



City of Toccoa, Georgia FY22 Operating Budget Summary

The Fiscal Year 2022 Operating Budget for the period beginning July 1, 2021, is attached for review by the Toccoa City Commission. The following is a summary of the FY22 Budget highlighting items of interest.

The Overall Budget for the City of Toccoa is proposed at \$38,650,006; an increase of \$6,117,595 over the FY21 Budget; an 18.8% increase. This increase is due to Eastanollee Creek Wastewater plant improvements project.

Overall Comments

- The Department Heads have presented realistic FY22 departmental budgets that reflect the goals established by the Toccoa City Commission.
- The Budget provides funds to continue replacing our aging fleet of vehicles and equipment.
- No property tax millage rate increase is proposed.
- No utility rates increases are proposed.
- We will continue to utilize our Reserve Accounts.
- The Budget includes a proposed incremental salary increase of \$1,500 for all full-time employees.
- The overall staffing of the City includes 177 full-time employees and 6.5 part-time employees; a breakdown by department is attached.
- Attached is a list of vehicles and equipment proposed for purchase in FY22 showing the amounts and funding source. A list of items requested but that remain unfunded is also attached for your review.
- Health Insurance funds are included in every department should rate increases occur in FY22.



General Fund

- The General Fund budget is \$10,509,606.

Operational Highlights for the General Fund:

Revenues:

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

- Title Ad Valorem Tax is increased by \$45,419 and Motor Vehicle Tax is decreased by \$14,000 based on FY21 receipts.
- Local Option Sales Tax (LOST) collections are increased by \$138,548 based on FY21 receipts.
- Alcohol Taxes were increased \$30,000 to reflect FY21 collections.
- Recorder's Court Fees has been increased by \$40,000 to reflect FY21 collections.
- Schaefer Center ticket and concession sales were decreased \$21,000 to reflect FY21 receipts.
- Georgia Municipal Association (GMA) Lease Pool revenues of \$279,000 are included to assist with vehicle and equipment purchases.
- Water Fund transfers will be \$2,615,609.
- Gas Fund transfers will be \$1,531,687.
- Solid Waste transfers will be \$96,701.

Expenses:

- The Police Budget is increased by \$128,094 for technology upgrades and the purchase of three patrol cars.
- The Fire Budget is increased by \$144,094 to repair and/or replace aging equipment and purchase new gear.
- The Public Works Grounds Budget has been increased by \$211,064 for the purchase of a new brush truck.
- The Right of Way crew for Public Works was reinstated at \$111,856.
- The FY22 Budget continues the Community Support for several community organizations at the same level as FY21.



- Local Government Support budget increases \$54,109 for Toccoa Stephens Airport Authority projects and the Toccoa-Stephens Industrial Development Authority.
- The Capital Outlay budget decreases \$747,458 due to no capital purchased in this department, however the \$89,833 lease payment for the Fire Truck remains.
- Interfund Transfers are decreased by \$118,503 with decreases to the Grant Fund and Lake Toccoa Facilities Fund.
- General Reserves are to be used to purchase: \$20,000 website upgrades; \$25,000 Code Enforcement Vehicle; \$68,000 Police Technology and Fire Arms Buy-Back Program; \$26,900 Fire Air Packs.

Special Revenue Funds

Grant Fund

The Grant Fund budget is \$214,724 in anticipation of funding from a variety of sources for:

- Purchase safety equipment.
- Continued Wellness Programs.
- Park improvements at Lake Toccoa.
- Community Development Projects.

SPLOST Funds

SPLOST Funds of \$1,202,753 are budgeted for a variety of Capital improvement projects for:

- Wastewater System improvements
- Water System improvements



Hotel-Motel Fund

The Hotel-Motel Fund revenues are level at \$107,875 based on FY21 receipts. The Chamber of Commerce support comes from this Fund and is proposed at the same level as FY21.

Water Fund

The Water Fund budget is \$12,463,481; an increase of \$5,288,495 over the FY21 Budget. Most of this increase is the drawdown of GEFA loan funds to improve the Eastanollee Creek Wastewater plant.

Operational Highlights for the Water Fund:

- The Water Fund will transfer \$2,615,609 to the General Fund and \$668,764 to the renewal and extension funds for Water and Sewer. The ability to increase transfers into renewal and extension is due to payoff of Water/Sewer bond debt.
- Water sales are projected at \$5,345,000 and Sewer sales at \$1,556,336 for a combined total of \$6,901,336.
- Water & Sewer renewal and extension are to be utilized for \$8,000 Utility Shed for Water; \$10,000 mower for Wastewater; \$30,000 farm tractor

Natural Gas Fund

The Natural Gas Fund budget is \$11,683,796 an increase of \$451,634 over the FY21 Budget.

The operating margin is estimated to be \$6,342,951. This margin is determined by taking the difference of gas sales revenues (\$11,047,195) and subtracting the cost of purchasing gas (\$4,704,244).

Operational Highlights for the Gas Department:

- The Natural Gas Fund will transfer \$1,531,687 to the General Fund and \$49,455 to the Natural Gas Renewal and Extension Fund.



- Debt Service in the Gas Department for FY22 is \$2,001,419; with final payment due on June 1, 2024.
- Capital Projects include:
 - Bare Steel Line Replacement: \$130,000
 - CNG Equipment: \$10,000
 - Meter Replacement: \$190,000
 - Equipment replacement of \$90,000 using lease pool
- The Natural Gas Fund includes \$32,500 for Education & Training requirements.
- Additional 2 man Atmospheric Corrosion Team added to Safety Compliance Maintenance department.

Solid Waste Fund

The Solid Waste Fund has a budget of \$1,169,332 for FY22; an increase of \$16,768 over FY21.

Operational Highlights for the Solid Waste Fund:

- Revenues for Commercial are \$338,132 and Residential are \$793,800 and Recycling revenues are \$11,800.
- Disposal fees are budgeted at \$316,603 for Residential, \$218,360 for Commercial and \$42,900 for yard waste (brush).
- Solid Waste is transferring \$96,701 to the General Fund and transferring \$27,298 to the Solid Waste Renewal and Extension.

Lake Toccoa Facilities Fund

The Lake Toccoa Facilities Fund Budget is proposed at \$327,024.

Operational Highlights for the Lake Toccoa Facilities Fund include:

Revenues:

- Green Fees of \$62,700 (includes \$1.00 increase per round)
- Cart Rental Fees of \$66,224
- Pro Shop Sales and Concession of \$46,000
- Membership Sales of \$22,500
- Tournament Revenues of \$9,000



- Event Center Revenues of \$91,700 (includes \$300 increase for non-residents)
- Course Sponsorship of \$5,000
- Grill Facilities Lease of \$22,000
- No General Fund Transfers

Expenses:

- Pro Shop Expenses of \$136,184
- Maintenance Expenses of \$117,140
- Event Center Expenses of \$73,700

Closing Remarks

The City of Toccoa's FY22 Operating Budget points out the following:

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

We look forward to reviewing the FY22 Budget with the Toccoa City Commission. Thank you for your time and assistance.

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

William A. Morse
Toccoa City Manager

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

Becky Bohannon
Finance Director

CITY OF TOCCOA FY2022 BUDGET

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**CITY OF TOCCOA
APPROVED FY2022 BUDGET SUMMARIES**

OPERATING FUNDS

	FY 2021 Budget	FY 2022 Approved	INCREASE (DECREASE)	% CHANGE
GENERAL FUND	\$ 10,660,142	\$ 10,509,606	\$ (150,536)	-1.4%
WATER/WASTEWATER FUND	\$ 7,174,986	\$ 12,463,481	\$ 5,288,495	73.7%
NATURAL GAS FUND	\$ 11,232,162	\$ 11,683,796	\$ 451,634	4.0%
SOLID WASTE FUND	\$ 1,152,564	\$ 1,169,332	\$ 16,768	1.5%
LAKE TOCCOA FACILITIES FUND	\$ 567,073	\$ 327,024	\$ (240,049)	-42.3%
	\$ 30,786,927	\$ 36,153,239	\$ 5,366,312	17.4%

RESERVES AND R & E FUNDS

	FY 2021 Budget	FY 2022 Approved	INCREASE (DECREASE)	% CHANGE
GENERAL FUND RESERVES	\$ 67,998	\$ 139,900	\$ 71,902	105.7%
GENERAL HEALTH RESERVES	\$ 67,998	\$ 67,998	\$ -	0.0%
WATER R & E	\$ 95,000	\$ 334,382	\$ 239,382	252.0%
SEWER R & E	\$ 53,143	\$ 334,382	\$ 281,239	529.2%
NATURAL GAS R & E	\$ 75,000	\$ 49,455	\$ (25,545)	-34.1%
SOLID WASTE R & E	\$ 27,298	\$ 27,298	\$ -	0.0%
LAKE TOCCOA FACILITES R & E	\$ 18,000	\$ 18,000	\$ -	0.0%
	\$ 404,437	\$ 971,415	\$ 566,978	140.2%

SPECIAL REVENUE FUNDS

	FY 2021 Budget	FY 2022 Approved	INCREASE (DECREASE)	% CHANGE
GRANT FUND	\$ 320,172	\$ 214,724	\$ (105,448)	-32.9%
HOTEL/MOTEL FUND	\$ 107,875	\$ 107,875	\$ -	0.0%
SPLOST IV	\$ 118,000	\$ -	\$ (118,000)	-100.0%
SPLOST V	\$ 45,000	\$ 452,000	\$ 407,000	904.4%
SPLOST VI	\$ -	\$ 753	\$ 753	100.0%
SPLOST VII	\$ 750,000	\$ 750,000	\$ -	0.0%
	\$ 1,341,047	\$ 1,525,352	\$ 184,305	13.7%

TOTAL BUDGET FOR FY 2021	\$ 32,532,411	\$ 38,650,006	\$ 6,117,595	18.8%
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CITY OF TOCCOA - GENERAL FUND
FY2022 APPROVED BUDGET SUMMARY

	FY 2021	FY 2022	INCREASE (DECREASE)	% CHANGE
GENERAL FUND-100 REVENUE				
0031 Taxes	4,298,493	4,483,209	184,716	4.3%
0032 Business Licenses	70,200	70,200	0	0.0%
0033 Intergovernmental	32,000	45,000	13,000	40.6%
0034 Charges for Service	55,540	60,860	5,320	9.6%
0035 Fines & Forfeitures	413,500	463,500	50,000	12.1%
0036 Interest Income	52,000	42,000	(10,000)	-19.2%
0038 Miscellaneous	1,537,537	1,018,715	(518,822)	-33.7%
0039 Other Financing Sources	4,200,872	4,326,122	125,250	3.0%
TOTAL GENERAL FUND-100	10,660,142	10,509,606	-150,536	-1.4%

	FY 2021	FY 2022	INCREASE (DECREASE)	% CHANGE
GENERAL FUND-100 EXPENDITURE				
1110 City Commission	92,475	92,617	142	0.2%
1120 Community Development	75,931	68,031	(7,900)	-10.4%
1130 City Clerk	128,582	149,173	20,591	16.0%
1320 City Manager	273,683	265,812	(7,871)	-2.9%
1512 Finance	856,995	882,091	25,096	2.9%
1530 City Attorney	43,715	45,294	1,579	3.6%
1540 Human Resources	242,649	248,582	5,933	2.4%
1565 Public Lands & Buildings	393,564	393,564	0	0.0%
2500 Recorder's Court	184,641	181,801	(2,840)	-1.5%
2850 Code Enforcement	131,674	134,555	2,881	2.2%
3220 Police Department	2,329,147	2,457,241	128,094	5.5%
3510 Fire Department	1,950,552	2,094,646	144,094	7.4%
4100 Public Works Administrati	213,757	221,412	7,655	3.6%
4220 Streets & Drainage	392,261	385,271	(6,990)	-1.8%
4226 Pw-Grounds	765,304	976,368	211,064	27.6%
4230 Right of Way Crew	0	111,856	111,856	100.0%
4900 Pw-Fleet	249,253	263,445	14,192	5.7%
4950 Pw-Cemetery	67,341	80,833	13,492	20.0%
6100 Schaefer Center	101,475	102,500	1,025	1.0%
6220 Parks	39,627	39,842	215	0.5%
6225 Doyle St Pool	39,625	39,625	0	0.0%
7220 Building Inspection	2,350	2,350	0	0.0%
7520 Community Support	22,000	22,000	0	0.0%
7525 Local Government Support	259,266	313,375	54,109	20.9%
7530 Currahee St Beautificatio	18,500	18,500	0	0.0%
7550 Main Street	368,094	381,260	13,166	3.6%
7551 Downtown Maintenance	56,591	57,433	842	1.5%
7560 Emergency Reserve	100,300	100,300	0	0.0%
7565 Workers Compensation Rese	30,500	30,500	0	0.0%
7570 Property And Liability Re	30,500	30,500	0	0.0%
8000 Debt Service	30,000	15,000	(15,000)	-50.0%
8500 Capital Outlay	837,291	89,833	(747,458)	-89.3%
9000 Interfund Transfers	332,499	213,996	(118,503)	-35.6%
9999 Available Funds	0	0	0	0.0%
TOTAL GENERAL FUND-100	10,660,142	10,509,606	-150,536	-1.4%

CITY OF TOCCOA - GENERAL FUND
FY2022 APPROVED BUDGET SUMMARY

	FY 2021	FY 2022	INCREASE (DECREASE)	% CHANGE
GENERAL FUND RESERVES -101 REVENUE				
0039 Other Financing Sources	67,998	139,900	71,902	105.7%
TOTAL GENERAL FUND-101	67,998	139,900	71,902	105.7%

	FY 2021	FY 2022	INCREASE (DECREASE)	% CHANGE
GENERAL FUND RESERVES -101 EXPENDITURE				
1565 Public Lands & Buildings	0	20,000	20,000	100.0%
2850 Code Enforcement	0	25,000	25,000	100.0%
3220 Police Department	6,720	68,000	61,280	911.9%
3510 Fire Department	32,400	26,900	(5,500)	-17.0%
8500 Capital Outlay	28,878	0	(28,878)	-100.0%
TOTAL GENERAL FUND-101	67,998	139,900	71,902	105.7%

	FY 2021	FY 2022	INCREASE (DECREASE)	% CHANGE
GENERAL HEALTH RESERVES -120 REVENUE				
0039 Other Financing Sources	67,998	67,998	0	0.0%
TOTAL GENERAL FUND-101	67,998	67,998	0	0.0%

	FY 2021	FY 2022	INCREASE (DECREASE)	% CHANGE
GENERAL HEALTH RESERVES -120 EXPENDITURE				
1512 Finance	67,998	67,998	0	0.0%
TOTAL GENERAL FUND-101	67,998	67,998	0	0.0%

CITY OF TOCCOA - GENERAL FUND REVENUES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 0031 Taxes Revenue				
100-0031-311100	Tax-Real Property (Current)	\$ 1,005,000	\$ 1,005,000	\$ -
100-0031-311110	Tax-Real Property (Prior)	\$ 21,251	\$ 20,000	\$ (1,251)
100-0031-311310	Tax-Motor Vehicle	\$ 30,000	\$ 16,000	\$ (14,000)
100-0031-311315	Title Ad Valorem Tax	\$ 127,000	\$ 172,419	\$ 45,419
100-0031-311320	Tax-Mobile Home	\$ 950	\$ 950	\$ -
100-0031-311600	Tax-Real Est. Transfer	\$ 40,000	\$ 40,000	\$ -
100-0031-311710	Franchise Tax-Electricity	\$ 455,000	\$ 455,000	\$ -
100-0031-311750	Franchise Tax-Cable Tv	\$ 90,000	\$ 82,500	\$ (7,500)
100-0031-311760	Franchise Tax-Telephone	\$ 33,000	\$ 26,500	\$ (6,500)
100-0031-313100	Sales Tax-Lost	\$ 1,307,584	\$ 1,446,132	\$ 138,548
100-0031-314200	Alcohol Tax-Beer	\$ 175,000	\$ 192,000	\$ 17,000
100-0031-314210	Alcohol Tax-Wine	\$ 28,000	\$ 30,000	\$ 2,000
100-0031-314220	Alcohol Tax-Liquor	\$ 41,000	\$ 52,000	\$ 11,000
100-0031-316100	Occupation Tax	\$ 249,900	\$ 249,900	\$ -
100-0031-316200	Insurance Premium Tax	\$ 694,808	\$ 694,808	\$ -
Revenue Subtotal	Department: 0031 Taxes	\$ 4,298,493	\$ 4,483,209	\$ 184,716
Department: 0032 Business Licenses Revenue				
100-0032-321110	License-Beer	\$ 30,000	\$ 30,000	\$ -
100-0032-321120	License-Wine	\$ 6,200	\$ 6,200	\$ -
100-0032-321130	License-Liquor	\$ 20,000	\$ 20,000	\$ -
100-0032-323100	Building Permits	\$ 14,000	\$ 14,000	\$ -
Revenue Subtotal	Department: 0032 Business Licenses	\$ 70,200	\$ 70,200	\$ -
Department: 0033 Intergovernmental Revenue				
100-0033-333000	Paymts In Lieu Of Taxes	\$ 32,000	\$ 45,000	\$ 13,000
Revenue Subtotal	Department: 0033 Intergovernmental	\$ 32,000	\$ 45,000	\$ 13,000

**CITY OF TOCCOA - GENERAL FUND REVENUES
FY2022 APPROVED BUDGET**

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 0034 Charges For Service Revenue				
100-0034-341190	Gcic Reports	\$ 3,000	\$ 3,000	\$ -
100-0034-341300	Zoning & Subdivision Fees	\$ 250	\$ 250	\$ -
100-0034-341910	Election Qualifying Fee	\$ -	\$ 1,320	\$ 1,320
100-0034-342101	Miscellaneous Police	\$ 2,400	\$ 2,400	\$ -
100-0034-342200	Fire Registration	\$ 14,890	\$ 14,890	\$ -
100-0034-347300	Miscellaneous Main Street	\$ 1,000	\$ 5,000	\$ 4,000
100-0034-347301	Harvest Festival	\$ 11,000	\$ 11,000	\$ -
100-0034-347302	Toast Of Toccoa	\$ 5,000	\$ 5,000	\$ -
100-0034-347305	Ice Skating Revenues	\$ 2,000	\$ 2,000	\$ -
100-0034-349100	Cemetery Sales	\$ 16,000	\$ 16,000	\$ -
Revenue Subtotal	Department: 0034 Charges For Service	\$ 55,540	\$ 60,860	\$ 5,320
Department: 0035 Fines & Forfeitures Revenue				
100-0035-351140	Recorders Court	\$ 400,000	\$ 440,000	\$ 40,000
100-0035-351142	Court Add-On Fee	\$ 13,000	\$ 23,000	\$ 10,000
100-0035-351150	Writ Of Possession Fees	\$ 500	\$ 500	\$ -
Revenue Subtotal	Department: 0035 Fines & Forfeitures	\$ 413,500	\$ 463,500	\$ 50,000
Department: 0036 Interest Income Revenue				
100-0036-361000	Interest Income	\$ 52,000	\$ 42,000	\$ (10,000)
Revenue Subtotal	Department: 0036 Interest Income	\$ 52,000	\$ 42,000	\$ (10,000)
Department: 0038 Miscellaneous Revenue				
100-0038-381000	Rents	\$ 66,000	\$ 66,000	\$ -
100-0038-381005	Rents- Probation Office	\$ 2,400	\$ 2,400	\$ -
100-0038-381010	Rentals-Schaefer Center	\$ 7,000	\$ 7,000	\$ -
100-0038-381012	Concessions-Schaefer Center	\$ 9,000	\$ 3,000	\$ (6,000)
100-0038-381014	Ticket Sales -Schaefer Center	\$ 25,000	\$ 10,000	\$ (15,000)
100-0038-389000	Other	\$ 50	\$ 50	\$ -
100-0038-389001	Management Fees	\$ 3,265	\$ 3,265	\$ -
100-0038-389002	Gma Lease Pool Proceeds	\$ 906,622	\$ 279,000	\$ (627,622)
100-0038-389005	Employee Contributions	\$ 518,200	\$ 648,000	\$ 129,800
Revenue Subtotal	Department: 0038 Miscellaneous	\$ 1,537,537	\$ 1,018,715	\$ (518,822)

