



**City of Toccoa, Georgia
FY23 Operating Budget
Narrative Summary**

The Fiscal Year 2023 Operating Budget for the period beginning July 1, 2022, is attached for review by the Toccoa City Commission. The following is a summary of the FY23 Budget highlighting items of interest.

The Overall Budget for the City of Toccoa is proposed at \$41,070,743; an increase of \$2,420,737 over the FY22 Budget; a 6.3% increase. This increase is due to increases in operating funds as well as increased spending in special revenue funds.

Overall Comments

- The Department Heads have presented realistic FY23 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.
- Utility Increases as follows:
 - Solid Waste: Residential increased \$1 per rollout (\$48,300 annual); Commercial increased 5% (\$17,350 annual).
 - No increases to Water/Sewer rates.
 - No increases to Natural Gas rates.
- We will continue to utilize our Reserve Accounts.
- The Budget includes a proposed incremental salary increase of \$4,160 for all full-time employees.
- The overall staffing of the City includes 182 full-time employees and 4.75 part-time employees; a breakdown by department is attached.
- Attached is a list of vehicles and equipment proposed for purchase in FY23 showing the amounts and funding source. A list of items requested but that remain unfunded is also attached for your review.
- Health Insurance funds are included in every department should rate increases occur in FY23.



General Fund

- The General Fund budget is \$11,513,582.

Operational Highlights for the General Fund:

Revenues:

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

- Tax-Real Property is increased \$15,000 based on FY22 receipts
- Title Ad Valorem Tax is increased by \$47,581 based on FY22 receipts.
- Local Option Sales Tax (LOST) collections are increased by \$305,713 based on FY22 receipts.
- Occupation Tax increased \$15,100 based on FY22 receipts.
- Insurance Premium Tax increased \$9,192 based on FY22 receipts.
- Interest Income decreased \$12,000 based on FY22 receipts.
- Schaefer Center ticket and concession sales were increased \$27,000 to reflect FY22 receipts.
- Georgia Municipal Association (GMA) Lease Pool revenues of \$319,000 are included to assist with vehicle and equipment purchases.
- Water Fund transfers will be \$3,004,811.
- Gas Fund transfers will be \$1,511,230.
- Solid Waste transfers will be \$83,266.

Expenses:

- The Finance budget is increased by \$135,676 due to increased personnel costs.
- Public Lands and Buildings budget is increased by \$30,000 for increased contract labor.
- The Police budget is increased by \$109,782 for increases in personnel costs, technology upgrades, and supply costs.
- The Fire budget is increased by \$169,831 due to increases in personnel costs and cost of gear.
- Public Works Streets and Drainage budget is increased \$111,123 for the purchase of a Mini Excavator utilizing lease pool.



- Public Works Grounds budget has been increased by \$101,633 for the purchase of a new work truck utilizing lease pool.
- The Schaefer Center budget increased by \$37,730 due to increased personnel costs.
- The FY23 Budget continues the Community Support for several community organizations.
- Main Street budget is increased by \$79,434 for increases to personnel costs, additional funding for several events and additions to façade grants.
- Downtown Maintenance budget is increased by \$64,160 for increases to personnel costs and overall operating costs.
- Interfund Transfers are increased by \$130,000 for Grant Fund Matches and CRA transfer to Lake Toccoa project.
- General Reserves are to be used to purchase \$35,000 Code Enforcement Vehicle and software; \$64,000 Police Technology; \$112,441 Fire Air Packs.

Special Revenue Funds

Grant Fund

The Grant Fund budget is \$324,324 in anticipation of funding from a variety of sources for:

- Purchase safety equipment.
- Continued Wellness Programs.
- Community Development Projects.

SPLOST Funds

SPLOST Funds of \$2,161,064 are budgeted for a variety of Capital improvement projects for:

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



Hotel-Motel Fund

The Hotel-Motel Fund revenues are level at \$107,875 based on FY22 receipts. The Chamber of Commerce support comes from this Fund and is proposed at the same level as FY22.

Water Fund

The Water Fund budget is \$12,198,163; a decrease of \$265,318 over the FY22 Budget. Most of this decrease is the drawdown of GEFA loan funds to improve the Eastanollee Creek Wastewater plant.

Operational Highlights for the Water Fund:

- The Water Fund will transfer \$3,004,811 to the General Fund and \$221,698 to the renewal and extension funds for Water and Sewer.
- Water sales are projected at \$5,704,457 and Sewer sales at \$1,556,336 for a combined total of \$7,260,793.
- Water & Sewer renewal and extension are to be utilized for \$40,000 for Automated Reading supplies and \$40,000 for a truck for Toccoa Creek Waste Water facility.

Natural Gas Fund

The Natural Gas Fund budget is \$12,461,902 an increase of \$778,106 over the FY22 Budget.

The operating margin is estimated to be \$6,632,610. This margin is determined by taking the difference of gas sales revenues (\$11,926,322) and subtracting the cost of purchasing gas (\$5,293,712).

Operational Highlights for the Gas Department:

- The Natural Gas Fund will transfer \$1,511,230 to the General Fund and \$49,455 to the Natural Gas Renewal and Extension Fund.
- Debt Service in the Gas Department for FY23 is \$2,002,669 with final payment due on June 1, 2024.



- Capital Projects include:
 - Gas Line Replacement: \$130,000
 - CNG Equipment: \$10,000
- Natural Gas renewal and extension are to be utilized for \$10,000 for Automated Reading supplies, \$15,000 for Tapping Machine, \$30,000 for New Service Truck, and \$50,000 for a Utility Barn.

Solid Waste Fund

The Solid Waste Fund has a budget of \$1,247,593 for FY22; an increase of \$78,261 over FY21.

Operational Highlights for the Solid Waste Fund:

- Revenues for Commercial are \$355,482 and Residential are \$854,711 and Recycling revenues are \$11,800.
- Disposal fees are budgeted at \$325,500 for Residential, \$271,700 for Commercial and \$42,900 for yard waste (brush).
- Solid Waste is transferring \$83,266 to the General Fund and transferring \$15,000 to the Solid Waste Renewal and Extension.

Lake Toccoa Facilities Fund

The Lake Toccoa Facilities Fund Budget is proposed at \$420,101.

Operational Highlights for the Lake Toccoa Facilities Fund include:

Revenues:

- Green Fees of \$66,500
- Cart Rental Fees of \$77,500
- Pro Shop Sales and Concession of \$57,000
- Membership Sales of \$22,500
- Tournament Revenues of \$9,000
- Event Center Revenues of \$141,701
- Course Sponsorship of \$5,000
- Grill Facilities Lease of \$24,000
- Tower Lease of \$15,000
- No General Fund Transfers



Expenses:

- Pro Shop Expenses of \$145,449
- Maintenance Expenses of \$154,204
- Event Center Expenses of \$120,448

Closing Remarks

The City of Toccoa's FY23 Operating Budget points out the following:

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

We look forward to reviewing the FY23 Budget with the Toccoa City Commission. Thank you for your time and assistance.

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

William A. Morse
Toccoa City Manager

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

Becky Bohannon
Finance Director

**CITY OF TOCCOA
PERSONNEL ALLOCATION**

	Dept.	FY 16	FY 17	FY18	FY19	FY20	FY21	FY22	FY23
CITY MANAGER	1320	3	3	2	2	2	2	2	2
COMMUNITY DEVELOP.	1120	1	1	1	1	1	1	1	1
CITY CLERK	1130	1	1	1	1	1	1	1	1
FINANCE	1512	5	5	5	5	5	5	5	6
CUSTOMER SERVICE	1512	5	5	5	5	5	5	5	5
HUMAN RESOURCES	1540	1	1	1	1	1	1	1	1
SCHAEFER CENTER	6100								1
MAIN STREET	7550	2	2	2	2	2	2	2	2
DOWNTOWN MAINTENANCE	7551								1
RECORDER'S COURT	2500	1	1	1	1	1	1	1	1
CODE ENFORCEMENT	2850				1	1	1	1	1
POLICE	3220	34	34	33	33	33	33	33	33
FIRE	3510	26	26	26	26	26	26	26	26
PUBLIC WORKS									
Administration	4100	2	2	2	2	2	2	2	2
Streets/Drainage	4220	3	3	4	4	4	4	4	4
Grounds/Maint.	4226	9	9	8	8	8	8	8	8
Cemetery	4950	1	1	1	1	1	1	1	1
Fleet	4900	3	3	3	3	3	3	3	3
Right Of Way (ROW) Crew	4230			3	3	3	3	3	3
PART-TIME									
City Clerk Part-Time	1130				0.5	0.5	0.5	0.5	0.5
Police Records Part-Time	3220					0.5	0.5	0.5	0.5
Schaefer Center	6100			0.5	0.5	0.75	0.75	0.75	0
Parks Part-Time	6220	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Main Street Part-Time	7550	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Downtown Maintenance	7551		0.5	0.5	0.5	0.5	0.5	0.5	0
PART-TIME SUBTOTAL		1.25	1.75	2.25	2.75	3.5	3.5	3.5	2.25
GENERAL FUND FULLTIME		97	97	98	99	99	99	99	102
GENERAL FUND PART-TIME		1.25	1.75	2.25	2.75	3.5	3.5	3.5	2.25

**CITY OF TOCCOA
PERSONNEL ALLOCATION**

WASTEWATER

Sewer Lift Stations	4334	1	1	1	1	1	1	1	1
Eastanollee Creek	4335	3	3	3	3	3	3	3	3
Toccoa Creek	4336	2	2	2	2	2	2	2	2
Wastewater Lab	4337	1	1	1	1	1	1	1	1
Industrial Treatment	4338	1	1	1	1	1	1	1	1
WASTEWATER SUBTOTAL		8	8	8	8	8	8	8	8

WATER

	Dept.	FY 16	FY 17	FY18	FY19	FY20	FY21	FY22	FY23
Water Admin.	4410	2	2	2	2	2	2	2	2
Utilites ROW Crew	4424					2	2	2	2
Water Treatment	4430	8	8	8	8	8	8	8	8
Water Mains	4440	3	4	3	3	3	3	3	3
Water Valves/Hydrants	4443	3	3	3	3	3	3	3	3
Water Taps/Meters	4444	3	3	3	3	3	3	3	3
Meter Reading	4445	4	4	4	4	4	4	4	4
Water Service	4446	1	1	1	1	1	1	1	1
Water Const./Inspect.	4448	2	2	2	2	2	2	2	2
WATER SUBTOTAL		26	27	26	26	28	28	28	28
WATER UTILITY TOTAL		34	35	34	34	36	36	36	36

GAS

Administration-Toccoa	4710	2	2	2	2	2	2	2	3
Gas Taps/Meters South	4712	6	6	6	6	6	6	6	6
Gas Valves/Reg. South	4714	0	0	1	1	1	1	1	1
Meter Readers-South	4716	2	2	2	2	2	2	2	2
Gas Transmission	4717	2	2	1	1	1	1	1	1
Gas Distribution-South	4718	3	3	3	3	4	4	4	4
Cathodic Protection	4719	1	1	1	1	1	1	1	1
Gas Safety Compliance Maint	4720	6	6	6	6	5	5	7	7
Service Tech.-South	4721	1	1	1	1	1	1	1	1
Utilities ROW Crew	4724					1	1	1	1
Gas Admin.-North	4730	1	1	1	1	1	1	1	1
Taps/Meters-North	4732	4	4	4	4	4	4	4	4
Gas Service - North	4741	1	1	1	1	1	1	1	1
Piping/Conversions-North	4743	2	2	2	2	2	2	2	2
GAS UTILITY TOTAL		31	31	31	31	32	32	34	35

SOLID WASTE

S/W Collection/Comm.	4521	1	1	1	1	1	1	1	1
S/W Collection/Resd.	4520	3	3	3	3	3	3	3	3
S/W Recycling	4550	2	2	2	2	2	2	2	2
SOLID WASTE TOTAL		6	6	6	6	6	6	6	6

**CITY OF TOCCOA
PERSONNEL ALLOCATION**

LAKE TOCCOA FACILITIES

Lake Toccoa Pro-Shop	6150	1	1	1	1	1	1	1	1
Lake Toccoa Golf Maintenance	6151	1	1	2	2	2	2	1	1
Lake Toccoa Event Center	6152								1
Lake Toccoa Grill	6155		2	0	0	0	0	0	0
LAKE TOCCOA TOTAL		2	4	3	3	3	3	2	3

PART-TIME

Lake Toccoa Pro-Shop PT	6150	1.5	1.0	1.5	1.5	1.5	1.5	1.5	1.5
Lake Toccoa Golf Maintenance PT	6151	0.5	0.5	0.0	0.0	0.0	0.0	1.0	1.0
Lake Toccoa Event Center PT	6152							0.5	0.0
Lake Toccoa Grill PT	6155		2.0	2.5	2.5	2.5	2.5	0.0	0.0
PART-TIME SUBTOTAL		2	3.5	4	4	4	4	3.0	2.5

CITY-WIDE, FULLTIME	170	173	172	173	176	176	177	182
CITY-WIDE, PART-TIME	3.25	5.25	6.25	6.75	7.5	7.5	6.5	4.75

Red Numbers Indicate Changes to the Budget

CITY OF TOCCOA FY2023 BUDGET

TABLE OF CONTENTS

Page 1	Budget Summaries
Page 2-15	General Fund
Page 16-24	Water Wastewater Fund
Page 25-31	Natural Gas Fund
Page 32-35	Solid Waste Fund
Page 36-39	Lake Toccoa Facilities Fund
Page 40	Hotel Motel Fund
Page 41-42	Grant Fund
Page 43-45	SPLOST Funds

**CITY OF TOCCOA
APPROVED FY2023 BUDGET SUMMARIES**

OPERATING FUNDS

		FY 2022 Approved		FY 2023 Approved		INCREASE (DECREASE)	% CHANGE
GENERAL FUND	\$	10,509,606	\$	11,513,582	\$	1,003,976	9.6%
WATER/WASTEWATER FUND	\$	12,463,481	\$	12,198,163	\$	(265,318)	-2.1%
NATURAL GAS FUND	\$	11,683,796	\$	12,461,902	\$	778,106	6.7%
SOLID WASTE FUND	\$	1,169,332	\$	1,247,593	\$	78,261	6.7%
LAKE TOCCOA FACILITIES FUND	\$	327,024	\$	420,101	\$	93,077	28.5%
	\$	36,153,239	\$	37,841,341	\$	1,688,102	4.7%

RESERVES AND R & E FUNDS

		FY 2022 Approved		FY 2023 Approved		INCREASE (DECREASE)	% CHANGE
GENERAL FUND RESERVES	\$	139,900	\$	211,441	\$	71,541	51.1%
GENERAL HEALTH RESERVES	\$	67,998	\$	-	\$	(67,998)	-100.0%
WATER R & E	\$	334,382	\$	110,849	\$	(223,533)	-66.8%
SEWER R & E	\$	334,382	\$	110,849	\$	(223,533)	-66.8%
NATURAL GAS R & E	\$	49,455	\$	105,000	\$	55,545	112.3%
SOLID WASTE R & E	\$	27,298	\$	15,000	\$	(12,298)	-45.1%
LAKE TOCCOA FACILITIES R & E	\$	18,000	\$	83,000	\$	65,000	361.1%
	\$	971,415	\$	636,139	\$	(335,276)	-34.5%

