	250,000	-800,000
0036-36.1000	Interest	7,300	5,650	4,900	-2,400
0039-39.3999	Fund Balance Brought Forward	150,000	0	439,813	289,813
TOTAL		1,207,300	555,650	694,713	-512,587

**CITY OF TOCCOA
SPLOST V
EXPENDITURES**

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
205-3510 Fire Department					
52.2200	Repairs & Maintenance Doyle	0	130,585	0	0
205-4220 Streets Department					
52.3850	Contract Labor	200,000	0	63,907	-136,093
205-4430 Water Department					
54.2505	General WTP	747,300	6,441	175,000	-572,300
205-6220 Parks Department					
52.3850	Contract Labor HFP	110,000	17,248	128,000	18,000
205-8500 Capital Imp. - Sewer Expan.					
52.1200	Professional Services	150,000	155,868	100,000	-50,000
205-9000 Interfund Transfers					
61.1200	Transfer to Grant Fund	0	0	227,806	227,806
TOTAL		1,207,300	310,142	694,713	-512,587

CITY OF TOCCOA SPLOST VI REVENUES

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
206 0033-337000	Splost VI Revenue	0		1,008,000	1,008,000
TOTAL		0	0	1,008,000	1,008,000

CITY OF TOCCOA SPLOST VI EXPENDITURES

ACCT NO.	ACCOUNT DESCRIPTION	6/30/2014		ADOPTED FY 2015 BUDGET	FY 2014-FY 2015 BUDGET VARIANCE
		FY 2014 BUDGET	PROJECTED ACTUALS		
206 1550-61.1100	Transfer To General Fund	0	0	10,000	10,000
1550-54.2500	Doyle Street Pool Project	0	0	998,000	998,000
TOTAL		0	0	1,008,000	1,008,000



Construction of the City Pool



Paul Anderson Park

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

The City of Toccoa's budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the budget document in understanding these terms, a glossary has been included in this document.

ACCRUAL ACCOUNTING The basis of accounting which recognizes revenues as they are earned and expenses as soon as a liability is incurred, regardless of related cash inflows and outflows.

AD VALOREM TAX A tax which is based on value, such as property taxes.

AUDIT An annual third party review of financial operations and procedures required by State Statutes.

BALANCED BUDGET A budget in which the sources of funds (revenues) is equal to the uses of funds (expenditures).

BASIS OF ACCOUNTING The technical term that describes the criteria governing the timing of the recognition of transactions and events.

BONDS A written promise to pay a sum of money at specified dates, including interest at a designated time.

BONDED DEBT The portion of City debt represented by outstanding bonds.

BUDGET A financial operations plan of proposed expenditures for a given period of time and the proposed revenues to finance them. Proposed expenditures must equal proposed revenues.

CAPITAL IMPROVEMENT PLAN (CIP) A plan for capital expenditures to be incurred each year for a fixed period of years and the estimated resources to finance the projected expenditures.

CAPITAL OUTLAY Expenditures resulting from the acquisition of fixed assets.

CAPITAL PROJECTS FUND A fund established to account for financial resources to be used for the acquisition or construction of major capital facilities.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) The official annual report of a government which includes combined financial statements, supporting schedules, supplementary information, extensive introductory information, and a statistical section.

DEBT An obligation resulting from the borrowing of money or the purchase of goods or services.

DEBT SERVICE FUND A fund established to account for the payment of principal and interest on debt of the City.

EMPLOYEE SERVICES The portion of the budget pertaining to employee salaries and related fringe benefits.

ENTERPRISE FUND A fund established to account for the financing of services to the general public where all or most of the costs involved are recovered primarily through user fees.

EXPENDITURES Disbursements for operating costs, debt service, capital outlay.

FIDUCIARY FUNDS A classification of funds that is used to account for resources that are held by the government as a trustee or agent for parties outside the government and that cannot be used to support the government's own programs.

FISCAL YEAR The twelve month period to which the annual budget applies and at the end of which the City determines its financial position. The City's fiscal year is July 1st to June 30th.

FIXED ASSETS Long-term tangible assets which are "fixed" in nature, such as building, land, and equipment.

FUND An accounting entity with a self-balancing set of accounts in which assets, liabilities, and equity are recorded for a specific activity or objective.

FUND BALANCE The difference between fund assets and fund liabilities. The fund balance can be used as a revenue source by decreasing an existing positive balance.

GENERAL FUND The fund is used to account for all general operations of the City which are necessary to provide basic governmental services.

GENERAL OBLIGATION BONDS (G.O. BONDS) Bonds that are backed by the full faith and credit of the City.

GENERAL OPERATING BUDGET The part of the operating budget which includes the general, special revenue, and capital funds. (Excludes the enterprise funds)

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) Uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) A seven-member board which is responsible for setting governmental accounting standards.

GOVERNMENTAL FUNDS A classification of funds that is typically used to account for tax-supported (governmental) activities. Included in this classification are the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

GRANT A contribution of cash or other asset from a government or other organization for a specified purpose, activity, or facility.

INFRASTRUCTURE Immovable assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems that are of value only to the City.

INTERGOVERNMENTAL REVENUE Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

INTERNAL SERVICE FUND A fund established to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

LEVY The total amount of taxes or special assessments imposed by the City.

MARKET VALUE The value determined by the County Assessor for real estate or property used for levying taxes.

MODIFIED ACCRUAL ACCOUNTING The basis of accounting which recognizes increases and decreases in financial resources only to the extent that they reflect near-term inflows or outflows of cash. Revenues are recognized to the degree that they are available to finance expenditures of the fiscal period. Similarly, debt service payments and an number of specific accrued liabilities are only recognized as expenditures when payment is due because it is only at that time that they normally are liquidated with expendable available financial resources.

NET ASSETS The difference between assets and liabilities in the government-wide statement of net assets.

OPERATING BUDGET The annual financial plan for funding the costs of providing services and programs.

OTHER CUCURRENT EXPENSES The portion of the budget relating to general operations (supplies, maintenance, utilities, etc) excluding employee salaries.

PARKS CAPITAL FUND A fund established to account for revenues and expenditures for the purchase and maintenance of city parks.

PROGRAM An activity or operation created to achieve a specific purpose or objective.

PROPRIETARY FUND A classification of funds that is used to account for a government's business-type activities which are supported, at least in part, by fees or charges. Included in this classification are enterprise funds and internal service funds.

RESERVES Funds set aside for unanticipated expenditures or unforeseen emergencies, as well as to have adequate working capital for current operating needs to avoid short-term borrowing.

REVENUE Funds collected as income to offset operational expenses including property taxes, charges for service, licenses and permits, etc.

RISK MANAGEMENT The ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

SPECIAL ASSESSMENT A levy made against a property to defray all or part of the cost of a capital improvement or service deemed to benefit that property.

SPECIAL REVENUE FUND A fund established used to account for revenue which is restricted for expenditures of a designated purpose.

TAX LEVY The amount of property taxes levied to finance operations that are not funded by other sources.

TAXES Compulsory charges levied by a government to finance services performed for the common benefit.



Toccoa the Beautiful