CITY OF TOCCOA - GENERAL FUND REVENUES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 0039 Other Financing Sources Revenue				
100-0039-391137	Transfer In-Comm Reserve Acct	\$ 25,000	\$ 25,000	\$ -
100-0039-391275	Transfer In-Hotel Motel	\$ 61,875	\$ 57,125	\$ (4,750)
100-0039-391505	Oper. Trnsfrs In-Water	\$ 2,485,609	\$ 2,615,609	\$ 130,000
100-0039-391515	Oper. Trnsfrs In-Gas	\$ 1,531,687	\$ 1,531,687	\$ -
100-0039-391540	Oper. Trnsfrs In-S/W	\$ 96,701	\$ 96,701	\$ -
Revenue Subtotal	Department: 0039 Other Financing Sources Revenue	\$ 4,200,872	\$ 4,326,122	\$ 125,250
Total Revenue General Fund		\$ 10,660,142	\$ 10,509,606	\$ (150,536)

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 1110 City Commission				
	Expenditure			
100-1110-511100	Regular Employees	\$ 56,500	\$ 56,500	\$ -
100-1110-512100	Group Insurance	\$ 60	\$ 60	\$ -
100-1110-512200	Fica	\$ 4,322	\$ 4,322	\$ -
100-1110-512400	Retirement	\$ 4,769	\$ 4,870	\$ 101
100-1110-512700	Workers Compensation	\$ 124	\$ 165	\$ 41
100-1110-521200	Professional Services	\$ 4,000	\$ 4,000	\$ -
100-1110-523200	Communications	\$ 600	\$ 600	\$ -
100-1110-523300	Advertising & Promotions	\$ 500	\$ 500	\$ -
100-1110-523301	Special Events	\$ 3,000	\$ 3,000	\$ -
100-1110-523600	Dues & Fees	\$ 11,500	\$ 11,500	\$ -
100-1110-523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
100-1110-531100	Supplies & Materials	\$ 1,500	\$ 1,500	\$ -
100-1110-531101	Awards & Recognitions	\$ 600	\$ 600	\$ -
Expenditure Subtotal	Department: 1110 City Commission	\$ 92,475	\$ 92,617	\$ 142

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 1120 Community Development				
100-1120-511100	Regular Employees	\$ 40,161	\$ 33,532	\$ (6,629)
100-1120-512100	Group Insurance	\$ 10,161	\$ 10,161	\$ -
100-1120-512200	Fica	\$ 3,072	\$ 2,565	\$ (507)
100-1120-512400	Retirement	\$ 3,399	\$ 2,639	\$ (760)
100-1120-512700	Workers Compensation	\$ 88	\$ 84	\$ (4)
100-1120-521200	Professional Services	\$ 6,000	\$ 6,000	\$ -
100-1120-522200	Repairs & Maint.	\$ 250	\$ 250	\$ -
100-1120-523300	Advertising & Promotion	\$ 800	\$ 800	\$ -
100-1120-523600	Dues & Fees	\$ 1,000	\$ 1,000	\$ -
100-1120-523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
100-1120-523850	Contract Labor	\$ 3,500	\$ 3,500	\$ -
100-1120-531100	Supplies & Materials	\$ 300	\$ 300	\$ -
100-1120-531101	Awards & Recognitions	\$ 2,000	\$ 2,000	\$ -
100-1120-531270	Gasoline/Diesel	\$ 1,700	\$ 1,700	\$ -
100-1120-531600	Equipment < \$5,000	\$ 500	\$ 500	\$ -
Expenditure Subtotal	Department: 1120 Community Developm	\$ 75,931	\$ 68,031	\$ (7,900)

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 1130 City Clerk	Expenditure			
100-1130-511100	Regular Employees	\$ 76,151	\$ 88,148	\$ 11,997
100-1130-511200	Temporary Employee	\$ 9,360	\$ 15,000	\$ 5,640
100-1130-512100	Group Insurance	\$ 10,445	\$ 11,418	\$ 973
100-1130-512200	Fica	\$ 6,598	\$ 7,890	\$ 1,292
100-1130-512400	Retirement	\$ 6,489	\$ 7,140	\$ 651
100-1130-512700	Workers Compensation	\$ 189	\$ 227	\$ 38
100-1130-521200	Professional Services	\$ 13,500	\$ 13,500	\$ -
100-1130-522200	Repairs & Maint.	\$ 200	\$ 200	\$ -
100-1130-523200	Communications	\$ 600	\$ 600	\$ -
100-1130-523300	Advertising & Promotion	\$ 700	\$ 700	\$ -
100-1130-523600	Dues & Fees	\$ 500	\$ 500	\$ -
100-1130-523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
100-1130-531100	Supplies & Materials	\$ 850	\$ 850	\$ -
100-1130-531600	Equipment < \$5,000	\$ 1,000	\$ 1,000	\$ -
Expenditure Subtotal	Department: 1130 City Clerk	\$ 128,582	\$ 149,173	\$ 20,591

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 1320 City Manager				
100-1320-511100	Regular Employees	\$ 174,387	\$ 177,385	\$ 2,998
100-1320-512100	Group Insurance	\$ 50,160	\$ 39,701	\$ (10,459)
100-1320-512200	Fica	\$ 13,504	\$ 13,570	\$ 66
100-1320-512400	Retirement	\$ 14,957	\$ 14,369	\$ (588)
100-1320-512700	Workers Compensation	\$ 655	\$ 767	\$ 112
100-1320-522200	Repairs & Maint.	\$ 300	\$ 300	\$ -
100-1320-523200	Communications	\$ 700	\$ 700	\$ -
100-1320-523600	Dues & Fees	\$ 3,000	\$ 3,000	\$ -
100-1320-523700	Education & Training	\$ 5,600	\$ 5,600	\$ -
100-1320-523850	Contract Labor	\$ 500	\$ 500	\$ -
100-1320-531100	Supplies & Materials	\$ 500	\$ 500	\$ -
100-1320-531270	Gasoline/Diesel	\$ 2,500	\$ 2,500	\$ -
100-1320-581200	Capital Lease Principal	\$ 6,606	\$ 6,606	\$ -
100-1320-582200	Capital Lease Interest	\$ 314	\$ 314	\$ -
Expenditure Subtotal	Department: 1320 City Manager	\$ 273,683	\$ 265,812	\$ (7,871)

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 1512 Finance				
100-1512-511100	Regular Employees	\$ 426,181	\$ 441,165	\$ 14,984
100-1512-511300	Overtime	\$ 2,500	\$ 2,000	\$ (500)
100-1512-512100	Group Insurance	\$ 163,018	\$ 180,576	\$ 17,558
100-1512-512200	Fica	\$ 32,590	\$ 33,749	\$ 1,159
100-1512-512400	Retirement	\$ 36,040	\$ 35,116	\$ (924)
100-1512-512700	Workers Compensation	\$ 941	\$ 1,124	\$ 183
100-1512-521200	Professional Services	\$ 6,125	\$ 6,125	\$ -
100-1512-522200	Repairs & Maint.	\$ 17,647	\$ 17,647	\$ -
100-1512-522300	Rentals	\$ 2,016	\$ 2,016	\$ -
100-1512-523100	Insurance	\$ 47,500	\$ 47,500	\$ -
100-1512-523200	Communications	\$ 3,000	\$ 3,000	\$ -
100-1512-523300	Advertising & Promotion	\$ 500	\$ 500	\$ -
100-1512-523600	Dues & Fees	\$ 100	\$ 100	\$ -
100-1512-523700	Education & Training	\$ 500	\$ 500	\$ -
100-1512-523850	Contract Labor	\$ 88,000	\$ 88,000	\$ -
100-1512-531100	Supplies & Materials	\$ 8,700	\$ 8,700	\$ -
100-1512-531600	Equipment< \$5,000 Each	\$ 12,000	\$ 7,250	\$ (4,750)
100-1512-581200	Capital Leases	\$ 9,200	\$ 6,705	\$ (2,495)
100-1512-582200	Interest on Capital Lease	\$ 437	\$ 318	\$ (119)
Expenditure Subtotal	Department: 1512 Finance	\$ 856,995	\$ 882,091	\$ 25,096

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 1530 City Attorney	Expenditure			
100-1530-512100	Group Insurance	\$ 12,100	\$ 12,731	\$ 631
100-1530-521200	Professional Services	\$ 31,615	\$ 32,563	\$ 948
Expenditure Subtotal	Department: 1530 City Attorney	\$ 43,715	\$ 45,294	\$ 1,579

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 1540 Human Resources				
100-1540-511100	Regular Employees	\$ 62,323	\$ 63,823	\$ 1,500
100-1540-512100	Group Insurance	\$ 24,980	\$ 27,448	\$ 2,468
100-1540-512101	Retirees Life Insurance	\$ 39,700	\$ 39,700	\$ -
100-1540-512200	Fica	\$ 4,792	\$ 4,882	\$ 90
100-1540-512400	Retirement	\$ 5,287	\$ 5,135	\$ (152)
100-1540-512700	Workers Compensation	\$ 137	\$ 164	\$ 27
100-1540-521200	Professional Services & Eap	\$ 2,800	\$ 2,800	\$ -
100-1540-523200	Communications	\$ 720	\$ 720	\$ -
100-1540-523300	Advertising & Promotion	\$ 100	\$ 100	\$ -
100-1540-523311	Drug Testing	\$ 6,000	\$ 8,000	\$ 2,000
100-1540-523600	Dues & Fees	\$ 310	\$ 310	\$ -
100-1540-523700	Education & Training	\$ 1,600	\$ 1,600	\$ -
100-1540-523850	Contract Labor	\$ 500	\$ 500	\$ -
100-1540-531100	Supplies & Materials	\$ 400	\$ 400	\$ -
100-1540-531101	Emp Appreciation Awards Recognition	\$ 3,500	\$ 3,500	\$ -
100-1540-531103	Safety/Wellness Committee	\$ 200	\$ 200	\$ -
100-1540-531104	Lunch N Learns	\$ 1,000	\$ 1,000	\$ -
100-1540-531301	Retirement Receptions, Etc.	\$ 800	\$ 800	\$ -
100-1540-531303	Employee Appreciation Event	\$ 3,500	\$ 3,500	\$ -
100-1540-531304	Year End Bonus	\$ 35,000	\$ 35,000	\$ -
100-1540-531305	Wellness Program	\$ 25,000	\$ 25,000	\$ -
100-1540-531306	Sick Leave Incentive	\$ 23,000	\$ 23,000	\$ -
100-1540-531600	Equipment < \$5,000	\$ 1,000	\$ 1,000	\$ -
Expenditure Subtotal	Department: 1540 Human Resources	\$ 242,649	\$ 248,582	\$ 5,933

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 1565 Public Lands & Buildings				
	Expenditure			
100-1565-522200	Repairs & Maint.	\$ 10,000	\$ 10,000	\$ -
100-1565-522300	Rentals	\$ 28,800	\$ 28,800	\$ -
100-1565-523200	Communications	\$ 115,000	\$ 115,000	\$ -
100-1565-523250	Communications-Website	\$ 5,064	\$ 5,064	\$ -
100-1565-523600	Dues & Fees	\$ 5,400	\$ 5,400	\$ -
100-1565-523850	Contract Labor	\$ 30,000	\$ 30,000	\$ -
100-1565-523852	Contract Labor-Inmate Crew	\$ 79,000	\$ 79,000	\$ -
100-1565-531100	Supplies & Materials	\$ 40,000	\$ 40,000	\$ -
100-1565-531210	Water/Sewerage	\$ 13,000	\$ 13,000	\$ -
100-1565-531220	Natural Gas	\$ 10,000	\$ 10,000	\$ -
100-1565-531230	Electricity	\$ 50,000	\$ 50,000	\$ -
100-1565-531270	Gasoline	\$ 4,800	\$ 4,800	\$ -
100-1565-531600	Equipment < \$5,000 Each	\$ 2,500	\$ 2,500	\$ -
Expenditure Subtotal	Department: 1565 Public Lands & Buildings	\$ 393,564	\$ 393,564	\$ -

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 2500 Recorder'S Court				
100-2500-511100	Regular Employees	\$ 37,837	\$ 33,740	\$ (4,097)
100-2500-512100	Group Insurance	\$ 9,966	\$ 12,038	\$ 2,072
100-2500-512200	Fica	\$ 2,863	\$ 2,581	\$ (282)
100-2500-512400	Retirement	\$ 3,193	\$ 2,657	\$ (536)
100-2500-512700	Workers Compensation	\$ 82	\$ 85	\$ 3
100-2500-521200	Professional Services	\$ 25,000	\$ 25,000	\$ -
100-2500-523600	Dues & Fees	\$ 105,000	\$ 105,000	\$ -
100-2500-523700	Education & Training	\$ 300	\$ 300	\$ -
100-2500-531100	Supplies & Materials	\$ 400	\$ 400	\$ -
Expenditure Subtotal	Department: 2500 Recorder's Court	\$ 184,641	\$ 181,801	\$ (2,840)

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 2850 Code Enforcement Expenditure				
100-2850-511100	Regular Employees	\$ 41,456	\$ 41,644	\$ 188
100-2850-512100	Group Insurance	\$ 24,415	\$ 27,325	\$ 2,910
100-2850-512200	Fica	\$ 3,148	\$ 3,185	\$ 37
100-2850-512400	Retirement	\$ 3,498	\$ 3,308	\$ (190)
100-2850-512700	Workers Compensation	\$ 1,607	\$ 1,543	\$ (64)
100-2850-512900	Other Employee Benefits	\$ 100	\$ 100	\$ -
100-2850-522200	Repairs & Maintenance	\$ 500	\$ 500	\$ -
100-2850-523200	Communications	\$ 500	\$ 500	\$ -
100-2850-523700	Education & Training	\$ 200	\$ 200	\$ -
100-2850-523850	Contract Labor	\$ 12,000	\$ 12,000	\$ -
100-2850-523851	Contract Labor-House Demo	\$ 40,000	\$ 40,000	\$ -
100-2850-531100	Supplies & Materials	\$ 750	\$ 750	\$ -
100-2850-531270	Gasoline & Diesel	\$ 3,000	\$ 3,000	\$ -
100-2850-531600	Equipment < \$5,000 Each	\$ 500	\$ 500	\$ -
Expenditure Subtotal	Department: 2850 Code Enforcement	\$ 131,674	\$ 134,555	\$ 2,881

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 3220 Police Department				
	Expenditure			
100-3220-511100	Regular Employees	\$ 1,210,418	\$ 1,262,394	\$ 51,976
100-3220-511200	Temporary Employees	\$ 9,360	\$ 15,000	\$ 5,640
100-3220-511300	Overtime	\$ 1,500	\$ 3,000	\$ 1,500
100-3220-512100	Group Insurance	\$ 470,190	\$ 494,847	\$ 24,657
100-3220-512200	Fica	\$ 91,728	\$ 97,778	\$ 6,050
100-3220-512400	Retirement	\$ 103,488	\$ 100,992	\$ (2,496)
100-3220-512700	Workers Compensation	\$ 47,979	\$ 47,236	\$ (743)
100-3220-512900	Other Employee Benefits	\$ 11,000	\$ 11,000	\$ -
100-3220-521200	Professional Services	\$ 6,500	\$ 6,500	\$ -
100-3220-522200	Repairs & Maint.	\$ 25,000	\$ 25,000	\$ -
100-3220-523100	Insurance	\$ 52,500	\$ 52,500	\$ -
100-3220-523200	Communications	\$ 8,100	\$ 8,100	\$ -
100-3220-523600	Dues & Fees	\$ 5,000	\$ 6,500	\$ 1,500
100-3220-523700	Education & Training	\$ 6,000	\$ 6,000	\$ -
100-3220-523850	Contract Labor	\$ 11,000	\$ 47,000	\$ 36,000
100-3220-531100	Supplies & Materials	\$ 12,000	\$ 12,000	\$ -
100-3220-531210	Water/Sewerage	\$ 750	\$ 750	\$ -
100-3220-531230	Electricity	\$ 4,800	\$ 4,800	\$ -
100-3220-531270	Gasoline/Diesel	\$ 60,000	\$ 60,000	\$ -
100-3220-531600	Equipment < \$5,000 Each	\$ 21,251	\$ 21,251	\$ -
100-3220-542500	Equipment	\$ 97,622	\$ 114,000	\$ 16,378
100-3220-581200	Capital Leases	\$ 69,653	\$ 57,845	\$ (11,808)
100-3220-582200	Interest - Capital Leases	\$ 3,308	\$ 2,748	\$ (560)
Expenditure Subtotal	Department: 3220 Police Department	\$ 2,329,147	\$ 2,457,241	\$ 128,094