SPECIAL REVENUE FUNDS

		FY 2022 Approved		FY 2023 Approved		INCREASE (DECREASE)	% CHANGE
GRANT FUND	\$	214,724	\$	324,324	\$	109,600	51.0%
HOTEL/MOTEL FUND	\$	107,875	\$	107,875	\$	-	0.0%
SPLOST V	\$	452,000	\$	610,589	\$	158,589	35.1%
SPLOST VI	\$	753	\$	280,000	\$	279,247	100.0%
SPLOST VII	\$	750,000	\$	1,270,475	\$	520,475	69.4%
	\$	1,525,352	\$	2,593,263	\$	1,067,911	70.0%
TOTAL BUDGET FOR FY 2023	\$	38,650,006	\$	41,070,743	\$	2,420,737	6.3%

CITY OF TOCCOA - GENERAL FUND
FY2023 APPROVED BUDGET SUMMARY

	FY 2022	FY 2023	INCREASE (DECREASE)	% CHANGE
GENERAL FUND-100 REVENUE				
0031 Taxes	4,483,209	4,876,795	393,586	8.8%
0032 Business Licenses	70,200	70,200	0	0.0%
0033 Intergovernmental	45,000	52,500	7,500	16.7%
0034 Charges for Service	60,860	58,040	(2,820)	-4.6%
0035 Fines & Forfeitures	463,500	463,500	0	0.0%
0036 Interest Income	42,000	30,000	(12,000)	-28.6%
0038 Miscellaneous	1,018,715	1,073,115	54,400	5.3%
0039 Other Financing Sources	4,326,122	4,889,432	563,310	13.0%
TOTAL GENERAL FUND-100	10,509,606	11,513,582	1,003,976	9.6%

	FY 2022	FY 2023	INCREASE (DECREASE)	% CHANGE
GENERAL FUND-100 EXPENDITURE				
1110 City Commission	92,617	92,232	(385)	-0.4%
1120 Community Development	68,031	74,918	6,887	10.1%
1130 City Clerk	149,173	154,628	5,455	3.7%
1320 City Manager	265,812	257,857	(7,955)	-3.0%
1512 Finance	882,091	1,017,767	135,676	15.4%
1530 City Attorney	45,294	47,452	2,158	4.8%
1540 Human Resources	248,582	255,448	6,866	2.8%
1565 Public Lands & Buildings	393,564	423,564	30,000	7.6%
2500 Recorder's Court	181,801	187,162	5,361	2.9%
2850 Code Enforcement	134,555	145,544	10,989	8.2%
3220 Police Department	2,457,241	2,567,023	109,782	4.5%
3510 Fire Department	2,094,646	2,264,477	169,831	8.1%
4100 Public Works Administration	221,412	235,130	13,718	6.2%
4220 Streets & Drainage	385,271	496,394	111,123	28.8%
4226 Pw-Grounds	976,368	1,078,001	101,633	10.4%
4230 Right of Way Crew	111,856	114,681	2,825	100.0%
4900 Pw-Fleet	263,445	277,932	14,487	5.5%
4950 Pw-Cemetery	80,833	92,675	11,842	14.6%
6100 Schaefer Center	102,500	140,230	37,730	36.8%
6220 Parks	39,842	42,535	2,693	6.8%
6225 Doyle St Pool	39,625	45,125	5,500	13.9%
7220 Building Inspection	2,350	2,350	0	0.0%
7520 Community Support	22,000	27,500	5,500	25.0%
7525 Local Government Support	313,375	262,041	(51,334)	-16.4%
7530 Currahee St Beautificatio	18,500	18,500	0	0.0%
7550 Main Street	381,260	460,694	79,434	20.8%
7551 Downtown Maintenance	57,433	121,593	64,160	111.7%
7560 Emergency Reserve	100,300	100,300	0	0.0%
7565 Workers Compensation Reserve	30,500	30,500	0	0.0%
7570 Property And Liability Reserve	30,500	30,500	0	0.0%
8000 Debt Service	15,000	15,000	0	0.0%
8500 Capital Outlay	89,833	89,833	0	0.0%
9000 Interfund Transfers	213,996	343,996	130,000	60.7%
TOTAL GENERAL FUND-100	10,509,606	11,513,582	1,003,976	9.6%

**CITY OF TOCCOA - GENERAL FUND
FY2023 APPROVED BUDGET SUMMARY**

	FY 2022	FY 2023	INCREASE (DECREASE)	% CHANGE
GENERAL FUND RESERVES -101 REVENUE				
0039 Other Financing Sources	139,900	211,441	71,541	51.1%
TOTAL GENERAL FUND-101	139,900	211,441	71,541	51.1%

	FY 2022	FY 2023	INCREASE (DECREASE)	% CHANGE
GENERAL FUND RESERVES -101 EXPENDITURE				
1565 Public Lands & Buildings	20,000	0	(20,000)	100.0%
2850 Code Enforcement	25,000	35,000	10,000	100.0%
3220 Police Department	68,000	64,000	(4,000)	-5.9%
3510 Fire Department	26,900	112,441	85,541	318.0%
TOTAL GENERAL FUND-101	139,900	211,441	71,541	51.1%

	FY 2022	FY 2023	INCREASE (DECREASE)	% CHANGE
GENERAL HEALTH RESERVES -120 REVENUE				
0039 Other Financing Sources	67,998	0	(67,998)	-100.0%
TOTAL GENERAL FUND-101	67,998	0	-67,998	-100.0%

	FY 2022	FY 2023	INCREASE (DECREASE)	% CHANGE
GENERAL HEALTH RESERVES -120 EXPENDITURE				
1512 Finance	67,998	0	(67,998)	-100.0%
TOTAL GENERAL FUND-101	67,998	0	-67,998	-100.0%

**CITY OF TOCCOA - GENERAL FUND REVENUES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 0031 Taxes				
100-0031-311100	Tax-Real Property (Current)	\$ 1,005,000	\$ 1,030,000	\$ 25,000
100-0031-311110	Tax-Real Property (Prior)	\$ 20,000	\$ 10,000	\$ (10,000)
100-0031-311310	Tax-Motor Vehicle	\$ 16,000	\$ 16,000	\$ -
100-0031-311315	Title Ad Valorem Tax	\$ 172,419	\$ 220,000	\$ 47,581
100-0031-311320	Tax-Mobile Home	\$ 950	\$ 950	\$ -
100-0031-311600	Tax-Real Est. Transfer	\$ 40,000	\$ 40,000	\$ -
100-0031-311710	Franchise Tax-Electricity	\$ 455,000	\$ 455,000	\$ -
100-0031-311750	Franchise Tax-Cable Tv	\$ 82,500	\$ 82,500	\$ -
100-0031-311760	Franchise Tax-Telephone	\$ 26,500	\$ 27,500	\$ 1,000
100-0031-313100	Sales Tax-Lost	\$ 1,446,132	\$ 1,751,845	\$ 305,713
100-0031-314200	Alcohol Tax-Beer	\$ 192,000	\$ 192,000	\$ -
100-0031-314210	Alcohol Tax-Wine	\$ 30,000	\$ 30,000	\$ -
100-0031-314220	Alcohol Tax-Liquor	\$ 52,000	\$ 52,000	\$ -
100-0031-316100	Occupation Tax	\$ 249,900	\$ 265,000	\$ 15,100
100-0031-316200	Insurance Premium Tax	\$ 694,808	\$ 704,000	\$ 9,192
Revenue Subtotal	Department: 0031 Taxes	\$ 4,483,209	\$ 4,876,795	\$ 393,586
Department: 0032 Business Licenses				
100-0032-321110	License-Beer	\$ 30,000	\$ 30,000	\$ -
100-0032-321120	License-Wine	\$ 6,200	\$ 6,200	\$ -
100-0032-321130	License-Liquor	\$ 20,000	\$ 20,000	\$ -
100-0032-323100	Building Permits	\$ 14,000	\$ 14,000	\$ -
Revenue Subtotal	Department: 0032 Business Licenses	\$ 70,200	\$ 70,200	\$ -
Department: 0033 Intergovernmental				
100-0033-333000	Paymts In Lieu Of Taxes	\$ 45,000	\$ 52,500	\$ 7,500
Revenue Subtotal	Department: 0033 Intergovernmental	\$ 45,000	\$ 52,500	\$ 7,500
Department: 0034 Charges For Service				
100-0034-341190	Gcic Reports	\$ 3,000	\$ 3,000	\$ -
100-0034-341300	Zoning & Subdivision Fees	\$ 250	\$ 250	\$ -
100-0034-341910	Election Qualifying Fee	\$ 1,320	\$ 1,320	\$ -
100-0034-342101	Miscellaneous Police	\$ 2,400	\$ 2,400	\$ -
100-0034-342200	Fire Registration	\$ 14,890	\$ 13,570	\$ (1,320)
100-0034-347300	Miscellaneous Main Street	\$ 5,000	\$ 3,500	\$ (1,500)
100-0034-347301	Harvest Festival	\$ 11,000	\$ 11,000	\$ -
100-0034-347302	Toast Of Toccoa	\$ 5,000	\$ 5,000	\$ -
100-0034-347305	Ice Skating Revenues	\$ 2,000	\$ 2,000	\$ -
100-0034-349100	Cemetery Sales	\$ 16,000	\$ 16,000	\$ -
Revenue Subtotal	Department: 0034 Charges For Service	\$ 60,860	\$ 58,040	\$ (2,820)
Department: 0035 Fines & Forfeitures				
100-0035-351140	Recorders Court	\$ 440,000	\$ 440,000	\$ -
100-0035-351142	Court Add-On Fee	\$ 23,000	\$ 23,000	\$ -
100-0035-351150	Writ Of Possession Fees	\$ 500	\$ 500	\$ -
Revenue Subtotal	Department: 0035 Fines & Forfeitures	\$ 463,500	\$ 463,500	\$ -
Department: 0036 Interest Income				
100-0036-361000	Interest Income	\$ 42,000	\$ 30,000	\$ (12,000)
Revenue Subtotal	Department: 0036 Interest Income	\$ 42,000	\$ 30,000	\$ (12,000)
Department: 0038 Miscellaneous				
100-0038-381000	Rents	\$ 66,000	\$ 53,400	\$ (12,600)
100-0038-381005	Rents- Probation Office	\$ 2,400	\$ 2,400	\$ -
100-0038-381010	Rentals-Schaefer Center	\$ 7,000	\$ 14,000	\$ 7,000
100-0038-381012	Concessions-Schaefer Center	\$ 3,000	\$ 15,000	\$ 12,000
100-0038-381014	Ticket Sales -Schaefer Center	\$ 10,000	\$ 18,000	\$ 8,000
100-0038-389000	Other	\$ 50	\$ 50	\$ -
100-0038-389001	Management Fees	\$ 3,265	\$ 3,265	\$ -
100-0038-389002	Gma Lease Pool Proceeds	\$ 279,000	\$ 319,000	\$ 40,000
100-0038-389005	Employee Contributions	\$ 648,000	\$ 648,000	\$ -
Revenue Subtotal	Department: 0038 Miscellaneous	\$ 1,018,715	\$ 1,073,115	\$ 54,400

**CITY OF TOCCOA - GENERAL FUND REVENUES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 0039 Other Financing Sources	Revenue			
100-0039-391137	Transfer In-Comm Reserve Acct	\$ 25,000	\$ 233,000	\$ 208,000
100-0039-391275	Transfer In-Hotel Motel	\$ 57,125	\$ 57,125	\$ -
100-0039-391505	Oper. Trnsfrs In-Water	\$ 2,615,609	\$ 3,004,811	\$ 389,202
100-0039-391515	Oper. Trnsfrs In-Gas	\$ 1,531,687	\$ 1,511,230	\$ (20,457)
100-0039-391540	Oper. Trnsfrs In-S/W	\$ 96,701	\$ 83,266	\$ (13,435)
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 4,326,122	\$ 4,889,432	\$ 563,310
Total Revenue General Fund		\$ 10,509,606	\$ 11,513,582	\$ 1,003,976

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 1110 City Commission				
100-1110-511100	Regular Employees	\$ 56,500	\$ 56,500	\$ -
100-1110-512100	Group Insurance	\$ 60	\$ 55	\$ (5)
100-1110-512200	Fica	\$ 4,322	\$ 4,322	\$ -
100-1110-512400	Retirement	\$ 4,870	\$ 4,520	\$ (350)
100-1110-512700	Workers Compensation	\$ 165	\$ 135	\$ (30)
100-1110-521200	Professional Services	\$ 4,000	\$ 4,000	\$ -
100-1110-523200	Communications	\$ 600	\$ 600	\$ -
100-1110-523300	Advertising & Promotions	\$ 500	\$ 500	\$ -
100-1110-523301	Special Events	\$ 3,000	\$ 3,000	\$ -
100-1110-523600	Dues & Fees	\$ 11,500	\$ 11,500	\$ -
100-1110-523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
100-1110-531100	Supplies & Materials	\$ 1,500	\$ 1,500	\$ -
100-1110-531101	Awards & Recognitions	\$ 600	\$ 600	\$ -
Expenditure Subtotal	Department: 1110 City Commission	\$ 92,617	\$ 92,232	\$ (385)
Department: 1120 Community Development				
100-1120-511100	Regular Employees	\$ 33,532	\$ 37,690	\$ 4,158
100-1120-512100	Group Insurance	\$ 10,161	\$ 10,161	\$ -
100-1120-512200	Fica	\$ 2,565	\$ 2,883	\$ 318
100-1120-512400	Retirement	\$ 2,639	\$ 2,849	\$ 210
100-1120-512700	Workers Compensation	\$ 84	\$ 85	\$ 1
100-1120-521200	Professional Services	\$ 6,000	\$ 8,000	\$ 2,000
100-1120-522200	Repairs & Maint.	\$ 250	\$ 250	\$ -
100-1120-523300	Advertising & Promotion	\$ 800	\$ 800	\$ -
100-1120-523600	Dues & Fees	\$ 1,000	\$ 1,200	\$ 200
100-1120-523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
100-1120-523850	Contract Labor	\$ 3,500	\$ 3,500	\$ -
100-1120-531100	Supplies & Materials	\$ 300	\$ 300	\$ -
100-1120-531101	Awards & Recognitions	\$ 2,000	\$ 2,000	\$ -
100-1120-531270	Gasoline/Diesel	\$ 1,700	\$ 1,700	\$ -
100-1120-531600	Equipment < \$5,000	\$ 500	\$ 500	\$ -
Expenditure Subtotal	Department: 1120 Community Development	\$ 68,031	\$ 74,918	\$ 6,887
Department: 1130 City Clerk				
100-1130-511100	Regular Employees	\$ 88,148	\$ 92,309	\$ 4,161
100-1130-511200	Temporary Employee	\$ 15,000	\$ 15,000	\$ -
100-1130-512100	Group Insurance	\$ 11,418	\$ 12,326	\$ 908
100-1130-512200	Fica	\$ 7,890	\$ 8,210	\$ 320
100-1130-512400	Retirement	\$ 7,140	\$ 7,218	\$ 78
100-1130-512700	Workers Compensation	\$ 227	\$ 215	\$ (12)
100-1130-521200	Professional Services	\$ 13,500	\$ 13,500	\$ -
100-1130-522200	Repairs & Maint.	\$ 200	\$ 200	\$ -
100-1130-523200	Communications	\$ 600	\$ 600	\$ -
100-1130-523300	Advertising & Promotion	\$ 700	\$ 700	\$ -
100-1130-523600	Dues & Fees	\$ 500	\$ 500	\$ -
100-1130-523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
100-1130-531100	Supplies & Materials	\$ 850	\$ 850	\$ -
100-1130-531600	Equipment < \$5,000	\$ 1,000	\$ 1,000	\$ -
Expenditure Subtotal	Department: 1130 City Clerk	\$ 149,173	\$ 154,628	\$ 5,455
Department: 1320 City Manager				
100-1320-511100	Regular Employees	\$ 177,385	\$ 186,742	\$ 9,357
100-1320-512100	Group Insurance	\$ 39,701	\$ 25,392	\$ (14,309)
100-1320-512200	Fica	\$ 13,570	\$ 14,286	\$ 716
100-1320-512400	Retirement	\$ 14,369	\$ 14,607	\$ 238
100-1320-512700	Workers Compensation	\$ 767	\$ 730	\$ (37)
100-1320-522200	Repairs & Maint.	\$ 300	\$ 3,300	\$ 3,000
100-1320-523200	Communications	\$ 700	\$ 700	\$ -
100-1320-523600	Dues & Fees	\$ 3,000	\$ 3,000	\$ -
100-1320-523700	Education & Training	\$ 5,600	\$ 5,600	\$ -
100-1320-523850	Contract Labor	\$ 500	\$ 500	\$ -
100-1320-531100	Supplies & Materials	\$ 600	\$ 500	\$ -
100-1320-531270	Gasoline/Diesel	\$ 2,500	\$ 2,500	\$ -
100-1320-581200	Capital Lease Principal	\$ 6,606	\$ -	\$ (6,606)
100-1320-582200	Capital Lease Interest	\$ 314	\$ -	\$ (314)
Expenditure Subtotal	Department: 1320 City Manager	\$ 265,812	\$ 257,857	\$ (7,955)

