

City of Toccoa, Georgia



2017

Annual Budget

For the Fiscal Year Beginning July 1, 2016



Mission Statement
City of Toccoa, Georgia

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



City of Toccoa, Georgia FY17 Operating Budget

City Manager's Summary

The Fiscal Year 2017 Operating Budget for the period beginning July 1, 2016, is attached for review by the Toccoa City Commission. The following is a summary of the FY17 Budget highlighting items of interest.

The Overall Budget for the City of Toccoa is proposed at \$35,496,758; a decrease of \$671,228 under the FY16 Budget. This decrease is due in large part to the reduced cost to purchase natural gas.

Overall Comments

- The Department Heads have presented realistic FY17 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 increases are proposed for utility rates or user fees.
- We will continue to grow our Reserve Accounts by adding over \$400,000.
- The Budget includes a proposed 3% salary increase for all departments.
- The overall staffing of the City includes 178.25 employees; 173 full-time employees and 5.25 part-time employees; a breakdown by department is attached.
- Attached is a list of vehicles and equipment proposed for purchase in FY17 showing the amounts and funding source.
- Health Insurance funds are included in every department should rate increases occur in FY17.



General Fund

- The General Fund budget is \$9,349,146; an increase of \$314,585 over FY16.

Operational Highlights for the General Fund:

Revenues:

- General Fund Revenues have been strong and stable with the following adjustments:
 - Insurance Premiums Tax is increased by \$40,000.
 - Probation Fees are increased by \$25,000.
 - Water Fund transfers increased by \$40,000.
 - Gas Fund transfers increased by \$402,180.
- Local Option Sales Tax (LOST) has been decreased by \$79,722 to reflect actual collections in FY16.
- Recorder's Court Fees has been lowered by \$40,000 to reflect FY16 collections.
- Georgia Municipal Association (GMA) Lease Pool revenues are increased to assist with Vehicle purchases.

Expenses:

- The City Clerk budget is reduced with the expected completion of the Cemetery Mapping Project in FY16.
- Human Resources budget has increased due to the cost of Retirees Life Insurance, and other health, safety and wellness program increases.
- Public Lands and Buildings is increased in anticipation of City Hall renovations and to accurately reflect the cost of electricity.
- The Public Works Grounds Division is reduced to reflect actual fuel costs.
- The Schaefer Center budget is increased due to enhanced programming and increased utilization.
- The Parks Department is increased for continued improvements at Emory Johnson Park, Henderson Falls Park and Alewine Park.
- The Local Government Support budget includes an increase of funds for the Airport Authority Capital Projects to match FAA grants.
- The Currahee Street Beautification Project continues into FY17 with the remaining funds being transferred from the City Reserve Fund.



- The Police Department Budget for personnel has been reduced to account for attrition.
- The Main Street Budget is increased for the new billboard on SR365, to increase façade grant funding and a seasonal ice skating program (a local industry, ASI Southeast, would like to donate the skate rink surface).
- The FY17 Budget continues the Community Support for several community organizations at the same level as FY16.

Special Revenue Funds

Grant Fund

The Grant Fund budget is \$641,665 in anticipation of funding from a variety of sources for:

- Downtown Streetscape improvements.
- Purchase safety equipment.
- Schaefer Center improvements and performances.
- Park improvements.

Veterans Parkway Water and Sewer Fund

- A separate fund has been established for the Water and Sewer Expansion Project on Veterans Parkway. Grants in the amount of \$1,920,000 are available for this project.

SPLOST Funds

SPLOST Funds of \$2,531,400 are budgeted for a variety of Capital improvement projects for the:

- City Hall Renovations
- Wastewater System
- Water System
- Henderson Falls Park

Hotel-Motel Fund

The Hotel-Motel Fund revenues are expected to increase so the FY17 Budget is proposed at \$49,000. The Chamber of Commerce support comes from this Fund and will be funded at the same level as FY16.



Water Fund

The Water Fund budget is \$6,988,235; an increase of \$267,699 over the FY16 Budget due in large part to increased water sales.

Operational Highlights for the Water Fund:

- The Water Fund will transfer \$2,298,241 to the General Fund.
- Water sales are projected at \$5,142,735 and Sewer sales at \$1,567,000 for a combined total of \$6,709,735; \$223,999 more than FY16.
- Water and Sewer Revenue Bond Debt for FY17 is \$851,382
- The Eastanollee Creek, Toccoa Creek, Davidson Creek budgets have all been adjusted to reflect actual FY16 electricity charges.
- The Elevated Storage budget is increased by \$23,110 to repair the altitude control valve at the Meadowbrook Storage Tank.
- Tap and Meters is increased to replace several large industrial meters that are aging.

Natural Gas Fund

The Natural Gas Fund budget is \$10,723,039; a decrease of \$1,653,813 under the FY16 Budget; again due mainly to the lower cost to purchase natural gas.

The operating margin is estimated to be \$5,763,099. This margin is determined by taking the difference of gas sales revenues (\$10,123,539) and subtracting the cost of purchasing gas (\$4,360,440).

Operational Highlights for the Gas Department:

- Debt Service in the Gas Department is \$1,992,269; with final payment due on June 1, 2024.
- Capital Projects include:
 - Bare Steel Line Replacement: \$180,000
 - CNG Equipment: \$50,000
 - System Expansion: \$100,000
- The Gas Fund will transfer \$1,360,415 to the General Fund reflecting an increase of \$457,741.



Solid Waste Fund

The Solid Waste Fund has a budget of \$1,296,800 for FY17; an increase of \$182,200 from FY16.

Operational Highlights for the Solid Waste Fund:

- Revenues for Commercial are \$297,000, Residential are \$783,000 and Recycling revenues are \$14,800.
- Disposal fees are budgeted at \$208,000 for Residential and \$179,000 for Commercial.
- Solid Waste is transferring \$239,582 to the General Fund and transferring to the Solid Waste Renewal and Extension \$31,612.

Golf Fund

The Golf Fund Budget is proposed at \$668,352.

Operational Highlights for the Golf Fund include:

Revenues:

- Green Fees of \$90,000.
- Cart Rental Fees of \$74,000
- Pro Shop Sales of \$12,340
- Concession Sales of \$104,500
- Membership Sales of \$31,600
- Tournament Revenues of \$20,600
- Facility Rentals Collections of \$15,100
- General Fund Transfers-In of \$213,550 and Transfers from the City Reserve Account of \$85,500

Expenses:

- Pro Shop Expenses of \$181,269
- Maintenance Expenses of \$215,325
- Event Center Expenses of \$110,500
- Ping's Grill Expenses of \$161,258
- Funding for the Inmate Maintenance Crew are budgeted
- Lease payments for 32 Golf Carts are also budgeted



Closing Remarks

The City of Toccoa's FY17 Operating Budget points out the following:

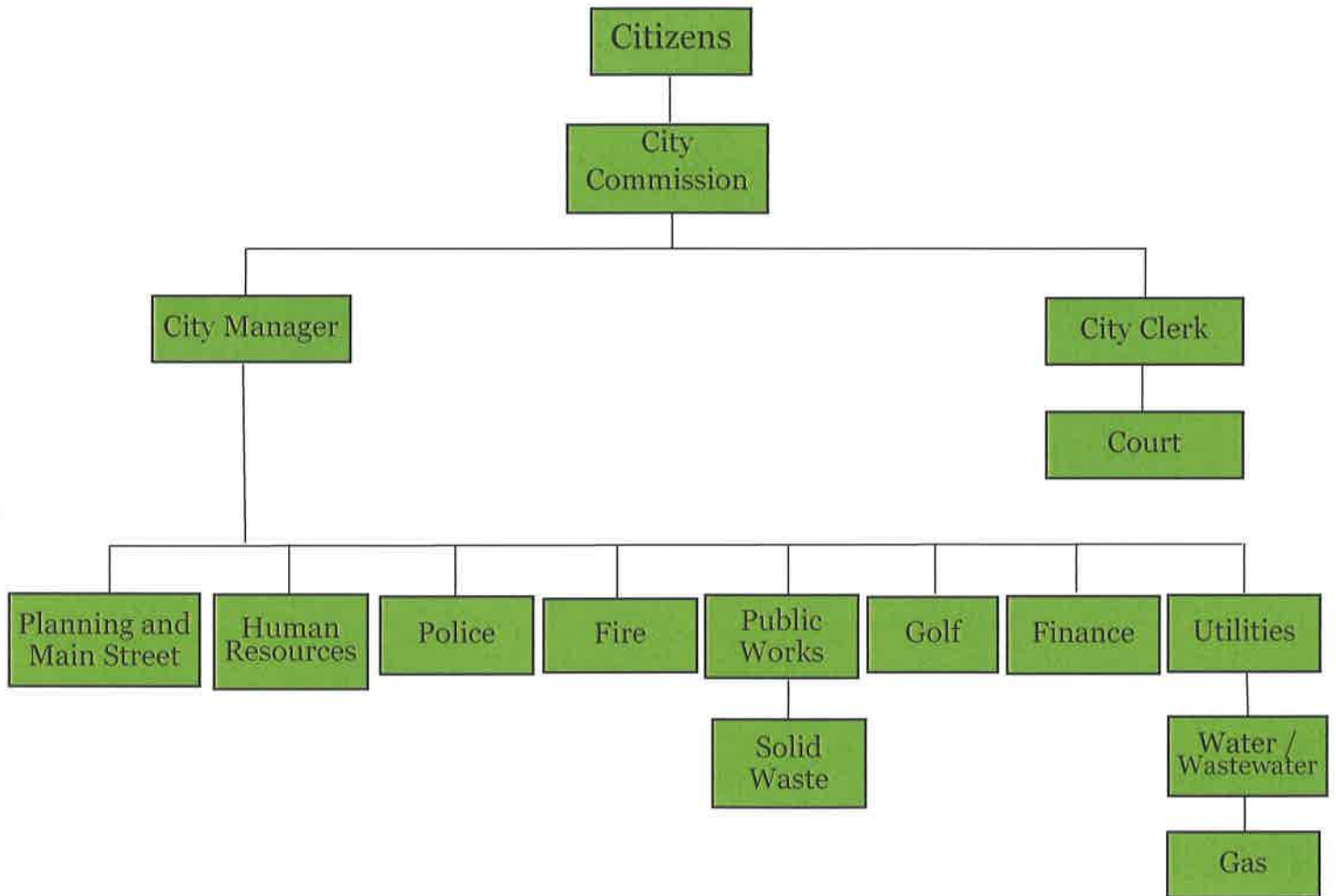
- The City is able to meet all of its financial and debt obligations.
- The City continues to make infrastructure and facility improvements in our community, and replace aging equipment and vehicles.
- The City continues to maintain a high level of services for our citizens and customers.

I look forward to reviewing the FY17 Budget with the Toccoa City Commission.
Thank you for your time and assistance.

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

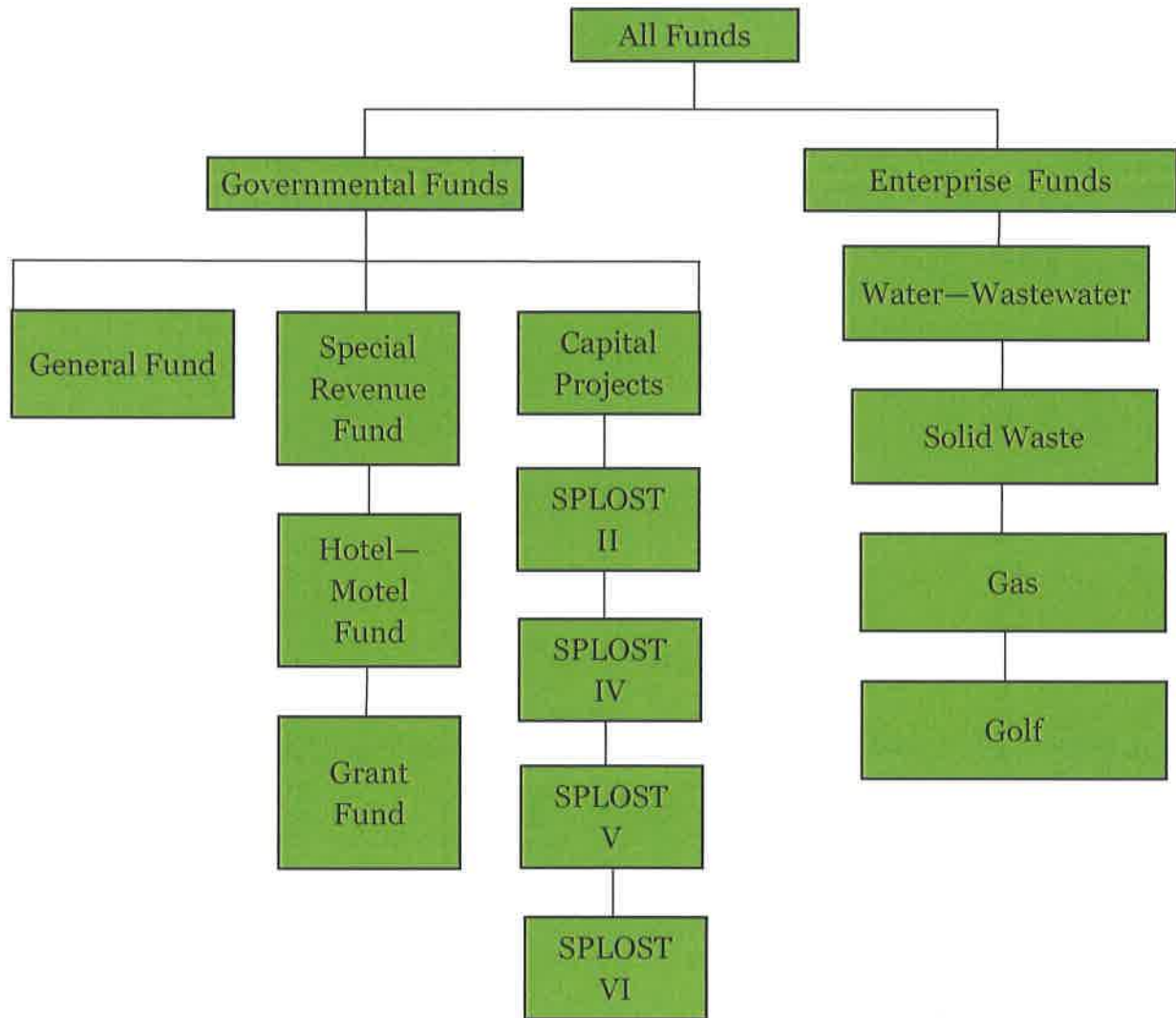
William A. Morse
Toccoa City Manager

City of Toccoa, Georgia Organizational Chart



City of Toccoa, Georgia

Fund Structure



**CITY OF TOCCOA
PERSONNEL ALLOCATION**

	Dept.	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17
CITY MANAGER	1320	3	3	3	3	3	3	3
COMMUNITY DEVELOP.	1120	0	0	0	0	1	1	1
CITY CLERK	1130	1	1	1	1	1	1	1
FINANCE	1512	5	5	5	5	5	5	5
FINANCE/CUST. SERV.	1512	4	4	5	5	5	5	5
HUMAN RESOURCES	1540	1	1	1	1	1	1	1
MAIN STREET	7550	2	2	2	2	2	2	2
RECORDER'S COURT	2500	2	1	1	1	1	1	1
POLICE	3220	33	34	34	34	34	34	34
FIRE	3510	26	26	26	26	26	26	26
PUBLIC WORKS								
Administration	4100	1	2	2	2	2	2	2
Streets/Drainage	4220	4	3	3	3	3	3	3
Grounds/Maint.	4226	8	8	9	9	9	9	9
Cemetery	4950	1	1	1	1	1	1	1
Fleet	4900	3	3	3	3	3	3	3
PART-TIME								
Main Street Part-Time	7550	0.75	0.75	1.25	1.25	1.25	0.75	0.75
Downtown Maintenance	7551							0.5
Recorder's Court Part-Time	2500	0.5	0	0	0	0	0	0
Parks Part-Time	6220	0	0.5	0.5	0.5	0.5	0.5	0.5
Fleet Part-Time	4900					0.5	0	0
PART-TIME SUBTOTAL		1.25	1.25	1.75	1.75	2.25	1.25	1.75
GENERAL FUND FULLTIME		94	94	96	96	97	97	97
GENERAL FUND PART-TIME		1.25	1.25	1.75	1.75	2.25	1.25	1.75

**CITY OF TOCCOA
PERSONNEL ALLOCATION**

WASTEWATER	Dept.	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17
Sewer Lift Stations	4334	1	1	1	1	1	1	1
Eastanollee Creek	4335	3	3	3	3	3	3	3
Toccoa Creek	4336	2	2	2	2	2	2	2
Wastewater Lab	4337	1	1	1	1	1	1	1
Industrial Treatment	4338	1	1	1	1	1	1	1
WASTEWATER SUBTOTAL		8	8	8	8	8	8	8
WATER								
Water Admin.	4410	2	2	2	2	2	2	2
Water Treatment	4430	8	8	8	8	8	8	8
Water Mains	4440	2	2	3	3	3	3	4
Water Valves/Hydrants	4443	3	3	3	3	3	3	3
Water Taps/Meters	4444	3	3	3	3	3	3	3
Meter Reading	4445	4	4	4	4	4	4	4
Water Service	4446	1	1	1	1	1	1	1
Water Const./Inspect.	4448	2	2	2	2	2	2	2
WATER SUBTOTAL		25	25	26	26	26	26	27
WATER UTILITY TOTAL		33	33	34	34	34	34	35
GAS								
Administration-Toccoa	4710	2	2	2	2	2	2	2
Gas Taps/Meters South	4712	4	5	6	6	6	6	6
Gas Valves/Reg. South	4714	1	1	1	1	0	0	0
Meter Readers-South	4716	2	2	2	2	2	2	2
Gas Transmission	4717	1	1	2	2	2	2	2
Gas Distribution-South	4718	3	3	3	3	3	3	3
Cathodic Protection	4719	1	1	1	1	1	1	1
Gas Main Const.-South	4720	3	4	5	5	5	6	6
Service Tech.-South	4721	1	1	2	2	1	1	1
Gas Admin.-North	4730	1	2	1	1	1	1	1
Taps/Meters-North	4732	3	4	4	4	4	4	4
Gas Service - North	4741	1	1	1	1	1	1	1
Piping/Conversions-North	4743	2	2	2	2	2	2	2
GAS UTILITY TOTAL		25	29	32	32	30	31	31
SOLID WASTE								
S/W Collection/Comm.	4521	1	1	1	1	1	1	1
S/W Collection/Resd.	4520	2	2	3	3	3	3	3
S/W Recycling	4550	2	2	2	2	2	2	2
SOLID WASTE TOTAL		5	5	6	6	6	6	6
GOLF								
Golf Pro-Shop	6150						1	1
Golf Maintenance	6151						1	1
Grill	6155							2
GOLF TOTAL							2	4
PART-TIME								
Golf Pro-Shop Part-time	6150						1.5	1.0
Golf Maintenance Part-time	6151						0.5	0.5
Grill	6155							2.0
PART-TIME SUBTOTAL		0	0	0	0	0	2	3.5
CITY-WIDE, FULLTIME		157	161	168	168	167	170	173
CITY-WIDE, PART-TIME		1.25	1.25	1.75	1.75	2.25	3.25	5.25