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 3510 Fire Department				
100-3510-511100	Regular Employees	\$ 1,115,554	\$ 1,148,696	\$ 33,142
100-3510-511300	Overtime	\$ 13,000	\$ 14,000	\$ 1,000
100-3510-512100	Group Insurance	\$ 443,218	\$ 542,304	\$ 99,086
100-3510-512200	Fica	\$ 85,700	\$ 87,875	\$ 2,175
100-3510-512400	Retirement	\$ 89,959	\$ 91,313	\$ 1,354
100-3510-512700	Workers Compensation	\$ 24,067	\$ 23,904	\$ (163)
100-3510-512900	Other Employee Benefits	\$ 10,000	\$ 10,000	\$ -
100-3510-521200	Professional Services	\$ 1,500	\$ 1,500	\$ -
100-3510-522110	Disposal	\$ 946	\$ 946	\$ -
100-3510-522200	Repairs & Maint.	\$ 45,000	\$ 45,000	\$ -
100-3510-522300	Rentals	\$ -	\$ -	\$ -
100-3510-523100	Insurance	\$ 17,500	\$ 17,500	\$ -
100-3510-523200	Communications	\$ 4,300	\$ 4,300	\$ -
100-3510-523600	Dues & Fees	\$ 6,000	\$ 6,000	\$ -
100-3510-523700	Education & Training	\$ 2,500	\$ 2,500	\$ -
100-3510-531100	Supplies & Materials	\$ 15,000	\$ 22,500	\$ 7,500
100-3510-531210	Water/Sewerage	\$ 4,500	\$ 4,500	\$ -
100-3510-531220	Natural Gas	\$ 6,000	\$ 6,000	\$ -
100-3510-531230	Electricity	\$ 18,000	\$ 18,000	\$ -
100-3510-531270	Gasoline/Diesel	\$ 14,000	\$ 14,000	\$ -
100-3510-531400	Books & Periodicals	\$ 500	\$ 500	\$ -
100-3510-531600	Equipment < \$5,000 Each	\$ 20,000	\$ 20,000	\$ -
100-3510-581200	Capital Leases	\$ 12,705	\$ 12,705	\$ -
100-3510-582200	Interest-Capital Lease	\$ 603	\$ 603	\$ -
Expenditure Subtotal	Department: 3510 Fire Department	\$ 1,950,552	\$ 2,094,646	\$ 144,094

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4100 Public Works Administrati				
Expenditure				
100-4100-511100	Regular Employees	\$ 129,913	\$ 132,914	\$ 3,001
100-4100-511300	Overtime	\$ 500	\$ -	\$ (500)
100-4100-512100	Group Insurance	\$ 49,984	\$ 54,485	\$ 4,501
100-4100-512200	Fica	\$ 9,984	\$ 10,167	\$ 183
100-4100-512400	Retirement	\$ 10,309	\$ 10,705	\$ 396
100-4100-512700	Workers Compensation	\$ 267	\$ 341	\$ 74
100-4100-522200	Repairs & Maint.	\$ 2,400	\$ 2,400	\$ -
100-4100-523100	Insurance	\$ 7,500	\$ 7,500	\$ -
100-4100-523600	Dues & Fees	\$ 400	\$ 400	\$ -
100-4100-523850	Contract Labor	\$ 1,000	\$ 1,000	\$ -
100-4100-531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
100-4100-531600	Equipment < \$5,000 Each	\$ 500	\$ 500	\$ -
Expenditure Subtotal	Department: 4100 Public Works Adminis	\$ 213,757	\$ 221,412	\$ 7,655

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4220 Streets & Drainage				
	Expenditure			
100-4220-511100	Regular Employees	\$ 157,662	\$ 167,283	\$ 9,621
100-4220-511200	Temporary Employees	\$ 8,000	\$ 10,000	\$ 2,000
100-4220-511300	Overtime	\$ 8,000	\$ 8,000	\$ -
100-4220-512100	Group Insurance	\$ 66,680	\$ 76,744	\$ 10,064
100-4220-512200	Fica	\$ 12,499	\$ 12,797	\$ 298
100-4220-512400	Retirement	\$ 13,029	\$ 13,277	\$ 248
100-4220-512700	Workers Compensation	\$ 14,253	\$ 12,701	\$ (1,552)
100-4220-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
100-4220-522200	Repairs & Maint.	\$ 25,000	\$ 25,000	\$ -
100-4220-522300	Rentals	\$ 1,000	\$ 1,000	\$ -
100-4220-523200	Communications	\$ 5,100	\$ 5,100	\$ -
100-4220-523600	Dues & Fees	\$ 50	\$ 50	\$ -
100-4220-523700	Education & Training	\$ 550	\$ 550	\$ -
100-4220-523850	Contract Labor	\$ 7,000	\$ 7,000	\$ -
100-4220-531100	Supplies & Materials	\$ 8,000	\$ 8,000	\$ -
100-4220-531210	Water/Sewerage	\$ 6,000	\$ 6,000	\$ -
100-4220-531220	Natural Gas	\$ 2,500	\$ 2,500	\$ -
100-4220-531230	Electricity	\$ 3,000	\$ 3,000	\$ -
100-4220-531270	Gasoline/Diesel	\$ 7,000	\$ 7,000	\$ -
100-4220-531600	Equipment < \$5,000 Each	\$ 2,500	\$ 2,500	\$ -
100-4220-542500	Equipment	\$ 35,000	\$ -	\$ (35,000)
100-4220-581200	Capital Leases	\$ 7,864	\$ 14,863	\$ 6,999
100-4220-582200	Capital Leases-Interest	\$ 374	\$ 706	\$ 332
Expenditure Subtotal	Department: 4220 Streets & Drainage	\$ 392,261	\$ 385,271	\$ (6,990)

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4226 Pw-Grounds				
100-4226-511100	Regular Employees	\$ 243,335	\$ 261,080	\$ 17,745
100-4226-511300	Overtime	\$ 10,000	\$ 10,000	\$ -
100-4226-512100	Group Insurance	\$ 84,774	\$ 132,853	\$ 48,079
100-4226-512200	Fica	\$ 18,911	\$ 19,972	\$ 1,061
100-4226-512400	Retirement	\$ 19,772	\$ 20,491	\$ 719
100-4226-512700	Workers Compensation	\$ 21,442	\$ 19,431	\$ (2,011)
100-4226-512900	Other Employee Benefits	\$ 4,000	\$ 4,000	\$ -
100-4226-522200	Repairs & Maint.	\$ 20,000	\$ 20,000	\$ -
100-4226-531100	Supplies & Materials	\$ 10,000	\$ 10,000	\$ -
100-4226-531230	Electricity	\$ 270,000	\$ 270,000	\$ -
100-4226-531270	Gasoline/Diesel	\$ 22,500	\$ 22,500	\$ -
100-4226-531271	Cng Fuel	\$ 500	\$ 500	\$ -
100-4226-531600	Equipment< \$5,000 Each	\$ 3,500	\$ 3,500	\$ -
100-4226-542500	Equipment	\$ 24,000	\$ 165,000	\$ 141,000
100-4226-581200	Capital Leases	\$ 12,000	\$ 16,269	\$ 4,269
100-4226-582200	Capital Leases-Interest	\$ 570	\$ 772	\$ 202
Expenditure Subtotal	Department: 4226 Pw-Grounds	\$ 765,304	\$ 976,368	\$ 211,064

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4230 Right Of Way Crew				
	Expenditure			
100-4230-511100	Regular Employees	\$ -	\$ 70,914	\$ 70,914
100-4230-511300	Overtime	\$ -	\$ 100	\$ 100
100-4230-512100	Group Insurance	\$ -	\$ 23,600	\$ 23,600
100-4230-512200	Fica	\$ -	\$ 5,424	\$ 5,424
100-4230-512400	Retirement	\$ -	\$ 5,672	\$ 5,672
100-4230-512700	Workers Comp	\$ -	\$ 5,046	\$ 5,046
100-4230-512900	Other Employee Benefits	\$ -	\$ 500	\$ 500
100-4230-523200	Communications	\$ -	\$ 600	\$ 600
Expenditure Subtotal	Department: 4230 Right Of Way Crew	\$ -	\$ 111,856	\$ 111,856

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4900 Pw-Fleet				
100-4900-511100	Regular Employees	\$ 140,893	\$ 145,388	\$ 4,495
100-4900-511300	Overtime	\$ 500	\$ 500	\$ -
100-4900-512100	Group Insurance	\$ 59,993	\$ 66,796	\$ 6,803
100-4900-512200	Fica	\$ 10,785	\$ 11,122	\$ 337
100-4900-512400	Retirement	\$ 11,891	\$ 11,609	\$ (282)
100-4900-512700	Workers Compensation	\$ 2,975	\$ 2,314	\$ (661)
100-4900-512900	Other Employee Benefits	\$ 3,500	\$ 3,500	\$ -
100-4900-522200	Repairs & Maint.	\$ 500	\$ 500	\$ -
100-4900-522300	Rentals	\$ 950	\$ 950	\$ -
100-4900-523200	Communications	\$ 2,300	\$ 2,300	\$ -
100-4900-531100	Supplies & Materials	\$ 1,400	\$ 1,400	\$ -
100-4900-531220	Natural Gas	\$ 1,400	\$ 1,400	\$ -
100-4900-531230	Electricity	\$ 4,000	\$ 4,000	\$ -
100-4900-531270	Gasoline/Diesel	\$ 1,800	\$ 1,800	\$ -
100-4900-531600	Equipment < \$5,000 Each	\$ 1,500	\$ 5,000	\$ 3,500
100-4900-581200	Capital Leases	\$ 4,645	\$ 4,645	\$ -
100-4900-582200	Capital Leases-Interest	\$ 221	\$ 221	\$ -
Expenditure Subtotal	Department: 4900 Pw-Fleet	\$ 249,253	\$ 263,445	\$ 14,192

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4950 Pw-Cemetery				
	Expenditure			
100-4950-511100	Regular Employees	\$ 37,716	\$ 40,038	\$ 2,322
100-4950-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
100-4950-512100	Group Insurance	\$ 10,090	\$ 21,157	\$ 11,067
100-4950-512200	Fica	\$ 3,063	\$ 3,062	\$ (1)
100-4950-512400	Retirement	\$ 3,144	\$ 3,171	\$ 27
100-4950-512700	Workers Compensation	\$ 1,428	\$ 1,505	\$ 77
100-4950-512900	Other Employee Benefits	\$ 900	\$ 900	\$ -
100-4950-522200	Repairs & Maint.	\$ 1,500	\$ 1,500	\$ -
100-4950-531100	Supplies & Materials	\$ 2,000	\$ 2,000	\$ -
100-4950-531210	Water/Sewerage	\$ 200	\$ 200	\$ -
100-4950-531230	Electricity	\$ 1,000	\$ 1,000	\$ -
100-4950-531270	Gasoline/Diesel	\$ 2,800	\$ 2,800	\$ -
100-4950-531600	Equipment < \$5,000 Each	\$ 1,500	\$ 1,500	\$ -
Expenditure Subtotal	Department: 4950 Pw-Cemetery	\$ 67,341	\$ 80,833	\$ 13,492

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 6100 Schaefer Center				
	Expenditure			
100-6100-511200	Temporary Employee	\$ 25,013	\$ 25,764	\$ 751
100-6100-512200	Fica	\$ 1,713	\$ 1,970	\$ 257
100-6100-512700	Workers Compensation	\$ 49	\$ 66	\$ 17
100-6100-522200	Repairs & Maintenance	\$ 3,000	\$ 3,000	\$ -
100-6100-522201	Schaefer Center Infrastructure	\$ 3,000	\$ 3,000	\$ -
100-6100-523200	Communications-Wifi	\$ 100	\$ 100	\$ -
100-6100-523300	Advertising & Promotions	\$ 6,000	\$ 6,000	\$ -
100-6100-523600	Dues & Fees	\$ 1,100	\$ 1,100	\$ -
100-6100-523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
100-6100-523850	Contract Labor	\$ 18,000	\$ 18,000	\$ -
100-6100-531100	Supplies & Materials	\$ 1,500	\$ 1,500	\$ -
100-6100-531101	Schaefer Center Concession	\$ 4,000	\$ 4,000	\$ -
100-6100-531102	Schaefer Center Programming	\$ 25,000	\$ 25,000	\$ -
100-6100-531210	Water/Sewerage	\$ 1,700	\$ 1,700	\$ -
100-6100-531220	Natural Gas	\$ 1,300	\$ 1,300	\$ -
100-6100-531230	Electricity	\$ 8,000	\$ 8,000	\$ -
Expenditure Subtotal	Department: 6100 Schaefer Center	\$ 101,475	\$ 102,500	\$ 1,025

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 6220 Parks				
100-6220-511200	Temporary Employee	\$ 14,387	\$ 14,527	\$ 140
100-6220-512200	Fica	\$ 1,074	\$ 1,111	\$ 37
100-6220-512700	Workers Compensation	\$ 241	\$ 279	\$ 38
100-6220-522110	Disposal	\$ 1,200	\$ 1,200	-
100-6220-522200	Repairs & Maint.	\$ 4,000	\$ 4,000	-
100-6220-522201	Emory Johnson- Repairs & Maint	\$ 1,000	\$ 1,000	-
100-6220-522202	R & M Alewine Park	\$ 500	\$ 500	-
100-6220-523200	Communications	\$ 825	\$ 825	-
100-6220-531100	Supplies & Materials	\$ 4,000	\$ 4,000	-
100-6220-531210	Water/Sewerage	\$ 3,000	\$ 3,000	-
100-6220-531220	Natural Gas	\$ -	\$ -	-
100-6220-531230	Electricity	\$ 8,400	\$ 8,400	-
100-6220-531600	Equipment < \$5,000 Each	\$ 1,000	\$ 1,000	-
Expenditure Subtotal	Department: 6220 Parks	\$ 39,627	\$ 39,842	\$ 215

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 6225 Doyle St Pool	Expenditure			
100-6225-522200	Repairs & Maintenance	\$ 1,000	\$ 1,000	\$ -
100-6225-523200	Communications	\$ 825	\$ 825	\$ -
100-6225-523850	Contract Labor	\$ 27,500	\$ 27,500	\$ -
100-6225-531100	Supplies & Materials	\$ 8,000	\$ 8,000	\$ -
100-6225-531230	Electricity	\$ 2,300	\$ 2,300	\$ -
Expenditure Subtotal	Department: 6225 Doyle St Pool	\$ 39,625	\$ 39,625	\$ -

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 7220 Building Inspection	Expenditure			
100-7220-523600	Dues & Fees	\$ 250	\$ 250	\$ -
100-7220-523700	Education & Training	\$ 1,800	\$ 1,800	\$ -
100-7220-531100	Supplies & Materials	\$ 100	\$ 100	\$ -
100-7220-531400	Books & Periodicals	\$ 200	\$ 200	\$ -
Expenditure Subtotal	Department: 7220 Building Inspection	\$ 2,350	\$ 2,350	\$ -

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 7520 Community Support Expenditure				
100-7520-523305	Literacy Council	\$ 1,000	\$ -	\$ (1,000)
100-7520-523307	Paul Anderson Park	\$ 2,500	\$ 2,500	\$ -
100-7520-523310	Swimming Lessons Education	\$ -	\$ 1,000	\$ 1,000
100-7520-523339	Historical Society	\$ 1,000	\$ 1,000	\$ -
100-7520-523341	Toccoa-Stephens Co Beautiful	\$ 5,000	\$ 5,000	\$ -
100-7520-523342	Nega Comm. Concert Assoc	\$ 2,500	\$ -	\$ (2,500)
100-7520-523343	Boys & Girls Club	\$ 5,000	\$ 5,000	\$ -
100-7520-523345	Open Arms Clinic	\$ 5,000	\$ 5,000	\$ -
100-7520-523346	Toccoa Symphony Orchestra	\$ -	\$ 2,500	\$ 2,500
Expenditure Subtotal	Department: 7520 Community Support	\$ 22,000	\$ 22,000	\$ -

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 7525 Local Government Support				
	Expenditure			
100-7525-523331	Industrial Development Author	\$ 50,000	\$ 50,000	\$ -
100-7525-523332	Industrial Development Project	\$ -	\$ 50,000	\$ 50,000
100-7525-523336	Toccoa Stephens Co Airport Aut	\$ 24,016	\$ 28,125	\$ 4,109
100-7525-523344	Humane Shelter Operations	\$ 180,250	\$ 180,250	\$ -
100-7525-523345	Sc Soil & Water Conservation	\$ 5,000	\$ 5,000	\$ -
Expenditure Subtotal	Department: 7525 Local Government Su	\$ 259,266	\$ 313,375	\$ 54,109

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 7530 Currahee St Beautification	Expenditure			
100-7530-522201	Greenspace	\$ 3,500	\$ 3,500	\$ -
100-7530-523318	Grant Program/Facades	\$ 15,000	\$ 15,000	\$ -
Expenditure Subtotal	Department: 7530 Currahee St Beautific:	\$ 18,500	\$ 18,500	\$ -

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 7550 Main Street				
100-7550-511100	Regular Employees	\$ 141,922	\$ 144,922	\$ 3,000
100-7550-511200	Temporary/Special Events Coord	\$ 25,862	\$ 29,613	\$ 3,751
100-7550-512100	Group Insurance	\$ 20,112	\$ 22,184	\$ 2,072
100-7550-512200	Fica	\$ 12,909	\$ 13,351	\$ 442
100-7550-512400	Retirement	\$ 10,922	\$ 11,694	\$ 772
100-7550-512700	Workers Compensation	\$ 342	\$ 440	\$ 98
100-7550-521200	Professional Services	\$ 500	\$ 500	\$ -
100-7550-522200	Repairs & Maint.	\$ 500	\$ 500	\$ -
100-7550-522300	Rentals/Music License	\$ 1,187	\$ 1,218	\$ 31
100-7550-523200	Communications	\$ 720	\$ 720	\$ -
100-7550-523300	Advertising & Promotion	\$ 37,000	\$ 37,000	\$ -
100-7550-523301	Special Events	\$ 37,000	\$ 24,000	\$ (13,000)
100-7550-523313	Christmas	\$ 18,000	\$ 18,000	\$ -
100-7550-523314	Toast Of Toccoa	\$ 15,000	\$ 15,000	\$ -
100-7550-523315	Harvest Festival	\$ 14,000	\$ 14,000	\$ -
100-7550-523316	Ida Cox	\$ -	\$ 16,000	\$ 16,000
100-7550-523318	Facade Grants	\$ 10,000	\$ 10,000	\$ -
100-7550-523319	Economic Restructure	\$ 4,068	\$ 4,068	\$ -
100-7550-523600	Dues & Fees	\$ 1,300	\$ 1,300	\$ -
100-7550-523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
100-7550-523850	Contract Labor	\$ 1,000	\$ 1,000	\$ -
100-7550-531100	Supplies & Materials	\$ 1,500	\$ 1,500	\$ -
100-7550-531101	Signage	\$ 5,250	\$ 5,250	\$ -
100-7550-531103	Ice Skating	\$ 4,000	\$ 4,000	\$ -
Expenditure Subtotal	Department: 7550 Main Street	\$ 368,094	\$ 381,260	\$ 13,166

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 7551 Downtown Maintenance Expenditure				
100-7551-511200	Temporary Employees	\$ 14,387	\$ 15,137	\$ 750
100-7551-512200	Fica	\$ 1,074	\$ 1,158	\$ 84
100-7551-512700	Workers Compensation	\$ 30	\$ 38	\$ 8
100-7551-522200	Repairs & Maint.	\$ 23,100	\$ 23,100	\$ -
100-7551-531230	Electricity	\$ 18,000	\$ 18,000	\$ -
Expenditure Subtotal	Department: 7551 Downtown Maintenance	\$ 56,591	\$ 57,433	\$ 842