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 1512 Finance				
100-1512-511100	Regular Employees	\$ 441,165	\$ 536,649	\$ 95,484
100-1512-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
100-1512-512100	Group Insurance	\$ 180,576	\$ 208,669	\$ 28,093
100-1512-512200	Fica	\$ 33,749	\$ 41,054	\$ 7,305
100-1512-512400	Retirement	\$ 35,116	\$ 39,846	\$ 4,730
100-1512-512700	Workers Compensation	\$ 1,124	\$ 1,188	\$ 64
100-1512-521200	Professional Services	\$ 6,125	\$ 6,125	\$ -
100-1512-522200	Repairs & Maint.	\$ 17,647	\$ 17,647	\$ -
100-1512-522300	Rentals	\$ 2,016	\$ 2,016	\$ -
100-1512-523100	Insurance	\$ 47,500	\$ 47,500	\$ -
100-1512-523200	Communications	\$ 3,000	\$ 3,000	\$ -
100-1512-523300	Advertising & Promotion	\$ 500	\$ 500	\$ -
100-1512-523600	Dues & Fees	\$ 100	\$ 100	\$ -
100-1512-523700	Education & Training	\$ 500	\$ 500	\$ -
100-1512-523850	Contract Labor	\$ 88,000	\$ 88,000	\$ -
100-1512-531100	Supplies & Materials	\$ 8,700	\$ 8,700	\$ -
100-1512-531600	Equipment < \$5,000 Each	\$ 7,250	\$ 7,250	\$ -
100-1512-581200	Capital Leases	\$ 6,705	\$ 6,705	\$ -
100-1512-582200	Interest on Capital Lease	\$ 318	\$ 318	\$ -
Expenditure Subtotal	Department: 1512 Finance	\$ 882,091	\$ 1,017,787	\$ 135,676
Department: 1530 City Attorney				
100-1530-512100	Group Insurance	\$ 12,731	\$ 13,912	\$ 1,181
100-1530-521200	Professional Services	\$ 32,563	\$ 33,540	\$ 977
Expenditure Subtotal	Department: 1530 City Attorney	\$ 45,294	\$ 47,452	\$ 2,158
Department: 1540 Human Resources				
100-1540-511100	Regular Employees	\$ 63,823	\$ 67,983	\$ 4,160
100-1540-512100	Group Insurance	\$ 27,448	\$ 29,705	\$ 2,257
100-1540-512101	Retirees Life Insurance	\$ 39,700	\$ 39,700	\$ -
100-1540-512200	Fica	\$ 4,882	\$ 5,201	\$ 319
100-1540-512400	Retirement	\$ 5,135	\$ 5,272	\$ 137
100-1540-512700	Workers Compensation	\$ 164	\$ 157	\$ (7)
100-1540-521200	Professional Services & Eap	\$ 2,800	\$ 2,800	\$ -
100-1540-523200	Communications	\$ 720	\$ 720	\$ -
100-1540-523300	Advertising & Promotion	\$ 100	\$ 100	\$ -
100-1540-523311	Drug Testing	\$ 8,000	\$ 8,000	\$ -
100-1540-523600	Dues & Fees	\$ 310	\$ 310	\$ -
100-1540-523700	Education & Training	\$ 1,600	\$ 1,600	\$ -
100-1540-523850	Contract Labor	\$ 500	\$ 500	\$ -
100-1540-531100	Supplies & Materials	\$ 400	\$ 400	\$ -
100-1540-531101	Emp Appreciation Awards Recognition	\$ 3,500	\$ 3,500	\$ -
100-1540-531103	Safety/Wellness Committee	\$ 200	\$ 200	\$ -
100-1540-531104	Lunch N Learns	\$ 1,000	\$ 1,000	\$ -
100-1540-531301	Retirement Receptions, Etc.	\$ 800	\$ 800	\$ -
100-1540-531303	Employee Appreciation Event	\$ 3,500	\$ 3,500	\$ -
100-1540-531304	Year End Bonus	\$ 35,000	\$ 35,000	\$ -
100-1540-531305	Wellness Program	\$ 25,000	\$ 25,000	\$ -
100-1540-531306	Sick Leave Incentive	\$ 23,000	\$ 23,000	\$ -
100-1540-531600	Equipment < \$5,000	\$ 1,000	\$ 1,000	\$ -
Expenditure Subtotal	Department: 1540 Human Resources	\$ 248,582	\$ 255,448	\$ 6,866
Department: 1565 Public Lands & Buildings				
100-1565-522200	Repairs & Maint.	\$ 10,000	\$ 10,000	\$ -
100-1565-522300	Rentals	\$ 28,800	\$ 28,800	\$ -
100-1565-523200	Communications	\$ 115,000	\$ 115,000	\$ -
100-1565-523250	Communications-Website	\$ 5,064	\$ 5,064	\$ -
100-1565-523600	Dues & Fees	\$ 5,400	\$ 5,400	\$ -
100-1565-523850	Contract Labor	\$ 30,000	\$ 60,000	\$ 30,000
100-1565-523852	Contract Labor-Inmate Crew	\$ 79,000	\$ 79,000	\$ -
100-1565-531100	Supplies & Materials	\$ 40,000	\$ 40,000	\$ -
100-1565-531210	Water/Sewerage	\$ 13,000	\$ 13,000	\$ -
100-1565-531220	Natural Gas	\$ 10,000	\$ 10,000	\$ -
100-1565-531230	Electricity	\$ 50,000	\$ 50,000	\$ -
100-1565-531270	Gasoline	\$ 4,800	\$ 4,800	\$ -
100-1565-531600	Equipment < \$5,000 Each	\$ 2,500	\$ 2,500	\$ -
Expenditure Subtotal	Department: 1565 Public Lands & Buildings	\$ 393,564	\$ 423,564	\$ 30,000

CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2023 APPROVED BUDGET

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 2500 Recorder'S Court				
100-2500-511100	Regular Employees	\$ 33,740	\$ 37,898	\$ 4,158
100-2500-512100	Group Insurance	\$ 12,038	\$ 12,756	\$ 718
100-2500-512200	Fica	\$ 2,581	\$ 2,899	\$ 318
100-2500-512400	Retirement	\$ 2,657	\$ 2,825	\$ 168
100-2500-512700	Workers Compensation	\$ 85	\$ 84	\$ (1)
100-2500-521200	Professional Services	\$ 25,000	\$ 25,000	\$ -
100-2500-523600	Dues & Fees	\$ 105,000	\$ 105,000	\$ -
100-2500-523700	Education & Training	\$ 300	\$ 300	\$ -
100-2500-531100	Supplies & Materials	\$ 400	\$ 400	\$ -
Expenditure Subtotal	Department: 2500 Recorder's Court	\$ 181,801	\$ 187,162	\$ 5,361
Department: 2850 Code Enforcement				
100-2850-511100	Regular Employees	\$ 41,644	\$ 47,736	\$ 6,092
100-2850-512100	Group Insurance	\$ 27,325	\$ 31,358	\$ 4,033
100-2850-512200	Fica	\$ 3,185	\$ 3,652	\$ 467
100-2850-512400	Retirement	\$ 3,308	\$ 3,652	\$ 344
100-2850-512700	Workers Compensation	\$ 1,543	\$ 1,596	\$ 53
100-2850-512900	Other Employee Benefits	\$ 100	\$ 100	\$ -
100-2850-522200	Repairs & Maintenance	\$ 500	\$ 500	\$ -
100-2850-523200	Communications	\$ 500	\$ 500	\$ -
100-2850-523700	Education & Training	\$ 200	\$ 200	\$ -
100-2850-523850	Contract Labor	\$ 12,000	\$ 12,000	\$ -
100-2850-523851	Contract Labor-House Demo	\$ 40,000	\$ 40,000	\$ -
100-2850-531100	Supplies & Materials	\$ 750	\$ 750	\$ -
100-2850-531270	Gasoline & Diesel	\$ 3,000	\$ 3,000	\$ -
100-2850-531600	Equipment < \$5,000 Each	\$ 500	\$ 500	\$ -
Expenditure Subtotal	Department: 2850 Code Enforcement	\$ 134,555	\$ 145,544	\$ 10,989
Department: 3220 Police Department				
100-3220-511100	Regular Employees	\$ 1,262,394	\$ 1,372,473	\$ 110,079
100-3220-511200	Temporary Employees	\$ 15,000	\$ 16,650	\$ 1,650
100-3220-511300	Overtime	\$ 3,000	\$ 3,000	\$ -
100-3220-512100	Group Insurance	\$ 494,847	\$ 560,845	\$ 65,998
100-3220-512200	Fica	\$ 97,778	\$ 104,994	\$ 7,216
100-3220-512400	Retirement	\$ 100,992	\$ 104,925	\$ 3,933
100-3220-512700	Workers Compensation	\$ 47,236	\$ 45,834	\$ (1,402)
100-3220-512900	Other Employee Benefits	\$ 11,000	\$ 14,000	\$ 3,000
100-3220-521200	Professional Services	\$ 6,500	\$ 6,500	\$ -
100-3220-522200	Repairs & Maint.	\$ 25,000	\$ 25,000	\$ -
100-3220-523100	Insurance	\$ 52,500	\$ 52,500	\$ -
100-3220-523200	Communications	\$ 8,100	\$ 8,100	\$ -
100-3220-523600	Dues & Fees	\$ 6,500	\$ 6,500	\$ -
100-3220-523700	Education & Training	\$ 6,000	\$ 6,000	\$ -
100-3220-523850	Contract Labor	\$ 47,000	\$ 52,400	\$ 5,400
100-3220-531100	Supplies & Materials	\$ 12,000	\$ 15,000	\$ 3,000
100-3220-531120	Training Center Expense	\$ -	\$ 2,500	\$ 2,500
100-3220-531210	Water/Sewerage	\$ 750	\$ 750	\$ -
100-3220-531220	Natural Gas	\$ -	\$ 300	\$ 300
100-3220-531230	Electricity	\$ 4,800	\$ 4,800	\$ -
100-3220-531270	Gasoline/Diesel	\$ 60,000	\$ 60,000	\$ -
100-3220-531600	Equipment < \$5,000 Each	\$ 21,251	\$ 22,400	\$ 1,149
100-3220-542500	Equipment	\$ 114,000	\$ -	\$ (114,000)
100-3220-581200	Capital Leases	\$ 57,845	\$ 77,854	\$ 20,009
100-3220-582200	Interest - Capital Leases	\$ 2,748	\$ 3,698	\$ 950
Expenditure Subtotal	Department: 3220 Police Department	\$ 2,457,241	\$ 2,567,023	\$ 109,782