Red Numbers Indicate Changes to the Budget

CITY OF TOCCOA, GEORGIA
BUDGET CALENDAR
FISCAL YEAR 2017

DATE	TIME	BUDGET PROCESS	DEPARTMENTS
Thursday, Feb 11th		Budget packets to Department Directors (revenues and expenditures)	Finance Department
Thursday, Feb 26th		Budgets and Justifications due to Finance Dept (revenues and expenditures)	Department Directors
DEPT DIRECTORS BUDGET MEETINGS WITH CITY MANAGER			
Tuesday, Mar 15th	8:30 till 11:30 AM	Water/Wastewater, Natural Gas, Splost Projects, Water R&E, Sewer R & E, Gas R & E, Davidson Creek	Harry Scott Lynn Crunkleton
	1:30 till 4:30 PM	Public Buildings, Public Admin, Streets, Grounds, Fleet, Cemetery, Parks, Pool, Building Inspections, Solid Waste, Solid Waste R & E, Splost Projects, Grants	Randy Smith Janet Dye
Wednesday, Mar 16th	8:30 AM	Human Resources, Grant Fds	Brenda Yearwood
	9:30 AM	Community Development, Main Street, Downtown Maintenance, Grant Fd, Currahee St Beautiflcation Project, Schaefer Center	Connie Tabor
	10:45 AM	Golf, Golf R & E	Todd Voyles
	1:30 PM	Police Department, Grants	Tim Jarrell
	2:15 PM	Fire Department, Grants	Tommy Ayers
	3:00 PM	City Clerk, City Commission, Recorders Court, Hotel/Motel	Fredda Wheeler
	3:45 PM	City Manager, City Attorney, Community Support, Local Government Support, General Fund Reserves	Billy Morse Cathy Loudermilk Becky Bohannon
	4:15 PM	Finance, CRA, W/C, P&L Reserves, Transfers	
Wednesday, Apr 13th	5:00 PM	Proposed budget to City Commission with justifications	Jan Crawford and Finance
BUDGET MEETINGS WITH CITY COMMISSION & CITY MANAGER			
Wednesday, Apr 20th	8:30 AM	Water/Wastewater, Natural Gas, Splost Projects, Water R&E, Sewer R & E, Gas R & E, Davidson Creek	Harry Scott Lynn Crunkleton
	10:00 AM	Public Buildings, Public Admin, Streets, Grounds, Fleet, Cemetery, Parks, Pool, Building Inspections, Solid Waste, Solid Waste R & E, Splost Projects, Grants	Randy Smith Janet Dye
	11:00 AM	Human Resources, Grant Fds	Brenda Yearwood
	11:30 AM	Community Development, Main Street, Downtown Maintenance, Grant Fd, Currahee St Beautiflcation Project, Schaefer Center	Connie Tabor
	12:00 PM	Break for Lunch	
	12:30 PM	Golf, Golf R & E	Todd Voyles
	1:30 PM	Police Department, Grant	Tim Jarrell
	2:00 PM	Fire Department, Grants	Tommy Ayers
	2:30 PM	City Clerk, City Commission, Recorders Court, Hotel/Motel	Fredda Wheeler
	3:00 PM	City Manager, City Attorney, Community Support, Local Government Support, General Fund Reserves	Billy Morse Cathy Loudermilk Becky Bohannon
3:30 PM	Finance, CRA, W/C, P&L Reserves, Transfers		
Thursday, April 21st		Public Hearings and First and Second Readings Advertised in Local Newspaper	Fredda Wheeler
Thursday, April 28th		Public Hearings and First and Second Readings Advertised in Local Newspaper	Fredda Wheeler
Monday, May 9th	5:00 PM	Public Hearing and First Reading at Regular Commission Meeting	City Commission
Monday, May 23rd	5:00 PM	Public Hearing, Second Reading, FY 2017 Budget Approval at Regular Commission Meeting	City Commission

**CITY OF TOCCOA
FY 2017 BUDGET SUMMARIES**

OPERATING FUNDS

	FY 2016	FY 2017	Difference
100 General Fund	\$9,034,561	\$9,349,146	\$314,585
505 Water And Sewer Fund	\$6,720,536	\$6,988,235	\$267,699
515 Gas Fund	\$12,376,852	\$10,723,039	-\$1,653,813
540 Solid Waste	\$1,114,600	\$1,296,800	\$182,200
556 Golf Fund	\$436,728	\$668,352	\$231,624
TOTAL	\$29,683,277	\$29,025,572	-\$657,705

RENEWAL AND EXTENSION FUNDS

	FY 2016	Proposed FY 2017	Difference
101 General Reserve Fund	\$100,000	\$125,000	\$25,000
506 Water R & E	\$31,612	\$31,612	\$0
507 Sewer R & E Fund	\$135,000	\$135,000	\$0
516 Gas R & E	\$68,000	\$68,000	\$0
525 Davidson Crk Dredging	\$1,203,800	\$919,897	-\$283,903
541 Solid Waste R & E Fund	\$31,612	\$31,612	\$0
557 Golf R & E Fund	\$18,000	\$18,000	\$0
TOTAL	\$1,588,024	\$1,329,121	-\$258,903

SPECIAL REVENUE FUNDS

	FY 2016	Proposed FY 2017	Difference
200 Grant Fund	\$974,603	\$641,665	-\$332,938
201 Veteran'S Pkwy Grant	\$0	\$1,920,000	\$1,920,000
202 Splost I I	\$133,602	\$82,311	-\$51,291
204 Splost I V	\$299,980	\$299,980	\$0
205 Splost V Fund	\$2,451,500	\$1,194,109	-\$1,257,391
206 Splost V I Fund	\$996,000	\$955,000	-\$41,000
275 Hotel/Motel Tax Fund	\$41,000	\$49,000	\$8,000
TOTAL	\$4,896,685	\$5,142,065	\$245,380

BUDGET TOTALS FOR ALL FUNDS	\$36,167,986	\$35,496,758	-\$671,228
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**CITY OF TOCCOA - GENERAL FUND
FY 2017 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

REVENUES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
0031 Taxes	\$4,189,197.00	\$4,096,050.00	-\$93,147.00
0032 Business Licenses	\$60,780.00	\$59,000.00	-\$1,780.00
0033 Intergovernmental	\$36,600.00	\$63,500.00	\$26,900.00
0034 Charges For Service	\$71,320.00	\$70,254.00	-\$1,066.00
0035 Fines & Forfeitures	\$350,950.00	\$309,750.00	-\$41,200.00
0036 Interest Income	\$29,000.00	\$35,000.00	\$6,000.00
0038 Miscellaneous	\$598,387.00	\$730,215.00	\$131,828.00
0039 Other Financing Sources	\$3,698,327.00	\$3,985,377.00	\$287,050.00
TOTALS:	\$9,034,561.00	\$9,349,146.00	\$314,585.00

EXPENDITURE SUMMARY

EXPENDITURES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
1110 City Commission	\$96,656.00	\$87,477.00	-\$9,179.00
1120 Community Development	\$64,867.00	\$66,256.00	\$1,389.00
1130 City Clerk	\$124,768.00	\$101,446.00	-\$23,322.00
1320 City Manager	\$270,932.00	\$325,175.00	\$54,243.00
1512 Finance	\$741,637.00	\$760,256.00	\$18,619.00
1530 City Attorney	\$32,285.00	\$32,918.00	\$633.00
1540 Human Resources	\$204,417.00	\$222,489.00	\$18,072.00
1565 Public Lands & Buildings	\$354,085.00	\$361,550.00	\$7,465.00
2500 Recorder'S Court	\$166,329.00	\$166,238.00	-\$91.00
3220 Police Department	\$2,122,488.00	\$2,034,088.00	-\$88,400.00
3510 Fire Department	\$1,693,199.00	\$1,771,501.00	\$78,302.00
4100 Public Works	\$170,453.00	\$176,008.00	\$5,555.00
4220 Streets & Drainage	\$324,235.00	\$358,761.00	\$34,526.00
4226 Pw-Grounds	\$849,707.00	\$818,627.00	-\$31,080.00
4900 Pw-Fleet	\$214,004.00	\$240,869.00	\$26,865.00
4950 Pw-Cemetery	\$78,243.00	\$70,952.00	-\$7,291.00
6100 Schaefer Center	\$60,715.00	\$69,894.00	\$9,179.00
6220 Parks	\$34,878.00	\$73,375.00	\$38,497.00
6225 Doyle St Pool	\$32,500.00	\$35,913.00	\$3,413.00
7220 Building Inspection	\$2,150.00	\$2,327.00	\$177.00
7520 Community Support	\$23,500.00	\$23,500.00	\$0.00
7525 Local Government	\$216,205.00	\$280,513.00	\$64,308.00
7530 Currahee St Beautificatio	\$62,500.00	\$39,600.00	-\$22,900.00
7550 Main Street	\$305,805.00	\$352,296.00	\$46,491.00
7551 Downtown Maintenance	\$44,000.00	\$53,932.00	\$9,932.00
7560 Emergency Reserve	\$360,000.00	\$360,000.00	\$0.00
7565 Workers Compensation	\$25,000.00	\$25,000.00	\$0.00
7570 Property And Liability Re	\$25,000.00	\$25,000.00	\$0.00
8000 Debt Service	\$8,125.00	\$8,340.00	\$215.00
9000 Interfund Transfers	\$325,878.00	\$404,845.00	\$78,967.00
TOTALS:	\$9,034,561.00	\$9,349,146.00	\$314,585.00



Toccoa the Beautiful

**General Fund
Revenues**

**CITY OF TOCCOA - GENERAL FUND REVENUES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
0031 Taxes			
100-0031-311100	1,027,000.00	1,010,500.00	-16,500.00
Tax-Real Property (Current)			
100-0031-311110	57,500.00	30,000.00	-27,500.00
Tax-Real Property (Prior)			
100-0031-311310	96,000.00	90,000.00	-6,000.00
Tax-Motor Vehicle			
100-0031-311315	125,000.00	98,000.00	-27,000.00
Title Ad Valorem Tax			
100-0031-311320	250.00	250.00	
Tax-Mobile Home			
100-0031-311600	15,000.00	24,000.00	9,000.00
Tax-Real Est. Transfer			
100-0031-311710	463,375.00	465,000.00	1,625.00
Franchise Tax-Electricity			
100-0031-311750	86,000.00	94,500.00	8,500.00
Franchise Tax-Cable Tv			
100-0031-311760	42,000.00	34,300.00	-7,700.00
Franchise Tax-Telephone			
100-0031-313100	1,379,722.00	1,300,000.00	-79,722.00
Sales Tax-Lost			
100-0031-314200	167,000.00	163,000.00	-4,000.00
Alcohol Tax-Beer			
100-0031-314210	19,500.00	22,000.00	2,500.00
Alcohol Tax-Wine			
100-0031-314220	15,850.00	29,500.00	13,650.00
Alcohol Tax-Liquor			
100-0031-316100	235,000.00	235,000.00	
Occupation Tax			
100-0031-316200	460,000.00	500,000.00	40,000.00
Insurance Premium Tax			
0031 Taxes	\$4,189,197.00	\$4,096,050.00	-\$93,147.00
0032 Business Licenses			
100-0032-321110	18,430.00	17,000.00	-1,430.00
License-Beer			
100-0032-321120	17,225.00	17,000.00	-225.00
License-Wine			
100-0032-321130	15,125.00	17,000.00	1,875.00
License-Liquor			
100-0032-323100	10,000.00	8,000.00	-2,000.00
Building Permits			
0032 Business Licenses	\$60,780.00	\$59,000.00	-\$1,780.00
0033 Intergovernmental			
100-0033-333000	26,600.00	28,500.00	1,900.00
Paymts In Lieu Of Taxes			
100-0033-333102	10,000.00	35,000.00	25,000.00
Probation Iga			
0033 Intergovernmental	\$36,600.00	\$63,500.00	\$26,900.00

**CITY OF TOCCOA - GENERAL FUND REVENUES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
0034 Charges For Service			
100-0034-341190	2,750.00	2,000.00	-750.00
Gcic Reports			
100-0034-341300	100.00	100.00	
Zoning & Subdivision Fees			
100-0034-341910	2,120.00	504.00	-1,616.00
Election Qualifying Fee			
100-0034-342101	2,750.00	3,000.00	250.00
Miscellaneous Police			
100-0034-342200	19,400.00	19,400.00	
Fire Registration			
100-0034-347300	600.00	3,500.00	2,900.00
Miscellaneous Main Street			
100-0034-347301	10,600.00	10,600.00	
Harvest Festival			
100-0034-347302	18,000.00	14,000.00	-4,000.00
Taste Of Toccoa			
100-0034-347304	0.00	150.00	150.00
Idacox Music Festival			
100-0034-347305	0.00	7,000.00	7,000.00
Ice Skating Revenues			
100-0034-349100	15,000.00	10,000.00	-5,000.00
Cemetery Sales			
0034 Charges For Service	\$71,320.00	\$70,254.00	-\$1,066.00
0035 Fines & Forfeitures			
100-0035-351140	340,000.00	300,000.00	-40,000.00
Recorders Court			
100-0035-351142	10,600.00	9,500.00	-1,100.00
Court Add-On Fee			
100-0035-351150	350.00	250.00	-100.00
Writ Of Possession Fees			
0035 Fines & Forfeitures	\$350,950.00	\$309,750.00	-\$41,200.00
0036 Interest Income			
100-0036-361000	29,000.00	35,000.00	6,000.00
Interest Income			
0036 Interest Income	\$29,000.00	\$35,000.00	\$6,000.00
0038 Miscellaneous			
100-0038-381000	56,000.00	50,000.00	-6,000.00
Rents			
100-0038-381010	7,900.00	10,000.00	2,100.00
Rents-Schaefer Center			
100-0038-389000	150.00	0.00	-150.00
Other			
100-0038-389001	3,265.00	3,265.00	
Management Fees			
100-0038-389002	57,572.00	181,950.00	124,378.00
Gma Lease Pool Proceeds			
100-0038-389005	473,500.00	485,000.00	11,500.00
Employee Contributions			
0038 Miscellaneous	\$598,387.00	\$730,215.00	\$131,828.00

**CITY OF TOCCOA - GENERAL FUND REVENUES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
0039 Other Financing Sources			
100-0039-391137 Transfer In-Comm Reserve Acct	97,900.00	85,500.00	-12,400.00
100-0039-391206 Transfer In From Splost V I	182,100.00	32,200.00	-149,900.00
100-0039-391275 Transfer In-Hotel Motel	17,000.00	25,000.00	8,000.00
100-0039-391505 Oper. Trnsfrs In-Water	2,258,241.00	2,298,241.00	40,000.00
100-0039-391515 Oper. Trnsfrs In-Gas	902,674.00	1,304,854.00	402,180.00
100-0039-391540 Oper. Trnsfrs In-S/W	225,412.00	239,582.00	14,170.00
100-0039-392100 Sales Of Assets	15,000.00	0.00	-15,000.00
0039 Other Financing Sources	\$3,698,327.00	\$3,985,377.00	\$287,050.00



Toccoa the Beautiful

General Fund
Expenditures

CITY COMMISSION

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

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

Evan Hellenga

Mayor
Post 5



*Current term expires
December 2017*

Jeanette Jamieson

Vice-Mayor
Post 3



*Current term expires
December 2017*

Terry Carter

Post 1



*Current term expires
December 2019*

David Austin

Post 2



*Current term expires
December 2019*

Gail Fry

Post 4



*Current term expires
December 2019*

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
1110 City Commission			
100-1110-511100 Regular Employees	45,600.00	45,600.00	
100-1110-512100 Group Insurance	67.00	70.00	3.00
100-1110-512200 Fica	3,488.00	3,488.00	
100-1110-512400 Retirement	3,035.00	2,989.00	-46.00
100-1110-512700 Workers Compensation	166.00	130.00	-36.00
100-1110-521200 Professional Services	12,000.00	9,200.00	-2,800.00
100-1110-523200 Communications	600.00	600.00	
100-1110-523300 Advertising & Promotions	300.00	0.00	-300.00
100-1110-523301 Special Events	0.00	2,000.00	2,000.00
100-1110-523600 Dues & Fees	14,700.00	10,000.00	-4,700.00
100-1110-523700 Education & Training	14,300.00	10,000.00	-4,300.00
100-1110-531100 Supplies & Materials	1,400.00	2,500.00	1,100.00
100-1110-531101 Awards & Reconitions	1,000.00	900.00	-100.00
1110 City Commission	\$96,656.00	\$87,477.00	-\$9,179.00

Community Development Department

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

The department provides staff support to a number of City Commission appointed Boards and Commissions including the Planning Commission, the Historic Preservation Commission, and the Toccoa Initiative for Community Housing. Staff researches and obtains grant awards for housing, trees, streetscape, community buildings, CDBG, etc. Staff is currently administering two grants, one for the GA Council for the Arts, and one for streetscape improvements in downtown. Maintaining the websites for the City, Gas, Water, and Police Departments also falls under the responsibility of the Community Development Department.



**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
1120 Community Development			
100-1120-511100 Regular Employees	31,065.00	32,007.00	942.00
100-1120-512100 Group Insurance	5,796.00	6,996.00	1,200.00
100-1120-512200 Fica	2,376.00	2,448.00	72.00
100-1120-512400 Retirement	2,067.00	2,098.00	31.00
100-1120-512700 Workers Compensation	113.00	91.00	-22.00
100-1120-521200 Professional Services	7,500.00	7,500.00	
100-1120-522200 Repairs & Maint.	250.00	250.00	
100-1120-523300 Advertising & Promotion	1,000.00	1,000.00	
100-1120-523600 Dues & Fees	200.00	200.00	
100-1120-523700 Education & Training	3,000.00	3,000.00	
100-1120-523850 Contract Labor	6,000.00	6,000.00	
100-1120-531100 Supplies & Materials	500.00	500.00	
100-1120-531101 Awards & Reconitions	2,500.00	2,500.00	
100-1120-531270 Gasoline/Diesel	1,000.00	1,000.00	
100-1120-531600 Equipment < \$5,000	1,500.00	666.00	-834.00
1120 Community Development	\$64,867.00	\$66,256.00	\$1,389.00

CITY CLERK

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



**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
1130 City Clerk			
100-1130-511100 Regular Employees	60,287.00	62,096.00	1,809.00
100-1130-512100 Group Insurance	6,586.00	7,179.00	593.00
100-1130-512200 Fica	4,612.00	4,750.00	138.00
100-1130-512400 Retirement	4,013.00	4,070.00	57.00
100-1130-512700 Workers Compensation	220.00	176.00	-44.00
100-1130-521200 Professional Services	17,500.00	14,000.00	-3,500.00
100-1130-522200 Repairs & Maint.	150.00	150.00	
100-1130-523200 Communications	600.00	600.00	
100-1130-523300 Advertising & Promotion	800.00	800.00	
100-1130-523600 Dues & Fees	1,000.00	1,000.00	
100-1130-523700 Education & Training	4,500.00	4,000.00	-500.00
100-1130-531100 Supplies & Materials	725.00	625.00	-100.00
100-1130-531600 Equipment < \$5,000	1,375.00	2,000.00	625.00
100-1130-542500 Equipment	22,400.00	0.00	-22,400.00
1130 City Clerk	\$124,768.00	\$101,446.00	-\$23,322.00

CITY MANAGER

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



**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
1320 City Manager			
100-1320-511100 Regular Employees	189,003.00	194,675.00	5,672.00
100-1320-511300 Overtime	800.00	600.00	-200.00
100-1320-512100 Group Insurance	37,863.00	50,722.00	12,859.00
100-1320-512200 Fica	14,520.00	14,939.00	419.00
100-1320-512400 Retirement	12,580.00	12,758.00	178.00
100-1320-512700 Workers Compensation	886.00	706.00	-180.00
100-1320-522200 Repairs & Maint.	700.00	500.00	-200.00
100-1320-523200 Communications	1,350.00	1,350.00	
100-1320-523600 Dues & Fees	3,200.00	3,200.00	
100-1320-523700 Education & Training	5,605.00	5,600.00	-5.00
100-1320-523850 Contract Labor	500.00	500.00	
100-1320-531100 Supplies & Materials	850.00	850.00	
100-1320-531270 Gasoline/Diesel	3,000.00	2,700.00	-300.00
100-1320-531400 Books & Periodicals	75.00	75.00	
100-1320-542500 Vehicles And Equipment	0.00	36,000.00	36,000.00
1320 City Manager	\$270,932.00	\$325,175.00	\$54,243.00

FINANCE

The City of Toccoa Finance Department is responsible for the management and safeguarding of the City's assets and reporting of the financial operations of the City of Toccoa. The Finance Department consists of Accounting, Accounting Payable, Utility Billing, Payroll/Central Supply and Customer Service.