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 7560 Emergency Reserve Expenditure				
100-7560-611000	Transfers Out-Emergency Fund	\$ 100,300	\$ 100,300	\$ -
100-7560-611516	Transfers Out To Gas R&E	\$ -	\$ -	\$ -
Expenditure Subtotal	Department: 7560 Emergency Reserve	\$ 100,300	\$ 100,300	\$ -
Department: 7565 Workers Compensation Rese Expenditure				
100-7565-512700	Workers Compensation	\$ 30,500	\$ 30,500	\$ -
Expenditure Subtotal	Department: 7565 Workers Compensatic	\$ 30,500	\$ 30,500	\$ -
Department: 7570 Property And Liability Re Expenditure				
100-7570-523100	Property & Liability Ins	\$ 30,500	\$ 30,500	\$ -
Expenditure Subtotal	Department: 7570 Property And Liability	\$ 30,500	\$ 30,500	\$ -

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 8000 Debt Service				
	Expenditure			
100-8000-611500	Interest Expense	\$ 30,000	\$ 15,000	\$ (15,000)
Expenditure Subtotal	Department: 8000 Debt Service	\$ 30,000	\$ 15,000	\$ (15,000)
Department: 8500 Capital Outlay				
	Expenditure			
100-8500-542500	Capital Expenditure	\$ 750,000	\$ -	\$ (750,000)
100-8500-581200	Capital Lease Principal	\$ 83,333	\$ 85,759	\$ 2,426
100-8500-582200	Interest Capital Lease	\$ 3,958	\$ 4,074	\$ 116
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 837,291	\$ 89,833	\$ (747,458)

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 9000 Interfund Transfers Expenditure				
100-9000-611101	Transfer - Gen Fd Reserve Acct	\$ 67,998	\$ 67,998	\$ -
100-9000-611120	Transfer To General Health Reserve	\$ 67,998	\$ 67,998	\$ -
100-9000-611200	Transfers Out-Grant Fund	\$ 127,999	\$ 78,000	\$ (49,999)
100-9000-611556	General & Cra Trnsfrs To Golf	\$ 68,504	\$ -	\$ (68,504)
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ 332,499	\$ 213,996	\$ (118,503)
Total Expenditure General Fund		\$ 10,660,142	\$ 10,509,606	\$ (150,536)

CITY OF TOCCOA - GENERAL RESERVE
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 0039 Other Financing Sources Revenue				
101-0039-391100	Transfer In From General Fd	\$ 67,998	\$ 67,998	\$ -
101-0039-393999	Fund Balance Forward	\$ -	\$ 71,902	\$ 71,902
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 67,998	\$ 139,900	\$ 71,902
Total Revenue General Reserve		\$ 67,998	\$ 139,900	\$ 71,902

Department: 1565 Public Buildings Expenditure				
101-1565-532850	Website Upgrades	\$ -	\$ 20,000	\$ 20,000
Expenditure Subtotal	Department: 1512 Finance	\$ -	\$ 20,000	\$ 20,000
Department: 2850 Code Enforcement Expenditure				
101-2850-542500	Code Enforcement Equipment	\$ -	\$ 25,000	\$ 25,000
Expenditure Subtotal	Department: 2850 Code Enforcement	\$ -	\$ 25,000	\$ 25,000
Department: 3220 Police Department Expenditure				
101-3220-542500	Police Equipment	\$ 6,720	\$ 68,000	\$ 61,280
Expenditure Subtotal	Department: 3320 Police Department	\$ 6,720	\$ 68,000	\$ 61,280
Department: 3510 Fire Department Expenditure				
101-3510-542500	Equipment	\$ 32,400	\$ 26,900	\$ (5,500)
Expenditure Subtotal	Department: 3510 Fire Department	\$ 32,400	\$ 26,900	\$ (5,500)
Department: 8500 Capital Outlay Expenditure				
101-8500-531600	Discretionary	\$ 28,878	\$ -	\$ (28,878)
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 28,878	\$ -	\$ (28,878)
Total Expenditure General Reserve		\$ 67,998	\$ 139,900	\$ 71,902

CITY OF TOCCOA - GENERAL HEALTH RESERVE
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 0039 Other Financing Sources		Revenue		
120-0039-391100	Transfer From General Fund	\$ 67,998	\$ 67,998	\$ -
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 67,998	\$ 67,998	\$ -
Total Revenue General Health Reserve		\$ 67,998	\$ 67,998	\$ -

Department: 9000 Interfund Transfers		Expenditure		
120-1512-512100	Group Insurance	\$ 67,998	\$ 67,998	\$ -
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ 67,998	\$ 67,998	\$ -
Total Expenditure General Health Reserve		\$ 67,998	\$ 67,998	\$ -

CITY OF TOCCOA - WATER WASTEWATER FUND
FY2022 APPROVED BUDGET SUMMARY

	FY2021	FY2022	INCREASE (DECREASE)	% CHANGE
WATER/WASTEWATER FUND-505 REVENUE				
0034 Charges For Service	7,174,986	7,263,481	88,495	1.2%
0038 Miscellaneous	0	5,200,000	5,200,000	100.0%
TOTAL WATER/WASTEWATER FUND-505	7,174,986	12,463,481	5,288,495	73.7%

	FY2021	FY2022	INCREASE (DECREASE)	% CHANGE
WATER/WASTEWATER FUND-505 EXPENDITURE				
4331 Gravity Sewers	6,500	6,500	0	0.0%
4334 Water Lift Stations	158,356	136,484	(21,872)	-13.8%
4335 Water Eastanollee Creek P	1,084,673	751,297	(333,376)	-30.7%
4336 Water Toccoa Creek Plant	367,486	179,387	(188,099)	-51.2%
4337 Water-Wastewater Lab	80,697	83,636	2,939	3.6%
4338 Water Industrial Pretreat	84,035	72,324	(11,711)	-13.9%
4410 Water Administration	284,175	276,515	(7,660)	-2.7%
4420 Water Yonah Pump Station	31,400	31,400	0	0.0%
4421 Water Davidson Creek	197,080	158,200	(38,880)	-19.7%
4424 Utilities ROW Crew	90,458	95,951	5,493	6.1%
4430 Water Treatment	834,167	873,181	39,014	4.7%
4431 Water Lab	23,000	23,000	0	0.0%
4440 Water Main	305,446	282,864	(22,582)	-7.4%
4441 Water Elevated Storage	52,680	52,680	0	0.0%
4442 Water Booster Pump	10,800	10,800	0	0.0%
4443 Water Valves & Hydrants	167,322	164,405	(2,917)	-1.7%
4444 Water Taps & Meters	271,911	270,420	(1,491)	-0.5%
4445 Water Meter Reading	252,823	273,055	20,232	8.0%
4446 Water Service	91,050	68,617	(22,433)	-24.6%
4448 Water Construction & Insp	171,031	150,392	(20,639)	-12.1%
8500 Capital Outlay	0	5,200,000	5,200,000	100.0%
9000 Interfund Transfers	2,609,896	3,302,373	692,477	26.5%
TOTAL WATER/WASTEWATER FUND-505	7,174,986	12,463,481	5,288,495	73.7%

	FY2021	FY2022	INCREASE	% CHANGE
WATER R&E FUND-506 REVENUE				
0039 Other Financing Sources	95,000	334,382	239,382	252.0%
TOTAL WATER FUND R&E-506	95,000	334,382	239,382	252.0%

	FY2021	FY2022	INCREASE	% CHANGE
WATER R&E FUND-506 EXPENDITURE				
4440 Water Mains	0	8,000	8,000	100.0%
8500 Water Capital Outlay	95,000	326,382	231,382	243.6%
TOTAL WATER FUND R&E-506	95,000	334,382	239,382	252.0%

	FY2021	FY2022	INCREASE	% CHANGE
WASTEWATER R&E FUND-507 REVENUE				
0039 Other Financing Sources	53,143	334,382	281,239	529.2%
TOTAL WASTEWATER R&E FUND-507	53,143	334,382	281,239	529.2%

	FY2021	FY2022	INCREASE	% CHANGE
WASTEWATER R&E FUND-507 EXPENDITURE				
4335 Eastanollee Creek	0	10,000	10,000	100.0%
4424 Utilities ROW	0	30,000	30,000	100.0%
8500 Water/Gas Capital Outlay	53,143	294,382	241,239	453.9%
TOTAL WASTEWATER R&E FUND-507	53,143	334,382	281,239	529.2%

CITY OF TOCCOA - WATER/WASTEWATER REVENUES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 0034 Charges For Service Revenue				
505-0034-344210	Water Sales	\$ 5,267,551	\$ 5,345,000	\$ 77,449
505-0034-344211	Water Taps	\$ 60,000	\$ 70,675	\$ 10,675
505-0034-344212	Water Service	\$ 10,000	\$ 10,370	\$ 370
505-0034-344213	Lab Testing	\$ 12,000	\$ 12,000	\$ -
505-0034-344255	Sewerage Charges	\$ 1,556,335	\$ 1,556,336	\$ 1
505-0034-344256	Sewer Taps	\$ 5,000	\$ 5,000	\$ -
505-0034-344415	Penalties	\$ 260,000	\$ 260,000	\$ -
505-0034-349300	Bad Check Fees	\$ 4,100	\$ 4,100	\$ -
Revenue Subtotal	Department: 0034 Charges for Servi	\$ 7,174,986	\$ 7,263,481	\$ 88,495
Department: 0038 Miscellaneous Revenue				
505-0038-389200	GEFA Loan Proceeds	\$ -	\$ 5,200,000	\$ 5,200,000
Revenue Subtotal	Department: 0038 Miscellaneous	\$ -	\$ 5,200,000	\$ 5,200,000
Total Revenue Water Wastewater Fund		\$ 7,174,986	\$ 12,463,481	\$ 5,288,495

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4331 Gravity Sewers	Expenditure			
505-4331-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
505-4331-531100	Supplies And Materials	\$ 5,000	\$ 5,000	\$ -
505-4331-531270	Gasoline/Diesel	\$ 500	\$ 500	\$ -
Expenditure Subtotal	Department: 4331 Gravity Sewers	\$ 6,500	\$ 6,500	\$ -

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4334 Water Lift Stations	Expenditure			
505-4334-511100	Regular Employees	\$ 42,179	\$ 43,736	\$ 1,557
505-4334-511300	Overtime	\$ 3,500	\$ 3,500	\$ -
505-4334-512100	Group Insurance	\$ 24,997	\$ 27,319	\$ 2,322
505-4334-512200	Fica	\$ 3,468	\$ 3,345	\$ (123)
505-4334-512400	Retirement	\$ 3,198	\$ 3,475	\$ 277
505-4334-512700	Workers Compensation	\$ 594	\$ 609	\$ 15
505-4334-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
505-4334-522200	Repairs & Maint.	\$ 4,000	\$ 4,000	\$ -
505-4334-523200	Communications	\$ 2,500	\$ 2,500	\$ -
505-4334-523300	Advertising & Promotion	\$ 350	\$ 350	\$ -
505-4334-523600	Dues & Fees	\$ 350	\$ 350	\$ -
505-4334-523700	Education & Training	\$ 100	\$ 100	\$ -
505-4334-531100	Supplies & Materials	\$ 4,000	\$ 4,000	\$ -
505-4334-531230	Electricity	\$ 38,000	\$ 38,000	\$ -
505-4334-531270	Gasoline/Diesel	\$ 3,500	\$ 3,500	\$ -
505-4334-531271	Cng Expense	\$ 1,300	\$ 1,300	\$ -
505-4334-561000	Depreciation	\$ 25,920	\$ -	\$ (25,920)
Expenditure Subtotal	Department: 4334 Water Lift Stations	\$ 158,356	\$ 136,484	\$ (21,872)

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4335 Water Eastanollee Cree Expenditure				
505-4335-511100	Regular Employees	\$ 121,474	\$ 118,150	\$ (3,324)
505-4335-511300	Overtime	\$ 5,000	\$ 5,000	\$ -
505-4335-512100	Group Insurance	\$ 59,640	\$ 38,473	\$ (21,167)
505-4335-512200	Fica	\$ 9,590	\$ 9,038	\$ (552)
505-4335-512400	Retirement	\$ 9,201	\$ 9,355	\$ 154
505-4335-512700	Workers Compensation	\$ 1,670	\$ 1,581	\$ (89)
505-4335-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
505-4335-521200	Professional Services	\$ 30,000	\$ 30,000	\$ -
505-4335-522110	Disposal	\$ 30,000	\$ 30,000	\$ -
505-4335-522200	Repairs & Maint.	\$ 45,000	\$ 45,000	\$ -
505-4335-523200	Communications	\$ 1,000	\$ 1,000	\$ -
505-4335-523600	Dues & Fees	\$ 600	\$ 600	\$ -
505-4335-523700	Education & Training	\$ 1,200	\$ 1,200	\$ -
505-4335-523850	Contract Labor	\$ 3,000	\$ 3,000	\$ -
505-4335-531100	Supplies & Materials	\$ 20,000	\$ 20,000	\$ -
505-4335-531150	Chemicals	\$ 60,000	\$ 70,000	\$ 10,000
505-4335-531210	Water/Sewerage	\$ 25,000	\$ 25,000	\$ -
505-4335-531220	Natural Gas	\$ 2,500	\$ 2,500	\$ -
505-4335-531230	Electricity	\$ 260,000	\$ 260,000	\$ -
505-4335-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
505-4335-561000	Depreciation	\$ 388,800	\$ -	\$ (388,800)
505-4335-582200	Interest-Capital Lease	\$ 5,798	\$ 76,200	\$ 70,402
Expenditure Subtotal	Department: 4335 Water Eastanollee Cree	\$ 1,084,673	\$ 751,297	\$ (333,376)

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4336 Water Toccoa Creek Plant Expenditure				
505-4336-511100	Regular Employees	\$ 60,875	\$ 63,930	\$ 3,055
505-4336-511300	Overtime	\$ 3,000	\$ 3,000	\$ -
505-4336-512100	Group Insurance	\$ 35,622	\$ 38,274	\$ 2,652
505-4336-512200	Fica	\$ 4,785	\$ 4,890	\$ 105
505-4336-512400	Retirement	\$ 4,552	\$ 5,016	\$ 464
505-4336-512700	Workers Compensation	\$ 827	\$ 852	\$ 25
505-4336-512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
505-4336-521200	Professional Services	\$ 500	\$ 500	\$ -
505-4336-522110	Disposal	\$ 1,675	\$ 1,675	\$ -
505-4336-522200	Repairs & Maint.	\$ 8,000	\$ 8,000	\$ -
505-4336-523700	Education & Training	\$ 450	\$ 450	\$ -
505-4336-523850	Contract Labor	\$ 3,500	\$ 3,500	\$ -
505-4336-531100	Supplies & Materials	\$ 5,000	\$ 5,000	\$ -
505-4336-531210	Water/Sewerage	\$ 6,000	\$ 6,000	\$ -
505-4336-531230	Electricity	\$ 35,000	\$ 35,000	\$ -
505-4336-531270	Gasoline/Diesel	\$ 2,500	\$ 2,500	\$ -
505-4336-561000	Depreciation	\$ 194,400	\$ -	\$ (194,400)
Expenditure Subtotal	Department: 4336 Water Toccoa Creek Plant	\$ 367,486	\$ 179,387	\$ (188,099)

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4337 Water-Wastewater Lab	Expenditure			
505-4337-511100	Regular Employees	\$ 50,983	\$ 52,480	\$ 1,497
505-4337-511300	Overtime	\$ 200	\$ 200	\$ -
505-4337-512100	Group Insurance	\$ 10,163	\$ 11,207	\$ 1,044
505-4337-512200	Fica	\$ 3,915	\$ 4,014	\$ 99
505-4337-512400	Retirement	\$ 3,896	\$ 4,201	\$ 305
505-4337-512700	Workers Compensation	\$ 690	\$ 684	\$ (6)
505-4337-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
505-4337-522200	Repairs & Maint.	\$ 250	\$ 250	\$ -
505-4337-523600	Dues & Fees	\$ 200	\$ 200	\$ -
505-4337-523700	Education & Training	\$ 1,000	\$ 1,000	\$ -
505-4337-523850	Contract Labor	\$ 1,000	\$ 1,000	\$ -
505-4337-531100	Supplies & Materials	\$ 8,000	\$ 8,000	\$ -
Expenditure Subtotal	Department: 4337 Water-Wastewater Lab	\$ 80,697	\$ 83,636	\$ 2,939

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4338 Water Industrial Pretrea Expenditure				
505-4338-511100	Regular Employees	\$ 41,661	\$ 43,219	\$ 1,558
505-4338-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
505-4338-512100	Group Insurance	\$ 25,388	\$ 11,890	\$ (13,498)
505-4338-512200	Fica	\$ 3,312	\$ 3,306	\$ (6)
505-4338-512400	Retirement	\$ 3,157	\$ 3,377	\$ 220
505-4338-512700	Workers Compensation	\$ 567	\$ 582	\$ 15
505-4338-512900	Other Employee Benefits	\$ 500	\$ 500	\$ -
505-4338-521200	Professional Services	\$ 2,000	\$ 2,000	\$ -
505-4338-522200	Repairs & Maint.	\$ 500	\$ 500	\$ -
505-4338-523600	Dues & Fees	\$ 450	\$ 450	\$ -
505-4338-523700	Education & Training	\$ 500	\$ 500	\$ -
505-4338-523850	Contract Labor	\$ 2,000	\$ 2,000	\$ -
505-4338-531100	Supplies & Materials	\$ 500	\$ 500	\$ -
505-4338-531270	Gasoline/Diesel	\$ 1,500	\$ 1,500	\$ -
Expenditure Subtotal	Department: 4338 Water Industrial Pretrea	\$ 84,035	\$ 72,324	\$ (11,711)

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4410 Water Administration Expenditure				
505-4410-511100	Regular Employees	\$ 134,252	\$ 137,252	\$ 3,000
505-4410-512100	Group Insurance	\$ 35,150	\$ 23,550	\$ (11,600)
505-4410-512200	Fica	\$ 10,342	\$ 10,499	\$ 157
505-4410-512400	Retirement	\$ 10,335	\$ 11,062	\$ 727
505-4410-512700	Workers Compensation	\$ 296	\$ 352	\$ 56
505-4410-521100	Collection Costs	\$ 500	\$ 500	\$ -
505-4410-521200	Professional Services	\$ 15,000	\$ 15,000	\$ -
505-4410-521201	Credit Card Exp/Bank Charges	\$ 15,000	\$ 15,000	\$ -
505-4410-522200	Repairs & Maint.	\$ 200	\$ 200	\$ -
505-4410-523100	Insurance	\$ 47,500	\$ 47,500	\$ -
505-4410-523200	Communications	\$ 1,300	\$ 1,300	\$ -
505-4410-523600	Dues & Fees	\$ 1,000	\$ 1,000	\$ -
505-4410-523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
505-4410-523850	Contract Labor	\$ 500	\$ 500	\$ -
505-4410-531100	Supplies & Materials	\$ 600	\$ 600	\$ -
505-4410-531270	Gasoline/Diesel	\$ 200	\$ 200	\$ -
505-4410-531600	Equipment < \$5,000	\$ 9,000	\$ 9,000	\$ -
Expenditure Subtotal	Department: 4410 Water Administration	\$ 284,175	\$ 276,515	\$ (7,660)