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 3510 Fire Department				
100-3510-511100	Regular Employees	\$ 1,148,696	\$ 1,320,037	\$ 171,341
100-3510-511300	Overtime	\$ 14,000	\$ 14,000	\$ -
100-3510-512100	Group Insurance	\$ 542,304	\$ 517,060	\$ (25,244)
100-3510-512200	Fica	\$ 87,875	\$ 100,983	\$ 13,108
100-3510-512400	Retirement	\$ 91,313	\$ 98,412	\$ 7,099
100-3510-512700	Workers Compensation	\$ 23,904	\$ 23,825	\$ (79)
100-3510-512900	Other Employee Benefits	\$ 10,000	\$ 10,000	\$ -
100-3510-521200	Professional Services	\$ 1,500	\$ 1,500	\$ -
100-3510-522110	Disposal	\$ 946	\$ 946	\$ -
100-3510-522200	Repairs & Maint.	\$ 45,000	\$ 45,000	\$ -
100-3510-523100	Insurance	\$ 17,500	\$ 17,500	\$ -
100-3510-523200	Communications	\$ 4,300	\$ 4,300	\$ -
100-3510-523600	Dues & Fees	\$ 6,000	\$ 6,000	\$ -
100-3510-523700	Education & Training	\$ 2,500	\$ 2,500	\$ -
100-3510-531100	Supplies & Materials	\$ 22,500	\$ 22,500	\$ -
100-3510-531210	Water/Sewerage	\$ 4,500	\$ 4,500	\$ -
100-3510-531220	Natural Gas	\$ 6,000	\$ 6,000	\$ -
100-3510-531230	Electricity	\$ 18,000	\$ 18,000	\$ -
100-3510-531270	Gasoline/Diesel	\$ 14,000	\$ 14,000	\$ -
100-3510-531400	Books & Periodicals	\$ 500	\$ 500	\$ -
100-3510-531600	Equipment < \$5,000 Each	\$ 20,000	\$ 30,000	\$ 10,000
100-3510-581200	Capital Leases	\$ 12,705	\$ 6,600	\$ (6,105)
100-3510-582200	Interest-Capital Lease	\$ 603	\$ 314	\$ (289)
Expenditure Subtotal	Department: 3510 Fire Department	\$ 2,094,646	\$ 2,264,477	\$ 169,831
Department: 4100 Public Works Administration				
100-4100-511100	Regular Employees	\$ 132,914	\$ 141,234	\$ 8,320
100-4100-512100	Group Insurance	\$ 54,485	\$ 58,999	\$ 4,514
100-4100-512200	Fica	\$ 10,167	\$ 10,804	\$ 637
100-4100-512400	Retirement	\$ 10,705	\$ 10,966	\$ 261
100-4100-512700	Workers Compensation	\$ 341	\$ 327	\$ (14)
100-4100-522200	Repairs & Maint.	\$ 2,400	\$ 2,400	\$ -
100-4100-523100	Insurance	\$ 7,500	\$ 7,500	\$ -
100-4100-523600	Dues & Fees	\$ 400	\$ 400	\$ -
100-4100-523850	Contract Labor	\$ 1,000	\$ 1,000	\$ -
100-4100-531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
100-4100-531600	Equipment < \$5,000 Each	\$ 500	\$ 500	\$ -
Expenditure Subtotal	Department: 4100 Public Works Administration	\$ 221,412	\$ 235,130	\$ 13,718
Department: 4220 Streets & Drainage				
100-4220-511100	Regular Employees	\$ 167,283	\$ 180,893	\$ 13,610
100-4220-511200	Temporary Employees	\$ 10,000	\$ 10,000	\$ -
100-4220-511300	Overtime	\$ 8,000	\$ 8,000	\$ -
100-4220-512100	Group Insurance	\$ 76,744	\$ 100,120	\$ 23,376
100-4220-512200	Fica	\$ 12,797	\$ 14,603	\$ 1,806
100-4220-512400	Retirement	\$ 13,277	\$ 13,491	\$ 214
100-4220-512700	Workers Compensation	\$ 12,701	\$ 11,526	\$ (1,175)
100-4220-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
100-4220-522200	Repairs & Maint.	\$ 25,000	\$ 25,000	\$ -
100-4220-522300	Rentals	\$ 1,000	\$ 1,000	\$ -
100-4220-523200	Communications	\$ 5,100	\$ 5,100	\$ -
100-4220-523600	Dues & Fees	\$ 50	\$ 50	\$ -
100-4220-523700	Education & Training	\$ 550	\$ 550	\$ -
100-4220-523850	Contract Labor	\$ 7,000	\$ 7,000	\$ -
100-4220-531100	Supplies & Materials	\$ 8,000	\$ 8,000	\$ -
100-4220-531210	Water/Sewerage	\$ 6,000	\$ 6,000	\$ -
100-4220-531220	Natural Gas	\$ 2,500	\$ 2,500	\$ -
100-4220-531230	Electricity	\$ 3,000	\$ 3,000	\$ -
100-4220-531270	Gasoline/Diesel	\$ 7,000	\$ 7,000	\$ -
100-4220-531600	Equipment < \$5,000 Each	\$ 2,500	\$ 2,500	\$ -
100-4220-542500	Equipment	\$ -	\$ 80,000	\$ 80,000
100-4220-581200	Capital Leases	\$ 14,863	\$ 8,459	\$ (6,404)
100-4220-582200	Capital Leases-Interest	\$ 706	\$ 402	\$ (304)
Expenditure Subtotal	Department: 4220 Streets & Drainage	\$ 385,271	\$ 496,394	\$ 111,123

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 4226 Pw-Grounds				
100-4226-511100	Regular Employees	\$ 261,080	\$ 268,455	\$ 27,375
100-4226-511300	Overtime	\$ 10,000	\$ 10,000	\$ -
100-4226-512100	Group Insurance	\$ 132,853	\$ 102,454	\$ (30,399)
100-4226-512200	Fica	\$ 19,972	\$ 22,067	\$ 2,095
100-4226-512400	Retirement	\$ 20,491	\$ 21,001	\$ 510
100-4226-512700	Workers Compensation	\$ 19,431	\$ 17,942	\$ (1,489)
100-4226-512900	Other Employee Benefits	\$ 4,000	\$ 4,000	\$ -
100-4226-522200	Repairs & Maint.	\$ 20,000	\$ 20,000	\$ -
100-4226-531100	Supplies & Materials	\$ 10,000	\$ 10,000	\$ -
100-4226-531230	Electricity	\$ 270,000	\$ 270,000	\$ -
100-4226-531270	Gasoline/Diesel	\$ 22,500	\$ 22,500	\$ -
100-4226-531271	Ona Fuel	\$ 500	\$ 500	\$ -
100-4226-531600	Equipment < \$5,000 Each	\$ 3,500	\$ 3,500	\$ -
100-4226-542500	Equipment	\$ 165,000	\$ 239,000	\$ 74,000
100-4226-581200	Capital Leases	\$ 16,269	\$ 44,470	\$ 28,201
100-4226-582200	Capital Leases-Interest	\$ 772	\$ 2,112	\$ 1,340
Expenditure Subtotal	Department: 4226 Pw-Grounds	\$ 976,368	\$ 1,078,001	\$ 101,633
Department: 4230 Right Of Way Crew				
100-4230-511100	Regular Employees	\$ 70,914	\$ 74,965	\$ 4,051
100-4230-511300	Overtime	\$ 100	\$ 100	\$ -
100-4230-512100	Group Insurance	\$ 23,600	\$ 22,278	\$ (1,322)
100-4230-512200	Fica	\$ 5,424	\$ 5,735	\$ 311
100-4230-512400	Retirement	\$ 5,672	\$ 5,664	\$ (8)
100-4230-512700	Workers Comp	\$ 5,046	\$ 4,839	\$ (207)
100-4230-512900	Other Employee Benefits	\$ 500	\$ 500	\$ -
100-4230-523200	Communications	\$ 600	\$ 600	\$ -
Expenditure Subtotal	Department: 4230 Right Of Way Crew	\$ 111,856	\$ 114,681	\$ 2,825
Department: 4900 Pw-Fleet				
100-4900-511100	Regular Employees	\$ 145,388	\$ 157,862	\$ 12,474
100-4900-511300	Overtime	\$ 500	\$ 500	\$ -
100-4900-512100	Group Insurance	\$ 66,796	\$ 72,259	\$ 5,463
100-4900-512200	Fica	\$ 11,122	\$ 12,076	\$ 954
100-4900-512400	Retirement	\$ 11,609	\$ 12,130	\$ 521
100-4900-512700	Workers Compensation	\$ 2,314	\$ 2,255	\$ (59)
100-4900-512900	Other Employee Benefits	\$ 3,500	\$ 3,500	\$ -
100-4900-522200	Repairs & Maint.	\$ 500	\$ 500	\$ -
100-4900-522300	Rentals	\$ 950	\$ 950	\$ -
100-4900-523200	Communications	\$ 2,300	\$ 2,300	\$ -
100-4900-531100	Supplies & Materials	\$ 1,400	\$ 1,400	\$ -
100-4900-531220	Natural Gas	\$ 1,400	\$ 1,400	\$ -
100-4900-531230	Electricity	\$ 4,000	\$ 4,000	\$ -
100-4900-531270	Gasoline/Diesel	\$ 1,800	\$ 1,800	\$ -
100-4900-531600	Equipment < \$5,000 Each	\$ 5,000	\$ 5,000	\$ -
100-4900-581200	Capital Leases	\$ 4,645	\$ -	\$ (4,645)
100-4900-582200	Capital Leases-Interest	\$ 221	\$ -	\$ (221)
Expenditure Subtotal	Department: 4900 Pw-Fleet	\$ 263,445	\$ 277,932	\$ 14,487
Department: 4950 Pw-Cemetery				
100-4950-511100	Regular Employees	\$ 40,038	\$ 44,375	\$ 4,337
100-4950-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
100-4950-512100	Group Insurance	\$ 21,157	\$ 26,358	\$ 7,201
100-4950-512200	Fica	\$ 3,062	\$ 3,395	\$ 333
100-4950-512400	Retirement	\$ 3,171	\$ 3,266	\$ 95
100-4950-512700	Workers Compensation	\$ 1,505	\$ 1,381	\$ (124)
100-4950-512900	Other Employee Benefits	\$ 900	\$ 900	\$ -
100-4950-522200	Repairs & Maint.	\$ 1,500	\$ 1,500	\$ -
100-4950-531100	Supplies & Materials	\$ 2,000	\$ 2,000	\$ -
100-4950-531210	Water/Sewerage	\$ 200	\$ 200	\$ -
100-4950-531230	Electricity	\$ 1,000	\$ 1,000	\$ -
100-4950-531270	Gasoline/Diesel	\$ 2,800	\$ 2,800	\$ -
100-4950-531600	Equipment < \$5,000 Each	\$ 1,500	\$ 1,500	\$ -
Expenditure Subtotal	Department: 4950 Pw-Cemetery	\$ 80,833	\$ 92,675	\$ 11,842

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 6100 Schaefer Center				
100-6100-511100	Regular Employee	\$ -	\$ 37,689	\$ 37,689
100-6100-511200	Temporary Employee	\$ 25,764	\$ -	\$ (25,764)
100-6100-512100	Group Insurance	\$ -	\$ 12,030	\$ 12,030
100-6100-512200	Fica	\$ 1,970	\$ 2,883	\$ 913
100-6100-512400	Retirement	\$ -	\$ 2,746	\$ 2,746
100-6100-512700	Workers Compensation	\$ 66	\$ 82	\$ 16
100-6100-522200	Repairs & Maintenance	\$ 3,000	\$ 3,000	\$ -
100-6100-522201	Schaefer Center Infrastructure	\$ 3,000	\$ 3,000	\$ -
100-6100-523200	Communications-Wifi	\$ 100	\$ 100	\$ -
100-6100-523300	Advertising & Promotions	\$ 6,000	\$ 6,000	\$ -
100-6100-523600	Dues & Fees	\$ 1,100	\$ 500	\$ (600)
100-6100-523700	Education & Training	\$ 2,000	\$ 1,000	\$ (1,000)
100-6100-523850	Contract Labor	\$ 18,000	\$ 20,000	\$ 2,000
100-6100-531100	Supplies & Materials	\$ 1,500	\$ 1,500	\$ -
100-6100-531101	Schaefer Center Concession	\$ 4,000	\$ 7,000	\$ 3,000
100-6100-531102	Schaefer Center Programming	\$ 25,000	\$ 25,000	\$ -
100-6100-531103	Beer & Wine Concessions	\$ -	\$ 3,500	\$ 3,500
100-6100-531210	Water/Sewerage	\$ 1,700	\$ 1,700	\$ -
100-6100-531220	Natural Gas	\$ 1,300	\$ 2,000	\$ 700
100-6100-531230	Electricity	\$ 8,000	\$ 10,500	\$ 2,500
Expenditure Subtotal	Department: 6100 Schaefer Center	\$ 102,500	\$ 140,230	\$ 37,730
Department: 6220 Parks				
100-6220-511200	Temporary Employee	\$ 14,527	\$ 17,022	\$ 2,495
100-6220-512200	Fica	\$ 1,111	\$ 1,302	\$ 191
100-6220-512700	Workers Compensation	\$ 279	\$ 286	\$ 7
100-6220-522110	Disposal	\$ 1,200	\$ 1,200	\$ -
100-6220-522200	Repairs & Maint.	\$ 4,000	\$ 4,000	\$ -
100-6220-522201	Emory Johnson- Repairs & Maint	\$ 1,000	\$ 1,000	\$ -
100-6220-522202	R & M Alewine Park	\$ 500	\$ 500	\$ -
100-6220-523200	Communications	\$ 825	\$ 825	\$ -
100-6220-531100	Supplies & Materials	\$ 4,000	\$ 4,000	\$ -
100-6220-531210	Water/Sewerage	\$ 3,000	\$ 3,000	\$ -
100-6220-531230	Electricity	\$ 8,400	\$ 8,400	\$ -
100-6220-531600	Equipment < \$5,000 Each	\$ 1,000	\$ 1,000	\$ -
Expenditure Subtotal	Department: 6220 Parks	\$ 39,842	\$ 42,535	\$ 2,693
Department: 6225 Doyle St Pool				
100-6225-522200	Repairs & Maintenance	\$ 1,000	\$ 1,000	\$ -
100-6225-523200	Communications	\$ 825	\$ 825	\$ -
100-6225-523850	Contract Labor	\$ 27,500	\$ 33,000	\$ 5,500
100-6225-531100	Supplies & Materials	\$ 8,000	\$ 8,000	\$ -
100-6225-531230	Electricity	\$ 2,300	\$ 2,300	\$ -
Expenditure Subtotal	Department: 6225 Doyle St Pool	\$ 39,625	\$ 45,125	\$ 5,500
Department: 7220 Building Inspection				
100-7220-523600	Dues & Fees	\$ 250	\$ 250	\$ -
100-7220-523700	Education & Training	\$ 1,800	\$ 1,800	\$ -
100-7220-531100	Supplies & Materials	\$ 100	\$ 100	\$ -
100-7220-531400	Books & Periodicals	\$ 200	\$ 200	\$ -
Expenditure Subtotal	Department: 7220 Building Inspection	\$ 2,350	\$ 2,350	\$ -
Department: 7520 Community Support				
100-7520-523307	Paul Anderson Park	\$ 2,500	\$ 2,500	\$ -
100-7520-523310	Swimming Lessons Education	\$ 1,000	\$ -	\$ (1,000)
100-7520-523339	Historical Society	\$ 1,000	\$ 1,000	\$ -
100-7520-523341	Toccoa-Stephens Co Beautiful	\$ 5,000	\$ 5,000	\$ -
100-7520-523343	Boys & Girls Club	\$ 5,000	\$ 5,000	\$ -
100-7520-523345	Open Arms Clinic	\$ 5,000	\$ 5,000	\$ -
100-7520-523346	Toccoa Symphony Orchestra	\$ 2,500	\$ 2,500	\$ -
100-7520-523348	The Hope Center	\$ -	\$ 2,500	\$ 2,500
100-7520-523350	Currahee Art Council	\$ -	\$ 4,000	\$ 4,000
Expenditure Subtotal	Department: 7520 Community Support	\$ 22,000	\$ 27,500	\$ 5,500
Department: 7525 Local Government Support				
100-7525-523331	Industrial Development Authority	\$ 50,000	\$ 50,000	\$ -
100-7525-523332	Industrial Development Project	\$ 50,000	\$ -	\$ (50,000)
100-7525-523336	Toccoa Stephens Co Airport Authority	\$ 28,125	\$ 10,500	\$ (17,625)
100-7525-523343	Animal Control	\$ -	\$ 35,691	\$ 35,691
100-7525-523344	Humans Shelter Operations	\$ 180,250	\$ 160,850	\$ (19,400)
100-7525-523345	So Soil & Water Conservation	\$ 5,000	\$ 5,000	\$ -
Expenditure Subtotal	Department: 7525 Local Government Support	\$ 313,375	\$ 262,041	\$ (51,334)