The Mission of the Accounting Division is to maintain the financial accuracy of all accounting records and City of Toccoa transactions. This division provides accounting and financial analysis, monthly and annual reporting, cash management, budget preparation and reporting, records and maintains subsidiaries for all capital assets, manages and facilitates payroll processing for all employees, purchasing of office and cleaning supplies, manages city-wide Central Supply inventory, invoice/payment verification and processing; and provides support through reporting financial information to Department Directors, City Manager and City Commission.

Customer Service provides collection, accurate processing and recording of all city revenues including property taxes, assists customers and service technicians, processes bank drafts and records adjustments. The City offers on line bill pay, bank drafts and credit/debit cards as options for payment of utility bills. Budget billing is also available for our qualified natural gas customers.

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



**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
1512 Finance			
100-1512-511100 Regular Employees	413,933.00	421,162.00	7,229.00
100-1512-511300 Overtime	900.00	1,000.00	100.00
100-1512-512100 Group Insurance	95,717.00	104,475.00	8,758.00
100-1512-512200 Fica	31,734.00	32,730.00	996.00
100-1512-512400 Retirement	27,550.00	27,941.00	391.00
100-1512-512700 Workers Compensation	1,797.00	1,433.00	-364.00
100-1512-521200 Professional Services	11,500.00	9,900.00	-1,600.00
100-1512-522200 Repairs & Maint.	8,575.00	8,625.00	50.00
100-1512-522300 Rentals	2,391.00	2,500.00	109.00
100-1512-523100 Insurance	49,100.00	49,000.00	-100.00
100-1512-523200 Communications	590.00	590.00	
100-1512-523300 Advertising & Promotion	450.00	200.00	-250.00
100-1512-523600 Dues & Fees	350.00	200.00	-150.00
100-1512-523700 Education & Training	2,300.00	2,300.00	
100-1512-523850 Contract Labor	79,000.00	82,500.00	3,500.00
100-1512-531100 Supplies & Materials	13,750.00	13,700.00	-50.00
100-1512-531600 Equipment< \$5,000 Each	2,000.00	2,000.00	
1512 Finance	\$741,637.00	\$760,256.00	\$18,619.00

CITY ATTORNEY

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



**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
1530 City Attorney			
100-1530-512100 Group Insurance	7,785.00	8,418.00	633.00
100-1530-521200 Professional Services	24,500.00	24,500.00	
1530 City Attorney	\$32,285.00	\$32,918.00	\$633.00

HUMAN RESOURCES

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



Employee Picnic

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
1540 Human Resources			
100-1540-511100 Regular Employees	62,665.00	65,545.00	2,880.00
100-1540-512100 Group Insurance	15,136.00	16,579.00	1,443.00
100-1540-512101 Retirees Life Insurance	22,249.00	26,000.00	3,751.00
100-1540-512200 Fica	4,794.00	4,938.00	144.00
100-1540-512400 Retirement	4,171.00	4,230.00	59.00
100-1540-512700 Workers Compensation	272.00	217.00	-55.00
100-1540-521200 Professional Services & Eap	2,800.00	2,800.00	
100-1540-521202 Post Accident/Suspicion	100.00	150.00	50.00
100-1540-523200 Communications	600.00	600.00	
100-1540-523300 Advertising & Promotion	100.00	100.00	
100-1540-523311 Random Drug Testing/Compliance Sys	4,500.00	4,500.00	
100-1540-523600 Dues & Fees	80.00	80.00	
100-1540-523700 Education & Training	1,300.00	1,600.00	300.00
100-1540-523850 Contract Labor	300.00	1,000.00	700.00
100-1540-531100 Supplies & Materials	400.00	400.00	
100-1540-531101 Awards & Recognitions	1,000.00	2,000.00	1,000.00
100-1540-531102 Employee Appreciation	550.00	500.00	-50.00
100-1540-531103 Safety/Wellness Committee	200.00	200.00	
100-1540-531104 Employee Incentives	500.00	150.00	-350.00
100-1540-531300 Picnic	3,800.00	2,000.00	-1,800.00
100-1540-531301 Retirement Receptions	300.00	800.00	500.00
100-1540-531303 Christmas	1,600.00	1,800.00	200.00
100-1540-531304 Year End Bonus	35,000.00	35,000.00	
100-1540-531305 Wellness Program	26,000.00	28,000.00	2,000.00
100-1540-531306 Sick Leave Incentive	16,000.00	22,000.00	6,000.00
100-1540-531600 Equipment < \$5,000	0.00	1,300.00	1,300.00
1540 Human Resources	\$204,417.00	\$222,489.00	\$18,072.00

PUBLIC WORKS
PUBLIC LANDS AND BUILDING

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



City Pool

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
1565 Public Lands & Buildings			
100-1565-522200 Repairs & Maint.	24,000.00	24,000.00	
100-1565-522300 Rentals	33,000.00	35,000.00	2,000.00
100-1565-523200 Communications	95,000.00	80,000.00	-15,000.00
100-1565-523250 Communications-Website	2,500.00	2,500.00	
100-1565-523600 Dues & Fees	0.00	800.00	800.00
100-1565-523850 Contract Labor	27,000.00	45,000.00	18,000.00
100-1565-523851 Contract Labor-House Demo	25,000.00	21,350.00	-3,650.00
100-1565-523852 Contract Labor-Inmate Crew	39,500.00	39,500.00	
100-1565-531100 Supplies & Materials	29,500.00	23,500.00	-6,000.00
100-1565-531210 Water/Sewerage	11,450.00	12,500.00	1,050.00
100-1565-531220 Natural Gas	9,285.00	7,000.00	-2,285.00
100-1565-531230 Electricity	48,350.00	62,000.00	13,650.00
100-1565-531270 Gasoline	3,800.00	2,900.00	-900.00
100-1565-531302 Breakroom	3,700.00	3,500.00	-200.00
100-1565-531600 Equipment < \$5,000 Each	2,000.00	2,000.00	
1565 Public Lands & Buildings	\$354,085.00	\$361,550.00	\$7,465.00

RECORDER'S COURT

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



City Court

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
2500 Recorder's Court			
100-2500-511100 Regular Employees	32,607.00	33,250.00	643.00
100-2500-512100 Group Insurance	6,417.00	7,003.00	586.00
100-2500-512200 Fica	2,494.00	2,544.00	50.00
100-2500-512400 Retirement	2,170.00	2,179.00	9.00
100-2500-512700 Workers Compensation	141.00	112.00	-29.00
100-2500-521200 Professional Services	26,600.00	26,600.00	
100-2500-523400 Printing	200.00	0.00	-200.00
100-2500-523600 Dues & Fees	95,000.00	94,050.00	-950.00
100-2500-523700 Education & Training	250.00	0.00	-250.00
100-2500-531100 Supplies & Materials	450.00	500.00	50.00
2500 Recorder's Court	\$166,329.00	\$166,238.00	-\$91.00

POLICE

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

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



City Police Car

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
3220 Police Department			
100-3220-511100 Regular Employees	1,176,638.00	1,132,668.00	-43,970.00
100-3220-511300 Overtime	1,000.00	1,000.00	
100-3220-512100 Group Insurance	381,765.00	377,162.00	-4,603.00
100-3220-512200 Fica	90,089.00	86,726.00	-3,363.00
100-3220-512400 Retirement	74,551.00	74,675.00	124.00
100-3220-512700 Workers Compensation	70,282.00	55,540.00	-14,742.00
100-3220-512900 Other Employee Benefits	6,000.00	9,000.00	3,000.00
100-3220-521200 Professional Services	5,300.00	4,300.00	-1,000.00
100-3220-522200 Repairs & Maint.	22,000.00	24,341.00	2,341.00
100-3220-523100 Insurance	27,000.00	27,000.00	
100-3220-523200 Communications	7,400.00	7,500.00	100.00
100-3220-523600 Dues & Fees	4,650.00	5,500.00	850.00
100-3220-523700 Education & Training	4,800.00	3,800.00	-1,000.00
100-3220-523850 Contract Labor	6,500.00	6,500.00	
100-3220-531100 Supplies & Materials	9,000.00	11,000.00	2,000.00
100-3220-531210 Water/Sewerage	1,000.00	1,000.00	
100-3220-531230 Electricity	4,800.00	4,800.00	
100-3220-531270 Gasoline/Diesel	105,000.00	60,000.00	-45,000.00
100-3220-531600 Equipment < \$5,000 Each	20,200.00	11,764.00	-8,436.00
100-3220-542500 Equipment	57,572.00	64,545.00	6,973.00
100-3220-581200 Capital Leases	44,820.00	65,267.00	20,447.00
100-3220-582200 Interest - Capital Leases	2,121.00	0.00	-2,121.00
3220 Police Department	\$2,122,488.00	\$2,034,088.00	-\$88,400.00

FIRE

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



Fire Station

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
3510 Fire Department			
100-3510-511100 Regular Employees	1,010,296.00	1,033,045.00	22,749.00
100-3510-511300 Overtime	15,116.00	12,116.00	-3,000.00
100-3510-512100 Group Insurance	347,187.00	395,001.00	47,814.00
100-3510-512200 Fica	78,444.00	80,184.00	1,740.00
100-3510-512400 Retirement	64,544.00	62,949.00	-1,595.00
100-3510-512700 Workers Compensation	36,361.00	27,519.00	-8,842.00
100-3510-512900 Other Employee Benefits	7,500.00	7,500.00	
100-3510-521200 Professional Services	2,800.00	2,800.00	
100-3510-522110 Disposal	946.00	946.00	
100-3510-522200 Repairs & Maint.	25,000.00	20,000.00	-5,000.00
100-3510-522300 Rentals	1,015.00	1,015.00	
100-3510-523100 Insurance	11,000.00	14,436.00	3,436.00
100-3510-523200 Communications	1,750.00	1,750.00	
100-3510-523600 Dues & Fees	6,560.00	6,560.00	
100-3510-523700 Education & Training	2,500.00	2,500.00	
100-3510-531100 Supplies & Materials	10,000.00	9,000.00	-1,000.00
100-3510-531210 Water/Sewerage	4,000.00	4,000.00	
100-3510-531220 Natural Gas	4,800.00	4,800.00	
100-3510-531230 Electricity	22,000.00	22,000.00	
100-3510-531270 Gasoline/Diesel	18,000.00	16,000.00	-2,000.00
100-3510-531400 Books & Periodicals	1,380.00	1,380.00	
100-3510-531600 Equipment < \$5,000 Each	22,000.00	10,000.00	-12,000.00
100-3510-542500 Equipment	0.00	36,000.00	36,000.00
3510 Fire Department	\$1,693,199.00	\$1,771,501.00	\$78,302.00

**PUBLIC WORKS
ADMINISTRATION**

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

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

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



Henderson Falls Park

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4100 Public Works Administration			
100-4100-511100 Regular Employees	105,278.00	108,436.00	3,158.00
100-4100-511300 Overtime	1,661.00	720.00	-941.00
100-4100-512100 Group Insurance	31,613.00	34,493.00	2,880.00
100-4100-512200 Fica	8,181.00	8,487.00	306.00
100-4100-512400 Retirement	7,007.00	7,107.00	100.00
100-4100-512700 Workers Compensation	463.00	365.00	-98.00
100-4100-522200 Repairs & Maint.	1,000.00	1,000.00	
100-4100-523100 Insurance	11,200.00	12,100.00	900.00
100-4100-523600 Dues & Fees	400.00	400.00	
100-4100-523850 Contract Labor	3,200.00	2,000.00	-1,200.00
100-4100-531100 Supplies & Materials	450.00	900.00	450.00
4100 Public Works Administration	\$170,453.00	\$176,008.00	\$5,555.00

**PUBLIC WORKS
STREETS AND DRAINAGE**

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



Construction on Storm Water System

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4220 Streets & Drainage			
100-4220-511100 Regular Employees	111,405.00	116,615.00	5,210.00
100-4220-511200 Temporary Employees	16,000.00	9,377.00	-6,623.00
100-4220-511300 Overtime	7,504.00	15,000.00	7,496.00
100-4220-512100 Group Insurance	46,005.00	50,318.00	4,313.00
100-4220-512200 Fica	10,321.00	11,063.00	742.00
100-4220-512400 Retirement	7,415.00	7,643.00	228.00
100-4220-512700 Workers Compensation	17,688.00	12,838.00	-4,850.00
100-4220-512900 Other Employee Benefits	1,690.00	1,850.00	160.00
100-4220-522200 Repairs & Maint.	30,000.00	30,000.00	
100-4220-522300 Rentals	1,700.00	1,200.00	-500.00
100-4220-523200 Communications	5,300.00	5,050.00	-250.00
100-4220-523600 Dues & Fees	50.00	50.00	
100-4220-523700 Education & Training	0.00	550.00	550.00
100-4220-523850 Contract Labor	4,000.00	7,000.00	3,000.00
100-4220-531100 Supplies & Materials	7,750.00	8,000.00	250.00
100-4220-531210 Water/Sewerage	4,000.00	6,000.00	2,000.00
100-4220-531220 Natural Gas	3,150.00	2,500.00	-650.00
100-4220-531230 Electricity	2,800.00	3,200.00	400.00
100-4220-531270 Gasoline/Diesel	17,800.00	10,850.00	-6,950.00
100-4220-531600 Equipment < \$5,000 Each	6,000.00	6,000.00	
100-4220-542500 Equipment	0.00	30,000.00	30,000.00
100-4220-581200 Capital Leases	22,565.00	22,565.00	
100-4220-582200 Capital Leases-Interest	1,092.00	1,092.00	
4220 Streets & Drainage	\$324,235.00	\$358,761.00	\$34,526.00

**PUBLIC WORKS
GROUNDS MAINTENANCE**

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



Creek at Henderson Falls Park

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4226 Pw-Grounds			
100-4226-511100 Regular Employees	254,427.00	261,778.00	7,351.00
100-4226-511300 Overtime	13,064.00	10,000.00	-3,064.00
100-4226-512100 Group Insurance	111,334.00	112,990.00	1,656.00
100-4226-512200 Fica	20,463.00	21,174.00	711.00
100-4226-512400 Retirement	16,934.00	16,966.00	32.00
100-4226-512700 Workers Compensation	37,906.00	28,500.00	-9,406.00
100-4226-512900 Other Employee Benefits	3,800.00	3,900.00	100.00
100-4226-522200 Repairs & Maint.	27,000.00	18,000.00	-9,000.00
100-4226-531100 Supplies & Materials	10,000.00	15,000.00	5,000.00
100-4226-531230 Electricity	280,000.00	285,000.00	5,000.00
100-4226-531270 Gasoline/Diesel	44,430.00	21,720.00	-22,710.00
100-4226-531271 Cng Fuel	750.00	1,000.00	250.00
100-4226-531600 Equipment< \$5,000 Each	3,000.00	4,000.00	1,000.00
100-4226-542500 Equipment	8,000.00	0.00	-8,000.00
100-4226-581200 Capital Leases	17,756.00	17,756.00	
100-4226-582200 Capital Leases-Interest	843.00	843.00	
4226 Pw-Grounds	\$849,707.00	\$818,627.00	-\$31,080.00

PUBLIC WORKS
FLEET

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



Fleet Mechanics

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4900 Pw-Fleet			
100-4900-511100 Regular Employees	121,153.00	120,437.00	-716.00
100-4900-511300 Overtime	2,412.00	2,000.00	-412.00
100-4900-512100 Group Insurance	47,195.00	51,505.00	4,310.00
100-4900-512200 Fica	9,453.00	9,366.00	-87.00
100-4900-512400 Retirement	8,064.00	7,893.00	-171.00
100-4900-512700 Workers Compensation	3,702.00	2,801.00	-901.00
100-4900-512900 Other Employee Benefits	2,500.00	3,000.00	500.00
100-4900-522200 Repairs & Maint.	2,000.00	1,567.00	-433.00
100-4900-522300 Rentals	775.00	800.00	25.00
100-4900-523200 Communications	1,850.00	2,000.00	150.00
100-4900-523700 Education And Training	0.00	1,100.00	1,100.00
100-4900-523850 Contract Labor	0.00	500.00	500.00
100-4900-531100 Supplies & Materials	2,400.00	2,000.00	-400.00
100-4900-531220 Natural Gas	3,700.00	1,000.00	-2,700.00
100-4900-531230 Electricity	4,900.00	7,500.00	2,600.00
100-4900-531270 Gasoline/Diesel	1,900.00	1,400.00	-500.00
100-4900-531600 Equipment < \$5,000 Each	2,000.00	1,000.00	-1,000.00
100-4900-542500 Equipment	0.00	25,000.00	25,000.00
4900 Pw-Fleet	\$214,004.00	\$240,869.00	\$26,865.00

PUBLIC WORKS
CEMETERY

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



Toccoa City Cemetery

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4950 Pw-Cemetery			
100-4950-511100 Regular Employees	37,353.00	37,353.00	
100-4950-511300 Overtime	1,091.00	2,000.00	909.00
100-4950-512100 Group Insurance	15,691.00	7,004.00	-8,687.00
100-4950-512200 Fica	2,941.00	3,011.00	70.00
100-4950-512400 Retirement	2,486.00	2,209.00	-277.00
100-4950-512700 Workers Compensation	2,210.00	1,502.00	-708.00
100-4950-512900 Other Employee Benefits	900.00	1,650.00	750.00
100-4950-522200 Repairs & Maint.	750.00	1,000.00	250.00
100-4950-523600 Dues And Fees	0.00	200.00	200.00
100-4950-523850 Contract Labor	0.00	1,283.00	1,283.00
100-4950-531100 Supplies & Materials	1,100.00	2,000.00	900.00
100-4950-531210 Water/Sewerage	180.00	200.00	20.00
100-4950-531230 Electricity	1,050.00	1,050.00	
100-4950-531270 Gasoline/Diesel	3,950.00	3,200.00	-750.00
100-4950-531600 Equipment < \$5,000 Each	3,000.00	2,000.00	-1,000.00
100-4950-581200 Capital Leases-Principal	5,290.00	5,290.00	
100-4950-582200 Capital Leases-Interest	251.00	0.00	-251.00
4950 Pw-Cemetery	\$78,243.00	\$70,952.00	-\$7,291.00

Schaefer Center

The Toccoa Downtown Development Authority manages the Schaefer Center operations and programming. The Schaefer Center is housed in the refurbished Ritz Theater at 139 Doyle Street in downtown Toccoa.