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
 FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4420 Water Yonah Pump Sta				
Expenditure				
505-4420-522200	Repairs & Maint.	\$ 2,500	\$ 2,500	\$ -
505-4420-523200	Communications	\$ 800	\$ 800	\$ -
505-4420-523600	Dues & Fees	\$ 1,000	\$ 1,000	\$ -
505-4420-531100	Supplies & Materials	\$ 100	\$ 100	\$ -
505-4420-531215	Raw Water Expense	\$ 2,000	\$ 2,000	\$ -
505-4420-531230	Electricity	\$ 25,000	\$ 25,000	\$ -
Expenditure Subtotal	Department: 4420 Water Yonah Pump Sta	\$ 31,400	\$ 31,400	\$ -

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4421 Water Davidson Creek Expenditure				
505-4421-521200	Professional Services	\$ 2,000	\$ 2,000	\$ -
505-4421-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
505-4421-523200	Communications	\$ 4,000	\$ 4,000	\$ -
505-4421-523600	Dues & Fees	\$ -	\$ -	\$ -
505-4421-523850	Contract Labor	\$ -	\$ -	\$ -
505-4421-531100	Supplies & Materials	\$ 1,200	\$ 1,200	\$ -
505-4421-531230	Electricity	\$ 150,000	\$ 150,000	\$ -
505-4421-561000	Depreciation	\$ 38,880	\$ -	\$ (38,880)
Expenditure Subtotal	Department: 4421 Water Davidson Creek	\$ 197,080	\$ 158,200	\$ (38,880)

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4424 Utilities Row Crew	Expenditure			
505-4424-511100	Regular Employees	\$ 67,916	\$ 70,914	\$ 2,998
505-4424-511300	Overtime	\$ 100	\$ 100	\$ -
505-4424-512100	Group Insurance	\$ 11,291	\$ 12,083	\$ 792
505-4424-512200	Fica	\$ 5,122	\$ 5,424	\$ 302
505-4424-512400	Retirement	\$ 5,111	\$ 5,596	\$ 485
505-4424-512700	Workers Compensation	\$ 918	\$ 1,034	\$ 116
505-4424-52300	Communications	\$ -	\$ 800	\$ 800
Expenditure Subtotal	Department: 4424 Utilities Row Crew	\$ 90,458	\$ 95,951	\$ 5,493

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4430 Water Treatment	Expenditure			
505-4430-511100	Regular Employees	\$ 339,335	\$ 351,318	\$ 11,983
505-4430-511300	Overtime	\$ 6,200	\$ 6,200	\$ -
505-4430-512100	Group Insurance	\$ 120,239	\$ 145,098	\$ 24,859
505-4430-512200	Fica	\$ 26,266	\$ 26,875	\$ 609
505-4430-512400	Retirement	\$ 25,775	\$ 27,960	\$ 2,185
505-4430-512700	Workers Compensation	\$ 17,206	\$ 16,584	\$ (622)
505-4430-512900	Other Employee Benefits	\$ 3,200	\$ 3,200	\$ -
505-4430-521200	Professional Services	\$ 6,000	\$ 6,000	\$ -
505-4430-522110	Disposal	\$ 2,000	\$ 2,000	\$ -
505-4430-522200	Repairs & Maint.	\$ 10,000	\$ 10,000	\$ -
505-4430-523200	Communications	\$ 375	\$ 375	\$ -
505-4430-523300	Advertising & Promotions	\$ 200	\$ 200	\$ -
505-4430-523600	Dues & Fees	\$ 1,500	\$ 1,500	\$ -
505-4430-523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
505-4430-523850	Contract Labor	\$ 35,000	\$ 35,000	\$ -
505-4430-531100	Supplies & Materials	\$ 15,000	\$ 15,000	\$ -
505-4430-531150	Chemicals	\$ 140,000	\$ 140,000	\$ -
505-4430-531210	Water/Sewerage	\$ 5,000	\$ 5,000	\$ -
505-4430-531220	Natural Gas	\$ 8,000	\$ 8,000	\$ -
505-4430-531230	Electricity	\$ 60,000	\$ 60,000	\$ -
505-4430-531270	Gasoline/Diesel	\$ 5,000	\$ 5,000	\$ -
505-4430-581200	Capital Leases	\$ 4,650	\$ 4,650	\$ -
505-4430-582200	Interest-Capital Lease	\$ 221	\$ 221	\$ -
Expenditure Subtotal	Department: 4430 Water Treatment	\$ 834,167	\$ 873,181	\$ 39,014

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
 FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4431 Water Lab	Expenditure			
505-4431-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
505-4431-531100	Supplies & Materials	\$ 22,000	\$ 22,000	\$ -
Expenditure Subtotal	Department: 4431 Water Lab	\$ 23,000	\$ 23,000	\$ -

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4440 Water Mains	Expenditure			
505-4440-511100	Regular Employees	\$ 124,337	\$ 130,365	\$ 6,028
505-4440-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
505-4440-512100	Group Insurance	\$ 43,663	\$ 33,868	\$ (9,795)
505-4440-512200	Fica	\$ 9,592	\$ 9,972	\$ 380
505-4440-512400	Retirement	\$ 9,433	\$ 10,365	\$ 932
505-4440-512700	Workers Compensation	\$ 6,261	\$ 6,134	\$ (127)
505-4440-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
505-4440-522200	Repairs & Maint.	\$ 10,000	\$ 10,000	\$ -
505-4440-522300	Rentals	\$ 2,100	\$ 2,100	\$ -
505-4440-523200	Communications	\$ 1,000	\$ 1,000	\$ -
505-4440-523600	Dues & Fees	\$ 1,000	\$ 1,000	\$ -
505-4440-523700	Education & Training	\$ 1,000	\$ 1,000	\$ -
505-4440-523850	Contract Labor	\$ 500	\$ 500	\$ -
505-4440-531100	Supplies & Materials	\$ 50,000	\$ 50,000	\$ -
505-4440-531210	Water	\$ 400	\$ 400	\$ -
505-4440-531270	Gasoline/Diesel	\$ 6,000	\$ 6,000	\$ -
505-4440-542500	Equipment	\$ 20,000	\$ -	\$ (20,000)
505-4440-581200	Capital Lease Principal	\$ 16,191	\$ 16,191	\$ -
505-4440-582200	Interest Capital Leases	\$ 769	\$ 769	\$ -
Expenditure Subtotal	Department: 4440 Water Mains	\$ 305,446	\$ 282,864	\$ (22,582)

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4441 Water Elevated Storage Expenditure				
505-4441-522200	Repairs & Maint.	\$ 4,000	\$ 4,000	\$ -
505-4441-523200	Communications	\$ 1,000	\$ 1,000	\$ -
505-4441-523850	Contract Labor	\$ 39,000	\$ 39,000	\$ -
505-4441-531100	Supplies & Materials	\$ 500	\$ 500	\$ -
505-4441-531210	Water/Sewerage	\$ 180	\$ 180	\$ -
505-4441-531230	Electricity	\$ 8,000	\$ 8,000	\$ -
Expenditure Subtotal	Department: 4441 Water Elevated Storage	\$ 52,680	\$ 52,680	\$ -

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4442 Water Booster Pump	Expenditure			
505-4442-522200	Repairs & Maintenance	\$ 2,000	\$ 2,000	\$ -
505-4442-523200	Communications	\$ 800	\$ 800	\$ -
505-4442-531100	Supplies & Materials	\$ 500	\$ 500	\$ -
505-4442-531220	Natural Gas	\$ 500	\$ 500	\$ -
505-4442-531230	Electricity	\$ 7,000	\$ 7,000	\$ -
Expenditure Subtotal	Department: 4442 Water Booster Pump	\$ 10,800	\$ 10,800	\$ -

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4443 Water Valves & Hydrant Expenditure				
505-4443-511100	Regular Employees	\$ 84,407	\$ 82,191	\$ (2,216)
505-4443-511300	Overtime	\$ 3,000	\$ 3,000	\$ -
505-4443-512100	Group Insurance	\$ 39,600	\$ 37,159	\$ (2,441)
505-4443-512200	Fica	\$ 6,465	\$ 6,287	\$ (178)
505-4443-512400	Retirement	\$ 4,317	\$ 6,399	\$ 2,082
505-4443-512700	Workers Compensation	\$ 4,033	\$ 3,869	\$ (164)
505-4443-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
505-4443-522200	Repairs & Maint.	\$ 4,000	\$ 4,000	\$ -
505-4443-523300	Advertising & Promotion	\$ 300	\$ 300	\$ -
505-4443-523600	Dues & Fees	\$ 500	\$ 500	\$ -
505-4443-523700	Education & Training	\$ 500	\$ 500	\$ -
505-4443-531100	Supplies & Materials	\$ 15,000	\$ 15,000	\$ -
505-4443-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
Expenditure Subtotal	Department: 4443 Water Valves & Hydrant	\$ 167,322	\$ 164,405	\$ (2,917)

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4444 Water Taps & Meters				
	Expenditure			
505-4444-511100	Regular Employees	\$ 88,370	\$ 92,193	\$ 3,823
505-4444-511300	Overtime	\$ 6,000	\$ 6,000	\$ -
505-4444-512100	Group Insurance	\$ 44,258	\$ 52,263	\$ 8,005
505-4444-512200	Fica	\$ 7,007	\$ 7,052	\$ 45
505-4444-512400	Retirement	\$ 4,629	\$ 7,223	\$ 2,594
505-4444-512700	Workers Compensation	\$ 4,645	\$ 4,489	\$ (156)
505-4444-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
505-4444-522200	Repairs & Maint.	\$ 8,000	\$ 8,000	\$ -
505-4444-523600	Dues & Fees	\$ 500	\$ 500	\$ -
505-4444-523700	Education & Training	\$ 500	\$ 500	\$ -
505-4444-523850	Contract Labor	\$ 5,000	\$ 5,000	\$ -
505-4444-531100	Supplies & Materials	\$ 75,000	\$ 75,000	\$ -
505-4444-531270	Gasoline/Diesel	\$ 11,000	\$ 11,000	\$ -
505-4444-581200	Capital Leases-Principal	\$ 15,085	\$ -	\$ (15,085)
505-4444-582200	Capital Leases-Interest	\$ 717	\$ -	\$ (717)
Expenditure Subtotal	Department: 4444 Water Taps & Meters	\$ 271,911	\$ 270,420	\$ (1,491)

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4445 Water Meter Reading	Expenditure			
505-4445-511100	Regular Employees	\$ 144,690	\$ 147,893	\$ 3,203
505-4445-511300	Overtime	\$ 5,000	\$ 5,000	\$ -
505-4445-512100	Group Insurance	\$ 55,200	\$ 69,056	\$ 13,856
505-4445-512200	Fica	\$ 11,204	\$ 11,313	\$ 109
505-4445-512400	Retirement	\$ 8,717	\$ 11,868	\$ 3,151
505-4445-512700	Workers Compensation	\$ 7,131	\$ 7,044	\$ (87)
505-4445-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
505-4445-522200	Repairs & Maint.	\$ 6,000	\$ 6,000	\$ -
505-4445-531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
505-4445-531270	Gasoline/Diesel	\$ 5,000	\$ 5,000	\$ -
505-4445-531271	Cng Expense	\$ 2,500	\$ 2,500	\$ -
505-4445-581200	Capital Leases-Principal	\$ 4,946	\$ 4,946	\$ -
505-4445-582200	Interest Capital Leases	\$ 235	\$ 235	\$ -
Expenditure Subtotal	Department: 4445 Water Meter Reading	\$ 252,823	\$ 273,055	\$ 20,232

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4446 Water Service				
	Expenditure			
505-4446-511100	Regular Employees	\$ 36,864	\$ 38,399	\$ 1,535
505-4446-511300	Overtime	\$ 1,700	\$ 1,700	\$ -
505-4446-512100	Group Insurance	\$ 11,016	\$ 11,795	\$ 779
505-4446-512200	Fica	\$ 2,913	\$ 2,937	\$ 24
505-4446-512400	Retirement	\$ 2,781	\$ 3,037	\$ 256
505-4446-512700	Workers Compensation	\$ 1,876	\$ 1,849	\$ (27)
505-4446-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
505-4446-522200	Repairs & Maint.	\$ 2,000	\$ 2,000	\$ -
505-4446-523200	Communications	\$ 400	\$ 400	\$ -
505-4446-523600	Dues & Fees	\$ 200	\$ 200	\$ -
505-4446-523700	Education & Training	\$ 400	\$ 400	\$ -
505-4446-531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
505-4446-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
505-4446-531271	Cng Expense	\$ 500	\$ 500	\$ -
505-4446-542500	Equipment	\$ 25,000	\$ -	\$ (25,000)
Expenditure Subtotal	Department: 4446 Water Service	\$ 91,050	\$ 68,617	\$ (22,433)

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4448 Water Construction & Ir Expenditure				
505-4448-511100	Regular Employees	\$ 78,772	\$ 81,805	\$ 3,033
505-4448-511300	Overtime	\$ 500	\$ 500	\$ -
505-4448-512100	Group Insurance	\$ 37,802	\$ 38,233	\$ 431
505-4448-512200	Fica	\$ 5,901	\$ 6,258	\$ 357
505-4448-512400	Retirement	\$ 5,963	\$ 6,490	\$ 527
505-4448-512700	Workers Compensation	\$ 3,793	\$ 3,806	\$ 13
505-4448-512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
505-4448-522200	Repairs & Maint.	\$ 1,800	\$ 1,800	\$ -
505-4448-523200	Communications	\$ 1,000	\$ 1,000	\$ -
505-4448-523600	Dues & Fees	\$ 2,500	\$ 2,500	\$ -
505-4448-523700	Education & Training	\$ 1,000	\$ 1,000	\$ -
505-4448-531100	Supplies & Materials	\$ 1,200	\$ 1,200	\$ -
505-4448-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
505-4448-531271	Cng Expense	\$ 1,000	\$ 1,000	\$ -
505-4448-542500	Equipment	\$ 25,000	\$ -	\$ (25,000)
Expenditure Subtotal	Department: 4448 Water Construction & Ir	\$ 171,031	\$ 150,392	\$ (20,639)

CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 8500 Capital Outlay Expenditure				
505-8500-521200	Professional Services	\$ -	\$ 5,200,000	\$ 5,200,000
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ -	\$ 5,200,000	\$ 5,200,000
Department: 9000 Interfund Transfers Expenditure				
505-9000-611100	Oper. Trnsfrs Out-Gen	\$ 2,485,609	\$ 2,615,609	\$ 130,000
505-9000-611506	Transfers Out-Wtr R&E	\$ 53,144	\$ 334,382	\$ 281,238
505-9000-611507	Transfer To Sewer R & E	\$ 53,143	\$ 334,382	\$ 281,239
505-9000-611557	Transfer Out To Golf R&E	\$ 18,000	\$ 18,000	\$ -
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ 2,609,896	\$ 3,302,373	\$ 692,477
Total Expenditure Water Wastewater Fund		\$ 7,174,986	\$ 12,463,481	\$ 5,288,495

CITY OF TOCCOA - WATER RENEWAL AND EXTENSION
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 0039 Other Financing Sources Revenue				
506-0039-391505	Transfers In-Water Fund	\$ 53,144	\$ 334,382	\$ 281,238
506-0039-393999	Balance Brought Forward	\$ 41,856	\$ -	\$ (41,856)
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 95,000	\$ 334,382	\$ 239,382
Total Revenue Water Renewal and Extension		\$ 95,000	\$ 334,382	\$ 239,382

Department: 4440 Water Mains Expenditure				
506-4440-542500	Water Dist Equipment	\$ -	\$ 8,000	\$ 8,000
Expenditure Subtotal	Department: 4440 Water Mains	\$ -	\$ 8,000	\$ 8,000
Department: 8500 Capital Outlay Expenditure				
506-8500-542500	Equipment	\$ 95,000	\$ 326,382	\$ 231,382
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 95,000	\$ 326,382	\$ 231,382
Total Expenditure Water Renewal and Extension		\$ 95,000	\$ 334,382	\$ 239,382

CITY OF TOCCOA - SEWER RENEWAL AND EXTENSION
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 0039 Other Financing Sources Revenue				
507-0039-391505	Transfer In From Water Fund	\$ 53,143	\$ 334,382	\$ 281,239
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 53,143	\$ 334,382	\$ 281,239
Total Revenue Sewer Renewal and Extension		\$ 53,143	\$ 334,382	\$ 281,239

Department: 4335 Eastanollee Creek Expenditure				
507-4335-542500	Eastanollee Creek Equipment	\$ -	\$ 10,000	\$ 10,000
Expenditure Subtotal	Department: 4335 Eastanollee Creek	\$ -	\$ 10,000	\$ 10,000
Department: 4424 Utilities ROW Crew Expenditure				
507-4424-542500	Utilities ROW Equipment	\$ -	\$ 30,000	\$ 30,000
Expenditure Subtotal	Department: 4424 Utilities ROW Crew	\$ -	\$ 30,000	\$ 30,000
Department: 8500 Capital Outlay Expenditure				
507-8500-522200	R & E Repairs & Maintenance	\$ 53,143	\$ 294,382	\$ 241,239
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 53,143	\$ 294,382	\$ 241,239
Total Expenditure Sewer Renewal and Extension		\$ 53,143	\$ 334,382	\$ 281,239

CITY OF TOCCOA - NATURAL GAS FUND
FY2022 APPROVED BUDGET SUMMARY

	FY2021	FY2022	INCREASE (DECREASE)	% CHANGE
NATURAL GAS FUND-515 REVENUE				
0034 Charges For Service	11,120,162	11,593,796	473,634	4.3%
0038 Miscellaneous	112,000	90,000	(22,000)	-19.6%
TOTAL NATURAL GAS FUND-515	11,232,162	11,683,796	451,634	4.0%