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 7530 Currahee St Beautification	Expenditure			
100-7530-522201	Greenspace	\$ 3,500	\$ 3,500	\$ -
100-7530-523318	Grant Program/Facades	\$ 15,000	\$ 15,000	\$ -
Expenditure Subtotal	Department: 7530 Currahee St Beautification	\$ 18,500	\$ 18,500	\$ -
Department: 7550 Main Street	Expenditure			
100-7550-511100	Regular Employees	\$ 144,922	\$ 154,365	\$ 9,443
100-7550-511200	Temporary/Special Events Coord	\$ 29,613	\$ 33,768	\$ 4,155
100-7550-512100	Group Insurance	\$ 22,184	\$ 44,804	\$ 22,620
100-7550-512200	Fica	\$ 13,351	\$ 14,392	\$ 1,041
100-7550-512400	Retirement	\$ 11,694	\$ 12,016	\$ 322
100-7550-512700	Workers Compensation	\$ 440	\$ 431	\$ (9)
100-7550-521200	Professional Services	\$ 500	\$ 500	\$ -
100-7550-522200	Repairs & Maint.	\$ 500	\$ 3,180	\$ 2,680
100-7550-522300	Rentals/Music License	\$ 1,218	\$ 1,400	\$ 182
100-7550-523200	Communications	\$ 720	\$ 720	\$ -
100-7550-523300	Advertising & Promotion	\$ 37,000	\$ 40,000	\$ 3,000
100-7550-523301	Special Events	\$ 24,000	\$ 33,000	\$ 9,000
100-7550-523313	Christmas	\$ 18,000	\$ 22,000	\$ 4,000
100-7550-523314	Toast Of Toccoa	\$ 15,000	\$ 12,000	\$ (3,000)
100-7550-523315	Harvest Festival	\$ 14,000	\$ 19,000	\$ 5,000
100-7550-523316	Ida Cox	\$ 16,000	\$ 21,000	\$ 5,000
100-7550-523318	Facade Grants	\$ 10,000	\$ 25,000	\$ 15,000
100-7550-523319	Economic Restructure	\$ 4,068	\$ 4,068	\$ -
100-7550-523600	Dues & Fees	\$ 1,300	\$ 2,300	\$ 1,000
100-7550-523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
100-7550-523850	Contract Labor	\$ 1,000	\$ 1,000	\$ -
100-7550-531100	Supplies & Materials	\$ 1,500	\$ 1,500	\$ -
100-7550-531101	Signage	\$ 5,250	\$ 5,250	\$ -
100-7550-531103	Ice Skating	\$ 4,000	\$ 4,000	\$ -
Expenditure Subtotal	Department: 7550 Main Street	\$ 381,260	\$ 460,694	\$ 79,434
Department: 7551 Downtown Maintenance	Expenditure			
100-7551-511100	Regular Employee	\$ -	\$ 36,213	\$ 36,213
100-7551-511200	Temporary Employees	\$ 15,137	\$ -	\$ (15,137)
100-7551-512100	Group Insurance	\$ -	\$ 29,298	\$ 29,298
100-7551-512200	Fica	\$ 1,158	\$ 2,770	\$ 1,612
100-7551-512400	Retirement	\$ -	\$ 2,731	\$ 2,731
100-7551-512700	Workers Compensation	\$ 38	\$ 81	\$ 43
100-7551-522200	Repairs & Maint.	\$ 23,100	\$ 24,000	\$ 900
100-7551-531230	Electricity	\$ 18,000	\$ 25,000	\$ 7,000
100-7551-531270	Gasoline/Diesel	\$ -	\$ 1,500	\$ 1,500
Expenditure Subtotal	Department: 7551 Downtown Maintenance	\$ 57,433	\$ 121,593	\$ 64,160

**CITY OF TOCCOA - GENERAL FUND EXPENDITURES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 7560 Emergency Reserve	Expenditure			
100-7560-611000	Transfers Out-Emergency Fund	\$ 100,300	\$ 100,300	\$ -
Expenditure Subtotal	Department: 7560 Emergency Reserve	\$ 100,300	\$ 100,300	\$ -
Department: 7565 Workers Compensation Reserve	Expenditure			
100-7565-512700	Workers Compensation	\$ 30,500	\$ 30,500	\$ -
Expenditure Subtotal	Department: 7565 Workers Compensation Reserve	\$ 30,500	\$ 30,500	\$ -
Department: 7570 Property And Liability Reserve	Expenditure			
100-7570-523100	Property & Liability Ins	\$ 30,500	\$ 30,500	\$ -
Expenditure Subtotal	Department: 7570 Property And Liability Reserve	\$ 30,500	\$ 30,500	\$ -
Department: 8000 Debt Service	Expenditure			
100-8000-611500	Interest Expense	\$ 15,000	\$ 15,000	\$ -
Expenditure Subtotal	Department: 8000 Debt Service	\$ 15,000	\$ 15,000	\$ -
Department: 8500 Capital Outlay	Expenditure			
100-8500-542500	Capital Expenditure	\$ -	\$ -	\$ -
100-8500-561200	Capital Lease Principal	\$ 85,759	\$ 85,759	\$ -
100-8500-582200	Interest Capital Lease	\$ 4,074	\$ 4,074	\$ -
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 89,833	\$ 89,833	\$ -
Department: 9000 Interfund Transfers	Expenditure			
100-9000-611101	Transfer - Gen Fd Reserve Acct	\$ 67,998	\$ 135,996	\$ 67,998
100-9000-611120	Transfer To General Health Reserve	\$ 67,998	\$ -	\$ (67,998)
100-9000-611200	Transfers Out-Grant Fund	\$ 78,000	\$ 143,000	\$ 65,000
100-9000-611556	CRA Trnsfrs To Lake Toccoa	\$ -	\$ 65,000	\$ 65,000
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ 213,996	\$ 343,996	\$ 130,000
Total Expenditure General Fund		\$ 10,509,606	\$ 11,513,582	\$ 1,003,976

**CITY OF TOCCOA - GENERAL RESERVE
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 0039 Other Financing Sources	Revenue			
101-0039-391100	Transfer In From General Fd	\$ 67,998	\$ 135,996	\$ 67,998
101-0039-393999	Fund Balance Forward	\$ 71,902	\$ 75,445	\$ 3,543
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 139,900	\$ 211,441	\$ 71,541
Total Revenue General Reserve		\$ 139,900	\$ 211,441	\$ 71,541
Department: 1565 Public Buildings	Expenditure			
101-1565-532850	Website Upgrades	\$ 20,000	\$ -	\$ (20,000)
Expenditure Subtotal	Department: 1512 Finance	\$ 20,000	\$ -	\$ (20,000)
Department: 2850 Code Enforcement	Expenditure			
101-2850-542500	Code Enforcement Truck and Software	\$ 25,000	\$ 35,000	\$ 10,000
Expenditure Subtotal	Department: 2850 Code Enforcement	\$ 25,000	\$ 35,000	\$ 10,000
Department: 3220 Police Department	Expenditure			
101-3220-542500	Police Servers & Backup Software	\$ 68,000	\$ 64,000	\$ (4,000)
Expenditure Subtotal	Department: 3320 Police Department	\$ 68,000	\$ 64,000	\$ (4,000)
Department: 3510 Fire Department	Expenditure			
101-3510-542500	14 New Air Packs	\$ 26,900	\$ 112,441	\$ 85,541
Expenditure Subtotal	Department: 3510 Fire Department	\$ 26,900	\$ 112,441	\$ 85,541
Total Expenditure General Reserve		\$ 139,900	\$ 211,441	\$ 71,541

**CITY OF TOCCOA - GENERAL RESERVE
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 0039 Other Financing Sources	Revenue			
120-0039-391100	Transfer From General Fund	\$ 67,998	\$ -	\$ (67,998)
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 67,998	\$ -	\$ (67,998)
Total Revenue General Health Reserve		\$ 67,998	\$ -	\$ (67,998)

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

**CITY OF TOCCOA - WATER WASTEWATER FUND
FY2023 APPROVED BUDGET SUMMARY**

	FY2022	FY2023	INCREASE (DECREASE)	% CHANGE
WATER/WASTEWATER FUND-505 REVENUE				
0034 Charges For Service	7,263,481	7,613,163	349,682	4.8%
0038 Miscellaneous	5,200,000	4,585,000	(615,000)	100.0%
TOTAL WATER/WASTEWATER FUND-505	12,463,481	12,198,163	(265,318)	-2.1%

	FY2022	FY2023	INCREASE (DECREASE)	% CHANGE
WATER/WASTEWATER FUND-505 EXPENDITURE				
4331 Gravity Sewers	6,500	6,500	0	0.0%
4334 Water Lift Stations	136,484	143,020	6,536	4.8%
4335 Water Eastanollee Creek P	751,297	823,875	72,578	9.7%
4336 Water Toccoa Creek Plant	179,387	225,631	46,244	25.8%
4337 Water-Wastewater Lab	83,636	89,053	5,417	6.5%
4338 Water Industrial Pretreat	72,324	77,833	5,509	7.6%
4410 Water Administration	276,515	287,763	11,248	4.1%
4420 Water Yonah Pump Station	31,400	31,400	0	0.0%
4421 Water Davidson Creek	158,200	158,200	0	0.0%
4424 Utilities ROW Crew	95,951	107,268	11,317	11.8%
4430 Water Treatment	873,181	995,989	122,808	14.1%
4431 Water Lab	23,000	23,000	0	0.0%
4440 Water Main	282,864	311,903	29,039	10.3%
4441 Water Elevated Storage	52,680	57,680	5,000	9.5%
4442 Water Booster Pump	10,800	10,800	0	0.0%
4443 Water Valves & Hydrants	164,405	164,412	7	0.0%
4444 Water Taps & Meters	270,420	307,639	37,219	13.8%
4445 Water Meter Reading	273,055	309,590	36,535	13.4%
4446 Water Service	68,617	74,156	5,539	8.1%
4448 Water Construction & Insp	150,392	162,942	12,550	8.3%
8500 Capital Outlay	5,200,000	4,585,000	(615,000)	100.0%
9000 Interfund Transfers	3,302,373	3,244,509	(57,864)	-1.8%
TOTAL WATER/WASTEWATER FUND-505	12,463,481	12,198,163	(265,318)	-2.1%

	FY2022	FY2023	INCREASE	% CHANGE
WATER R&E FUND-506 REVENUE				
0039 Other Financing Sources	334,382	110,849	-223,533	-66.8%
TOTAL WATER FUND R&E-506	334,382	110,849	(223,533)	-66.8%

WATER R&E FUND-506 EXPENDITURE				
4440 Water Mains	8,000	0	(8,000)	-100.0%
4445 Water Meter Reading	0	40,000	40,000	100.0%
8500 Water Capital Outlay	326,382	70,849	-255,533	-78.3%
TOTAL WATER FUND R&E-506	334,382	110,849	(223,533)	-66.8%

	FY2022	FY2023	INCREASE	% CHANGE
WASTEWATER R&E FUND-507 REVENUE				
0039 Other Financing Sources	334,382	110,849	-223,533	-66.8%
TOTAL WASTEWATER R&E FUND-507	334,382	110,849	(223,533)	-66.8%

WASTEWATER R&E FUND-507 EXPENDITURE				
4335 Eastanollee Creek	10,000	0	(10,000)	-100.0%
4336 Toccoa Creek	0	40,000	40,000	100.0%
4424 Utilities ROW	30,000	0	(30,000)	-100.0%
8500 Water/Gas Capital Outlay	294,382	70,849	(223,533)	-75.9%
TOTAL WASTEWATER R&E FUND-507	334,382	110,849	-223,533	-66.8%

**CITY OF TOCCOA - WATER/WASTEWATER REVENUES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 0034 Charges For Services	Revenue			
505-0034-344210	Water Sales	\$ 5,345,000	\$ 5,704,457	\$ 359,457
505-0034-344211	Water Taps	\$ 70,675	\$ 89,000	\$ 18,325
505-0034-344212	Water Service	\$ 10,370	\$ 10,370	\$ -
505-0034-344213	Lab Testing	\$ 12,000	\$ 12,000	\$ -
505-0034-344255	Sewerage Charges	\$ 1,556,336	\$ 1,556,336	\$ -
505-0034-344256	Sewer Taps	\$ 5,000	\$ 10,000	\$ 5,000
505-0034-344415	Penalties	\$ 260,000	\$ 230,000	\$ (30,000)
505-0034-349300	Bad Check Fees	\$ 4,100	\$ 1,000	\$ (3,100)
Revenue Subtotal	Department: 0034 Charges for Services	\$ 7,263,481	\$ 7,613,163	\$ 349,682
Department: 0038 Miscellaneous	Revenue			
505-0038-389200	GEFA Loan Proceeds	\$ 5,200,000	\$ 4,585,000	\$ (615,000)
Revenue Subtotal	Department: 0038 Miscellaneous	\$ 5,200,000	\$ 4,585,000	\$ (615,000)
Total Revenue Water Wastewater Fund		\$ 12,463,481	\$ 12,198,163	\$ (265,318)

**CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 4331 Gravity Sewers				
505-4331-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
505-4331-531100	Supplies And Materials	\$ 5,000	\$ 5,000	\$ -
505-4331-531270	Gasoline/Diesel	\$ 500	\$ 500	\$ -
Expenditure Subtotal	Department: 4331 Gravity Sewers	\$ 6,500	\$ 6,500	\$ -
Department: 4334 Water Lift Stations				
505-4334-511100	Regular Employees	\$ 43,736	\$ 47,729	\$ 3,993
505-4334-511300	Overtime	\$ 3,500	\$ 3,500	\$ -
505-4334-512100	Group Insurance	\$ 27,319	\$ 29,576	\$ 2,257
505-4334-512200	Fica	\$ 3,345	\$ 3,651	\$ 306
505-4334-512400	Retirement	\$ 3,475	\$ 3,529	\$ 54
505-4334-512700	Workers Compensation	\$ 609	\$ 535	\$ (74)
505-4334-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
505-4334-522200	Repairs & Maint.	\$ 4,000	\$ 4,000	\$ -
505-4334-523200	Communications	\$ 2,500	\$ 2,500	\$ -
505-4334-523300	Advertising & Promotion	\$ 350	\$ 350	\$ -
505-4334-523600	Dues & Fees	\$ 350	\$ 350	\$ -
505-4334-523700	Education & Training	\$ 100	\$ 100	\$ -
505-4334-531100	Supplies & Materials	\$ 4,000	\$ 4,000	\$ -
505-4334-531230	Electricity	\$ 38,000	\$ 38,000	\$ -
505-4334-531270	Gasoline/Diesel	\$ 3,500	\$ 3,500	\$ -
505-4334-531271	Cng Expense	\$ 1,300	\$ 1,300	\$ -
Expenditure Subtotal	Department: 4334 Water Lift Stations	\$ 136,484	\$ 143,020	\$ 6,536
Department: 4335 Water Eastanollee Creek				
505-4335-511100	Regular Employees	\$ 118,150	\$ 132,663	\$ 14,513
505-4335-511300	Overtime	\$ 5,000	\$ 5,000	\$ -
505-4335-512100	Group Insurance	\$ 38,473	\$ 54,807	\$ 16,334
505-4335-512200	Fica	\$ 9,038	\$ 10,149	\$ 1,111
505-4335-512400	Retirement	\$ 9,355	\$ 9,773	\$ 418
505-4335-512700	Workers Compensation	\$ 1,581	\$ 1,483	\$ (98)
505-4335-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
505-4335-521200	Professional Services	\$ 30,000	\$ 30,000	\$ -
505-4335-522110	Disposal	\$ 30,000	\$ 30,000	\$ -
505-4335-522200	Repairs & Maint.	\$ 45,000	\$ 45,000	\$ -
505-4335-523200	Communications	\$ 1,000	\$ 1,000	\$ -
505-4335-523600	Dues & Fees	\$ 600	\$ 600	\$ -
505-4335-523700	Education & Training	\$ 1,200	\$ 1,200	\$ -
505-4335-523850	Contract Labor	\$ 3,000	\$ 20,000	\$ 17,000
505-4335-531100	Supplies & Materials	\$ 20,000	\$ 20,000	\$ -
505-4335-531150	Chemicals	\$ 70,000	\$ 70,000	\$ -
505-4335-531210	Water/Sewerage	\$ 25,000	\$ 25,000	\$ -
505-4335-531220	Natural Gas	\$ 2,500	\$ 2,500	\$ -
505-4335-531230	Electricity	\$ 260,000	\$ 260,000	\$ -
505-4335-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
505-4335-582200	Interest on GEFA Construction	\$ 76,200	\$ 99,500	\$ 23,300
Expenditure Subtotal	Department: 4335 Water Eastanollee Creek	\$ 751,297	\$ 823,875	\$ 72,578
Department: 4336 Water Toccoa Creek Plant				
505-4336-511100	Regular Employees	\$ 63,930	\$ 72,220	\$ 8,290
505-4336-511300	Overtime	\$ 3,000	\$ 3,000	\$ -
505-4336-512100	Group Insurance	\$ 38,274	\$ 58,802	\$ 20,528
505-4336-512200	Fica	\$ 4,890	\$ 5,525	\$ 635
505-4336-512400	Retirement	\$ 5,016	\$ 5,348	\$ 332
505-4336-512700	Workers Compensation	\$ 852	\$ 811	\$ (41)
505-4336-512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
505-4336-521200	Professional Services	\$ 500	\$ 500	\$ -
505-4336-522110	Disposal	\$ 1,675	\$ 1,675	\$ -
505-4336-522200	Repairs & Maint.	\$ 8,000	\$ 8,000	\$ -
505-4336-523700	Education & Training	\$ 450	\$ 450	\$ -
505-4336-523850	Contract Labor	\$ 3,500	\$ 20,000	\$ 16,500
505-4336-531100	Supplies & Materials	\$ 5,000	\$ 5,000	\$ -
505-4336-531210	Water/Sewerage	\$ 6,000	\$ 6,000	\$ -
505-4336-531230	Electricity	\$ 35,000	\$ 35,000	\$ -
505-4336-531270	Gasoline/Diesel	\$ 2,500	\$ 2,500	\$ -
Expenditure Subtotal	Department: 4336 Water Toccoa Creek Plant	\$ 179,387	\$ 225,631	\$ 46,244

**CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 4337 Water-Wastewater Lab				
505-4337-511100	Regular Employees	\$ 52,480	\$ 56,638	\$ 4,158
505-4337-511300	Overtime	\$ 200	\$ 200	\$ -
505-4337-512100	Group Insurance	\$ 11,207	\$ 12,005	\$ 798
505-4337-512200	Fica	\$ 4,014	\$ 4,333	\$ 319
505-4337-512400	Retirement	\$ 4,201	\$ 4,365	\$ 164
505-4337-512700	Workers Compensation	\$ 684	\$ 662	\$ (22)
505-4337-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
505-4337-522200	Repairs & Maint.	\$ 250	\$ 250	\$ -
505-4337-523600	Dues & Fees	\$ 200	\$ 200	\$ -
505-4337-523700	Education & Training	\$ 1,000	\$ 1,000	\$ -
505-4337-523850	Contract Labor	\$ 1,000	\$ 1,000	\$ -
505-4337-531100	Supplies & Materials	\$ 8,000	\$ 8,000	\$ -
Expenditure Subtotal	Department: 4337 Water-Wastewater Lab	\$ 83,636	\$ 89,053	\$ 5,417
Department: 4338 Water Industrial Pretreat				
505-4338-511100	Regular Employees	\$ 43,219	\$ 47,257	\$ 4,038
505-4338-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
505-4338-512100	Group Insurance	\$ 11,890	\$ 12,991	\$ 1,101
505-4338-512200	Fica	\$ 3,306	\$ 3,615	\$ 309
505-4338-512400	Retirement	\$ 3,377	\$ 3,491	\$ 114
505-4338-512700	Workers Compensation	\$ 582	\$ 529	\$ (53)
505-4338-512900	Other Employee Benefits	\$ 500	\$ 500	\$ -
505-4338-521200	Professional Services	\$ 2,000	\$ 2,000	\$ -
505-4338-522200	Repairs & Maint.	\$ 500	\$ 500	\$ -
505-4338-523600	Dues & Fees	\$ 450	\$ 450	\$ -
505-4338-523700	Education & Training	\$ 500	\$ 500	\$ -
505-4338-523850	Contract Labor	\$ 2,000	\$ 2,000	\$ -
505-4338-531100	Supplies & Materials	\$ 500	\$ 500	\$ -
505-4338-531270	Gasoline/Diesel	\$ 1,500	\$ 1,500	\$ -
Expenditure Subtotal	Department: 4338 Water Industrial Pretreat	\$ 72,324	\$ 77,833	\$ 5,509
Department: 4410 Water Administration				
505-4410-511100	Regular Employees	\$ 137,252	\$ 145,572	\$ 8,320
505-4410-512100	Group Insurance	\$ 23,550	\$ 25,605	\$ 2,055
505-4410-512200	Fica	\$ 10,499	\$ 11,136	\$ 637
505-4410-512400	Retirement	\$ 11,062	\$ 11,313	\$ 251
505-4410-512700	Workers Compensation	\$ 352	\$ 337	\$ (15)
505-4410-521100	Collection Costs	\$ 500	\$ 500	\$ -
505-4410-521200	Professional Services	\$ 15,000	\$ 15,000	\$ -
505-4410-521201	Credit Card Exp/Bank Charges	\$ 15,000	\$ 15,000	\$ -
505-4410-522200	Repairs & Maint.	\$ 200	\$ 200	\$ -
505-4410-523100	Insurance	\$ 47,500	\$ 47,500	\$ -
505-4410-523200	Communications	\$ 1,300	\$ 1,300	\$ -
505-4410-523600	Dues & Fees	\$ 1,000	\$ 1,000	\$ -
505-4410-523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
505-4410-523850	Contract Labor	\$ 500	\$ 500	\$ -
505-4410-531100	Supplies & Materials	\$ 600	\$ 600	\$ -
505-4410-531270	Gasoline/Diesel	\$ 200	\$ 200	\$ -
505-4410-531600	Equipment < \$5,000	\$ 9,000	\$ 9,000	\$ -
Expenditure Subtotal	Department: 4410 Water Administration	\$ 276,515	\$ 287,763	\$ 11,248
Department: 4420 Water Yonah Pump Station				
505-4420-522200	Repairs & Maint.	\$ 2,500	\$ 2,500	\$ -
505-4420-523200	Communications	\$ 800	\$ 800	\$ -
505-4420-523600	Dues & Fees	\$ 1,000	\$ 1,000	\$ -
505-4420-531100	Supplies & Materials	\$ 100	\$ 100	\$ -
505-4420-531215	Raw Water Expense	\$ 2,000	\$ 2,000	\$ -
505-4420-531230	Electricity	\$ 25,000	\$ 25,000	\$ -
Expenditure Subtotal	Department: 4420 Water Yonah Pump Station	\$ 31,400	\$ 31,400	\$ -
Department: 4421 Water Davidson Creek				
505-4421-521200	Professional Services	\$ 2,000	\$ 2,000	\$ -
505-4421-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
505-4421-523200	Communications	\$ 4,000	\$ 4,000	\$ -
505-4421-531100	Supplies & Materials	\$ 1,200	\$ 1,200	\$ -
505-4421-531230	Electricity	\$ 150,000	\$ 150,000	\$ -
Expenditure Subtotal	Department: 4421 Water Davidson Creek	\$ 158,200	\$ 158,200	\$ -

**CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 4424 Utilities Row Crew				
505-4424-511100	Regular Employees	\$ 70,914	\$ 79,232	\$ 8,318
505-4424-511300	Overtime	\$ 100	\$ 100	\$ -
505-4424-512100	Group Insurance	\$ 12,083	\$ 13,032	\$ 949
505-4424-512200	Fica	\$ 5,424	\$ 6,061	\$ 637
505-4424-512400	Retirement	\$ 5,596	\$ 6,006	\$ 410
505-4424-512700	Workers Compensation	\$ 1,034	\$ 1,037	\$ 3
505-4424-52300	Communications	\$ 800	\$ 800	\$ -
505-4424-531100	Supplies & Materials	\$ -	\$ 1,000	\$ 1,000
Expenditure Subtotal	Department: 4424 Utilities Row Crew	\$ 95,951	\$ 107,268	\$ 11,317
Department: 4430 Water Treatment				
505-4430-511100	Regular Employees	\$ 351,318	\$ 385,517	\$ 34,199
505-4430-511300	Overtime	\$ 6,200	\$ 6,200	\$ -
505-4430-512100	Group Insurance	\$ 145,098	\$ 158,395	\$ 13,297
505-4430-512200	Fica	\$ 26,875	\$ 29,492	\$ 2,617
505-4430-512400	Retirement	\$ 27,960	\$ 29,510	\$ 1,550
505-4430-512700	Workers Compensation	\$ 16,584	\$ 16,100	\$ (484)
505-4430-512900	Other Employee Benefits	\$ 3,200	\$ 3,200	\$ -
505-4430-521200	Professional Services	\$ 6,000	\$ 6,000	\$ -
505-4430-522110	Disposal	\$ 2,000	\$ 2,000	\$ -
505-4430-522200	Repairs & Maint.	\$ 10,000	\$ 10,000	\$ -
505-4430-523200	Communications	\$ 375	\$ 375	\$ -
505-4430-523300	Advertising & Promotions	\$ 200	\$ 200	\$ -
505-4430-523600	Dues & Fees	\$ 1,500	\$ 1,500	\$ -
505-4430-523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
505-4430-523850	Contract Labor	\$ 35,000	\$ 45,000	\$ 10,000
505-4430-531100	Supplies & Materials	\$ 15,000	\$ 25,000	\$ 10,000
505-4430-531150	Chemicals	\$ 140,000	\$ 180,000	\$ 40,000
505-4430-531210	Water/Sewerage	\$ 5,000	\$ 5,000	\$ -
505-4430-531220	Natural Gas	\$ 8,000	\$ 8,000	\$ -
505-4430-531230	Electricity	\$ 60,000	\$ 60,000	\$ -
505-4430-531270	Gasoline/Diesel	\$ 5,000	\$ 5,000	\$ -
505-4430-542500	Equipment	\$ -	\$ 16,500	\$ 16,500
505-4430-581200	Capital Leases	\$ 4,650	\$ -	\$ (4,650)
505-4430-582200	Interest-Capital Lease	\$ 221	\$ -	\$ (221)
Expenditure Subtotal	Department: 4430 Water Treatment	\$ 873,181	\$ 995,989	\$ 122,808
Department: 4431 Water Lab				
505-4431-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
505-4431-531100	Supplies & Materials	\$ 22,000	\$ 22,000	\$ -
Expenditure Subtotal	Department: 4431 Water Lab	\$ 23,000	\$ 23,000	\$ -
Department: 4440 Water Mains				
505-4440-511100	Regular Employees	\$ 130,365	\$ 144,476	\$ 14,111
505-4440-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
505-4440-512100	Group Insurance	\$ 33,868	\$ 53,205	\$ 19,337
505-4440-512200	Fica	\$ 9,972	\$ 11,052	\$ 1,080
505-4440-512400	Retirement	\$ 10,365	\$ 10,848	\$ 483
505-4440-512700	Workers Compensation	\$ 6,134	\$ 5,918	\$ (216)
505-4440-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
505-4440-522200	Repairs & Maint.	\$ 10,000	\$ 10,000	\$ -
505-4440-522300	Rentals	\$ 2,100	\$ 2,100	\$ -
505-4440-523200	Communications	\$ 1,000	\$ 1,000	\$ -
505-4440-523600	Dues & Fees	\$ 1,000	\$ 1,000	\$ -
505-4440-523700	Education & Training	\$ 1,000	\$ 1,000	\$ -
505-4440-523850	Contract Labor	\$ 500	\$ 500	\$ -
505-4440-531100	Supplies & Materials	\$ 50,000	\$ 50,000	\$ -
505-4440-531210	Water	\$ 400	\$ 400	\$ -
505-4440-531270	Gasoline/Diesel	\$ 6,000	\$ 6,000	\$ -
505-4440-542500	Equipment	\$ -	\$ -	\$ -
505-4440-581200	Capital Lease Principal	\$ 16,191	\$ 10,696	\$ (5,495)
505-4440-582200	Interest Capital Leases	\$ 769	\$ 508	\$ (261)
Expenditure Subtotal	Department: 4440 Water Mains	\$ 282,864	\$ 311,903	\$ 29,039

**CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 4441 Water Elevated Storage				
505-4441-522200	Repairs & Maint.	\$ 4,000	\$ 4,000	\$ -
505-4441-523200	Communications	\$ 1,000	\$ 1,000	\$ -
505-4441-523850	Contract Labor	\$ 39,000	\$ 44,000	\$ 5,000
505-4441-531100	Supplies & Materials	\$ 500	\$ 500	\$ -
505-4441-531210	Water/Sewerage	\$ 180	\$ 180	\$ -
505-4441-531230	Electricity	\$ 8,000	\$ 8,000	\$ -
Expenditure Subtotal	Department: 4441 Water Elevated Storage	\$ 52,680	\$ 57,680	\$ 5,000
Department: 4442 Water Booster Pump				
505-4442-522200	Repairs & Maintenance	\$ 2,000	\$ 2,000	\$ -
505-4442-523200	Communications	\$ 800	\$ 800	\$ -
505-4442-531100	Supplies & Materials	\$ 500	\$ 500	\$ -
505-4442-531220	Natural Gas	\$ 500	\$ 500	\$ -
505-4442-531230	Electricity	\$ 7,000	\$ 7,000	\$ -
Expenditure Subtotal	Department: 4442 Water Booster Pump	\$ 10,800	\$ 10,800	\$ -
Department: 4443 Water Valves & Hydrants				
505-4443-511100	Regular Employees	\$ 82,191	\$ 93,891	\$ 11,700
505-4443-511300	Overtime	\$ 3,000	\$ 3,000	\$ -
505-4443-512100	Group Insurance	\$ 37,159	\$ 24,109	\$ (13,050)
505-4443-512200	Fica	\$ 6,287	\$ 7,183	\$ 896
505-4443-512400	Retirement	\$ 6,399	\$ 6,942	\$ 543
505-4443-512700	Workers Compensation	\$ 3,869	\$ 3,787	\$ (82)
505-4443-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
505-4443-522200	Repairs & Maint.	\$ 4,000	\$ 4,000	\$ -
505-4443-523300	Advertising & Promotion	\$ 300	\$ 300	\$ -
505-4443-523600	Dues & Fees	\$ 500	\$ 500	\$ -
505-4443-523700	Education & Training	\$ 500	\$ 500	\$ -
505-4443-531100	Supplies & Materials	\$ 15,000	\$ 15,000	\$ -
505-4443-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
Expenditure Subtotal	Department: 4443 Water Valves & Hydrants	\$ 164,405	\$ 164,412	\$ 7
Department: 4444 Water Taps & Meters				
505-4444-511100	Regular Employees	\$ 92,193	\$ 102,547	\$ 10,354
505-4444-511300	Overtime	\$ 6,000	\$ 6,000	\$ -
505-4444-512100	Group Insurance	\$ 52,263	\$ 53,233	\$ 970
505-4444-512200	Fica	\$ 7,052	\$ 7,845	\$ 793
505-4444-512400	Retirement	\$ 7,223	\$ 7,644	\$ 421
505-4444-512700	Workers Compensation	\$ 4,489	\$ 4,170	\$ (319)
505-4444-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
505-4444-522200	Repairs & Maint.	\$ 8,000	\$ 8,000	\$ -
505-4444-523600	Dues & Fees	\$ 500	\$ 500	\$ -
505-4444-523700	Education & Training	\$ 500	\$ 500	\$ -
505-4444-523850	Contract Labor	\$ 5,000	\$ 5,000	\$ -
505-4444-531100	Supplies & Materials	\$ 75,000	\$ 100,000	\$ 25,000
505-4444-531270	Gasoline/Diesel	\$ 11,000	\$ 11,000	\$ -
Expenditure Subtotal	Department: 4444 Water Taps & Meters	\$ 270,420	\$ 307,639	\$ 37,219
Department: 4445 Water Meter Reading				
505-4445-511100	Regular Employees	\$ 147,893	\$ 164,898	\$ 17,005
505-4445-511300	Overtime	\$ 5,000	\$ 5,000	\$ -
505-4445-512100	Group Insurance	\$ 69,056	\$ 87,265	\$ 18,209
505-4445-512200	Fica	\$ 11,313	\$ 12,615	\$ 1,302
505-4445-512400	Retirement	\$ 11,868	\$ 12,249	\$ 381
505-4445-512700	Workers Compensation	\$ 7,044	\$ 6,682	\$ (362)
505-4445-512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
505-4445-522200	Repairs & Maint.	\$ 6,000	\$ 6,000	\$ -
505-4445-531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
505-4445-531270	Gasoline/Diesel	\$ 5,000	\$ 5,000	\$ -
505-4445-531271	Cng Expense	\$ 2,500	\$ 2,500	\$ -
505-4445-581200	Capital Leases-Principal	\$ 4,946	\$ 4,946	\$ -
505-4445-582200	Interest Capital Leases	\$ 235	\$ 235	\$ -
Expenditure Subtotal	Department: 4445 Water Meter Reading	\$ 273,055	\$ 309,590	\$ 36,535