The Center was buzzing with restoration activity in late 2012 with the assistance of various grants and funding from the City of Toccoa. The Fox Theatre Institute selected the Schaefer Center to receive an \$11,000 grant in late 2012, assuring the future of this Toccoa landmark. The FTI grant enabled the city to commission a long-term historic preservation plan to complement the theater's recent interior restoration and restore the façade. Recent improvements include a new lobby, enlarged stage, construction of an orchestra pit, painting, carpeting, new heating/air and painting the dressing rooms.

The City assumed ownership of the facility in April 2012 and paid for the restoration work with a combination of grant funds, budgeted funds and money from the city's reserve account. The city also received grant money to pay for repairs such as the new heating and air unit and the façade renovation.

The purpose of the Schaefer Center is to promote the arts in the local community.



Performance at The Schaefer Center

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
6100 Schaefer Center			
100-6100-522200 Repairs & Maintenance	1,000.00	1,000.00	
100-6100-522201 Schaefer Center Improvements	25,700.00	25,700.00	
100-6100-523300 Advertising & Promotions	0.00	1,644.00	1,644.00
100-6100-523850 Contract Labor	13,000.00	13,700.00	700.00
100-6100-531100 Supplies & Materials	1,500.00	2,000.00	500.00
100-6100-531102 Schaefer Center Programming	10,000.00	14,650.00	4,650.00
100-6100-531210 Water/Sewerage	850.00	2,000.00	1,150.00
100-6100-531220 Natural Gas	2,015.00	1,000.00	-1,015.00
100-6100-531230 Electricity	6,650.00	8,200.00	1,550.00
6100 Schaefer Center	\$60,715.00	\$69,894.00	\$9,179.00

PUBLIC WORKS
PARKS

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



Playground at Henderson Falls Park

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
6220 Parks			
100-6220-511200 Temporary Employee	11,000.00	11,420.00	420.00
100-6220-512200 Fica	842.00	874.00	32.00
100-6220-512700 Workers Compensation	36.00	39.00	3.00
100-6220-522110 Disposal	1,200.00	1,200.00	
100-6220-522200 Repairs & Maint.	1,700.00	25,000.00	23,300.00
100-6220-522201 Emory Johnson- Repairs & Maint	0.00	2,000.00	2,000.00
100-6220-522202 R & M Alewine Park	0.00	18,000.00	18,000.00
100-6220-523200 Communications	400.00	400.00	
100-6220-531100 Supplies & Materials	3,000.00	3,542.00	542.00
100-6220-531210 Water/Sewerage	2,200.00	3,000.00	800.00
100-6220-531220 Natural Gas	0.00	400.00	400.00
100-6220-531230 Electricity	12,500.00	6,000.00	-6,500.00
100-6220-531600 Equipment < \$5,000 Each	2,000.00	1,500.00	-500.00
6220 Parks	\$34,878.00	\$73,375.00	\$38,497.00



Doyle Street Pool

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
6225 Doyle St Pool			
100-6225-522200 Repairs & Maintenance	1,000.00	1,000.00	
100-6225-523200 Communications	0.00	675.00	675.00
100-6225-523850 Contract Labor	25,000.00	26,500.00	1,500.00
100-6225-531100 Supplies & Materials	3,000.00	4,638.00	1,638.00
100-6225-531230 Electricity	2,500.00	2,100.00	-400.00
100-6225-531600 Equip < \$5,000 Each	1,000.00	1,000.00	
6225 Doyle St Pool	\$32,500.00	\$35,913.00	\$3,413.00

PUBLIC WORKS
BUILDING INSPECTIONS

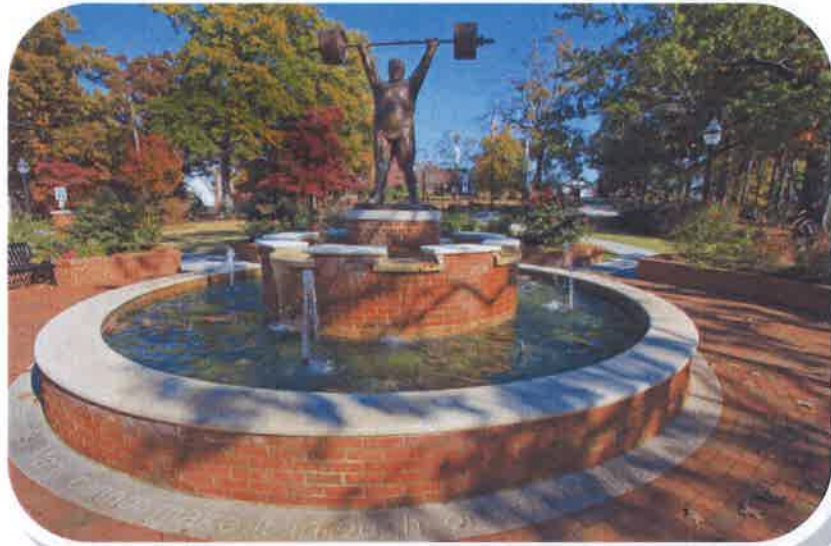
The Building Inspection Department works to ensure that all buildings, additions and new construction are safe and have an acceptable quality. Enforced building codes cover all the aspects of construction. The building Inspector provides inspection services for all of Toccoa.



Building Inspection Reviewing Plans

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
7220 Building Inspection			
100-7220-523600 Dues & Fees	250.00	250.00	
100-7220-523700 Education & Training	1,800.00	1,800.00	
100-7220-531100 Supplies & Materials	100.00	100.00	
100-7220-531400 Books & Periodicals	0.00	177.00	177.00
7220 Building Inspection	\$2,150.00	\$2,327.00	\$177.00



Paul Anderson Park

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
7520 Community Support			
100-7520-523305 Literacy Council	1,000.00	1,000.00	
100-7520-523307 Paul Anderson Park	2,500.00	2,500.00	
100-7520-523308 Evan Ogelsby Foundation	1,500.00	1,500.00	
100-7520-523339 Historical Society	1,000.00	1,000.00	
100-7520-523341 Toccoa-Stephens Co Beautiful	5,000.00	5,000.00	
100-7520-523342 Nega Comm. Concert Assoc	2,500.00	2,500.00	
100-7520-523343 Boys & Girls Club	5,000.00	5,000.00	
100-7520-523345 Open Arms Clinic	5,000.00	5,000.00	
7520 Community Support	\$23,500.00	\$23,500.00	

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
7525 Local Government Support			
100-7525-523331 Industrial Development Author	46,205.00	46,205.00	
100-7525-523336 Toccoa Stephens Co Airport Aut	5,000.00	59,369.00	54,369.00
100-7525-523344 Humane Shelter Operations	160,000.00	169,939.00	9,939.00
100-7525-523345 Sc Soil & Water Conservation	5,000.00	5,000.00	
7525 Local Government Support	\$216,205.00	\$280,513.00	\$64,308.00

Currahee Street Beautification

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



**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
7530 Currahee St Beautification			
100-7530-522200 Sidewalk Repair	7,500.00	0.00	-7,500.00
100-7530-522201 Greenspace	15,000.00	24,600.00	9,600.00
100-7530-523318 Grant Program/Facades	15,000.00	15,000.00	
100-7530-531100 Miscellaneous	5,000.00	0.00	-5,000.00
100-7530-531103 Street Signs	20,000.00	0.00	-20,000.00
7530 Currahee St Beautification	\$62,500.00	\$39,600.00	-\$22,900.00

Main Street

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

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

Since 2014, Main Street has seen the renovation of 12 buildings, 9 new businesses and 21 full-time and jobs created. In the last 24 years of the program over 29 million dollars have been reinvested by the private sector. There are 160 businesses, employing over 1,350 employees.



Main Street

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
7550 Main Street			
100-7550-511100 Regular Employees	103,542.00	106,646.00	3,104.00
100-7550-511200 Temporary/Special Events Coord	22,309.00	22,978.00	669.00
100-7550-512100 Group Insurance	12,675.00	13,855.00	1,180.00
100-7550-512200 Fica	9,628.00	9,916.00	288.00
100-7550-512400 Retirement	8,376.00	8,495.00	119.00
100-7550-512700 Workers Compensation	545.00	436.00	-109.00
100-7550-522200 Repairs & Maint.	750.00	500.00	-250.00
100-7550-522300 Rentals/Music License	680.00	680.00	
100-7550-523300 Advertising & Promotion	19,000.00	30,990.00	11,990.00
100-7550-523301 Special Events	26,000.00	29,000.00	3,000.00
100-7550-523313 Christmas	16,000.00	18,500.00	2,500.00
100-7550-523314 Taste Of Toccoa	18,000.00	15,000.00	-3,000.00
100-7550-523315 Harvest Festival	14,000.00	14,000.00	
100-7550-523318 Facade Grants	35,000.00	55,000.00	20,000.00
100-7550-523600 Dues & Fees	1,300.00	1,300.00	
100-7550-523700 Education & Training	5,000.00	5,000.00	
100-7550-523850 Contract Labor	7,000.00	3,000.00	-4,000.00
100-7550-531100 Supplies & Materials	2,000.00	2,000.00	
100-7550-531101 Signage	4,000.00	4,000.00	
100-7550-531103 Ice Skating	0.00	11,000.00	11,000.00
7550 Main Street	\$305,805.00	\$352,296.00	\$46,491.00

DOWNTOWN MAINTENANCE

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



Family Enjoying Downtown

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
7551 Downtown Maintenance			
100-7551-511200 Temporary Employees	0.00	12,480.00	12,480.00
100-7551-512200 Fica	0.00	955.00	955.00
100-7551-512700 Workers Compensation	0.00	42.00	42.00
100-7551-522200 Repairs & Maint.	26,000.00	25,455.00	-545.00
100-7551-531230 Electricity	18,000.00	15,000.00	-3,000.00
7551 Downtown Maintenance	\$44,000.00	\$53,932.00	\$9,932.00

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
7560 Emergency Reserve			
100-7560-611000	360,000.00	360,000.00	
Transfers Out-Emergency Fund			
7560 Emergency Reserve	\$360,000.00	\$360,000.00	
7565 Workers Compensation Rese			
100-7565-512700	25,000.00	25,000.00	
Workers Compensation			
7565 Workers Compensation Reserve	\$25,000.00	\$25,000.00	
7570 Property And Liability Reserve			
100-7570-523100	25,000.00	25,000.00	
Property & Liability Ins			
7570 Property And Liability Reserve	\$25,000.00	\$25,000.00	
8000 Debt Service			
100-8000-611500	8,125.00	8,340.00	215.00
Interest Expense			
8000 Debt Service	\$8,125.00	\$8,340.00	\$215.00
9000 Interfund Transfers			
100-9000-611101	100,000.00	125,000.00	25,000.00
Transfer - Gen Fd Reserve Acct			
100-9000-611200	115,150.00	66,295.00	-48,855.00
Transfers Out-Grant Fund			
100-9000-611556	110,728.00	213,550.00	102,822.00
General & Cra Trnsfrs To Golf			
9000 Interfund Transfers	\$325,878.00	\$404,845.00	\$78,967.00

**CITY OF TOCCOA - GENERAL FUND RESERVES
FY 2017 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

REVENUES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
0039 Other Financing Sources			
101-0039-391100	100,000.00	125,000.00	25,000.00
Transfer In From General Fd			
0039 Other Financing Sources	\$100,000.00	\$125,000.00	\$25,000.00
TOTALS:	\$100,000.00	\$125,000.00	\$25,000.00

EXPENDITURE SUMMARY

EXPENDITURES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
8500 Capital Outlay			
101-8500-542500	100,000.00	125,000.00	25,000.00
Equipment			
8500 Capital Outlay	\$100,000.00	\$125,000.00	\$25,000.00
TOTALS:	\$100,000.00	\$125,000.00	\$25,000.00

**CITY OF TOCCOA - GENERAL FUND RESERVES
FY 2017 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

REVENUES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
0039 Other Financing Sources			
101-0039-391100 Transfer In From General Fd	100,000.00	125,000.00	25,000.00
0039 Other Financing Sources	\$100,000.00	\$125,000.00	\$25,000.00
TOTALS:	\$100,000.00	\$125,000.00	\$25,000.00

EXPENDITURE SUMMARY

EXPENDITURES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
8500 Capital Outlay			
101-8500-542500 Equipment	100,000.00	125,000.00	25,000.00
8500 Capital Outlay	\$100,000.00	\$125,000.00	\$25,000.00
TOTALS:	\$100,000.00	\$125,000.00	\$25,000.00



Toccoa the Beautiful

Water / Wastewater Fund

WATER / WASTEWATER FUND

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

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

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

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



Lake Toccoa

**CITY OF TOCCOA - WATER / WASTEWATER FUND
FY 2017 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

REVENUES	FY 2016 (\$)	APPROVED	
		FY 2017 (\$)	Difference (\$)
0034 Charges For Service	\$6,720,536.00	\$6,931,235.00	\$210,699.00
0038 Miscellaneous	\$0.00	\$57,000.00	\$57,000.00
TOTALS:	\$6,720,536.00	\$6,988,235.00	\$267,699.00

EXPENDITURE SUMMARY

EXPENDITURES	FY 2016 (\$)	APPROVED	
		FY 2017 (\$)	Difference (\$)
4331 Gravity Sewers	\$7,625.00	\$32,625.00	\$25,000.00
4334 Water Lift Stations	\$152,540.00	\$151,460.00	-\$1,080.00
4335 Water Eastanollee	\$1,226,535.00	\$1,175,689.00	-\$50,846.00
4336 Water Toccoa Creek	\$413,263.00	\$436,087.00	\$22,824.00
4337 Water-Wastewater Lab	\$63,503.00	\$68,071.00	\$4,568.00
4338 Water Industrial	\$68,959.00	\$71,624.00	\$2,665.00
4410 Water Administration	\$225,891.00	\$246,768.00	\$20,877.00
4420 Water Yonah Pump	\$31,075.00	\$31,300.00	\$225.00
4421 Water Davidson Creek	\$256,410.00	\$228,420.00	-\$27,990.00
4430 Water Treatment	\$738,341.00	\$784,733.00	\$46,392.00
4431 Water Lab	\$23,500.00	\$19,500.00	-\$4,000.00
4440 Water Main	\$208,336.00	\$304,718.00	\$96,382.00
4441 Water Elevated	\$40,070.00	\$63,180.00	\$23,110.00
4442 Water Booster Pump	\$10,800.00	\$9,800.00	-\$1,000.00
4443 Water Valves &	\$141,515.00	\$156,388.00	\$14,873.00
4444 Water Taps & Meters	\$248,420.00	\$270,391.00	\$21,971.00
4445 Water Meter Reading	\$217,446.00	\$215,368.00	-\$2,078.00
4446 Water Service	\$72,833.00	\$71,265.00	-\$1,568.00
4448 Water Construction &	\$130,620.00	\$143,794.00	\$13,174.00
9000 Interfund Transfers	\$2,442,854.00	\$2,482,854.00	\$40,000.00
9999	\$0.00	\$24,200.00	\$24,200.00
TOTALS:	\$6,720,536.00	\$6,988,235.00	\$267,699.00

**CITY OF TOCCOA - WATER / WASTEWATER FUND REVENUES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY2017 (\$)	Difference (\$)
0034 Charges For Service			
505-0034-344210	4,957,736.00	5,142,735.00	184,999.00
Water Sales			
505-0034-344211	34,000.00	35,000.00	1,000.00
Water Taps			
505-0034-344212	6,400.00	7,000.00	600.00
Water Service			
505-0034-344213	12,900.00	15,000.00	2,100.00
Lab Testing			
505-0034-344255	1,528,000.00	1,567,000.00	39,000.00
Sewerage Charges			
505-0034-344256	6,500.00	6,500.00	
Sewer Taps			
505-0034-344415	170,000.00	155,000.00	-15,000.00
Penalties			
505-0034-349300	5,000.00	3,000.00	-2,000.00
Bad Check Fees			
0034 Charges For Service	\$6,720,536.00	\$6,931,235.00	\$210,699.00
0038 Miscellaneous			
505-0038-389000	0.00	57,000.00	57,000.00
Other-Gma Lease Pool Proceeds			
0038 Miscellaneous	\$0.00	\$57,000.00	\$57,000.00
TOTALS:	\$6,720,536.00	\$6,988,235.00	\$267,699.00

WATER / WASTEWATER
GRAVITY SEWERS

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



Sewer Jet Truck

**CITY OF TOCCOA - WATER / WASTEWATER FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4331 Gravity Sewers			
505-4331-522200 Repairs & Maint.	1,000.00	1,000.00	
505-4331-531100 Supplies And Materials	6,000.00	6,000.00	
505-4331-531270 Gasoline/Diesel	625.00	625.00	
505-4331-542500 Equipment	0.00	25,000.00	25,000.00
4331 Gravity Sewers	\$7,625.00	\$32,625.00	\$25,000.00

WATER / WASTEWATER
LIFT STATION

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



Ward Creek Lift Station



Walton Creek Lift Station

**CITY OF TOCCOA - WATER / WASTEWATER FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4334 Water Lift Stations			
505-4334-511100 Regular Employees	35,731.00	36,813.00	1,082.00
505-4334-511300 Overtime	1,821.00	1,821.00	
505-4334-512100 Group Insurance	15,697.00	17,134.00	1,437.00
505-4334-512200 Fica	2,873.00	2,956.00	83.00
505-4334-512400 Retirement	2,378.00	2,403.00	25.00
505-4334-512700 Workers Compensation	770.00	583.00	-187.00
505-4334-512900 Other Employee Benefits	470.00	470.00	
505-4334-522200 Repairs & Maint.	6,500.00	5,000.00	-1,500.00
505-4334-523200 Communications	1,750.00	1,750.00	
505-4334-523600 Dues & Fees	350.00	350.00	
505-4334-523700 Education & Training	100.00	100.00	
505-4334-531100 Supplies & Materials	400.00	400.00	
505-4334-531230 Electricity	47,500.00	45,000.00	-2,500.00
505-4334-531270 Gasoline/Diesel	3,500.00	3,500.00	
505-4334-531271 Cng Expense	1,300.00	1,300.00	
505-4334-561000 Depreciation	31,400.00	31,880.00	480.00
4334 Water Lift Stations	\$152,540.00	\$151,460.00	-\$1,080.00

WATER / WASTEWATER
EASTANOLLEE CREEK PLANT

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

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

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



Chemical Feed System



Influent Pumps

**CITY OF TOCCOA - WATER / WASTEWATER FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4335 Water Eastanollee Creek			
505-4335-511100	118,644.00	123,401.00	4,757.00
Regular Employees			
505-4335-511300	6,069.00	6,000.00	-69.00
Overtime			
505-4335-512100	37,908.00	41,380.00	3,472.00
Group Insurance			
505-4335-512200	9,541.00	9,899.00	358.00
Fica			
505-4335-512400	7,897.00	8,056.00	159.00
Retirement			
505-4335-512700	2,556.00	1,953.00	-603.00
Workers Compensation			
505-4335-512900	1,100.00	1,200.00	100.00
Other Employee Benefits			
505-4335-521200	26,000.00	26,000.00	
Professional Services			
505-4335-522110	31,000.00	30,000.00	-1,000.00
Disposal			
505-4335-522200	62,000.00	35,000.00	-27,000.00
Repairs & Maint.			
505-4335-522300	5,000.00	0.00	-5,000.00
Rentals			
505-4335-523200	750.00	750.00	
Communications			
505-4335-523600	600.00	600.00	
Dues & Fees			
505-4335-523700	1,200.00	1,200.00	
Education & Training			
505-4335-523850	2,800.00	2,800.00	
Contract Labor			
505-4335-531100	92,200.00	97,368.00	5,168.00
Supplies & Materials			
505-4335-531210	21,200.00	21,200.00	
Water/Sewerage			
505-4335-531220	6,000.00	1,500.00	-4,500.00
Natural Gas			
505-4335-531230	256,000.00	230,000.00	-26,000.00
Electricity			
505-4335-531270	6,450.00	4,800.00	-1,650.00
Gasoline/Diesel			
505-4335-561000	465,000.00	478,200.00	13,200.00
Depreciation			
505-4335-582200	66,620.00	54,382.00	-12,238.00
Interest-Capital Lease			
4335 Water Eastanollee Creek	\$1,226,535.00	\$1,175,689.00	-\$50,846.00

WATER / WASTEWATER
TOCCOA CREEK PLANT

Toccoa Creek Wastewater Treatment Plant has a permitted flow of .410 MGD and opened in 1971 as an oxidation pond plant. It was renovated in 1999 to become an activated sludge plant. Wastewater collected from sewer customers north of Tugalo Street is treated at the Toccoa Creek plant and discharged into Toccoa Creek from this plant.