	FY2021	FY2022	INCREASE (DECREASE)	% CHANGE
NATURAL GAS FUND-515 EXPENDITURE				
4710 Gas Administration South	269,455	275,337	5,882	2.2%
4712 Gas Taps & Meters South	494,674	518,543	23,869	4.8%
4714 Gas Valves & Regulators	86,981	90,220	3,239	3.7%
4716 Gas Meter Reading South	103,769	98,373	(5,396)	-5.2%
4717 Gas Transmission Line	316,814	319,737	2,923	0.9%
4718 Gas Distribution South	221,772	238,835	17,063	7.7%
4719 Gas Cathodic Protection	141,026	133,610	(7,416)	-5.3%
4720 Gas Safety Compliance Maintenance Crew	465,342	610,846	145,504	31.3%
4721 Gas Service Operation Sou	46,293	59,461	13,168	28.4%
4722 Gas Purchase For Resale	4,450,186	4,704,244	254,058	5.7%
4724 Utilites ROW Crew	34,713	54,811	20,098	57.9%
4730 Gas Administration North	154,373	155,678	1,305	0.8%
4732 Gas Taps & Meters North	419,253	463,579	44,326	10.6%
4738 Gas Distribution North	1,999,619	2,001,419	1,800	0.1%
4741 Gas Service Operation Nor	57,306	74,217	16,911	29.5%
4743 Gas Piping & Conversion N	199,809	163,744	(36,065)	-18.0%
8500 Water/Gas Capital Outlay	190,000	140,000	(50,000)	-26.3%
9000 Interfund Transfers	1,581,142	1,581,142	0	0.0%
TOTAL NATURAL GAS FUND-515	11,232,527	11,683,796	451,269	4.0%

	FY2021	FY2022	INCREASE	% CHANGE
NATURAL GAS R&E FUND-516 REVENUE				
0039 Other Financing Sources	75,000	49,455	-25,545	-34.1%
TOTAL NATURAL GAS R&E FUND-516	75,000	49,455	(25,545)	-34.1%

	FY2021	FY2022	INCREASE	% CHANGE
NATURAL GAS R&E FUND-516 EXPENDITURE				
8500 Capital Outlay	75,000	49,455	(25,545)	-34.1%
TOTAL NATURAL GAS R&E FUND-516	75,000	49,455	(25,545)	-34.1%

CITY OF TOCCOA - NATURAL GAS REVENUES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 0034 Charges For Service Revenue				
515-0034-344409	Membership Dividend	\$ 289,756	\$ 271,021	\$ (18,735)
515-0034-344410	Gas Sales-South	\$ 8,497,077	\$ 8,892,055	\$ 394,978
515-0034-344411	Gas Taps-South	\$ 10,000	\$ 10,000	\$ -
515-0034-344415	Penalties	\$ 92,280	\$ 92,280	\$ -
515-0034-344416	Gas Service Fees-South	\$ 6,000	\$ 6,000	\$ -
515-0034-344420	Gas Sales-North	\$ 2,057,749	\$ 2,155,140	\$ 97,391
515-0034-344421	Gas Taps-North	\$ 20,000	\$ 20,000	\$ -
515-0034-344423	Gas Service Fees North	\$ 30,000	\$ 30,000	\$ -
515-0034-344425	Gas W/H Guaranty Program	\$ 700	\$ 700	\$ -
515-0034-344429	Piping & Conv. North	\$ 70,300	\$ 70,300	\$ -
515-0034-346900	Establishment Fee	\$ 46,000	\$ 46,000	\$ -
515-0034-349300	Bad Check Fees	\$ 300	\$ 300	\$ -
Revenue Subtotal	Department: 0034 Charges For Service	\$ 11,120,162	\$ 11,593,796	\$ 473,634
Department: 0038 Miscellaneous Revenue				
515-0038-389000	Gma Lease Pool Proceeds	\$ 112,000	\$ 90,000	\$ (22,000)
Revenue Subtotal	Department: 0038 Miscellaneous	\$ 112,000	\$ 90,000	\$ (22,000)
Total Revenue Natural Gas Fund		\$ 11,232,162	\$ 11,683,796	\$ 451,634

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4710 Gas Administration South	Expenditure			
515-4710-511100	Regular Employees	\$ 62,280	\$ 65,275	\$ 2,995
515-4710-512100	Group Insurance	\$ 19,717	\$ 21,790	\$ 2,073
515-4710-512200	Fica	\$ 4,670	\$ 4,993	\$ 323
515-4710-512400	Retirement	\$ 4,667	\$ 5,131	\$ 464
515-4710-512700	Workers Compensation	\$ 136	\$ 163	\$ 27
515-4710-521100	Collection Costs	\$ 100	\$ 100	\$ -
515-4710-521200	Professional Services	\$ 8,000	\$ 8,000	\$ -
515-4710-521201	Credit Card Exp/Bank Charges	\$ 15,000	\$ 15,000	\$ -
515-4710-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
515-4710-523100	Insurance	\$ 37,500	\$ 37,500	\$ -
515-4710-523200	Communications	\$ 3,000	\$ 3,000	\$ -
515-4710-523300	Advertising And Promotions	\$ 10,000	\$ 10,000	\$ -
515-4710-523310	Public Awareness Program	\$ 27,000	\$ 27,000	\$ -
515-4710-523320	Appliance Incentive	\$ 12,000	\$ 12,000	\$ -
515-4710-523600	Dues & Fees	\$ 5,000	\$ 5,000	\$ -
515-4710-523700	Education & Training	\$ 1,200	\$ 1,200	\$ -
515-4710-523850	Contract Labor	\$ 200	\$ 200	\$ -
515-4710-531100	Supplies & Materials	\$ 4,000	\$ 4,000	\$ -
515-4710-531270	Gasoline/Diesel	\$ 2,000	\$ 2,000	\$ -
515-4710-531271	Cng Fuel Expense	\$ 1,000	\$ 1,000	\$ -
515-4710-571010	Property Taxes	\$ 45,000	\$ 45,000	\$ -
515-4710-581200	Principal Capital Lease	\$ 5,714	\$ 5,714	\$ -
515-4710-582200	Interest - Capital Lease	\$ 271	\$ 271	\$ -
Expenditure Subtotal	Department: 4710 Gas Administration South	\$ 269,455	\$ 275,337	\$ 5,882

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4712 Gas Taps & Meters South	Expenditure			
515-4712-511100	Regular Employees	\$ 200,171	\$ 228,848	\$ 28,677
515-4712-511300	Overtime	\$ 3,000	\$ 3,000	\$ -
515-4712-512100	Group Insurance	\$ 84,789	\$ 95,457	\$ 10,668
515-4712-512200	Fica	\$ 17,221	\$ 17,506	\$ 285
515-4712-512400	Retirement	\$ 13,187	\$ 18,109	\$ 4,922
515-4712-512700	Workers Compensation	\$ 4,283	\$ 5,982	\$ 1,699
515-4712-512900	Other Employee Benefits	\$ 2,400	\$ 2,400	\$ -
515-4712-522200	Repairs & Maint.	\$ 6,000	\$ 6,000	\$ -
515-4712-522300	Rentals	\$ 300	\$ 300	\$ -
515-4712-523200	Communications	\$ 1,000	\$ 1,000	\$ -
515-4712-523600	Dues & Fees	\$ 100	\$ 100	\$ -
515-4712-523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
515-4712-523850	Contract Labor	\$ 2,000	\$ 2,000	\$ -
515-4712-531100	Supplies & Materials	\$ 80,000	\$ 100,000	\$ 20,000
515-4712-531270	Gasoline/Diesel	\$ 10,000	\$ 10,000	\$ -
515-4712-531271	Cng Fuel Expense	\$ 1,000	\$ 1,000	\$ -
515-4712-542500	Equipment	\$ 56,000	\$ -	\$ (56,000)
515-4712-581200	Equipment-Capital Lease	\$ 7,850	\$ 20,850	\$ 13,000
515-4712-582200	Interest-Capital Lease	\$ 373	\$ 991	\$ 618
Expenditure Subtotal	Department: 4712 Gas Taps & Meters South	\$ 494,674	\$ 518,543	\$ 23,869

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4714 Gas Valves & Regulators Expenditure				
515-4714-511100	Regular Employees	\$ 39,002	\$ 40,500	\$ 1,498
515-4714-511300	Overtime	\$ 500	\$ 500	\$ -
515-4714-512100	Group Insurance	\$ 9,680	\$ 10,738	\$ 1,058
515-4714-512200	Fica	\$ 2,993	\$ 3,098	\$ 105
515-4714-512400	Retirement	\$ 2,953	\$ 3,214	\$ 261
515-4714-512700	Workers Compensation	\$ 753	\$ 1,070	\$ 317
515-4714-512900	Other Employee Benefits	\$ 100	\$ 100	\$ -
515-4714-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
515-4714-523200	Communications	\$ 3,000	\$ 3,000	\$ -
515-4714-523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
515-4714-523850	Contract Labor	\$ 8,000	\$ 8,000	\$ -
515-4714-531100	Supplies & Materials	\$ 11,000	\$ 11,000	\$ -
515-4714-531230	Electricity	\$ 3,000	\$ 3,000	\$ -
515-4714-531270	Gasoline/Diesel	\$ 3,000	\$ 3,000	\$ -
Expenditure Subtotal	Department: 4714 Gas Valves & Regulators	\$ 86,981	\$ 90,220	\$ 3,239

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4716 Gas Meter Reading South	Expenditure			
515-4716-511100	Regular Employees	\$ 59,201	\$ 62,196	\$ 2,995
515-4716-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
515-4716-512100	Group Insurance	\$ 21,747	\$ 12,234	\$ (9,513)
515-4716-512200	Fica	\$ 4,581	\$ 4,758	\$ 177
515-4716-512400	Retirement	\$ 4,425	\$ 4,878	\$ 453
515-4716-512700	Workers Compensation	\$ 1,165	\$ 1,657	\$ 492
515-4716-512900	Other Employee Benefits	\$ 650	\$ 650	\$ -
515-4716-522200	Repairs & Maint.	\$ 1,500	\$ 1,500	\$ -
515-4716-523200	Communications	\$ 500	\$ 500	\$ -
515-4716-531100	Supplies & Materials	\$ 2,000	\$ 2,000	\$ -
515-4716-531270	Gasoline/Diesel	\$ 5,000	\$ 5,000	\$ -
515-4716-531271	Cng Fuel Expense	\$ 1,000	\$ 1,000	\$ -
Expenditure Subtotal	Department: 4716 Gas Meter Reading South	\$ 103,769	\$ 98,373	\$ (5,396)

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4717 Gas Transmission Line	Expenditure			
515-4717-511100	Regular Employees	\$ 34,780	\$ 36,277	\$ 1,497
515-4717-511300	Overtime	\$ 500	\$ 500	\$ -
515-4717-512100	Group Insurance	\$ 10,337	\$ 11,118	\$ 781
515-4717-512200	Fica	\$ 2,660	\$ 2,775	\$ 115
515-4717-512400	Retirement	\$ 2,620	\$ 2,866	\$ 246
515-4717-512700	Workers Compensation	\$ 672	\$ 956	\$ 284
515-4717-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
515-4717-521200	Professional Services	\$ 95,000	\$ 95,000	\$ -
515-4717-522200	Repairs & Maint.	\$ 5,000	\$ 5,000	\$ -
515-4717-522300	Rentals	\$ 1,000	\$ 1,000	\$ -
515-4717-523600	Dues & Fees	\$ 28,000	\$ 28,000	\$ -
515-4717-523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
515-4717-523850	Contract Labor	\$ 70,000	\$ 70,000	\$ -
515-4717-531100	Supplies & Materials	\$ 50,000	\$ 50,000	\$ -
515-4717-531270	Gasoline/Diesel	\$ 8,000	\$ 8,000	\$ -
515-4717-581200	Capital Lease Principal	\$ 5,580	\$ 5,580	\$ -
515-4717-582200	Capital Leases-Interest	\$ 265	\$ 265	\$ -
Expenditure Subtotal	Department: 4717 Gas Transmission Line	\$ 316,814	\$ 319,737	\$ 2,923

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4718 Gas Distribution South				
	Expenditure			
515-4718-511100	Regular Employees	\$ 88,828	\$ 116,907	\$ 28,079
515-4718-511300	Overtime	\$ 1,500	\$ 1,500	-
515-4718-512100	Group Insurance	\$ 40,623	\$ 22,358	\$ (18,265)
515-4718-512200	Fica	\$ 6,696	\$ 8,943	\$ 2,247
515-4718-512400	Retirement	\$ 4,680	\$ 9,133	\$ 4,453
515-4718-512700	Workers Compensation	\$ 2,494	\$ 3,043	\$ 549
515-4718-512900	Other Employee Benefits	\$ 1,000	\$ 1,000	-
515-4718-521200	Professional Services	\$ 2,000	\$ 2,000	-
515-4718-522200	Repairs & Maint.	\$ 8,000	\$ 8,000	-
515-4718-522300	Rentals	\$ 13,202	\$ 13,202	-
515-4718-523200	Communications	\$ 1,500	\$ 1,500	-
515-4718-523600	Dues & Fees	\$ 2,000	\$ 2,000	-
515-4718-523700	Education & Training	\$ 5,000	\$ 5,000	-
515-4718-523850	Contract Labor	\$ 5,000	\$ 5,000	-
515-4718-531100	Supplies & Materials	\$ 20,000	\$ 20,000	-
515-4718-531210	Water/Sewerage	\$ 500	\$ 500	-
515-4718-531220	Natural Gas	\$ 1,000	\$ 1,000	-
515-4718-531230	Electricity	\$ 4,000	\$ 4,000	-
515-4718-531270	Gasoline/Diesel	\$ 4,500	\$ 4,500	-
515-4718-581200	Capital Lease-Principal	\$ 8,830	\$ 8,830	-
515-4718-582200	Capital Leases-Interest	\$ 419	\$ 419	-
Expenditure Subtotal	Department: 4718 Gas Distribution South	\$ 221,772	\$ 238,835	\$ 17,063

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4719 Gas Cathodic Protection Expenditure				
515-4719-511100	Regular Employees	\$ 37,920	\$ 39,418	\$ 1,498
515-4719-511300	Overtime	\$ 1,500	\$ 1,500	\$ -
515-4719-512100	Group Insurance	\$ 10,284	\$ 11,130	\$ 846
515-4719-512200	Fica	\$ 2,984	\$ 3,015	\$ 31
515-4719-512400	Retirement	\$ 2,867	\$ 3,124	\$ 257
515-4719-512700	Workers Compensation	\$ 750	\$ 1,067	\$ 317
515-4719-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
515-4719-522200	Repairs & Maint.	\$ 500	\$ 500	\$ -
515-4719-523200	Communications	\$ 200	\$ 200	\$ -
515-4719-523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
515-4719-523850	Contract Labor	\$ 15,000	\$ 15,000	\$ -
515-4719-531100	Supplies & Materials	\$ 30,000	\$ 20,000	\$ (10,000)
515-4719-531230	Electricity	\$ 25,000	\$ 25,000	\$ -
515-4719-531270	Gasoline/Diesel	\$ 5,500	\$ 5,500	\$ -
515-4719-581200	Capital Leases-Principal	\$ 5,495	\$ 5,495	\$ -
515-4719-582200	Capital Leases-Interest	\$ 261	\$ 261	\$ -
Expenditure Subtotal	Department: 4719 Gas Cathodic Protection	\$ 140,661	\$ 133,610	\$ (7,051)

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4720 Gas Safety Compliance Mai	Expenditure			
515-4720-511100	Regular Employees	\$ 176,089	\$ 251,220	\$ 75,131
515-4720-511300	Overtime	\$ 2,500	\$ 2,500	\$ -
515-4720-512100	Group Insurance	\$ 76,985	\$ 110,240	\$ 33,255
515-4720-512200	Fica	\$ 13,407	\$ 19,218	\$ 5,811
515-4720-512400	Retirement	\$ 11,330	\$ 16,202	\$ 4,872
515-4720-512700	Workers Compensation	\$ 3,338	\$ 4,773	\$ 1,435
515-4720-512900	Other Employee Benefits	\$ 2,400	\$ 2,400	\$ -
515-4720-522200	Repairs & Maint.	\$ 7,000	\$ 7,000	\$ -
515-4720-522203	System Expansion	\$ 50,000	\$ 50,000	\$ -
515-4720-523200	Communications	\$ 750	\$ 750	\$ -
515-4720-523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
515-4720-523850	Contract Labor	\$ 1,000	\$ 1,000	\$ -
515-4720-531100	Supplies & Materials	\$ 100,000	\$ 80,000	\$ (20,000)
515-4720-531220	Natural Gas	\$ -	\$ 1,000	\$ 1,000
515-4720-531270	Gasoline/Diesel	\$ 10,000	\$ 14,000	\$ 4,000
515-4720-531271	Cng Fuel Expense	\$ 1,000	\$ 1,000	\$ -
515-4720-542500	Equipment	\$ -	\$ 40,000	\$ 40,000
515-4720-581200	Capital Leases-Principal	\$ 4,337	\$ 4,337	\$ -
515-4720-582200	Capital Leases-Interest	\$ 206	\$ 206	\$ -
Expenditure Subtotal	Department: 4720 Gas Safety Compliance N	\$ 465,342	\$ 610,846	\$ 145,504

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4721 Gas Service Operation Sou	Expenditure			
515-4721-511100	Regular Employees	\$ 29,580	\$ 30,932	\$ 1,352
515-4721-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
515-4721-512100	Group Insurance	\$ -	\$ 11,088	\$ 11,088
515-4721-512200	Fica	\$ 2,212	\$ 2,366	\$ 154
515-4721-512400	Retirement	\$ 2,127	\$ 2,425	\$ 298
515-4721-512700	Workers Compensation	\$ 574	\$ 850	\$ 276
515-4721-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
515-4721-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
515-4721-523200	Communications	\$ 1,000	\$ 1,000	\$ -
515-4721-523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
515-4721-531100	Supplies & Materials	\$ 400	\$ 400	\$ -
515-4721-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
Expenditure Subtotal	Department: 4721 Gas Service Operation Sou	\$ 46,293	\$ 59,461	\$ 13,168

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4722 Gas Purchase For Resale	Expenditure			
515-4722-531500	Purch.For Resale(Natural	\$ 3,586,108	\$ 3,873,853	\$ 287,745
515-4722-531501	Mqag (Demand)	\$ 679,090	\$ 640,038	\$ (39,052)
515-4722-531502	Mqag (Gen. Admin.)	\$ 145,475	\$ 144,051	\$ (1,424)
515-4722-531505	Regulatory Compliance Fees	\$ 39,513	\$ 46,302	\$ 6,789
Expenditure Subtotal	Department: 4722 Gas Purchase For Resale	\$ 4,450,186	\$ 4,704,244	\$ 254,058

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4724 Utilities Row Crew Expenditure				
515-4724-511100	Regular Employees	\$ 26,044	\$ 33,240	\$ 7,196
515-4724-511200	Overtime	\$ 200	\$ -	\$ (200)
515-4724-512100	Group Insurance	\$ -	\$ 11,254	\$ 11,254
515-4724-512200	Fica	\$ 1,877	\$ 2,542	\$ 665
515-4724-512400	Retirement	\$ 1,805	\$ 2,615	\$ 810
515-4724-512700	Workers Comp	\$ 487	\$ 860	\$ 373
515-4724-512900	Other Employee Benefits	\$ 200	\$ 200	\$ -
515-4724-522200	Repairs & Maintenance	\$ 100	\$ 100	\$ -
515-4724-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
Expenditure Subtotal	Department: 4724 Utilities Row Crew	\$ 34,713	\$ 54,811	\$ 20,098