Toccoa Creek Wastewater
Treatment Plant Influent Pumps

**CITY OF TOCCOA - WATER / WASTEWATER FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4336 Water Toccoa Creek Plant			
505-4336-511100 Regular Employees	64,458.00	67,329.00	2,871.00
505-4336-511300 Overtime	5,276.00	2,500.00	-2,776.00
505-4336-512100 Group Insurance	31,350.00	34,230.00	2,880.00
505-4336-512200 Fica	5,335.00	5,342.00	7.00
505-4336-512400 Retirement	4,290.00	4,395.00	105.00
505-4336-512700 Workers Compensation	1,429.00	1,066.00	-363.00
505-4336-512900 Other Employee Benefits	800.00	800.00	
505-4336-521200 Professional Services	0.00	500.00	500.00
505-4336-522110 Disposal	1,675.00	1,675.00	
505-4336-522200 Repairs & Maint.	10,000.00	16,500.00	6,500.00
505-4336-522300 Rentals	0.00	0.00	
505-4336-523700 Education & Training	450.00	450.00	
505-4336-523850 Contract Labor	0.00	3,500.00	3,500.00
505-4336-531100 Supplies & Materials	650.00	1,000.00	350.00
505-4336-531210 Water/Sewerage	4,700.00	4,700.00	
505-4336-531230 Electricity	38,000.00	50,000.00	12,000.00
505-4336-531270 Gasoline/Diesel	3,350.00	3,000.00	-350.00
505-4336-561000 Depreciation	241,500.00	239,100.00	-2,400.00
4336 Water Toccoa Creek Plant	\$413,263.00	\$436,087.00	\$22,824.00

WATER / WASTEWATER
WASTEWATER LAB

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



Lab Analyst

**CITY OF TOCCOA - WATER / WASTEWATER FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4337 Water-Wastewater Lab			
505-4337-511100 Regular Employees	40,106.00	45,312.00	5,206.00
505-4337-511300 Overtime	161.00	200.00	39.00
505-4337-512100 Group Insurance	6,462.00	7,052.00	590.00
505-4337-512200 Fica	3,080.00	3,482.00	402.00
505-4337-512400 Retirement	2,669.00	2,958.00	289.00
505-4337-512700 Workers Compensation	825.00	717.00	-108.00
505-4337-512900 Other Employee Benefits	450.00	400.00	-50.00
505-4337-522200 Repairs & Maint.	250.00	250.00	
505-4337-523600 Dues & Fees	100.00	500.00	400.00
505-4337-523700 Education & Training	500.00	500.00	
505-4337-523850 Contract Labor	950.00	1,000.00	50.00
505-4337-531100 Supplies & Materials	7,950.00	5,700.00	-2,250.00
4337 Water-Wastewater Lab	\$63,503.00	\$68,071.00	\$4,568.00

WATER / WASTEWATER
INDUSTRIAL PRETREATMENT

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



Industrial Pretreat Coordinator

**CITY OF TOCCOA - WATER / WASTEWATER FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4338 Water Industrial Pretreat			
505-4338-511100 Regular Employees	36,751.00	37,859.00	1,108.00
505-4338-511300 Overtime	2,591.00	3,000.00	409.00
505-4338-512100 Group Insurance	6,040.00	6,628.00	588.00
505-4338-512200 Fica	3,010.00	3,126.00	116.00
505-4338-512400 Retirement	2,446.00	2,471.00	25.00
505-4338-512700 Workers Compensation	806.00	600.00	-206.00
505-4338-512900 Other Employee Benefits	490.00	490.00	
505-4338-521200 Professional Services	4,000.00	4,000.00	
505-4338-522200 Repairs & Maint.	500.00	500.00	
505-4338-523600 Dues & Fees	450.00	450.00	
505-4338-523700 Education & Training	500.00	500.00	
505-4338-523850 Contract Labor	8,000.00	10,000.00	2,000.00
505-4338-531100 Supplies & Materials	500.00	500.00	
505-4338-531270 Gasoline/Diesel	2,875.00	1,500.00	-1,375.00
4338 Water Industrial Pretreat	\$68,959.00	\$71,624.00	\$2,665.00

WATER / WASTEWATER
ADMINISTRATION

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



**CITY OF TOCCOA - WATER / WASTEWATER FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4410 Water Administration			
505-4410-511100 Regular Employees	116,611.00	120,120.00	3,509.00
505-4410-512100 Group Insurance	22,975.00	23,721.00	746.00
505-4410-512200 Fica	8,919.00	9,189.00	270.00
505-4410-512400 Retirement	7,761.00	7,842.00	81.00
505-4410-512700 Workers Compensation	605.00	338.00	-267.00
505-4410-521100 Collection Costs	1,200.00	1,200.00	
505-4410-521200 Professional Services	9,500.00	20,000.00	10,500.00
505-4410-521201 Credit Card Exp/Bank Charges	19,000.00	25,000.00	6,000.00
505-4410-522200 Repairs & Maint.	100.00	100.00	
505-4410-523100 Insurance	32,500.00	32,500.00	
505-4410-523200 Communications	1,520.00	1,208.00	-312.00
505-4410-523600 Dues & Fees	1,100.00	1,000.00	-100.00
505-4410-523700 Education & Training	2,300.00	3,000.00	700.00
505-4410-523850 Contract Labor	500.00	500.00	
505-4410-531100 Supplies & Materials	1,000.00	750.00	-250.00
505-4410-531270 Gasoline/Diesel	300.00	300.00	
4410 Water Administration	\$225,891.00	\$246,768.00	\$20,877.00

WATER / WASTEWATER
YONAH PUMP STATION

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



Yonah Pump Station



Fresh Water Pumps

**CITY OF TOCCOA - WATER / WASTEWATER FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4420 Water Yonah Pump Station			
505-4420-522200 Repairs & Maint.	1,000.00	1,000.00	
505-4420-523200 Communications	775.00	1,000.00	225.00
505-4420-523600 Dues & Fees	2,200.00	2,200.00	
505-4420-531100 Supplies & Materials	100.00	100.00	
505-4420-531215 Raw Water Expense	2,000.00	2,000.00	
505-4420-531230 Electricity	25,000.00	25,000.00	
4420 Water Yonah Pump Station	\$31,075.00	\$31,300.00	\$225.00

WATER / WASTEWATER
DAVIDSON CREEK

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

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



Davidson Creek Reservoir Dam

**CITY OF TOCCOA - WATER / WASTEWATER FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4421 Water Davidson Creek			
505-4421-521200 Professional Services	5,000.00	5,000.00	
505-4421-522200 Repairs & Maint.	2,800.00	2,800.00	
505-4421-523200 Communications	3,900.00	4,000.00	100.00
505-4421-523600 Dues & Fees	1,600.00	1,600.00	
505-4421-523850 Contract Labor	10,810.00	11,000.00	190.00
505-4421-531100 Supplies & Materials	1,200.00	1,200.00	
505-4421-531230 Electricity	184,000.00	155,000.00	-29,000.00
505-4421-561000 Depreciation	47,100.00	47,820.00	720.00
4421 Water Davidson Creek	\$256,410.00	\$228,420.00	-\$27,990.00

WATER / WASTEWATER
TREATMENT

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

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



**CITY OF TOCCOA - WATER / WASTEWATER FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4430 Water Treatment			
505-4430-511100 Regular Employees	293,016.00	300,927.00	7,911.00
505-4430-511300 Overtime	5,050.00	6,000.00	950.00
505-4430-512100 Group Insurance	80,388.00	99,834.00	19,446.00
505-4430-512200 Fica	22,802.00	23,472.00	670.00
505-4430-512400 Retirement	19,502.00	19,637.00	135.00
505-4430-512700 Workers Compensation	21,298.00	16,588.00	-4,710.00
505-4430-512900 Other Employee Benefits	2,000.00	3,200.00	1,200.00
505-4430-521200 Professional Services	0.00	1,500.00	1,500.00
505-4430-522110 Disposal	2,385.00	2,000.00	-385.00
505-4430-522200 Repairs & Maint.	5,300.00	15,000.00	9,700.00
505-4430-523200 Communications	375.00	375.00	
505-4430-523300 Advertising & Promotions	200.00	200.00	
505-4430-523600 Dues & Fees	1,000.00	1,500.00	500.00
505-4430-523700 Education & Training	1,800.00	2,000.00	200.00
505-4430-523850 Contract Labor	27,500.00	30,000.00	2,500.00
505-4430-531100 Supplies & Materials	170,000.00	60,000.00	-110,000.00
505-4430-531150 Chemicals	0.00	100,000.00	100,000.00
505-4430-531210 Water/Sewerage	5,850.00	3,500.00	-2,350.00
505-4430-531220 Natural Gas	9,000.00	4,000.00	-5,000.00
505-4430-531230 Electricity	66,000.00	66,000.00	
505-4430-531270 Gasoline/Diesel	4,875.00	4,000.00	-875.00
505-4430-542500 Equipment	0.00	25,000.00	25,000.00
4430 Water Treatment	\$738,341.00	\$784,733.00	\$46,392.00

WATER / WASTEWATER
WATER LAB

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

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



Water Quality Laboratory

**CITY OF TOCCOA - WATER / WASTEWATER FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4431 Water Lab			
505-4431-522200 Repairs & Maint.	1,500.00	1,500.00	
505-4431-531100 Supplies & Materials	22,000.00	18,000.00	-4,000.00
4431 Water Lab	\$23,500.00	\$19,500.00	-\$4,000.00

WATER / WASTEWATER
WATER MAINS

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



Distribution Crew Repairing a Water Main

**CITY OF TOCCOA - WATER / WASTEWATER FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4440 Water Main			
505-4440-511100 Regular Employees	102,921.00	135,848.00	32,927.00
505-4440-511300 Overtime	1,411.00	1,500.00	89.00
505-4440-512100 Group Insurance	36,520.00	60,417.00	23,897.00
505-4440-512200 Fica	7,981.00	10,507.00	2,526.00
505-4440-512400 Retirement	6,850.00	8,823.00	1,973.00
505-4440-512700 Workers Compensation	8,053.00	9,223.00	1,170.00
505-4440-512900 Other Employee Benefits	1,100.00	1,200.00	100.00
505-4440-522200 Repairs & Maint.	10,000.00	8,000.00	-2,000.00
505-4440-522300 Rentals	0.00	0.00	
505-4440-523200 Communications	800.00	800.00	
505-4440-523600 Dues & Fees	750.00	1,000.00	250.00
505-4440-523700 Education & Training	200.00	2,500.00	2,300.00
505-4440-523850 Contract Labor	1,500.00	1,500.00	
505-4440-531100 Supplies & Materials	20,000.00	25,000.00	5,000.00
505-4440-531210 Water	400.00	400.00	
505-4440-531270 Gasoline/Diesel	9,850.00	6,000.00	-3,850.00
505-4440-542500 Equipment	0.00	32,000.00	32,000.00
4440 Water Main	\$208,336.00	\$304,718.00	\$96,382.00

WATER / WASTEWATER
ELEVATED STORAGE

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

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

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

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



Elevated Storage Tank

**CITY OF TOCCOA - WATER / WASTEWATER FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4441 Water Elevated Storage			
505-4441-522200 Repairs & Maint.	500.00	22,500.00	22,000.00
505-4441-523200 Communications	890.00	1,000.00	110.00
505-4441-523850 Contract Labor	35,000.00	35,000.00	
505-4441-531100 Supplies & Materials	0.00	1,500.00	1,500.00
505-4441-531210 Water/Sewerage	180.00	180.00	
505-4441-531230 Electricity	3,500.00	3,000.00	-500.00
4441 Water Elevated Storage	\$40,070.00	\$63,180.00	\$23,110.00

WATER / WASTEWATER
BOOSTER PUMP

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



Booster Pump Station

**CITY OF TOCCOA - WATER / WASTEWATER FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4442 Water Booster Pump			
505-4442-522200 Repairs & Maintenance	2,000.00	2,000.00	
505-4442-523200 Communications	800.00	800.00	
505-4442-531100 Supplies & Materials	0.00	1,000.00	1,000.00
505-4442-531220 Natural Gas	1,000.00	500.00	-500.00
505-4442-531230 Electricity	7,000.00	5,500.00	-1,500.00
4442 Water Booster Pump	\$10,800.00	\$9,800.00	-\$1,000.00

WATER / WASTEWATER
VALVES AND HYDRANTS

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



Hydrant Maintenance

**CITY OF TOCCOA - WATER / WASTEWATER FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4443 Water Valves & Hydrants			
505-4443-511100 Regular Employees	78,011.00	70,157.00	-7,854.00
505-4443-511300 Overtime	2,878.00	3,500.00	622.00
505-4443-512100 Group Insurance	19,458.00	22,131.00	2,673.00
505-4443-512200 Fica	6,188.00	5,581.00	-607.00
505-4443-512400 Retirement	5,192.00	4,534.00	-658.00
505-4443-512700 Workers Compensation	6,238.00	4,135.00	-2,103.00
505-4443-512900 Other Employee Benefits	1,300.00	1,200.00	-100.00
505-4443-522200 Repairs & Maint.	4,000.00	5,000.00	1,000.00
505-4443-523300 Advertising & Promotion	150.00	150.00	
505-4443-523600 Dues & Fees	500.00	500.00	
505-4443-531100 Supplies & Materials	5,000.00	35,000.00	30,000.00
505-4443-531270 Gasoline/Diesel	12,600.00	4,500.00	-8,100.00
4443 Water Valves & Hydrants	\$141,515.00	\$156,388.00	\$14,873.00

WATER / WASTEWATER
TAPS AND METERS

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



Water Tap and Setting of the Meter

**CITY OF TOCCOA - WATER / WASTEWATER FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4444 Water Taps & Meters			
505-4444-511100 Regular Employees	83,688.00	83,532.00	-156.00
505-4444-511300 Overtime	6,300.00	6,500.00	200.00
505-4444-512100 Group Insurance	36,556.00	40,003.00	3,447.00
505-4444-512200 Fica	6,884.00	6,888.00	4.00
505-4444-512400 Retirement	5,570.00	5,453.00	-117.00
505-4444-512700 Workers Compensation	6,931.00	4,974.00	-1,957.00
505-4444-512900 Other Employee Benefits	1,200.00	1,200.00	
505-4444-522200 Repairs & Maint.	3,200.00	11,500.00	8,300.00
505-4444-523600 Dues & Fees	1,500.00	1,500.00	
505-4444-523700 Education & Training	0.00	1,000.00	1,000.00
505-4444-523850 Contract Labor	5,000.00	7,500.00	2,500.00
505-4444-531100 Supplies & Materials	61,000.00	75,000.00	14,000.00
505-4444-531270 Gasoline/Diesel	14,250.00	9,000.00	-5,250.00
505-4444-581200 Capital Leases-Principal	15,600.00	15,600.00	
505-4444-582200 Capital Leases-Interest	741.00	741.00	
4444 Water Taps & Meters	\$248,420.00	\$270,391.00	\$21,971.00

WATER / WASTEWATER
METER READING

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



Reading a Water Meter

**CITY OF TOCCOA - WATER / WASTEWATER FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4445 Water Meter Reading			
505-4445-511100 Regular Employees	126,656.00	131,123.00	4,467.00
505-4445-511300 Overtime	3,952.00	5,500.00	1,548.00
505-4445-512100 Group Insurance	43,742.00	39,126.00	-4,616.00
505-4445-512200 Fica	9,992.00	10,452.00	460.00
505-4445-512400 Retirement	8,430.00	8,560.00	130.00
505-4445-512700 Workers Compensation	10,074.00	7,807.00	-2,267.00
505-4445-512900 Other Employee Benefits	1,300.00	1,200.00	-100.00
505-4445-522200 Repairs & Maint.	7,000.00	5,000.00	-2,000.00
505-4445-531100 Supplies & Materials	1,000.00	2,000.00	1,000.00
505-4445-531270 Gasoline/Diesel	4,200.00	3,500.00	-700.00
505-4445-531271 Cng Expense	1,100.00	1,100.00	
4445 Water Meter Reading	\$217,446.00	\$215,368.00	-\$2,078.00

WATER / WASTEWATER
WATER SERVICE

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



Service Technician Performing
Water Leak Check

**CITY OF TOCCOA - WATER / WASTEWATER FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4446 Water Service			
505-4446-511100 Regular Employees	34,959.00	36,144.00	1,185.00
505-4446-511300 Overtime	806.00	800.00	-6.00
505-4446-512100 Group Insurance	15,695.00	17,133.00	1,438.00
505-4446-512200 Fica	2,736.00	2,826.00	90.00
505-4446-512400 Retirement	2,327.00	2,360.00	33.00
505-4446-512700 Workers Compensation	2,760.00	2,152.00	-608.00
505-4446-512900 Other Employee Benefits	300.00	400.00	100.00
505-4446-522200 Repairs & Maint.	1,500.00	2,000.00	500.00
505-4446-523200 Communications	400.00	400.00	
505-4446-523600 Dues & Fees	200.00	200.00	
505-4446-523700 Education & Training	400.00	400.00	
505-4446-531100 Supplies & Materials	50.00	50.00	
505-4446-531270 Gasoline/Diesel	9,300.00	5,000.00	-4,300.00
505-4446-531271 Cng Expense	1,400.00	1,400.00	
4446 Water Service	\$72,833.00	\$71,265.00	-\$1,568.00