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4730 Gas Administration North	Expenditure			
515-4730-511100	Regular Employees	\$ 35,237	\$ 36,735	\$ 1,498
515-4730-512100	Group Insurance	\$ 815	\$ 208	\$ (607)
515-4730-512200	Fica	\$ 2,658	\$ 2,810	\$ 152
515-4730-512400	Retirement	\$ 2,656	\$ 2,903	\$ 247
515-4730-512700	Workers Compensation	\$ 77	\$ 92	\$ 15
515-4730-521200	Professional Services	\$ 8,000	\$ 8,000	\$ -
515-4730-522200	Repairs & Maint.	\$ 2,000	\$ 2,000	\$ -
515-4730-522300	Rentals	\$ 10,680	\$ 10,680	\$ -
515-4730-523100	Insurance-Indemnity Bonds	\$ 1,750	\$ 1,750	\$ -
515-4730-523200	Communications	\$ 6,500	\$ 6,500	\$ -
515-4730-523320	Appliance Incentive	\$ 18,000	\$ 18,000	\$ -
515-4730-523600	Dues & Fees	\$ 4,000	\$ 4,000	\$ -
515-4730-531100	Supplies & Materials	\$ 4,800	\$ 4,800	\$ -
515-4730-531210	Water/Sewerage	\$ 800	\$ 800	\$ -
515-4730-531230	Electricity	\$ 2,000	\$ 2,000	\$ -
515-4730-531270	Gasoline/Diesel	\$ 100	\$ 100	\$ -
515-4730-571010	Property Taxes	\$ 54,300	\$ 54,300	\$ -
Expenditure Subtotal	Department: 4730 Gas Administration North	\$ 154,373	\$ 155,678	\$ 1,305

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4732 Gas Taps & Meters North	Expenditure			
515-4732-511100	Regular Employees	\$ 159,181	\$ 166,500	\$ 7,319
515-4732-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
515-4732-512100	Group Insurance	\$ 64,595	\$ 85,046	\$ 20,451
515-4732-512200	Fica	\$ 12,215	\$ 12,737	\$ 522
515-4732-512400	Retirement	\$ 12,054	\$ 13,217	\$ 1,163
515-4732-512700	Workers Compensation	\$ 2,858	\$ 4,399	\$ 1,541
515-4732-512900	Other Employee Benefits	\$ 1,600	\$ 1,600	\$ -
515-4732-521200	Professional Services	\$ 10,000	\$ 10,000	\$ -
515-4732-522200	Repairs & Maint.	\$ 10,000	\$ 10,000	\$ -
515-4732-523200	Communications	\$ 6,500	\$ 6,500	\$ -
515-4732-523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
515-4732-523850	Contract Labor	\$ 2,000	\$ 2,000	\$ -
515-4732-531100	Supplies & Materials	\$ 60,000	\$ 50,000	\$ (10,000)
515-4732-531220	Natural Gas	\$ 3,000	\$ 3,000	\$ -
515-4732-531230	Electricity	\$ 750	\$ 750	\$ -
515-4732-531270	Gasoline/Diesel	\$ 7,000	\$ 7,000	\$ -
515-4732-531271	Cng Expense	\$ 4,500	\$ 4,500	\$ -
515-4732-542500	Equipment	\$ 56,000	\$ 50,000	\$ (6,000)
515-4732-581200	Capital Lease - Principal	\$ -	\$ 28,000	\$ 28,000
515-4732-582200	Capital Lease - Interest	\$ -	\$ 1,330	\$ 1,330
Expenditure Subtotal	Department: 4732 Gas Taps & Meters North	\$ 419,253	\$ 463,579	\$ 44,326

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4738 Gas Distribution North	Expenditure			
515-4738-581200	Capital Leases	\$ 1,705,000	\$ 1,775,000	\$ 70,000
515-4738-582200	Interest-Capital Leases	\$ 294,619	\$ 226,419	\$ (68,200)
Expenditure Subtotal	Department: 4738 Gas Distribution North	\$ 1,999,619	\$ 2,001,419	\$ 1,800

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4741 Gas Service Operation Nor	Expenditure			
515-4741-511100	Regular Employees	\$ 34,175	\$ 35,772	\$ 1,597
515-4741-511300	Overtime	\$ 300	\$ 300	-
515-4741-512100	Group Insurance	\$ 11,461	\$ 26,059	\$ 14,598
515-4741-512200	Fica	\$ 2,589	\$ 2,736	\$ 147
515-4741-512400	Retirement	\$ 2,565	\$ 2,816	\$ 251
515-4741-512700	Workers Compensation	\$ 616	\$ 934	\$ 318
515-4741-512900	Other Employee Benefits	\$ 400	\$ 400	-
515-4741-522200	Repairs & Maint.	\$ 300	\$ 300	-
515-4741-523700	Education & Training	\$ 2,000	\$ 2,000	-
515-4741-531100	Supplies & Materials	\$ 500	\$ 500	-
515-4741-531270	Gasoline/Diesel	\$ 1,000	\$ 1,000	-
515-4741-531271	Cng Fuel Expense	\$ 1,400	\$ 1,400	-
Expenditure Subtotal	Department: 4741 Gas Service Operation No	\$ 57,306	\$ 74,217	\$ 16,911

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4743 Gas Piping & Conversion N	Expenditure			
515-4743-511100	Regular Employees	\$ 82,384	\$ 65,817	\$ (16,567)
515-4743-511300	Overtime	\$ 1,000	\$ 1,000	\$ -
515-4743-512100	Group Insurance	\$ 34,905	\$ 27,575	\$ (7,330)
515-4743-512200	Fica	\$ 6,323	\$ 5,035	\$ (1,288)
515-4743-512400	Retirement	\$ 6,243	\$ 5,168	\$ (1,075)
515-4743-512700	Workers Compensation	\$ 1,531	\$ 1,726	\$ 195
515-4743-512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
515-4743-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
515-4743-523200	Communications	\$ 400	\$ 400	\$ -
515-4743-523600	Dues & Fees	\$ 500	\$ 500	\$ -
515-4743-523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
515-4743-531100	Supplies & Materials	\$ 50,000	\$ 40,000	\$ (10,000)
515-4743-531270	Gasoline/Diesel	\$ 3,500	\$ 3,500	\$ -
515-4743-581200	Capital Leases-Principal	\$ 7,850	\$ 7,850	\$ -
515-4743-582200	Capital Leases-Interest	\$ 373	\$ 373	\$ -
Expenditure Subtotal	Department: 4743 Gas Piping & Conversion	\$ 199,809	\$ 163,744	\$ (36,065)

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 8500 Capital Outlay	Expenditure			
515-8500-522200	Repairs & Maint-Bare Steel	\$ 180,000	\$ 130,000	\$ (50,000)
515-8500-542500	Equipment-Cng Conversion	\$ 10,000	\$ 10,000	\$ -
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 190,000	\$ 140,000	\$ (50,000)

CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2021 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 9000 Interfund Transfers	Expenditure			
515-9000-611100	Oper. Trnsfrs Out-Gen	\$ 1,531,687	\$ 1,531,687	\$ -
515-9000-611516	Transfer To Gas R&E	\$ 49,455	\$ 49,455	\$ -
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ 1,581,142	\$ 1,581,142	\$ -
Total Expenditure Natural Gas Fund		\$ 11,232,162	\$ 11,683,796	\$ 451,634

CITY OF TOCCOA - NATURAL GAS RENEWAL AND EXTENSION
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 0039 Other Financing Sources Revenue				
516-0039-391515	Transfers In - Gas	\$ 49,455	\$ 49,455	\$ -
516-0039-363999	Balance Brought Forward	\$ 25,545	\$ -	\$ (25,545)
Revenue Subtotal	Department: 0039 Other Financing So	\$ 75,000	\$ 49,455	\$ (25,545)
Total Revenue Natural Gas Renewal and Extension		\$ 75,000	\$ 49,455	\$ (25,545)

Department: 8500 Capital Outlay Expenditure				
516-8500-522200	Discretionary	\$ 75,000	\$ 49,455	\$ (25,545)
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 75,000	\$ 49,455	\$ (25,545)
Total Expenditure Natural Gas Renewal and Extension		\$ 75,000	\$ 49,455	\$ (25,545)

CITY OF TOCCOA - SOLID WASTE FUND
FY2022 APPROVED BUDGET

	FY2021	FY2022	INCREASE (DECREASE)	% CHANGE
SOLID WASTE FUND-540 REVENUE				
0034 Charges For Service	1,152,564	1,169,332	16,768	1.5%
TOTAL SOLID WASTE FUND-540	1,152,564	1,169,332	16,768	1.5%

	FY2021	FY2022	INCREASE (DECREASE)	% CHANGE
SOLID WASTE FUND-540 EXPENDITURE				
4520 Solid Waste Residential	535,921	541,763	5,842	1.1%
4521 Solid Waste Commercial	322,396	332,434	10,038	3.1%
4550 Solid Waste Recycling	170,248	171,136	888	0.5%
9000 Interfund Transfers	123,999	123,999	0	0.0%
TOTAL SOLID WASTE FUND-540	1,152,564	1,169,332	16,768	1.5%

	FY2021	FY2022	INCREASE (DECREASE)	% CHANGE
SOLID WASTE R&E FUND-541 REVENUE				
0039 Other Financing Sources	27,298	27,298	0	0.0%
TOTAL SOLID WASTE R&E FUND-541	27,298	27,298	0	0.0%

	FY2021	FY2022	INCREASE (DECREASE)	% CHANGE
SOLID WASTE R&E FUND-541 EXPENDITURE				
8500 Capital Outlay	27,298	27,298	0	0.0%
TOTAL SOLID WASTE R&E FUND-541	27,298	27,298	0	0.0%

CITY OF TOCCOA - SOLID WASTE REVENUES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 0034 Charges For Service Revenue				
540-0034-344110	San. Coll. Fees Resid.	\$ 782,988	\$ 793,800	\$ 10,812
540-0034-344111	San Coll. Fees Comm.	\$ 332,176	\$ 338,132	\$ 5,956
540-0034-344130	Recycled Mat.-Aluminum	\$ 300	\$ 300	\$ -
540-0034-344131	Recy. Mat.- Card Board	\$ 4,000	\$ 4,000	\$ -
540-0034-344132	Recycled Mat.-Glass	\$ 500	\$ 500	\$ -
540-0034-344133	Recycled Mat.-Newspaper	\$ 3,000	\$ 3,000	\$ -
540-0034-344134	Recycled Mat.-Plastic	\$ 4,000	\$ 4,000	\$ -
540-0034-344415	Penalties	\$ 25,600	\$ 25,600	\$ -
Revenue Subtotal	Department: 0034 Charges For Service	\$ 1,152,564	\$ 1,169,332	\$ 16,768
Total Revenue Solid Waste Fund		\$ 1,152,564	\$ 1,169,332	\$ 16,768

CITY OF TOCCOA - SOLID WASTE EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4520 Solid Waste Residential Expenditure				
540-4520-511100	Regular Employees	\$ 87,720	\$ 84,367	\$ (3,353)
540-4520-511300	Overtime	\$ 3,000	\$ 3,000	\$ -
540-4520-512100	Group Insurance	\$ 45,943	\$ 46,259	\$ 316
540-4520-512200	Fica	\$ 6,786	\$ 6,680	\$ (106)
540-4520-512400	Retirement	\$ 6,553	\$ 6,997	\$ 444
540-4520-512700	Workers Compensation	\$ 4,099	\$ 4,037	\$ (62)
540-4520-512900	Other Employee Benefits	\$ 900	\$ 900	\$ -
540-4520-521100	Collection Costs	\$ 50	\$ 50	\$ -
540-4520-521200	Professional Services	\$ 10,950	\$ 10,950	\$ -
540-4520-521201	Credit Card Exp/Bank Charges	\$ 3,500	\$ 3,500	\$ -
540-4520-522110	Disposal	\$ 298,000	\$ 316,603	\$ 18,603
540-4520-522200	Repairs & Maint.	\$ 6,000	\$ 6,000	\$ -
540-4520-523100	Liability Insurance	\$ 40,000	\$ 30,000	\$ (10,000)
540-4520-523600	Dues & Fees	\$ 300	\$ 300	\$ -
540-4520-531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
540-4520-531210	Water/Sewerage	\$ 250	\$ 250	\$ -
540-4520-531220	Natural Gas	\$ 120	\$ 120	\$ -
540-4520-531230	Electricity	\$ 350	\$ 350	\$ -
540-4520-531270	Gasoline/Diesel	\$ 3,400	\$ 3,400	\$ -
540-4520-531271	Cng Expense	\$ 2,000	\$ 2,000	\$ -
540-4520-531600	Equipment < \$5,000	\$ 15,000	\$ 15,000	\$ -
Expenditure Subtotal	Department: 4520 Solid Waste Residentia	\$ 535,921	\$ 541,763	\$ 5,842

CITY OF TOCCOA - SOLID WASTE EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4521 Solid Waste Commercial Expenditure				
540-4521-511100	Regular Employees	\$ 33,157	\$ 34,655	\$ 1,498
540-4521-511300	Overtime	\$ 4,000	\$ 4,000	\$ -
540-4521-512100	Group Insurance	\$ 26,353	\$ 28,518	\$ 2,165
540-4521-512200	Fica	\$ 2,800	\$ 2,651	\$ (149)
540-4521-512400	Retirement	\$ 2,492	\$ 2,732	\$ 240
540-4521-512700	Workers Compensation	\$ 1,894	\$ 1,818	\$ (76)
540-4521-512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
540-4521-522110	Disposal	\$ 212,000	\$ 218,360	\$ 6,360
540-4521-522200	Repairs & Maint.	\$ 7,000	\$ 7,000	\$ -
540-4521-523600	Dues & Fees	\$ 200	\$ 200	\$ -
540-4521-531100	Supplies & Materials	\$ 400	\$ 400	\$ -
540-4521-531270	Gasoline/Diesel	\$ 7,000	\$ 7,000	\$ -
540-4521-531271	Cng Fuel	\$ 1,300	\$ 1,300	\$ -
540-4521-531600	Equipment < \$5,000 Each	\$ 23,000	\$ 23,000	\$ -
Expenditure Subtotal	Department: 4521 Solid Waste Commercial	\$ 322,396	\$ 332,434	\$ 10,038

CITY OF TOCCOA - SOLID WASTE EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 4550 Solid Waste Recycling Expenditure				
540-4550-511100	Regular Employees	\$ 61,364	\$ 64,360	\$ 2,996
540-4550-511300	Overtime	\$ 500	\$ 500	\$ -
540-4550-512100	Group Insurance	\$ 36,008	\$ 39,289	\$ 3,281
540-4550-512200	Fica	\$ 4,637	\$ 4,923	\$ 286
540-4550-512400	Retirement	\$ 4,595	\$ 5,056	\$ 461
540-4550-512700	Workers Compensation	\$ 3,154	\$ 3,118	\$ (36)
540-4550-512900	Other Employee Benefits	\$ 700	\$ 700	\$ -
540-4550-522200	Repairs & Maint.	\$ 3,500	\$ 2,000	\$ (1,500)
540-4550-522300	Rentals	\$ 1,440	\$ 1,440	\$ -
540-4550-523600	Dues & Fees	\$ 100	\$ 100	\$ -
540-4550-523850	Contract Labor	\$ 42,900	\$ 42,900	\$ -
540-4550-531100	Supplies & Materials	\$ 2,000	\$ 2,000	\$ -
540-4550-531210	Water/Sewerage	\$ 150	\$ 150	\$ -
540-4550-531220	Natural Gas	\$ 200	\$ 200	\$ -
540-4550-531230	Electricity	\$ 1,500	\$ 1,500	\$ -
540-4550-531270	Gasoline/Diesel	\$ 5,800	\$ 1,200	\$ (4,600)
540-4550-531600	Equipment < \$5,000 Each	\$ 1,700	\$ 1,700	\$ -
Expenditure Subtotal	Department: 4550 Solid Waste Recycling	\$ 170,248	\$ 171,136	\$ 888

CITY OF TOCCOA - SOLID WASTE EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 9000 Interfund Transfers	Expenditure			
540-9000-611100	Oper. Trnsfrs Out-Gen	\$ 96,701	\$ 96,701	\$ -
540-9000-611541	Transfer To Solid Waste R&E	\$ 27,298	\$ 27,298	\$ -
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ 123,999	\$ 123,999	\$ -
Total Expenditure Solid Waste Fund		\$ 1,152,564	\$ 1,169,332	\$ 16,768

CITY OF TOCCOA - SOLID WASTE RENEWAL AND EXTENSION
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 0039 Other Financing Sources		Revenue		
541-0039-391540	Transfer In From Solid Waste	\$ 27,298	\$ 27,298	\$ -
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 27,298	\$ 27,298	\$ -
Total Revenue Solid Waste Renewal and Extension		\$ 27,298	\$ 27,298	\$ -

Department: 8500 Capital Outlay		Expenditure		
541-8500-522200	R & E Repairs & Maintenance	\$ 27,298	\$ 27,298	\$ -
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 27,298	\$ 27,298	\$ -
Total Expenditure Solid Waste Renewal and Extension		\$ 27,298	\$ 27,298	\$ -

CITY OF TOCCOA - LAKE TOCCOA FACILITIES
FY2022 APPROVED BUDGET SUMMARY

	FY2021	FY2022	INCREASE (DECREASE)	% CHANGE
LAKE TOCCOA FACILITIES-556 REVENUE				
0034 Charges For Service	498,569	327,024	(171,545)	-34.4%
0039 Other Financing Sources	68,504	0	(68,504)	-100.0%
TOTAL THE LINKS AT LAKE TOCCOA-556	567,073	327,024	(240,049)	-42.3%

	FY2021	FY2022	INCREASE (DECREASE)	% CHANGE
LAKE TOCCOA FACILITIES-556 EXPENDITURE				
6150 Golf Course Pro Shop	105,385	136,184	30,799	29.2%
6151 Golf Course Maintenance	105,489	117,140	11,651	11.0%
6152 Event Center	56,522	73,700	17,178	30.4%
6155 Ping'S Grill	299,677	0	(299,677)	-100.0%
TOTAL THE LINKS AT LAKE TOCCOA-556	567,073	327,024	(240,049)	-42.3%

	FY2021	FY2022	INCREASE (DECREASE)	% CHANGE
LAKE TOCCOA FACILITIES R&E-557 REVENUE				
0039 Other Financing Sources	18,000	18,000	0	0.0%
TOTAL THE LINKS AT LAKE TOCCOA R&E	18,000	18,000	0	0.0%

	FY2021	FY2022	INCREASE (DECREASE)	% CHANGE
LAKE TOCCOA FACILITIES R&E-557 EXPENDITURE				
6151 Golf Course Maintenance	18,000	18,000	0	0.0%
TOTAL THE LINKS AT LAKE TOCCOA R&E	18,000	18,000	0	0.0%

CITY OF TOCCOA - LAKE TOCCOA REVENUES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 0034 Charges For Service Revenue				
556-0034-345200	Green Fees	\$ 48,741	\$ 62,700	\$ 13,959
556-0034-345202	Misc Golf	\$ 1,000	\$ 1,000	\$ -
556-0034-345203	Misc Revenue-Vendor'S Comp	\$ 900	\$ 900	\$ -
556-0034-345210	Cart Rental	\$ 59,204	\$ 66,224	\$ 7,020
556-0034-345211	Sales-Pro Shop	\$ 18,900	\$ 31,000	\$ 12,100
556-0034-345212	Concessions	\$ 9,000	\$ 15,000	\$ 6,000
556-0034-345213	Grill Food Sales	\$ 191,124	\$ -	\$ (191,124)
556-0034-345214	Grill Drink Sales	\$ 33,300	\$ -	\$ (33,300)
556-0034-345215	Memberships	\$ 22,500	\$ 22,500	\$ -
556-0034-345220	Tournaments	\$ 9,000	\$ 9,000	\$ -
556-0034-345230	Facility Rentals Event Center	\$ 65,700	\$ 71,700	\$ 6,000
556-0034-345235	Drinks Sales Event Center	\$ 23,400	\$ 20,000	\$ (3,400)
556-0034-345240	Sod Farm Sales	\$ 10,800	\$ -	\$ (10,800)
556-0034-345245	Course Hole Sponsorship	\$ 5,000	\$ 5,000	\$ -
556-0034-345250	Lease for Grill Facility	\$ -	\$ 22,000	\$ 22,000
Revenue Subtotal	Department: 0034 Charges For Service	\$ 498,569	\$ 327,024	\$ (171,545)
Department: 0034 Charges For Service Revenue				
556-0039-391100	Operating Transfers In - General	\$ 68,504	\$ -	\$ (68,504)
Revenue Subtotal	Department: 0039 Charges For Service	\$ 68,504	\$ -	\$ (68,504)
Total Revenue Lake Toccoa Facilities Fund		\$ 567,073	\$ 327,024	\$ (240,049)

CITY OF TOCCOA - LAKE TOCCOA EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2021 (\$)	Difference (\$)
Department: 6150 Golf Course Pro Shop Expenditure				
556-6150-511100	Regular Employees	\$ -	\$ 23,340	\$ 23,340
556-6150-511200	Temporary Employees	\$ 32,000	\$ 27,000	\$ (5,000)
556-6150-512100	Group Insurance	\$ -	\$ 163	\$ 163
556-6150-512200	Fica	\$ 2,448	\$ 3,851	\$ 1,403
556-6150-512400	Retirement	\$ -	\$ 1,800	\$ 1,800
556-6150-512700	Workers Compensation	\$ 315	\$ 408	\$ 93
556-6150-512900	Other Employee Benefits	\$ 250	\$ 250	\$ -
556-6150-521200	Professional Services	\$ 10,828	\$ 10,828	\$ -
556-6150-521201	Credit Card Expense	\$ 10,000	\$ 10,000	\$ -
556-6150-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
556-6150-523200	Communications	\$ 8,544	\$ 8,544	\$ -
556-6150-523300	Advertising & Promotion	\$ 4,000	\$ 4,000	\$ -
556-6150-523700	Education & Training	\$ 200	\$ 200	\$ -
556-6150-523850	Contract Labor	\$ 100	\$ 100	\$ -
556-6150-531100	Supplies & Materials	\$ 1,000	\$ 4,000	\$ 3,000
556-6150-531210	Water/Sewerage	\$ 2,000	\$ 2,000	\$ -
556-6150-531220	Natural Gas	\$ 6,000	\$ 6,000	\$ -
556-6150-531230	Electricity	\$ 12,000	\$ 18,000	\$ 6,000
556-6150-531500	Purch.For Resale	\$ 10,000	\$ 10,000	\$ -
556-6150-531510	Concessions	\$ 4,500	\$ 4,500	\$ -
556-6150-531600	Equipment < \$5,000 Each	\$ 200	\$ 200	\$ -
Expenditure Subtotal	Department: 6150 Golf Course Pro Shop	\$ 105,385	\$ 136,184	\$ 30,799

CITY OF TOCCOA - LAKE TOCCOA EXPENDITURES
FY2022 APPROVED BUDGET

Account Number Department: 6151 Golf Course Maintenance	Description Expenditure	FY2021 (\$)	FY2021 (\$)	Difference (\$)
556-6151-511100	Regular Employees	\$ 44,132	\$ 44,132	\$ -
556-6151-511200	Temporary Employees	\$ 5,000	\$ 15,000	\$ 10,000
556-6151-512100	Group Insurance	\$ 25,418	\$ 27,377	\$ 1,959
556-6151-512200	Fica	\$ 3,741	\$ 3,376	\$ (365)
556-6151-512400	Retirement	\$ 3,357	\$ 3,513	\$ 156
556-6151-512700	Workers Compensation	\$ 461	\$ 362	\$ (99)
556-6151-512900	Other Employee Benefits	\$ 200	\$ 200	\$ -
556-6151-521200	Professional Services	\$ 1,000	\$ 1,000	\$ -
556-6151-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
556-6151-523850	Contract Labor	\$ 600	\$ 600	\$ -
556-6151-531100	Supplies & Materials	\$ 15,080	\$ 15,080	\$ -
556-6151-531270	Gasoline/Diesel	\$ 5,000	\$ 5,000	\$ -
556-6151-531600	Equipment < \$5,000 Each	\$ 500	\$ 500	\$ -
Expenditure Subtotal	Department: 6151 Golf Course Maintenanc	\$ 105,489	\$ 117,140	\$ 11,651

CITY OF TOCCOA - LAKE TOCCOA EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2021 (\$)	Difference (\$)
Department: 6152 Event Center	Expenditure			
556-6152-511200	Temporary Employee	\$ 25,000	\$ 25,764	\$ 764
556-6152-512200	Fica	\$ 1,912	\$ 1,970	\$ 58
556-6152-512700	Workers Compensation	\$ 145	\$ 66	\$ (79)
556-6152-522200	Repairs & Maintenance	\$ 2,400	\$ 2,400	\$ -
556-6152-522201	Event Center Infrastructure	\$ -	\$ 5,000	\$ 5,000
556-6152-523300	Advertising & Promotion	\$ -	\$ 3,000	\$ 3,000
556-6152-523850	Contract Labor	\$ 9,000	\$ 12,000	\$ 3,000
556-6152-531100	Supplies And Materials	\$ 6,565	\$ 12,000	\$ 5,435
556-6152-531210	Water/Sewerage	\$ 2,000	\$ 2,000	\$ -
556-6152-531220	Natural Gas	\$ 3,500	\$ 3,500	\$ -
556-6152-531310	Drink Costs Event Center	\$ 6,000	\$ 6,000	\$ -
Expenditure Subtotal	Department: 6152 Event Center	\$ 56,522	\$ 73,700	\$ 17,178

CITY OF TOCCOA - LAKE TOCCOA EXPENDITURES
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2021 (\$)	Difference (\$)
Department: 6155 Pinq's Grill	Expenditure			
556-6155-51100	Regular Employees	\$ 45,000	\$ -	\$ (45,000)
556-6155-511200	Temporary Employees	\$ 73,000	\$ -	\$ (73,000)
556-6155-512100	Group Insurance	\$ 25,000	\$ -	\$ (25,000)
556-6155-512200	Fica	\$ 9,180	\$ -	\$ (9,180)
556-6155-512400	Retirement	\$ 3,440	\$ -	\$ (3,440)
556-6155-512700	Workers Compensation	\$ 705	\$ -	\$ (705)
556-6155-512900	Other Employee Benefits	\$ 1,000	\$ -	\$ (1,000)
556-6155-522200	Repairs & Maintenance	\$ 2,000	\$ -	\$ (2,000)
556-6155-523300	Advertising & Promotion	\$ 2,000	\$ -	\$ (2,000)
556-6155-523850	Contract Labor	\$ 100	\$ -	\$ (100)
556-6155-531100	Supplies & Materials	\$ 15,000	\$ -	\$ (15,000)
556-6155-531300	Food Costs Grill	\$ 113,252	\$ -	\$ (113,252)
556-6155-531310	Drink Costs Grill	\$ 10,000	\$ -	\$ (10,000)
Expenditure Subtotal	Department: 6155 Pinq'S Grill	\$ 299,677	\$ -	\$ (299,677)
Total Expenditure Lake Toccoa Facilities Fund		\$ 567,073	\$ 327,024	\$ (240,049)

CITY OF TOCCOA - LAKE TOCCOA FACILITIES RENEWAL AND EXTENSION
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 0039 Other Financing Sources Revenue				
557-0039-391505	Transfer In From Water Fd	\$ 18,000	\$ 18,000	\$ -
Revenue Subtotal	Department: 0039 Other Financing Sour	\$ 18,000	\$ 18,000	\$ -
Total Revenue Lake Toccoa Renewal and Extension		\$ 18,000	\$ 18,000	\$ -

Department: 6151 Golf Course Maintenance Expenditure				
557-6151-542500	Equipment	\$ 18,000	\$ 18,000	\$ -
Expenditure Subtotal	Department: 6151 Golf Course Maintena	\$ 18,000	\$ 18,000	\$ -
Total Expenditure Lake Toccoa Renewal and Extension		\$ 18,000	\$ 18,000	\$ -

CITY OF TOCCOA - HOTEL MOTEL FUND
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 0031 Taxes Revenue				
275-0031-314100	Hotel Motel Tax	\$ 107,875	\$ 107,875	\$ -
Revenue Subtotal	Department: 0031 Taxes	\$ 107,875	\$ 107,875	\$ -
Total Revenue Hotel Motel Fund		\$ 107,875	\$ 107,875	\$ -

Department: 7520 Community Support Expenditure				
275-7520-522300	Building Rental	\$ 12,000	\$ 12,000	\$ -
275-7520-523300	Advertising & Promotions	\$ 10,000	\$ 10,000	\$ -
275-7520-523335	Chamber Of Commerce	\$ 24,000	\$ 24,000	\$ -
275-7520-523600	Dues & Fees	\$ -	\$ 4,750	\$ 4,750
Expenditure Subtotal	Department: 7520 Community Support	\$ 46,000	\$ 50,750	\$ 4,750
Department: 9000 Interfund Transfers Expenditure				
275-9000-611100	Transfer To General Fund	\$ 61,875	\$ 57,125	\$ (4,750)
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ 61,875	\$ 57,125	\$ (4,750)
Total Expenditure Hotel Motel Fund		\$ 107,875	\$ 107,875	\$ -

CITY OF TOCCOA - GRANT FUND
FY2022 APPROVED BUDGET SUMMARY

	FY2021	FY2022	INCREASE (DECREASE)	% CHANGE
GRANT FUND-200 REVENUES				
0033 Intergovernmental	192,173	136,724	(55,449)	-28.9%
0039 Other Financing Sources	127,999	78,000	(49,999)	-39.1%
TOTAL GRANT FUND-200	320,172	214,724	(105,448)	-32.9%

	FY2021	FY2022	INCREASE (DECREASE)	% CHANGE
GRANT FUND-200 EXPENDITURES				
1120 Community Development	260,998	160,999	(99,999)	-38.3%
1540 Human Resources	29,000	31,000	2,000	6.9%
3220 Police Department	1,960	22,725	20,765	100.0%
6220 Parks	28,214	0	(28,214)	-100.0%
TOTAL GRANT FUND-200	320,172	214,724	(105,448)	-32.9%

**CITY OF TOCCOA - GRANT FUND
FY2022 APPROVED BUDGET**

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 0033 Intergovernmental Revenue				
200-0033-331008	Gma Safety Grant-Workers Comp	\$ 10,000	\$ 10,000	\$ -
200-0033-331009	Gma Liability Grant-Girma	\$ 10,000	\$ 10,000	\$ -
200-0033-334001	Gma-Wellness Grant	\$ 9,000	\$ 11,000	\$ 2,000
200-0033-334017	Walmart Police Dept Grant	\$ 1,000	\$ 1,500	\$ 500
200-0033-334018	Law Enforcement Press-Calendar Prog	\$ 960	\$ 1,225	\$ 265
200-0033-334019	Georgia Chiefs	\$ -	\$ 20,000	\$ 20,000
200-0033-335008	Ga Council For The Arts	\$ 6,000	\$ 6,000	\$ -
200-0033-335012	Gdecd Tourism Product Dev	\$ 10,000	\$ 10,000	\$ -
200-0033-335013	Hpddiv/Hpfund	\$ 15,000	\$ 15,000	\$ -
200-0033-335018	Rtp Lake Toccoa Walking Trails	\$ 28,214	\$ -	\$ (28,214)
200-0033-335019	South Arts Performing Arts	\$ 2,000	\$ 2,000	\$ -
200-0033-335020	Arc Project Grant Revenue	\$ 99,999	\$ 49,999	\$ (50,000)
Revenue Subtotal	Department: 0033 Intergovernmental	\$ 192,173	\$ 136,724	\$ (55,449)
Department: 0039 Other Financing Sources Revenue				
200-0039-391100	Transfers in General Fund	\$ 127,999	\$ 78,000	\$ (49,999)
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 127,999	\$ 78,000	\$ (49,999)
Total Revenue Grant Fund		\$ 320,172	\$ 214,724	\$ (105,448)

**CITY OF TOCCOA - GRANT FUND
FY2022 APPROVED BUDGET**

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 1120 Community Development Expenditure				
200-1120-521207	Usda Rbdg	\$ 199,998	\$ 99,999	\$ (99,999)
200-1120-521209	Ga Council For The Arts	\$ 12,000	\$ 12,000	\$ -
200-1120-521211	Gdec d Tpd	\$ 20,000	\$ 20,000	\$ -
200-1120-521212	Hpd/Hpf	\$ 25,000	\$ 25,000	\$ -
200-1120-521215	South Arts Performing Arts	\$ 4,000	\$ 4,000	\$ -
Expenditure Subtotal	Department: 1120 Community Developn	\$ 260,998	\$ 160,999	\$ (99,999)
Department: 1540 Human Resources Expenditure				
200-1540-512900	Other Benefits-Wellness Grant	\$ 9,000	\$ 11,000	\$ 2,000
200-1540-531100	Safety Grant	\$ 20,000	\$ 20,000	\$ -
Expenditure Subtotal	Department: 1540 Human Resources	\$ 29,000	\$ 31,000	\$ 2,000
Department: 3220 Police Department Expenditure				
200-3220-531600	Equipment < \$5,000	\$ 1,960	\$ 22,725	\$ 20,765
Expenditure Subtotal	Department: 3220 Police Department	\$ 1,960	\$ 22,725	\$ 20,765
Department: 4220 Streets & Drainage Expenditure				
200-4220-523850	Lmig Oss 2016 Guardrail Ada Ramps	\$ -	\$ -	\$ -
200-4220-523870	Lmig Oss 2017 Ada Markings Signage	\$ -	\$ -	\$ -
Expenditure Subtotal	Department: 4220 Streets & Drainage	\$ -	\$ -	\$ -
Department: 6220 Parks Expenditure				
200-6220-521210	Rtp Lake Toccoa Walking Trail	\$ 28,214	\$ -	\$ (28,214)
Expenditure Subtotal	Department: 6220 Parks	\$ 28,214	\$ -	\$ (28,214)
Total Expenditure Grant Fund		\$ 320,172	\$ 214,724	\$ (105,448)

CITY OF TOCCOA - SPLOST V
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 0036 Interest Income Revenue				
205-0036-361000	Interest Income	\$ 900	\$ 345	\$ (555)
Revenue Subtotal	Department: 0036 Interest Income	\$ 900	\$ 345	\$ (555)
Department: 0039 Other Financing Sources Revenue				
205-0039-393999	Balance Brought Forward	\$ 44,100	\$ 451,655	\$ 407,555
Revenue Subtotal	Department: 0039 Other Financing	\$ 44,100	\$ 451,655	\$ 407,555
Total Revenue SPLOST V		\$ 45,000	\$ 452,000	\$ 407,000

Department: 4431 Gravity Sewers Expenditure				
205-4331-523850	Inflow & Infiltration	\$ 25,000	\$ -	\$ (25,000)
Expenditure Subtotal	Department: 4331 Gravity Sewers	\$ 25,000	\$ -	\$ (25,000)
Department: 4334 Lift Stations Expenditure				
205-4334-523850	Meadowbrook Contract Labor	\$ -	\$ 21,000	\$ 21,000
Expenditure Subtotal	Department: 4334 Lift Stations	\$ -	\$ 21,000	\$ 21,000
Department: 4430 Water Treatment Expenditure				
205-4430-54205	General WTP	\$ 20,000	\$ 211,000	\$ 191,000
Expenditure Subtotal	Department: 4430 Water Treatme	\$ 20,000	\$ 211,000	\$ 191,000
Department: 4440 Water Mains Expenditure				
205-4440-522200	Repairs & Maintenance	\$ -	\$ 220,000	\$ 220,000
Expenditure Subtotal	Department: 4440 Water Mains	\$ -	\$ 220,000	\$ 220,000
Total Expenditure SPLOST V		\$ 45,000	\$ 452,000	\$ 407,000

CITY OF TOCCOA - SPLOST VI
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 0036 Interest Income Revenue				
206-0036-361000	Interest Income	\$ -	\$ 753	\$ 753
Revenue Subtotal	Department 0036 Interest Income	\$ -	\$ 753	\$ 753
Total Revenue SPLOST VI		\$ -	\$ 753	\$ 753

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 8500 Capital Outlay Expenditure				
206-8500-521200	Professional Services	\$ -	\$ 753	\$ 753
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ -	\$ 753	\$ 753
Total Expenditure SPLOST VI		\$ -	\$ 753	\$ 753

CITY OF TOCCOA - SPLOST VII
FY2022 APPROVED BUDGET

Account Number	Description	FY2021 (\$)	FY2022 (\$)	Difference (\$)
Department: 0033 Intergovernmental Revenue				
207-0033-337000	Splost VII Revenue	\$ 749,500	\$ 749,500	\$ -
Revenue Subtotal	Department: 0033 Intergovernmental	\$ 749,500	\$ 749,500	\$ -
Department: 0036 Interest Income Revenue				
207-0036-361000	Interest Income	\$ 500	\$ 500	\$ -
Revenue Subtotal	Department 0036 Interest Income	\$ 500	\$ 500	\$ -
Total Revenue SPLOST VII		\$ 750,000	\$ 750,000	\$ -
Department: 8500 Capital Outlay Expenditure				
207-8500-521200	Professional Services	\$ 750,000	\$ 750,000	\$ -
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 750,000	\$ 750,000	\$ -
Total Expenditure SPLOST VII		\$ 750,000	\$ 750,000	\$ -