WATER / WASTEWATER
CONSTRUCTION AND INSPECTION

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



New Construction Inspection

**CITY OF TOCCOA - WATER / WASTEWATER FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4448 Water Construction & Insp			
505-4448-511100 Regular Employees	69,295.00	74,289.00	4,994.00
505-4448-511300 Overtime	1,759.00	6,000.00	4,241.00
505-4448-512100 Group Insurance	31,388.00	35,690.00	4,302.00
505-4448-512200 Fica	5,436.00	6,142.00	706.00
505-4448-512400 Retirement	4,612.00	4,850.00	238.00
505-4448-512700 Workers Compensation	5,480.00	4,423.00	-1,057.00
505-4448-512900 Other Employee Benefits	800.00	800.00	
505-4448-522200 Repairs & Maint.	1,000.00	1,000.00	
505-4448-523200 Communications	950.00	1,000.00	50.00
505-4448-523600 Dues & Fees	2,900.00	3,000.00	100.00
505-4448-523700 Education & Training	1,000.00	1,000.00	
505-4448-531100 Supplies & Materials	1,400.00	1,000.00	-400.00
505-4448-531270 Gasoline/Diesel	4,600.00	3,000.00	-1,600.00
505-4448-531271 Cng Expense	0.00	1,600.00	1,600.00
4448 Water Construction & Insp	\$130,620.00	\$143,794.00	\$13,174.00

**CITY OF TOCCOA - WATER / WASTEWATER FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
9000 Interfund Transfers			
505-9000-611100 Oper. Trnsfrs Out-Gen	2,258,241.00	2,298,241.00	40,000.00
505-9000-611506 Transfers Out-Wtr R&E	31,613.00	31,613.00	
505-9000-611507 Transfer To Sewer R & E	135,000.00	135,000.00	
505-9000-611557 Transfer Out To Golf R&E	18,000.00	18,000.00	
9000 Interfund Transfers	\$2,442,854.00	\$2,482,854.00	\$40,000.00
9999 Remaining Budget Funds			
505-9999-999999 Remaining Budget Funds	0.00	24,200.00	24,200.00
9999	\$0.00	\$24,200.00	\$24,200.00



Toccoa the Beautiful

**Water / Wastewater (Sewer)
Renewal and Extension Fund**

**CITY OF TOCCOA - WATER RENEWAL AND EXTENSION FUND
FY 2017 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

		APPROVED	
REVENUES	FY 2016 (\$)	FY 2017 (\$)	Difference (\$)
506-0039-391505	\$31,612.00	\$31,612.00	
Transfers In - Water R&E			
TOTALS:	\$31,612.00	\$31,612.00	

EXPENDITURE SUMMARY

		APPROVED	
EXPENDITURES	FY 2016 (\$)	FY 2017 (\$)	Difference (\$)
506-8500-522200	\$31,612.00	\$31,612.00	
R&E Repairs & Maintenance			
TOTALS:	\$31,612.00	\$31,612.00	

**CITY OF TOCCOA - SEWER RENEWAL AND EXTENSION FUND
FY 2017 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

		APPROVED	
REVENUES:	FY 2016 (\$)	FY 2017 (\$)	Difference (\$)
507-0039-391505	\$135,000.00	\$135,000.00	
Transfer In from Water Fund			
TOTALS:	\$135,000.00	\$135,000.00	

EXPENDITURE SUMMARY

		APPROVED	
EXPENDITURES	FY 2016 (\$)	FY 2017 (\$)	Difference (\$)
507-8500-522200	\$135,000.00	\$135,000.00	
R&E Repairs & Maintenance			
TOTALS:	\$135,000.00	\$135,000.00	

**CITY OF TOCCOA - DAVIDSON CREEK DREDGING FUND
FY 2017 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY			
REVENUES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
525-4421-521200	189,500.00	115,629.00	-73,871.00
Professional Services			
525-4421-523850	1,014,300.00	804,268.00	-210,032.00
Contract Labor			
TOTALS:	\$1,203,800.00	\$919,897.00	-\$283,903.00

EXPENDITURE SUMMARY			
EXPENDITURES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
525-4421-521200	189,500.00	115,629.00	-73,871.00
Professional Services			
525-4421-523850	1,014,300.00	804,268.00	-210,032.00
Contract Labor			
TOTALS:	\$1,203,800.00	\$919,897.00	-\$283,903.00



Toccoa the Beautiful

Gas Fund

GAS FUND

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

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

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



Industrial Meter

**CITY OF TOCCOA - NATURAL GAS FUND
FY 2017 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

REVENUES	FY 2016 (\$)	APPROVED	
		FY 2017 (\$)	Difference (\$)
0034 Charges For Service	\$12,376,852.00	\$10,628,039.00	-\$1,748,813.00
0038 Miscellaneous	\$0.00	\$95,000.00	\$95,000.00
TOTALS:	\$12,376,852.00	\$10,723,039.00	-\$1,653,813.00

EXPENDITURE SUMMARY

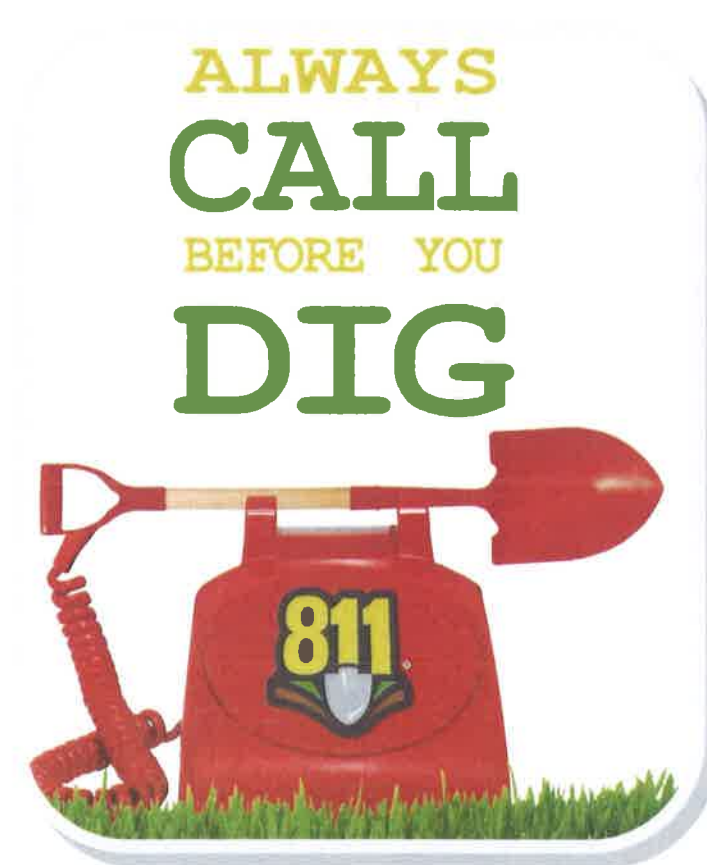
EXPENDITURES	FY 2016 (\$)	APPROVED	
		FY 2017 (\$)	Difference (\$)
4710 Gas Administration South	\$264,416.00	\$283,622.00	\$19,206.00
4712 Gas Taps & Meters South	\$475,410.00	\$444,128.00	-\$31,282.00
4714 Gas Valves & Regulators	\$41,525.00	\$44,000.00	\$2,475.00
4716 Gas Meter Reading South	\$93,871.00	\$96,384.00	\$2,513.00
4717 Gas Transmission Line	\$176,596.00	\$170,545.00	-\$6,051.00
4718 Gas Distribution South	\$284,406.00	\$257,471.00	-\$26,935.00
4719 Gas Cathodic Protection	\$108,668.00	\$140,926.00	\$32,258.00
4720 Gas Expansion Construction	\$475,357.00	\$493,533.00	\$18,176.00
4721 Gas Service Operation South	\$50,540.00	\$50,591.00	\$51.00
4722 Gas Purchase For Resale	\$6,149,425.00	\$4,360,440.00	-\$1,788,985.00
4730 Gas Administration North	\$124,685.00	\$129,617.00	\$4,932.00
4732 Gas Taps & Meters North	\$314,146.00	\$279,678.00	-\$34,468.00
4738 Gas Distribution North	\$1,989,069.00	\$1,992,269.00	\$3,200.00
4741 Gas Service Operation North	\$66,108.00	\$62,517.00	-\$3,591.00
4743 Gas Piping & Conversion North	\$184,356.00	\$229,778.00	\$45,422.00
8500 Gas Capital Outlay	\$230,000.00	\$230,000.00	0
9000 Interfund Transfers	\$1,348,274.00	\$1,428,415.00	\$80,141.00
9999	\$0.00	\$29,125.00	\$29,125.00
TOTALS:	\$12,376,852.00	\$10,723,039.00	-\$1,653,813.00

**CITY OF TOCCOA - NATURAL GAS FUND REVENUES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
0034 Charges For Service			
515-0034-344409 Membership Dividend	365,000.00	228,600.00	-136,400.00
515-0034-344410 Gas Sales-South	9,628,300.00	8,289,154.00	-1,339,146.00
515-0034-344411 Gas Taps-South	5,000.00	13,900.00	8,900.00
515-0034-344415 Penalties	107,350.00	127,000.00	19,650.00
515-0034-344416 Gas Service Fees-South	5,000.00	2,900.00	-2,100.00
515-0034-344420 Gas Sales-North	2,131,502.00	1,834,385.00	-297,117.00
515-0034-344421 Gas Taps-North	16,000.00	17,000.00	1,000.00
515-0034-344425 Gas W/H Guaranty Program	700.00	600.00	-100.00
515-0034-344429 Piping & Conv. North	75,000.00	70,000.00	-5,000.00
515-0034-346900 Establishment Fee	43,000.00	44,500.00	1,500.00
0034 Charges For Service	\$12,376,852.00	\$10,628,039.00	-\$1,748,813.00
0038 Miscellaneous			
515-0038-389000 Gma Lease Pool Proceeds	0.00	95,000.00	95,000.00
0038 Miscellaneous	\$0.00	\$95,000.00	\$95,000.00
TOTALS:	\$12,376,852.00	\$10,723,039.00	-\$1,653,813.00

GAS
ADMINISTRATION SOUTH

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



**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4710 Gas Administration South			
515-4710-511100 Regular Employees	66,993.00	69,007.00	2,014.00
515-4710-511300 Overtime	0.00	0.00	
515-4710-512100 Group Insurance	22,118.00	24,143.00	2,025.00
515-4710-512200 Fica	5,126.00	5,279.00	153.00
515-4710-512400 Retirement	4,459.00	4,505.00	46.00
515-4710-512700 Workers Compensation	290.00	231.00	-59.00
515-4710-521100 Collection Costs	1,300.00	3,000.00	1,700.00
515-4710-521200 Professional Services	12,000.00	12,000.00	
515-4710-521201 Credit Card Exp/Bank Charges	18,200.00	21,000.00	2,800.00
515-4710-522200 Repairs & Maint.	500.00	2,357.00	1,857.00
515-4710-523100 Insurance	30,000.00	30,000.00	
515-4710-523200 Communications	3,800.00	4,000.00	200.00
515-4710-523300 Advertising And Promotions	18,000.00	15,000.00	-3,000.00
515-4710-523310 Public Awareness Program	26,400.00	26,400.00	
515-4710-523320 Appliance Incentive	18,000.00	12,000.00	-6,000.00
515-4710-523600 Dues & Fees	5,000.00	5,000.00	
515-4710-523700 Education & Training	1,200.00	1,200.00	
515-4710-531100 Supplies & Materials	1,080.00	2,000.00	920.00
515-4710-531270 Gasoline/Diesel	3,650.00	1,500.00	-2,150.00
515-4710-531271 Cng Fuel Expense	1,300.00	1,000.00	-300.00
515-4710-571010 Property Taxes	25,000.00	44,000.00	19,000.00
4710 Gas Administration South	\$264,416.00	\$283,622.00	\$19,206.00

GAS
TAPS AND METERS—SOUTH

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



Farm Tap & Industrial Meter Set

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4712 Gas Taps & Meters South			
515-4712-511100	218,847.00	205,674.00	-13,173.00
Regular Employees			
515-4712-511300	7,800.00	1,500.00	-6,300.00
Overtime			
515-4712-512100	87,151.00	82,799.00	-4,352.00
Group Insurance			
515-4712-512200	17,338.00	16,331.00	-1,007.00
Fica			
515-4712-512400	14,566.00	13,427.00	-1,139.00
Retirement			
515-4712-512700	6,788.00	4,757.00	-2,031.00
Workers Compensation			
515-4712-512900	1,650.00	2,400.00	750.00
Other Employee Benefits			
515-4712-522200	6,500.00	6,000.00	-500.00
Repairs & Maint.			
515-4712-522300	200.00	0.00	-200.00
Rentals			
515-4712-523200	970.00	1,680.00	710.00
Communications			
515-4712-523700	600.00	1,500.00	900.00
Education & Training			
515-4712-523850	7,500.00	7,500.00	
Contract Labor			
515-4712-531100	95,000.00	92,060.00	-2,940.00
Supplies & Materials			
515-4712-531270	10,500.00	8,500.00	-2,000.00
Gasoline/Diesel			
4712 Gas Taps & Meters South	\$475,410.00	\$444,128.00	-\$31,282.00

GAS
VALVES AND REGULATORS

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



Regulator Station

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4714 Gas Valves & Regulators			
515-4714-523200	4,000.00	4,000.00	
Communications			
515-4714-523850	17,500.00	8,000.00	-9,500.00
Contract Labor			
515-4714-531100	11,000.00	30,000.00	19,000.00
Supplies & Materials			
515-4714-531230	2,725.00	2,000.00	-725.00
Electricity			
515-4714-531270	6,300.00	0.00	-6,300.00
Gasoline/Diesel			
4714 Gas Valves & Regulators	\$41,525.00	\$44,000.00	\$2,475.00

GAS
METER READING—SOUTH

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



Residential Gas Meter



Meter Reading Handheld Units

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4716 Gas Meter Reading South			
515-4716-511100 Regular Employees	52,639.00	53,432.00	793.00
515-4716-511300 Overtime	526.00	200.00	-326.00
515-4716-512100 Group Insurance	12,737.00	24,610.00	11,873.00
515-4716-512200 Fica	4,067.00	4,118.00	51.00
515-4716-512400 Retirement	3,504.00	3,488.00	-16.00
515-4716-512700 Workers Compensation	1,398.00	1,236.00	-162.00
515-4716-512900 Other Employee Benefits	800.00	800.00	
515-4716-522200 Repairs & Maint.	4,300.00	2,500.00	-1,800.00
515-4716-523700 Education & Training	0.00	0.00	
515-4716-531100 Supplies & Materials	500.00	500.00	
515-4716-531270 Gasoline/Diesel	12,000.00	4,000.00	-8,000.00
515-4716-531271 Cng Fuel Expense	1,400.00	1,500.00	100.00
4716 Gas Meter Reading South	\$93,871.00	\$96,384.00	\$2,513.00

GAS
TRANSMISSION LINE

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



High Pressure Transco Pipeline Tap

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4717 Gas Transmission Line			
515-4717-511100 Regular Employees	53,753.00	54,653.00	900.00
515-4717-511300 Overtime	1,585.00	1,500.00	-85.00
515-4717-512100 Group Insurance	13,290.00	13,938.00	648.00
515-4717-512200 Fica	4,233.00	4,296.00	63.00
515-4717-512400 Retirement	3,578.00	3,568.00	-10.00
515-4717-512700 Workers Compensation	1,657.00	1,264.00	-393.00
515-4717-512900 Other Employee Benefits	250.00	800.00	550.00
515-4717-521200 Professional Services	5,000.00	5,000.00	
515-4717-522200 Repairs & Maint.	1,450.00	3,000.00	1,550.00
515-4717-523600 Dues & Fees	24,300.00	29,226.00	4,926.00
515-4717-523700 Education & Training	0.00	300.00	300.00
515-4717-523850 Contract Labor	48,500.00	30,000.00	-18,500.00
515-4717-531100 Supplies & Materials	12,000.00	12,000.00	
515-4717-531270 Gasoline/Diesel	7,000.00	4,000.00	-3,000.00
515-4717-542500 Equipment	0.00	7,000.00	7,000.00
4717 Gas Transmission Line	\$176,596.00	\$170,545.00	-\$6,051.00

GAS
DISTRIBUTION—SOUTH

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



Installing a Gas Distribution Line



Fabricating a Meter Set

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4718 Gas Distribution South			
515-4718-511100 Regular Employees	101,357.00	95,793.00	-5,564.00
515-4718-511300 Overtime	5,941.00	2,000.00	-3,941.00
515-4718-512100 Group Insurance	37,814.00	31,669.00	-6,145.00
515-4718-512200 Fica	8,208.00	7,672.00	-536.00
515-4718-512400 Retirement	6,746.00	6,253.00	-493.00
515-4718-512700 Workers Compensation	3,212.00	2,216.00	-996.00
515-4718-512900 Other Employee Benefits	1,800.00	1,200.00	-600.00
515-4718-521200 Professional Services	500.00	500.00	
515-4718-522200 Repairs & Maint.	7,000.00	7,000.00	
515-4718-522300 Rentals	4,000.00	12,390.00	8,390.00
515-4718-523200 Communications	850.00	850.00	
515-4718-523600 Dues & Fees	3,000.00	4,000.00	1,000.00
515-4718-523700 Education & Training	500.00	500.00	
515-4718-523850 Contract Labor	40,000.00	25,000.00	-15,000.00
515-4718-531100 Supplies & Materials	28,500.00	35,000.00	6,500.00
515-4718-531210 Water/Sewerage	1,250.00	500.00	-750.00
515-4718-531220 Natural Gas	1,200.00	1,000.00	-200.00
515-4718-531230 Electricity	4,600.00	3,000.00	-1,600.00
515-4718-531270 Gasoline/Diesel	13,000.00	6,000.00	-7,000.00
515-4718-581200 Capital Lease-Principal	14,251.00	14,251.00	
515-4718-582200 Capital Leases-Interest	677.00	677.00	
4718 Gas Distribution South	\$284,406.00	\$257,471.00	-\$26,935.00

GAS
CATHODIC PROTECTION

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



Davis Road Rectifier

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4719 Gas Cathodic Protection			
515-4719-511100	30,389.00	44,455.00	14,066.00
Regular Employees			
515-4719-511300	2,651.00	500.00	-2,151.00
Overtime			
515-4719-512100	6,403.00	17,163.00	10,760.00
Group Insurance			
515-4719-512200	2,528.00	3,477.00	949.00
Fica			
515-4719-512400	2,023.00	2,902.00	879.00
Retirement			
515-4719-512700	989.00	1,029.00	40.00
Workers Compensation			
515-4719-512900	310.00	400.00	90.00
Other Employee Benefits			
515-4719-522200	800.00	1,500.00	700.00
Repairs & Maint.			
515-4719-523200	0.00	500.00	500.00
Communications			
515-4719-523700	75.00	500.00	425.00
Education & Training			
515-4719-523850	15,000.00	7,500.00	-7,500.00
Contract Labor			
515-4719-531100	6,000.00	3,500.00	-2,500.00
Supplies & Materials			
515-4719-531230	37,500.00	30,000.00	-7,500.00
Electricity			
515-4719-531270	4,000.00	2,500.00	-1,500.00
Gasoline/Diesel			
515-4719-581200	0.00	25,000.00	25,000.00
Capital Leases-Principal			
4719 Gas Cathodic Protection	\$108,668.00	\$140,926.00	\$32,258.00

**GAS
RENEWAL / EXPANSION AND CONSTRUCTION**

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



Gas Main Expansion

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4720 Gas Expansion Construction			
515-4720-511100 Regular Employees	187,620.00	191,702.00	4,082.00
515-4720-511300 Overtime	12,717.00	5,000.00	-7,717.00
515-4720-512100 Group Insurance	64,214.00	62,028.00	-2,186.00
515-4720-512200 Fica	15,326.00	15,430.00	104.00
515-4720-512400 Retirement	12,487.00	12,541.00	54.00
515-4720-512700 Workers Compensation	5,995.00	4,434.00	-1,561.00
515-4720-512900 Other Employee Benefits	1,600.00	2,400.00	800.00
515-4720-522200 Repairs & Maint.	18,000.00	6,000.00	-12,000.00
515-4720-522203 System Expansion	100,000.00	100,000.00	
515-4720-523200 Communications	0.00	500.00	500.00
515-4720-523700 Education & Training	900.00	500.00	-400.00
515-4720-531100 Supplies & Materials	6,000.00	15,000.00	9,000.00
515-4720-531270 Gasoline/Diesel	9,500.00	12,000.00	2,500.00
515-4720-542500 Equipment	0.00	25,000.00	25,000.00
515-4720-581200 Capital Leases-Principal	39,126.00	39,126.00	
515-4720-582200 Capital Leases-Interest	1,872.00	1,872.00	
4720 Gas Expansion Construction	\$475,357.00	\$493,533.00	\$18,176.00

GAS
SERVICE OPERATION SOUTH

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



**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4721 Gas Service Operation South			
515-4721-511100 Regular Employees	29,972.00	30,458.00	486.00
515-4721-511300 Overtime	854.00	500.00	-354.00
515-4721-512100 Group Insurance	6,392.00	6,984.00	592.00
515-4721-512200 Fica	2,358.00	2,407.00	49.00
515-4721-512400 Retirement	1,990.00	1,988.00	-2.00
515-4721-512700 Workers Compensation	924.00	704.00	-220.00
515-4721-512900 Other Employee Benefits	200.00	400.00	200.00
515-4721-522200 Repairs & Maint.	500.00	1,000.00	500.00
515-4721-523200 Communications	400.00	400.00	
515-4721-523700 Education & Training	0.00	1,200.00	1,200.00
515-4721-531100 Supplies & Materials	550.00	550.00	
515-4721-531270 Gasoline/Diesel	6,400.00	4,000.00	-2,400.00
4721 Gas Service Operation South	\$50,540.00	\$50,591.00	\$51.00

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4722 Gas Purchase For Resale			
515-4722-531500	5,300,000.00	3,543,514.00	-1,756,486.00
Purch.For Resale(Natural			
515-4722-531501	695,000.00	658,300.00	-36,700.00
Mgag (Demand)			
515-4722-531502	128,814.00	131,380.00	2,566.00
Mgag (Gen. Admin.)			
515-4722-531505	25,611.00	27,246.00	1,635.00
Regulatory Compliance Fees			
4722 Gas Purchase For Resale	\$6,149,425.00	\$4,360,440.00	-\$1,788,985.00

GAS
ADMINISTRATION NORTH

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

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



Inspection and Ignition of Pilot

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4730 Gas Administration North			
515-4730-511100 Regular Employees	29,972.00	30,872.00	900.00
515-4730-512100 Group Insurance	612.00	615.00	3.00
515-4730-512200 Fica	2,293.00	2,362.00	69.00
515-4730-512400 Retirement	1,995.00	2,015.00	20.00
515-4730-512700 Workers Compensation	133.00	103.00	-30.00
515-4730-521200 Professional Services	5,000.00	6,500.00	1,500.00
515-4730-522200 Repairs & Maint.	1,050.00	1,200.00	150.00
515-4730-522300 Rentals	10,800.00	10,800.00	
515-4730-523100 Insurance-Indemnity Bonds	0.00	1,750.00	1,750.00
515-4730-523200 Communications	3,700.00	3,700.00	
515-4730-523320 Appliance Incentive	15,000.00	15,000.00	
515-4730-523600 Dues & Fees	3,000.00	3,000.00	
515-4730-531100 Supplies & Materials	4,300.00	4,800.00	500.00
515-4730-531210 Water/Sewerage	930.00	900.00	-30.00
515-4730-531230 Electricity	2,400.00	2,000.00	-400.00
515-4730-571010 Property Taxes	43,500.00	44,000.00	500.00
4730 Gas Administration North	\$124,685.00	\$129,617.00	\$4,932.00

GAS
TAPS AND METERS NORTH

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



Atmospheric Corrosion Inspection of Gas Meter

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4732 Gas Taps & Meters North			
515-4732-511100	132,874.00	135,422.00	2,548.00
Regular Employees			
515-4732-511300	5,783.00	3,000.00	-2,783.00
Overtime			
515-4732-512100	45,086.00	49,263.00	4,177.00
Group Insurance			
515-4732-512200	10,607.00	10,803.00	196.00
Fica			
515-4732-512400	8,844.00	8,840.00	-4.00
Retirement			
515-4732-512700	4,152.00	3,132.00	-1,020.00
Workers Compensation			
515-4732-512900	1,800.00	1,600.00	-200.00
Other Employee Benefits			
515-4732-522200	10,000.00	7,000.00	-3,000.00
Repairs & Maint.			
515-4732-523200	6,000.00	6,200.00	200.00
Communications			
515-4732-523700	1,400.00	2,000.00	600.00
Education & Training			
515-4732-523850	6,000.00	3,000.00	-3,000.00
Contract Labor			
515-4732-531100	45,000.00	41,918.00	-3,082.00
Supplies & Materials			
515-4732-531220	1,050.00	500.00	-550.00
Natural Gas			
515-4732-531270	10,550.00	5,000.00	-5,550.00
Gasoline/Diesel			
515-4732-531271	0.00	2,000.00	2,000.00
Cng Expense			
515-4732-542500	25,000.00	0.00	-25,000.00
Equipment			
4732 Gas Taps & Meters North	\$314,146.00	\$279,678.00	-\$34,468.00

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4738 Gas Distribution North			
515-4738-581200 Capital Leases	1,420,000.00	1,480,000.00	60,000.00
515-4738-582200 Interest-Capital Leases	569,069.00	512,269.00	-56,800.00
4738 Gas Distribution North	\$1,989,069.00	\$1,992,269.00	\$3,200.00

GAS
SERVICE OPERATION NORTH

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



Franklin NC Liaison Training Meeting

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4741 Gas Service Operation North			
515-4741-511100 Regular Employees	31,673.00	32,727.00	1,054.00
515-4741-511300 Overtime	1,023.00	1,023.00	
515-4741-512100 Group Insurance	15,823.00	17,392.00	1,569.00
515-4741-512200 Fica	2,501.00	2,582.00	81.00
515-4741-512400 Retirement	2,108.00	2,136.00	28.00
515-4741-512700 Workers Compensation	980.00	757.00	-223.00
515-4741-512900 Other Employee Benefits	400.00	400.00	
515-4741-522200 Repairs & Maint.	1,700.00	1,000.00	-700.00
515-4741-523700 Education & Training	0.00	500.00	500.00
515-4741-531100 Supplies & Materials	600.00	500.00	-100.00
515-4741-531270 Gasoline/Diesel	6,000.00	2,000.00	-4,000.00
515-4741-531271 Cng Fuel Expense	3,300.00	1,500.00	-1,800.00
4741 Gas Service Operation North	\$66,108.00	\$62,517.00	-\$3,591.00

GAS
PIPING AND CONVERSION NORTH

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



Servicing of a Natural Gas Heater for a Poultry Grower

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4743 Gas Piping & Conversion North			
515-4743-511100 Regular Employees	70,480.00	76,107.00	5,627.00
515-4743-511300 Overtime	1,961.00	1,000.00	-961.00
515-4743-512100 Group Insurance	22,112.00	33,528.00	11,416.00
515-4743-512200 Fica	5,542.00	5,715.00	173.00
515-4743-512400 Retirement	4,691.00	4,746.00	55.00
515-4743-512700 Workers Compensation	2,170.00	1,682.00	-488.00
515-4743-512900 Other Employee Benefits	800.00	800.00	
515-4743-522200 Repairs & Maint.	1,800.00	1,800.00	
515-4743-523200 Communications	400.00	400.00	
515-4743-523600 Dues & Fees	150.00	250.00	100.00
515-4743-523700 Education & Training	750.00	750.00	
515-4743-531100 Supplies & Materials	66,500.00	61,000.00	-5,500.00
515-4743-531270 Gasoline/Diesel	7,000.00	4,000.00	-3,000.00
515-4743-542500 Equipment	0.00	38,000.00	38,000.00
4743 Gas Piping & Conversion N	\$184,356.00	\$229,778.00	\$45,422.00

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
8500 Gas Capital Outlay			
515-8500-522200 Repairs & Maint-Bare Steel	180,000.00	180,000.00	
515-8500-542500 Equipment-Cng Conversion	50,000.00	50,000.00	
8500 Gas Capital Outlay	\$230,000.00	\$230,000.00	

**CITY OF TOCCOA - NATURAL GAS FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
9000 Interfund Transfers			
515-9000-611100 Oper. Trnsfrs Out-Gen	902,674.00	1,360,415.00	457,741.00
515-9000-611516 Transfer To Gas R&E	68,000.00	68,000.00	
515-9000-611525 Transfer To Davidson Creek Prj	377,600.00	0.00	-377,600.00
9000 Interfund Transfers	\$1,348,274.00	\$1,428,415.00	\$80,141.00
9999			
515-9999-999999 Remaining Budget Funds	0.00	29,125.00	29,125.00
9999	\$0.00	\$29,125.00	\$29,125.00



Toccoa the Beautiful

**Gas Renewal and
Extension Fund**

**CITY OF TOCCOA - NATURAL GAS FUND R & E
FY 2017 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

REVENUES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
0039 Other Financing Sources			
516-0039-391515	68,000.00	68,000.00	\$0
Transfers In - Gas			
0039 Other Financing Sources	\$68,000.00	\$68,000.00	\$0
TOTALS:	\$68,000.00	\$68,000.00	\$0

EXPENDITURE SUMMARY

EXPENDITURES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4720 Gas Expansion Construction			
516-4720-522200	68,000.00	68,000.00	\$0
R & E Repairs & Maintenance			
4720 Gas Expansion Construction	\$68,000.00	\$68,000.00	\$0
TOTALS:	\$68,000.00	\$68,000.00	\$0



Toccoa the Beautiful

Solid Waste Fund

SOLID WASTE FUND

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

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

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

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

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



**CITY OF TOCCOA - SOLID WASTE FUND
FY 2017 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

REVENUES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
0034 Charges For Service	\$1,114,600.00	\$1,136,800.00	\$22,200.00
0038 Miscellaneous	\$0.00	\$160,000.00	\$160,000.00
TOTALS:	\$1,114,600.00	\$1,296,800.00	\$182,200.00

EXPENDITURE SUMMARY

EXPENDITURES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4520 Solid Waste	\$425,387.00	\$463,070.00	\$37,683.00
4521 Solid Waste	\$279,259.00	\$279,717.00	\$458.00
4550 Solid Waste Recycling	\$152,930.00	\$282,819.00	\$129,889.00
9000 Interfund Transfers	\$257,024.00	\$271,194.00	\$14,170.00
TOTALS:	\$1,114,600.00	\$1,296,800.00	\$182,200.00

**CITY OF TOCCOA - SOLID WASTE FUND REVENUES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
0034 Charges For Service			
540-0034-344110 San. Coll. Fees Resid.	765,000.00	783,000.00	18,000.00
540-0034-344111 San Coll. Fees Comm.	290,300.00	297,000.00	6,700.00
540-0034-344130 Recycled Mat.-Aluminum	300.00	300.00	0
540-0034-344131 Recy. Mat.- Card Board	4,000.00	4,000.00	0
540-0034-344132 Recycled Mat.-Glass	500.00	500.00	0
540-0034-344133 Recycled Mat.-Newspaper	3,000.00	3,000.00	0
540-0034-344134 Recycled Mat.-Plastic	10,000.00	7,000.00	-3,000.00
540-0034-344415 Penalties	41,500.00	42,000.00	500.00
0034 Charges For Service	\$1,114,600.00	\$1,136,800.00	\$22,200.00
0038 Miscellaneous			
540-0038-389000 Gma Lease Pool Proceeds	0.00	160,000.00	160,000.00
0038 Miscellaneous	\$0.00	\$160,000.00	\$160,000.00
TOTALS:	\$1,114,600.00	\$1,296,800.00	\$182,200.00

SOLID WASTE
RESIDENTIAL

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



Collection of Solid Waste

**CITY OF TOCCOA - SOLID WASTE FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4520 Solid Waste Residential			
540-4520-511100 Regular Employees	82,247.00	83,704.00	1,457.00
540-4520-511300 Overtime	2,103.00	3,000.00	897.00
540-4520-512100 Group Insurance	28,429.00	41,143.00	12,714.00
540-4520-512200 Fica	6,453.00	6,633.00	180.00
540-4520-512400 Retirement	5,474.00	5,486.00	12.00
540-4520-512700 Workers Compensation	6,525.00	5,026.00	-1,499.00
540-4520-512900 Other Employee Benefits	1,300.00	1,200.00	-100.00
540-4520-521100 Collection Costs	300.00	0.00	-300.00
540-4520-521200 Professional Services	6,500.00	0.00	-6,500.00
540-4520-521201 Credit Card Exp/Bank Charges	4,800.00	5,000.00	200.00
540-4520-522110 Disposal	173,205.00	208,000.00	34,795.00
540-4520-522200 Repairs & Maint.	7,000.00	8,000.00	1,000.00
540-4520-523100 Liability Insurance	38,000.00	38,000.00	0
540-4520-531100 Supplies & Materials	1,000.00	1,000.00	0
540-4520-531210 Water/Sewerage	225.00	225.00	0
540-4520-531220 Natural Gas	120.00	120.00	0
540-4520-531230 Electricity	336.00	340.00	4.00
540-4520-531270 Gasoline/Diesel	17,500.00	11,000.00	-6,500.00
540-4520-531600 Equipment < \$5,000	13,000.00	14,323.00	1,323.00
540-4520-581200 Capital Leases	29,754.00	29,754.00	0
540-4520-582200 Interest-Capital Lease	1,116.00	1,116.00	0
4520 Solid Waste Residential	\$425,387.00	\$463,070.00	\$37,683.00

SOLID WASTE
COMMERCIAL

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



Collection of Commercial Solid Waste

**CITY OF TOCCOA - SOLID WASTE FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4521 Solid Waste Commercial			
540-4521-511100 Regular Employees	29,779.00	28,965.00	-814.00
540-4521-511300 Overtime	5,587.00	5,800.00	213.00
540-4521-512100 Group Insurance	15,657.00	205.00	-15,452.00
540-4521-512200 Fica	2,705.00	2,660.00	-45.00
540-4521-512400 Retirement	1,982.00	1,898.00	-84.00
540-4521-512700 Workers Compensation	2,724.00	1,739.00	-985.00
540-4521-512900 Other Employee Benefits	500.00	925.00	425.00
540-4521-522110 Disposal	161,075.00	179,000.00	17,925.00
540-4521-522200 Repairs & Maint.	20,000.00	19,175.00	-825.00
540-4521-531100 Supplies & Materials	350.00	350.00	0
540-4521-531270 Gasoline/Diesel	17,500.00	13,000.00	-4,500.00
540-4521-531271 Cng Fuel	1,400.00	1,000.00	-400.00
540-4521-531600 Equipment < \$5,000 Each	20,000.00	25,000.00	5,000.00
4521 Solid Waste Commercial	\$279,259.00	\$279,717.00	\$458.00

SOLID WASTE
RECYCLING

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



Collection of Recyclables

**CITY OF TOCCOA - SOLID WASTE FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4550 Solid Waste Recycling			
540-4550-511100 Regular Employees	59,580.00	50,197.00	-9,383.00
540-4550-511300 Overtime	6,462.00	5,000.00	-1,462.00
540-4550-512100 Group Insurance	30,203.00	23,460.00	-6,743.00
540-4550-512200 Fica	5,052.00	4,223.00	-829.00
540-4550-512400 Retirement	3,965.00	3,290.00	-675.00
540-4550-512700 Workers Compensation	4,678.00	2,765.00	-1,913.00
540-4550-512900 Other Employee Benefits	1,000.00	1,000.00	0
540-4550-522200 Repairs & Maint.	5,000.00	3,144.00	-1,856.00
540-4550-522300 Rentals	1,440.00	1,440.00	0
540-4550-523850 Contract Labor	20,000.00	15,000.00	-5,000.00
540-4550-531100 Supplies & Materials	3,450.00	2,500.00	-950.00
540-4550-531210 Water/Sewerage	200.00	200.00	0
540-4550-531220 Natural Gas	500.00	400.00	-100.00
540-4550-531230 Electricity	3,000.00	2,500.00	-500.00
540-4550-531270 Gasoline/Diesel	6,700.00	4,000.00	-2,700.00
540-4550-531600 Equipment < \$5,000 Each	1,700.00	3,700.00	2,000.00
540-4550-542500 Equipment	0.00	160,000.00	160,000.00
4550 Solid Waste Recycling	\$152,930.00	\$282,819.00	\$129,889.00

**CITY OF TOCCOA - SOLID WASTE FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
9000 Interfund Transfers			
540-9000-611100	225,412.00	239,582.00	14,170.00
Oper. Trnsfrs Out-Gen			
540-9000-611541	31,612.00	31,612.00	0
Transfer To Solid Waste R&E			
9000 Interfund Transfers	\$257,024.00	\$271,194.00	\$14,170.00



Toccoa the Beautiful

**Solid Waste Renewal and
Extension Fund**

**CITY OF TOCCOA - SOLID WASTE R & E FUND
FY 2017 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

REVENUES	FY 2016 (\$)	APPROVED	
		FY 2017 (\$)	Difference (\$)
0039 Other Financing Sources			
541-0039-391540	31,612.00	31,612.00	0
Transfer In From Solid Waste			
0039 Other Financing Sources	\$31,612.00	\$31,612.00	0
TOTALS:	\$31,612.00	\$31,612.00	0

EXPENDITURE SUMMARY

EXPENDITURES	FY 2016 (\$)	APPROVED	
		FY 2017 (\$)	Difference (\$)
8500 Water/Gas Capital Outlay			
541-8500-522200	31,612.00	31,612.00	0
R & E Repairs & Maintenance			
8500 Water/Gas Capital Outlay	\$31,612.00	\$31,612.00	0
TOTALS:	\$31,612.00	\$31,612.00	0



Toccoa the Beautiful

Golf Fund



The Links at Lake Toccoa

**CITY OF TOCCOA - GOLF FUND
FY 2017 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

REVENUES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
0034 Charges For Service	\$326,000.00	\$369,302.00	\$43,302.00
0039 Other Financing Sources	\$110,728.00	\$299,050.00	\$188,322.00
TOTALS:	\$436,728.00	\$668,352.00	\$231,624.00

EXPENDITURE SUMMARY

EXPENDITURES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
6150 Golf Course Pro Shop	\$198,989.00	\$181,269.00	-\$17,720.00
6151 Golf Course Maintenance	\$162,739.00	\$215,325.00	\$52,586.00
6152 Event Center	\$75,000.00	\$110,500.00	\$35,500.00
6155 Ping'S Grill	\$0.00	\$161,258.00	\$161,258.00
TOTALS:	\$436,728.00	\$668,352.00	\$231,624.00

**CITY OF TOCCOA - GOLF FUND REVENUES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
0034 Charges For Service			
556-0034-345200	153,000.00	90,000.00	-63,000.00
Green Fees			
556-0034-345202	0.00	1,000.00	1,000.00
Misc Golf			
556-0034-345203	0.00	100.00	100.00
Misc Revenue-Vendor'S Comp			
556-0034-345210	63,000.00	74,000.00	11,000.00
Cart Rental			
556-0034-345211	10,000.00	12,340.00	2,340.00
Sales-Pro Shop			
556-0034-345212	40,000.00	18,262.00	-21,738.00
Concessions			
556-0034-345213	0.00	104,500.00	104,500.00
Grill Concessions			
556-0034-345215	50,000.00	31,600.00	-18,400.00
Memberships			
556-0034-345220	10,000.00	20,600.00	10,600.00
Tournaments			
556-0034-345225	0.00	1,800.00	1,800.00
Golf Lessons			
556-0034-345230	0.00	15,100.00	15,100.00
Facility Rentals			
0034 Charges For Service	\$326,000.00	\$369,302.00	\$43,302.00
0039 Other Financing Sources			
556-0039-391100	110,728.00	213,550.00	102,822.00
Oper.Trnsfrs In-General			
556-0039-391137	0.00	85,500.00	85,500.00
Transfer From Cra			
0039 Other Financing Sources	\$110,728.00	\$299,050.00	\$188,322.00
TOTALS:	\$436,728.00	\$668,352.00	\$231,624.00

**CITY OF TOCCOA - GOLF FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
6150 Golf Course Pro Shop			
556-6150-511100	55,000.00	56,666.00	1,666.00
Regular Employees			
556-6150-511200	43,680.00	26,994.00	-16,686.00
Temporary Employees			
556-6150-512100	14,326.00	17,263.00	2,937.00
Group Insurance			
556-6150-512200	7,549.00	6,400.00	-1,149.00
Fica			
556-6150-512400	3,661.00	3,737.00	76.00
Retirement			
556-6150-512700	1,958.00	1,959.00	1.00
Workers Compensation			
556-6150-512900	250.00	0.00	-250.00
Other Employee Benefits			
556-6150-521200	0.00	8,000.00	8,000.00
Professional Services			
556-6150-521201	4,500.00	2,000.00	-2,500.00
Credit Card Expense			
556-6150-522200	5,000.00	2,400.00	-2,600.00
Repairs & Maint.			
556-6150-522201	0.00	1,000.00	1,000.00
Site Improvements			
556-6150-523200	1,445.00	4,500.00	3,055.00
Communications			
556-6150-523300	7,500.00	1,750.00	-5,750.00
Advertising & Promotion			
556-6150-523600	1,500.00	1,000.00	-500.00
Dues & Fees			
556-6150-523850	0.00	500.00	500.00
Contract Labor			
556-6150-531100	10,000.00	3,000.00	-7,000.00
Supplies & Materials			
556-6150-531210	850.00	2,600.00	1,750.00
Water/Sewerage			
556-6150-531220	1,100.00	2,500.00	1,400.00
Natural Gas			
556-6150-531230	4,800.00	20,000.00	15,200.00
Electricity			
556-6150-531500	5,000.00	4,000.00	-1,000.00
Purch.For Resale			
556-6150-531510	30,000.00	14,000.00	-16,000.00
Concessions			
556-6150-531600	0.00	1,000.00	1,000.00
Equipment < \$5,000 Each			
556-6150-571010	870.00	0.00	-870.00
Property Taxes			
6150 Golf Course Pro Shop	\$198,989.00	\$181,269.00	-\$17,720.00

**CITY OF TOCCOA - GOLF FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
6151 Golf Course Maintenance			
556-6151-511100 Regular Employees	36,057.00	37,128.00	1,071.00
556-6151-511200 Temporary Employees	14,560.00	17,996.00	3,436.00
556-6151-511300 Overtime	100.00	0.00	-100.00
556-6151-512100 Group Insurance	15,678.00	17,144.00	1,466.00
556-6151-512200 Fica	3,880.00	4,217.00	337.00
556-6151-512400 Retirement	2,400.00	2,449.00	49.00
556-6151-512700 Workers Compensation	1,006.00	1,291.00	285.00
556-6151-512900 Other Employee Benefits	500.00	0.00	-500.00
556-6151-521200 Professional Services	0.00	2,500.00	2,500.00
556-6151-522200 Repairs & Maint.	5,000.00	6,000.00	1,000.00
556-6151-523850 Contract Labor	39,500.00	39,500.00	
556-6151-531100 Supplies & Materials	10,000.00	44,600.00	34,600.00
556-6151-531270 Gasoline/Diesel	4,500.00	7,500.00	3,000.00
556-6151-531600 Equipment < \$5,000 Each	0.00	1,500.00	1,500.00
556-6151-542500 Equipment	0.00	0.00	
556-6151-581200 Capital Leases	26,000.00	30,000.00	4,000.00
556-6151-582200 Interest-Leases Payable	3,558.00	3,500.00	-58.00
6151 Golf Course Maintenance	\$162,739.00	\$215,325.00	\$52,586.00

**CITY OF TOCCOA - GOLF FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
6152 Event Center			
556-6152-521200	0.00	0.00	
Professional Services			
556-6152-522200	70,000.00	90,000.00	20,000.00
Repairs & Maintenance			
556-6152-523850	0.00	5,000.00	5,000.00
Contract Labor			
556-6152-531100	0.00	10,000.00	10,000.00
Supplies And Materials			
556-6152-531210	600.00	3,000.00	2,400.00
Water/Sewerage			
556-6152-531220	800.00	2,500.00	1,700.00
Natural Gas			
556-6152-531230	3,600.00	0.00	-3,600.00
Electricity			
6152 Event Center	\$75,000.00	\$110,500.00	\$35,500.00

**CITY OF TOCCOA - GOLF FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
6155 Ping'S Grill			
556-6155-511100 Regular Employees	0.00	48,204.00	48,204.00
556-6155-511200 Temporary Employees	0.00	38,560.00	38,560.00
556-6155-512100 Group Insurance	0.00	24,646.00	24,646.00
556-6155-512200 Fica	0.00	6,637.00	6,637.00
556-6155-512400 Retirement	0.00	3,179.00	3,179.00
556-6155-512700 Workers Compensation	0.00	2,032.00	2,032.00
556-6155-522001 Site Improvements	0.00	750.00	750.00
556-6155-522200 Repairs & Maintenance	0.00	750.00	750.00
556-6155-523800 Contract Labor	0.00	0.00	
556-6155-531100 Supplies & Materials	0.00	5,000.00	5,000.00
556-6155-531300 Food	0.00	30,000.00	30,000.00
556-6155-531600 Equipment < \$5,000 Each	0.00	1,500.00	1,500.00
6155 Ping'S Grill	\$0.00	\$161,258.00	\$161,258.00



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**Golf Renewal and
Extension Fund**

**CITY OF TOCCOA - GOLF R & E FUND
FY 2017 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

REVENUES	FY 2016 (\$)	APPROVED	
		FY 2017 (\$)	Difference (\$)
0039 Other Financing Sources			
557-0039-391505	18,000.00	18,000.00	0
Transfer In From Water Fd			
0039 Other Financing Sources	\$18,000.00	\$18,000.00	0
TOTALS:	\$18,000.00	\$18,000.00	0

EXPENDITURE SUMMARY

EXPENDITURES	FY 2016 (\$)	APPROVED	
		FY 2017 (\$)	Difference (\$)
6150 Golf Course Pro Shop			
557-6150-522200	18,000.00	18,000.00	0.00
Repairs & Maintenance			
6150 Golf Course Pro Shop	\$18,000.00	\$18,000.00	\$0.00
TOTALS:	\$18,000.00	\$18,000.00	\$0.00



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Hotel / Motel
Tax Fund

**CITY OF TOCCOA - HOTEL MOTEL FUND
FY 2017 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

REVENUES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
275-0031-314100 Hotel Motel Tax	41,000.00	49,000.00	8,000.00
275 Hotel/Motel Tax Fund	\$41,000.00	\$49,000.00	\$8,000.00
TOTALS:	\$41,000.00	\$49,000.00	\$8,000.00

EXPENDITURE SUMMARY

EXPENDITURES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
275 Hotel/Motel Tax Fund			
275-7520-523335 Chamber Of Commerce	24,000.00	24,000.00	0
275-9000-611100 Transfer To General Fund	17,000.00	25,000.00	8,000.00
275 Hotel/Motel Tax Fund	\$41,000.00	\$49,000.00	\$8,000.00
TOTALS:	\$41,000.00	\$49,000.00	\$8,000.00



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Grant Fund

**CITY OF TOCCOA - GRANT FUND
FY 2017 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

REVENUES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
0033 Intergovernmental	\$799,453.00	\$539,220.00	-\$260,233.00
0039 Other Financing Sources	\$175,150.00	\$102,445.00	-\$72,705.00
TOTALS:	\$974,603.00	\$641,665.00	-\$332,938.00

EXPENDITURE SUMMARY

EXPENDITURES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
1120 Community Development	\$241,000.00	\$146,590.00	-\$94,410.00
1540 Human Resources	\$20,000.00	\$28,000.00	\$8,000.00
3220 Police Department	\$2,750.00	\$12,925.00	\$10,175.00
4220 Streets & Drainage	\$196,703.00	\$0.00	-\$196,703.00
6100 Schaefer Center	\$0.00	\$0.00	
6220 Parks	\$197,000.00	\$100,000.00	-\$97,000.00
7550 Main Street	\$317,150.00	\$354,150.00	\$37,000.00
9000 Interfund Transfers	\$0.00	\$0.00	0
TOTALS:	\$974,603.00	\$641,665.00	-\$332,938.00

**CITY OF TOCCOA - GRANT FUND REVENUES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
0033 Intergovernmental			
200-0033-331000 Dot-Istea	325,000.00	325,000.00	0
200-0033-331008 GMA Safety Grant-Workers Comp	6,000.00	10,000.00	4,000.00
200-0033-331009 GMA Liability Grant-Girma	6,000.00	10,000.00	4,000.00
200-0033-331013 Doj-Bullet Proof Partnership	2,750.00	2,925.00	175.00
200-0033-331200 Streets-LMIG Program	98,350.00	0.00	-98,350.00
200-0033-334001 Gma-Wellness Grant	8,000.00	8,000.00	0
200-0033-334007 Usda Grant-Schaefer Center	99,000.00	0.00	-99,000.00
200-0033-334008 Fox Theater Grant-(Fit)	30,000.00	0.00	-30,000.00
200-0033-335006 Governor's Office- Hwy Safety	0.00	10,000.00	10,000.00
200-0033-335007 LMIG Fund Bal Brought Forward	98,353.00	0.00	-98,353.00
200-0033-335008 Ga Council For The Arts	0.00	7,000.00	7,000.00
200-0033-335009 ARC Schaefer Center Sound	0.00	46,295.00	46,295.00
200-0033-335011 Henderson Falls Park Lwcf	100,000.00	100,000.00	0
200-0033-335012 Gdecd Tourism Product Dev	20,000.00	20,000.00	0
200-0033-335013 Hpdiv/Hpfund	6,000.00	0.00	-6,000.00
0033 Intergovernmental	\$799,453.00	\$539,220.00	-\$260,233.00
0039 Other Financing Sources			
200-0039-391100 Transfers In-General Fund	115,150.00	102,445.00	-12,705.00
200-0039-391205 Transfer In From Splost	60,000.00	0.00	-60,000.00
0039 Other Financing Sources	\$175,150.00	\$102,445.00	-\$72,705.00
TOTALS:	\$974,603.00	\$641,665.00	-\$332,938.00

**CITY OF TOCCOA - GRANT FUND EXPENDITURES
FY 2017 APPROVED BUDGET**

Account Number/Description	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
1120 Community Development			
200-1120-521206 Fox Theater-Schaefer Ctr Marqu	75,000.00	0.00	-75,000.00
200-1120-521207 USDA Rbeg Schaefer Ctr Balcony	116,000.00	0.00	-116,000.00
200-1120-521208 ARC Schaefer Cente Sound	0.00	92,590.00	92,590.00
200-1120-521209 Ga Council For The Arts	0.00	14,000.00	14,000.00
200-1120-521211 Gdec d Tpd Signage	40,000.00	40,000.00	0
200-1120-521212 Hpd/Hpf	10,000.00	0.00	-10,000.00
1120 Community Development	\$241,000.00	\$146,590.00	-\$94,410.00
1540 Human Resources			
200-1540-512900 Other Benefits-Wellness Grant	8,000.00	8,000.00	0
200-1540-531100 Safety Grant	12,000.00	20,000.00	8,000.00
1540 Human Resources	\$20,000.00	\$28,000.00	\$8,000.00
3220 Police Department			
200-3220-531600 Equipment < \$5,000	2,750.00	12,925.00	10,175.00
3220 Police Department	\$2,750.00	\$12,925.00	\$10,175.00
4220 Streets & Drainage			
200-4220-522200 LMIG Program- Repairs & Maint	0.00	0.00	0
200-4220-523850 Contract Labor-Sidewalks	196,703.00	0.00	-196,703.00
4220 Streets & Drainage	\$196,703.00	\$0.00	-\$196,703.00
6100 Schaefer Center			
200-6100-531102 Schaefer Center Programing	0.00	0.00	0
6100 Schaefer Center	\$0.00	\$0.00	0
6220 Parks			
200-6220-523850 Contract Labor-HFP LWCF	197,000.00	100,000.00	-97,000.00
6220 Parks	\$197,000.00	\$100,000.00	-\$97,000.00
7550 Main Street			
200-7550-522202 Streetscape	317,150.00	354,150.00	37,000.00
7550 Main Street	\$317,150.00	\$354,150.00	\$37,000.00
TOTALS:	\$974,603.00	\$641,665.00	-\$332,938.00

**CITY OF TOCCOA - VETERAN'S PARKWAY GRANT FUND
FY 2017 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

REVENUES	FY 2016 (\$)	APPROVED	
		FY 2017 (\$)	Difference (\$)
201-0033-334310 One Georgia Grant Revenues	0.00	200,000.00	200,000.00
201-0033-335020 Economic Development Administration	0.00	1,420,000.00	1,420,000.00
201-0033-335030 Appalachian Regional Commission	0.00	300,000.00	300,000.00
201 Veteran's Pkwy Grant	\$0.00	\$1,920,000.00	\$1,920,000.00
TOTALS:		\$1,920,000.00	\$1,920,000.00

EXPENDITURE SUMMARY

EXPENDITURES	FY 2016 (\$)	APPROVED	
		FY 2017 (\$)	Difference (\$)
201-8500-523850 Contract Labor	0.00	1,920,000.00	1,920,000.00
201 Veteran's Pkwy Grant	\$0.00	\$1,920,000.00	\$1,920,000.00
TOTALS:		\$1,920,000.00	\$1,920,000.00



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SPLOST Funds

**CITY OF TOCCOA - SPLOST II
FY 2017 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

REVENUES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
202-0036-361000	250.00	38.00	-212.00
Interest Income			
202-0039-393999	133,352.00	82,273.00	-51,079.00
Fund Balance Forward-Splost I I			
TOTALS:	\$133,602.00	\$82,311.00	-\$51,291.00

EXPENDITURE SUMMARY

EXPENDITURES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
202-4331-542600	133,602.00	82,311.00	-51,291.00
Ward Creek Sewer			
TOTALS:	\$133,602.00	\$82,311.00	-\$51,291.00

**CITY OF TOCCOA - SPLOST IV
FY 2017 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

REVENUES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
204-0036-361000	200.00	142.00	-58.00
Interest Income			
204-0039-393999	299,780.00	299,838.00	58.00
Fund Balance Forward			
TOTALS:	\$299,980.00	\$299,980.00	

EXPENDITURE SUMMARY

EXPENDITURES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4331 Gravity Sewers			
204-4331-523850	99,980.00	99,980.00	
I & I - Contract Labor			
4430 Water Treatment			
204-4430-521200	160,000.00	160,000.00	
Professional Services			
204-4430-542505	40,000.00	40,000.00	
Water Plant Improvements			
TOTALS:	\$299,980.00	\$299,980.00	

**CITY OF TOCCOA - SPLOST V
FY 2017 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

REVENUES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
205-0036-361000	1,500.00	1,200.00	-300.00
Interest Income			
205-0039-393999	2,450,000.00	1,192,909.00	-1,257,091.00
Balance Brought Forward			
TOTALS:	\$2,451,500.00	\$1,194,109.00	-\$1,257,391.00

EXPENDITURE SUMMARY

EXPENDITURES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
4331 Gravity Sewers			
205-4331-523850	654,747.00	200,000.00	-454,747.00
Contract Labor/ I & I			
4331 Gravity Sewers	\$654,747.00	\$200,000.00	-\$454,747.00
4334 Water Lift Stations			
205-4334-523850	161,650.00	0.00	-161,650.00
Meadowbrook Contract Labor			
4334 Water Lift Stations	\$161,650.00	\$0.00	-\$161,650.00
4430 Water Treatment			
205-4430-542502	0.00	79,400.00	79,400.00
Filter Modifications-Mstr Plan			
205-4430-542505	716,103.00	40,000.00	-676,103.00
General Wtp			
4430 Water Treatment	\$716,103.00	\$119,400.00	-\$596,703.00
6220 Parks			
205-6220-523850	64,000.00	33,500.00	-30,500.00
Contract Labor Hfp			
6220 Parks	\$64,000.00	\$33,500.00	-\$30,500.00
8500 Water/Gas Capital Outlay			
205-8500-521200	855,000.00	841,209.00	-13,791.00
Professional Services			
8500 Water/Gas Capital Outlay	\$855,000.00	\$841,209.00	-\$13,791.00
TOTALS:	\$2,451,500.00	\$1,194,109.00	-\$1,257,391.00

**CITY OF TOCCOA - SPLOST VI
FY 2017 APPROVED BUDGET SUMMARY**

REVENUE SUMMARY

REVENUES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
206-0033-337000	996,000.00	955,000.00	-41,000.00
Splost V I Revenue			
TOTALS:	\$996,000.00	\$955,000.00	-\$41,000.00

EXPENDITURE SUMMARY

EXPENDITURES	FY 2016 (\$)	APPROVED FY 2017 (\$)	Difference (\$)
1512 Finance			
206-1512-521200	203,000.00	19,200.00	-183,800.00
Professional Services-Harris			
206-1512-542500	0.00	13,000.00	13,000.00
Equipment			
1512 Finance	\$203,000.00	\$32,200.00	-\$170,800.00
1565 Public Lands & Buildings			
206-1565-522200	200,000.00	300,000.00	100,000.00
City Hall Improvements			
1565 Public Lands & Buildings	\$200,000.00	\$300,000.00	\$100,000.00
4226 Pw-Grounds			
206-4226-542500	0.00	130,000.00	130,000.00
Equipment			
4226 Pw-Grounds	\$0.00	\$130,000.00	\$130,000.00
4440 Water Main			
206-4440-542500	0.00	100,000.00	100,000.00
Equipment			
4440 Water Main	\$0.00	\$100,000.00	\$100,000.00
8500 Water/Gas Capital Outlay			
206-8500-512910	310,900.00	222,000.00	-88,900.00
Discretionary			
206-8500-542500	100,000.00	0.00	-100,000.00
Vehicles & Equipment			
8500 Water/Gas Capital Outlay	\$410,900.00	\$222,000.00	-\$188,900.00
9000 Interfund Transfers			
206-9000-611100	182,100.00	0.00	-182,100.00
Transfer To General Fund			
206-9000-611137	0.00	170,800.00	170,800.00
Transfer To C R A			
9000 Interfund Transfers	\$182,100.00	\$170,800.00	-\$11,300.00
TOTALS:	\$996,000.00	\$955,000.00	-\$41,000.00



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