**CITY OF TOCCOA - WATER/ WASTEWATER EXPENDITURES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 4446 Water Service				
505-4446-511100	Regular Employees	\$ 38,399	\$ 42,661	\$ 4,262
505-4446-511300	Overtime	\$ 1,700	\$ 1,700	\$ -
505-4446-512100	Group Insurance	\$ 11,795	\$ 12,743	\$ 948
505-4446-512200	Fica	\$ 2,937	\$ 3,264	\$ 327
505-4446-512400	Retirement	\$ 3,037	\$ 3,163	\$ 126
505-4446-512700	Workers Compensation	\$ 1,849	\$ 1,725	\$ (124)
505-4446-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
505-4446-522200	Repairs & Maint.	\$ 2,000	\$ 2,000	\$ -
505-4446-523200	Communications	\$ 400	\$ 400	\$ -
505-4446-523600	Dues & Fees	\$ 200	\$ 200	\$ -
505-4446-523700	Education & Training	\$ 400	\$ 400	\$ -
505-4446-531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
505-4446-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
505-4446-531271	Cng Expense	\$ 500	\$ 500	\$ -
505-4446-542500	Equipment	\$ -	\$ -	\$ -
Expenditure Subtotal	Department: 4446 Water Service	\$ 68,617	\$ 74,156	\$ 5,539
Department: 4448 Water Construction & Insp				
505-4448-511100	Regular Employees	\$ 81,805	\$ 90,247	\$ 8,442
505-4448-511300	Overtime	\$ 500	\$ 500	\$ -
505-4448-512100	Group Insurance	\$ 38,233	\$ 41,619	\$ 3,386
505-4448-512200	Fica	\$ 6,258	\$ 6,904	\$ 646
505-4448-512400	Retirement	\$ 6,490	\$ 6,711	\$ 221
505-4448-512700	Workers Compensation	\$ 3,806	\$ 3,661	\$ (145)
505-4448-512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
505-4448-522200	Repairs & Maint.	\$ 1,800	\$ 1,800	\$ -
505-4448-523200	Communications	\$ 1,000	\$ 1,000	\$ -
505-4448-523600	Dues & Fees	\$ 2,500	\$ 2,500	\$ -
505-4448-523700	Education & Training	\$ 1,000	\$ 1,000	\$ -
505-4448-531100	Supplies & Materials	\$ 1,200	\$ 1,200	\$ -
505-4448-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
505-4448-531271	Cng Expense	\$ 1,000	\$ 1,000	\$ -
505-4448-542500	Equipment	\$ -	\$ -	\$ -
Expenditure Subtotal	Department: 4448 Water Construction & Insp	\$ 150,392	\$ 162,942	\$ 12,550
Department: 8500 Capital Outlav				
505-8500-521200	Professional Services	\$ 5,200,000	\$ 4,585,000	\$ (615,000)
Expenditure Subtotal	Department: 8500 Capital Outlav	\$ 5,200,000	\$ 4,585,000	\$ (615,000)
Department: 9000 Interfund Transfers				
505-9000-611100	Oper. Tmsfrs Out-Gen	\$ 2,615,609	\$ 3,004,811	\$ 389,202
505-9000-611506	Transfers Out-Wtr R&E	\$ 334,382	\$ 110,849	\$ (223,533)
505-9000-611507	Transfer To Sewer R & E	\$ 334,382	\$ 110,849	\$ (223,533)
505-9000-611557	Transfer Out To Golf R&E	\$ 18,000	\$ 18,000	\$ -
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ 3,302,373	\$ 3,244,509	\$ (57,864)
Total Expenditure Water Wastewater Fund		\$ 12,463,481	\$ 12,198,163	\$ (265,318)

**CITY OF TOCCOA - WATER RENEWAL AND EXTENSION
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 0039 Other Financing Sources	Revenue			
506-0039-391505	Transfers In-Water Fund	\$ 334,382	\$ 110,849	\$ (223,533)
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 334,382	\$ 110,849	\$ (223,533)
Total Revenue Water Renewal and Extension		\$ 334,382	\$ 110,849	\$ (223,533)
Department: 4440 Water Mains	Expenditure			
506-4440-542500	Water Dist Equipment	\$ 8,000	\$ -	\$ (8,000)
Expenditure Subtotal	Department: 4440 Water Mains	\$ 8,000	\$ -	\$ (8,000)
Department: 4445 Water Meter Reading	Expenditure			
506-4445-542500	Automated Meter Reading Supplies	\$ -	\$ 40,000	\$ 40,000
Expenditure Subtotal	Department: 4445 Water Meter Reading	\$ -	\$ 40,000	\$ 40,000
Department: 8500 Capital Outlay	Expenditure			
506-8500-542500	Discretionary	\$ 326,382	\$ 70,849	\$ (255,533)
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 326,382	\$ 70,849	\$ (255,533)
Total Expenditure Water Renewal and Extension		\$ 334,382	\$ 110,849	\$ (223,533)

**CITY OF TOCCOA - SEWER RENEWAL AND EXTENSION
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 0039 Other Financing Sources	Revenue			
507-0039-391505	Transfer In From Water Fund	\$ 334,382	\$ 110,849	\$ (223,533)
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 334,382	\$ 110,849	\$ (223,533)
Total Revenue Sewer Renewal and Extension		\$ 334,382	\$ 110,849	\$ (223,533)
Department: 4335 Eastanollee Creek	Expenditure			
507-4335-542500	Eastanollee Creek Equipment	\$ 10,000	\$ -	\$ (10,000)
Expenditure Subtotal	Department: 4335 Eastanollee Creek	\$ 10,000	\$ -	\$ (10,000)
Department: 4336 Toccoa Creek	Expenditure			
507-4335-542500	Truck for Toccoa Creek	\$ -	\$ 40,000	\$ 40,000
Expenditure Subtotal	Department: 4336 Toccoa Creek	\$ -	\$ 40,000	\$ 40,000
Department: 4424 Utilities ROW Crew	Expenditure			
507-4424-542500	Utilities ROW Equipment	\$ 30,000	\$ -	\$ (30,000)
Expenditure Subtotal	Department: 4424 Utilities ROW Crew	\$ 30,000	\$ -	\$ (30,000)
Department: 8500 Capital Outlay	Expenditure			
507-8500-522200	Discretionary	\$ 294,382	\$ 70,849	\$ (223,533)
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 294,382	\$ 70,849	\$ (223,533)
Total Expenditure Sewer Renewal and Extension		\$ 334,382	\$ 110,849	\$ (223,533)

**CITY OF TOCCOA - NATURAL GAS FUND
FY2023 APPROVED BUDGET SUMMARY**

	FY2022	FY2023	INCREASE (DECREASE)	% CHANGE
NATURAL GAS FUND-515 REVENUE				
0034 Charges For Service	11,593,796	12,461,902	868,106	7.5%
0038 Miscellaneous	90,000	0	(90,000)	-100.0%
TOTAL NATURAL GAS FUND-515	11,683,796	12,461,902	778,106	6.7%

	FY2022	FY2023	INCREASE (DECREASE)	% CHANGE
NATURAL GAS FUND-515 EXPENDITURE				
4710 Gas Administration South	275,337	338,930	63,593	23.1%
4712 Gas Taps & Meters South	518,543	536,643	18,100	3.5%
4714 Gas Valves & Regulators	90,220	91,862	1,642	1.8%
4716 Gas Meter Reading South	98,373	109,371	10,998	11.2%
4717 Gas Transmission Line	319,737	324,017	4,280	1.3%
4718 Gas Distribution South	238,835	305,485	66,650	27.9%
4719 Gas Cathodic Protection	133,610	166,352	32,742	24.5%
4720 Gas Safety Compliance Maintenance Crew	610,846	591,982	(18,864)	-3.1%
4721 Gas Service Operation Sou	59,461	65,114	5,653	9.5%
4722 Gas Purchase For Resale	4,704,244	5,293,712	589,468	12.5%
4724 Utilites ROW Crew	54,811	61,418	6,607	12.1%
4730 Gas Administration North	155,678	164,355	8,677	5.6%
4732 Gas Taps & Meters North	463,579	442,383	(21,196)	-4.6%
4738 Gas Distribution North	2,001,419	2,002,669	1,250	0.1%
4741 Gas Service Operation Nor	74,217	82,808	8,591	11.6%
4743 Gas Piping & Conversion N	163,744	184,116	20,372	12.4%
8500 Water/Gas Capital Outlay	140,000	140,000	0	0.0%
9000 Interfund Transfers	1,581,142	1,560,685	(20,457)	-1.3%
TOTAL NATURAL GAS FUND-515	11,683,796	12,461,902	778,106	6.7%

	FY2022	FY2023	INCREASE	% CHANGE
NATURAL GAS R&E FUND-516 REVENUE				
0039 Other Financing Sources	49,455	105,000	55,545	112.3%
TOTAL NATURAL GAS R&E FUND-516	49,455	105,000	55,545	112.3%

NATURAL GAS R&E FUND-516 EXPENDITURE				
4716 Gas Meter Reading South	0	10,000	10,000	100.0%
4717 Gas Transmission Line	0	15,000	15,000	100.0%
4721 Gas Service Operations South	0	30,000	30,000	100.0%
4732 Gas Taps & Meters North	0	50,000	50,000	100.0%
8500 Capital Outlay	49,455	0	(49,455)	-100.0%
TOTAL NATURAL GAS R&E FUND-516	49,455	105,000	55,545	112.3%

**CITY OF TOCCOA - NATURAL GAS REVENUES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 0034 Charges For Service	Revenue			
515-0034-344409	Membership Dividend	\$ 271,021	\$ 260,000	\$ (11,021)
515-0034-344410	Gas Sales-South	\$ 8,892,055	\$ 9,421,794	\$ 529,739
515-0034-344411	Gas Taps-South	\$ 10,000	\$ 10,000	\$ -
515-0034-344415	Penalties	\$ 92,280	\$ 92,280	\$ -
515-0034-344416	Gas Service Fees-South	\$ 6,000	\$ 6,000	\$ -
515-0034-344420	Gas Sales-North	\$ 2,155,140	\$ 2,504,528	\$ 349,388
515-0034-344421	Gas Taps-North	\$ 20,000	\$ 20,000	\$ -
515-0034-344423	Gas Service Fees North	\$ 30,000	\$ 30,000	\$ -
515-0034-344425	Gas W/H Guaranty Program	\$ 700	\$ 700	\$ -
515-0034-344429	Piping & Conv. North	\$ 70,300	\$ 70,300	\$ -
515-0034-346900	Establishment Fee	\$ 46,000	\$ 46,000	\$ -
515-0034-349300	Bad Check Fees	\$ 300	\$ 300	\$ -
Revenue Subtotal	Department: 0034 Charges For Service	\$ 11,593,796	\$ 12,461,902	\$ 868,106
Department: 0038 Miscellaneous	Revenue			
515-0038-389000	Gma Lease Pool Proceeds	\$ 90,000	\$ -	\$ (90,000)
Revenue Subtotal	Department: 0038 Miscellaneous	\$ 90,000	\$ -	\$ (90,000)
Total Revenue Natural Gas Fund		\$ 11,683,796	\$ 12,461,902	\$ 778,106

**CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 4710 Gas Administration South				
515-4710-511100	Regular Employees	\$ 65,275	\$ 108,326	\$ 43,051
515-4710-512100	Group Insurance	\$ 21,790	\$ 30,734	\$ 8,944
515-4710-512200	Fica	\$ 4,993	\$ 8,287	\$ 3,294
515-4710-512400	Retirement	\$ 5,131	\$ 5,436	\$ 305
515-4710-512700	Workers Compensation	\$ 163	\$ 162	\$ (1)
515-4710-521100	Collection Costs	\$ 100	\$ 100	\$ -
515-4710-521200	Professional Services	\$ 8,000	\$ 8,000	\$ -
515-4710-521201	Credit Card Exp/Bank Charges	\$ 15,000	\$ 15,000	\$ -
515-4710-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
515-4710-523100	Insurance	\$ 37,500	\$ 37,500	\$ -
515-4710-523200	Communications	\$ 3,000	\$ 3,000	\$ -
515-4710-523300	Advertising And Promotions	\$ 10,000	\$ 10,000	\$ -
515-4710-523310	Public Awareness Program	\$ 27,000	\$ 27,000	\$ -
515-4710-523320	Appliance Incentive	\$ 12,000	\$ 12,000	\$ -
515-4710-523600	Dues & Fees	\$ 5,000	\$ 5,000	\$ -
515-4710-523700	Education & Training	\$ 1,200	\$ 1,200	\$ -
515-4710-523850	Contract Labor	\$ 200	\$ 200	\$ -
515-4710-531100	Supplies & Materials	\$ 4,000	\$ 4,000	\$ -
515-4710-531270	Gasoline/Diesel	\$ 2,000	\$ 2,000	\$ -
515-4710-531271	Crq Fuel Expense	\$ 1,000	\$ 1,000	\$ -
515-4710-531600	Equipment < \$5,000	\$ -	\$ 8,000	\$ 8,000
515-4710-571010	Property Taxes	\$ 45,000	\$ 45,000	\$ -
515-4710-581200	Principal Capital Lease	\$ 5,714	\$ 5,714	\$ -
515-4710-582200	Interest - Capital Lease	\$ 271	\$ 271	\$ -
Expenditure Subtotal	Department: 4710 Gas Administration South	\$ 275,337	\$ 338,930	\$ 63,593
Department: 4712 Gas Taps & Meters South				
515-4712-511100	Regular Employees	\$ 228,848	\$ 214,801	\$ (14,047)
515-4712-511300	Overtime	\$ 3,000	\$ 3,000	\$ -
515-4712-512100	Group Insurance	\$ 95,457	\$ 78,192	\$ (17,265)
515-4712-512200	Fica	\$ 17,506	\$ 16,432	\$ (1,074)
515-4712-512400	Retirement	\$ 18,109	\$ 18,792	\$ 683
515-4712-512700	Workers Compensation	\$ 5,982	\$ 5,785	\$ (197)
515-4712-512900	Other Employee Benefits	\$ 2,400	\$ 2,400	\$ -
515-4712-522200	Repairs & Maint.	\$ 6,000	\$ 6,000	\$ -
515-4712-522300	Rentals	\$ 300	\$ 300	\$ -
515-4712-523200	Communications	\$ 1,000	\$ 1,000	\$ -
515-4712-523600	Dues & Fees	\$ 100	\$ 100	\$ -
515-4712-523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
515-4712-523850	Contract Labor	\$ 2,000	\$ 2,000	\$ -
515-4712-531100	Supplies & Materials	\$ 100,000	\$ 150,000	\$ 50,000
515-4712-531270	Gasoline/Diesel	\$ 10,000	\$ 10,000	\$ -
515-4712-531271	Crq Fuel Expense	\$ 1,000	\$ 1,000	\$ -
515-4712-581200	Equipment-Capital Lease	\$ 20,850	\$ 20,850	\$ -
515-4712-582200	Interest-Capital Lease	\$ 991	\$ 991	\$ -
Expenditure Subtotal	Department: 4712 Gas Taps & Meters South	\$ 518,543	\$ 536,643	\$ 18,100
Department: 4714 Gas Valves & Regulators				
515-4714-511100	Regular Employees	\$ 40,500	\$ 41,190	\$ 690
515-4714-511300	Overtime	\$ 500	\$ 500	\$ -
515-4714-512100	Group Insurance	\$ 10,738	\$ 12,034	\$ 1,296
515-4714-512200	Fica	\$ 3,098	\$ 3,151	\$ 53
515-4714-512400	Retirement	\$ 3,214	\$ 2,972	\$ (242)
515-4714-512700	Workers Compensation	\$ 1,070	\$ 915	\$ (155)
515-4714-512900	Other Employee Benefits	\$ 100	\$ 100	\$ -
515-4714-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
515-4714-523200	Communications	\$ 3,000	\$ 3,000	\$ -
515-4714-523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
515-4714-523850	Contract Labor	\$ 8,000	\$ 8,000	\$ -
515-4714-531100	Supplies & Materials	\$ 11,000	\$ 11,000	\$ -
515-4714-531230	Electricity	\$ 3,000	\$ 3,000	\$ -
515-4714-531270	Gasoline/Diesel	\$ 3,000	\$ 3,000	\$ -
Expenditure Subtotal	Department: 4714 Gas Valves & Regulators	\$ 90,220	\$ 91,862	\$ 1,642

**CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 4716 Gas Meter Reading South				
515-4716-511100	Regular Employees	\$ 62,196	\$ 70,512	\$ 8,316
515-4716-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
515-4716-512100	Group Insurance	\$ 12,234	\$ 13,873	\$ 1,639
515-4716-512200	Fica	\$ 4,758	\$ 5,394	\$ 636
515-4716-512400	Retirement	\$ 4,878	\$ 5,308	\$ 430
515-4716-512700	Workers Compensation	\$ 1,657	\$ 1,834	\$ (23)
515-4716-512900	Other Employee Benefits	\$ 650	\$ 650	\$ -
515-4716-522200	Repairs & Maint.	\$ 1,500	\$ 1,500	\$ -
515-4716-523200	Communications	\$ 500	\$ 500	\$ -
515-4716-531100	Supplies & Materials	\$ 2,000	\$ 2,000	\$ -
515-4716-531270	Gasoline/Diesel	\$ 5,000	\$ 5,000	\$ -
515-4716-531271	Cng Fuel Expense	\$ 1,000	\$ 1,000	\$ -
Expenditure Subtotal	Department: 4716 Gas Meter Reading South	\$ 98,373	\$ 109,371	\$ 10,998
Department: 4717 Gas Transmission Line				
515-4717-511100	Regular Employees	\$ 36,277	\$ 39,229	\$ 2,952
515-4717-511300	Overtime	\$ 500	\$ 500	\$ -
515-4717-512100	Group Insurance	\$ 11,118	\$ 12,030	\$ 912
515-4717-512200	Fica	\$ 2,775	\$ 3,001	\$ 226
515-4717-512400	Retirement	\$ 2,866	\$ 3,068	\$ 202
515-4717-512700	Workers Compensation	\$ 956	\$ 944	\$ (12)
515-4717-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
515-4717-521200	Professional Services	\$ 95,000	\$ 95,000	\$ -
515-4717-522200	Repairs & Maint.	\$ 5,000	\$ 5,000	\$ -
515-4717-522300	Rentals	\$ 1,000	\$ 1,000	\$ -
515-4717-523800	Dues & Fees	\$ 28,000	\$ 28,000	\$ -
515-4717-523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
515-4717-523850	Contract Labor	\$ 70,000	\$ 70,000	\$ -
515-4717-531100	Supplies & Materials	\$ 50,000	\$ 50,000	\$ -
515-4717-531270	Gasoline/Diesel	\$ 8,000	\$ 8,000	\$ -
515-4717-581200	Capital Lease Principal	\$ 5,580	\$ 5,580	\$ -
515-4717-582200	Capital Leases-Interest	\$ 265	\$ 265	\$ -
Expenditure Subtotal	Department: 4717 Gas Transmission Line	\$ 319,737	\$ 324,017	\$ 4,280
Department: 4718 Gas Distribution South				
515-4718-511100	Regular Employees	\$ 116,907	\$ 144,895	\$ 27,988
515-4718-511300	Overtime	\$ 1,500	\$ 1,500	\$ -
515-4718-512100	Group Insurance	\$ 22,358	\$ 58,886	\$ 34,328
515-4718-512200	Fica	\$ 8,943	\$ 11,084	\$ 2,141
515-4718-512400	Retirement	\$ 9,133	\$ 10,987	\$ 1,854
515-4718-512700	Workers Compensation	\$ 3,043	\$ 3,382	\$ 339
515-4718-512900	Other Employee Benefits	\$ 1,000	\$ 1,000	\$ -
515-4718-521200	Professional Services	\$ 2,000	\$ 2,000	\$ -
515-4718-522200	Repairs & Maint.	\$ 8,000	\$ 8,000	\$ -
515-4718-522300	Rentals	\$ 13,202	\$ 13,202	\$ -
515-4718-523200	Communications	\$ 1,500	\$ 1,500	\$ -
515-4718-523600	Dues & Fees	\$ 2,000	\$ 2,000	\$ -
515-4718-523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
515-4718-523850	Contract Labor	\$ 5,000	\$ 5,000	\$ -
515-4718-531100	Supplies & Materials	\$ 20,000	\$ 20,000	\$ -
515-4718-531210	Water/Sewerage	\$ 500	\$ 500	\$ -
515-4718-531220	Natural Gas	\$ 1,000	\$ 1,000	\$ -
515-4718-531230	Electricity	\$ 4,000	\$ 4,000	\$ -
515-4718-531270	Gasoline/Diesel	\$ 4,500	\$ 4,500	\$ -
515-4718-581200	Capital Lease-Principal	\$ 8,830	\$ 8,830	\$ -
515-4718-582200	Capital Leases-Interest	\$ 419	\$ 419	\$ -
Expenditure Subtotal	Department: 4718 Gas Distribution South	\$ 238,835	\$ 305,485	\$ 66,650
Department: 4719 Gas Cathodic Protection				
515-4719-511100	Regular Employees	\$ 39,418	\$ 54,080	\$ 14,662
515-4719-511300	Overtime	\$ 1,500	\$ 1,500	\$ -
515-4719-512100	Group Insurance	\$ 11,130	\$ 32,595	\$ 21,465
515-4719-512200	Fica	\$ 3,015	\$ 4,137	\$ 1,122
515-4719-512400	Retirement	\$ 3,124	\$ 4,160	\$ 1,036
515-4719-512700	Workers Compensation	\$ 1,067	\$ 1,280	\$ 213
515-4719-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
515-4719-522200	Repairs & Maint.	\$ 500	\$ 500	\$ -
515-4719-523200	Communications	\$ 200	\$ 200	\$ -
515-4719-523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
515-4719-523850	Contract Labor	\$ 15,000	\$ 15,000	\$ -
515-4719-531100	Supplies & Materials	\$ 20,000	\$ 20,000	\$ -
515-4719-531230	Electricity	\$ 25,000	\$ 25,000	\$ -
515-4719-531270	Gasoline/Diesel	\$ 5,500	\$ 5,500	\$ -
515-4719-581200	Capital Leases-Principal	\$ 5,495	\$ -	\$ (5,495)
515-4719-582200	Capital Leases-Interest	\$ 261	\$ -	\$ (261)
Expenditure Subtotal	Department: 4719 Gas Cathodic Protection	\$ 133,610	\$ 166,352	\$ 32,742

**CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 4720 Gas Safety Compliance Maint				
515-4720-511100	Regular Employees	\$ 251,220	\$ 269,653	\$ 18,433
515-4720-511300	Overtime	\$ 2,500	\$ 2,500	\$ -
515-4720-512100	Group Insurance	\$ 110,240	\$ 101,428	\$ (8,812)
515-4720-512200	Fica	\$ 19,218	\$ 20,628	\$ 1,410
515-4720-512400	Retirement	\$ 16,202	\$ 20,830	\$ 4,628
515-4720-512700	Workers Compensation	\$ 4,773	\$ 6,413	\$ 1,640
515-4720-512900	Other Employee Benefits	\$ 2,400	\$ 2,400	\$ -
515-4720-522200	Repairs & Maint.	\$ 7,000	\$ 7,000	\$ -
515-4720-522203	System Expansion	\$ 50,000	\$ 50,000	\$ -
515-4720-523200	Communications	\$ 750	\$ 750	\$ -
515-4720-523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
515-4720-523850	Contract Labor	\$ 1,000	\$ 1,000	\$ -
515-4720-531100	Supplies & Materials	\$ 80,000	\$ 80,000	\$ -
515-4720-531220	Natural Gas	\$ 1,000	\$ 1,000	\$ -
515-4720-531270	Gasoline/Diesel	\$ 14,000	\$ 14,000	\$ -
515-4720-531271	Cng Fuel Expense	\$ 1,000	\$ 1,000	\$ -
515-4720-542500	Equipment	\$ 40,000	\$ -	\$ (40,000)
515-4720-581200	Capital Leases-Principal	\$ 4,337	\$ 8,000	\$ 3,663
515-4720-582200	Capital Leases-Interest	\$ 206	\$ 380	\$ 174
Expenditure Subtotal	Department: 4720 Gas Safety Compliance Maint	\$ 610,846	\$ 591,982	\$ (18,864)
Department: 4721 Gas Service Operation South				
515-4721-511100	Regular Employees	\$ 30,932	\$ 35,089	\$ 4,157
515-4721-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
515-4721-512100	Group Insurance	\$ 11,088	\$ 11,970	\$ 882
515-4721-512200	Fica	\$ 2,366	\$ 2,684	\$ 318
515-4721-512400	Retirement	\$ 2,425	\$ 2,731	\$ 306
515-4721-512700	Workers Compensation	\$ 850	\$ 840	\$ (10)
515-4721-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
515-4721-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
515-4721-523200	Communications	\$ 1,000	\$ 1,000	\$ -
515-4721-523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
515-4721-531100	Supplies & Materials	\$ 400	\$ 400	\$ -
515-4721-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
Expenditure Subtotal	Department: 4721 Gas Service Operation South	\$ 59,461	\$ 65,114	\$ 5,653
Department: 4722 Gas Purchase For Resale				
515-4722-531500	Purch. For Resale (Natural	\$ 3,873,853	\$ 4,468,236	\$ 594,383
515-4722-531501	Maag (Demand)	\$ 640,038	\$ 637,633	\$ (2,405)
515-4722-531502	Maag (Gen. Admin.)	\$ 144,051	\$ 141,616	\$ (2,435)
515-4722-531505	Regulatory Compliance Fees	\$ 46,302	\$ 46,227	\$ (75)
Expenditure Subtotal	Department: 4722 Gas Purchase For Resale	\$ 4,704,244	\$ 5,293,712	\$ 589,468
Department: 4724 Utilities Row Crew				
515-4724-511100	Regular Employees	\$ 33,240	\$ 37,398	\$ 4,158
515-4724-512100	Group Insurance	\$ 11,254	\$ 12,165	\$ 911
515-4724-512200	Fica	\$ 2,542	\$ 2,861	\$ 319
515-4724-512400	Retirement	\$ 2,615	\$ 2,825	\$ 210
515-4724-512700	Workers Comp	\$ 860	\$ 869	\$ 9
515-4724-512900	Other Employee Benefits	\$ 200	\$ 200	\$ -
515-4724-522200	Repairs & Maintenance	\$ 100	\$ 100	\$ -
515-4724-531100	Supplies & Materials	\$ -	\$ 1,000	\$ 1,000
515-4724-531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
Expenditure Subtotal	Department: 4724 Utilities Row Crew	\$ 54,811	\$ 61,418	\$ 6,607
Department: 4730 Gas Administration North				
515-4730-511100	Regular Employees	\$ 36,735	\$ 40,892	\$ 4,157
515-4730-512100	Group Insurance	\$ 208	\$ 208	\$ -
515-4730-512200	Fica	\$ 2,810	\$ 3,128	\$ 318
515-4730-512400	Retirement	\$ 2,903	\$ 3,105	\$ 202
515-4730-512700	Workers Compensation	\$ 92	\$ 92	\$ -
515-4730-521200	Professional Services	\$ 8,000	\$ 8,000	\$ -
515-4730-522200	Repairs & Maint.	\$ 2,000	\$ 2,000	\$ -
515-4730-522300	Rentals	\$ 10,680	\$ 10,680	\$ -
515-4730-523100	Insurance-Indemnity Bonds	\$ 1,750	\$ 1,750	\$ -
515-4730-523200	Communications	\$ 6,500	\$ 6,500	\$ -
515-4730-523320	Appliance Incentive	\$ 18,000	\$ 18,000	\$ -
515-4730-523600	Dues & Fees	\$ 4,000	\$ 4,000	\$ -
515-4730-531100	Supplies & Materials	\$ 4,800	\$ 4,800	\$ -
515-4730-531210	Water/Sewerage	\$ 800	\$ 800	\$ -
515-4730-531230	Electricity	\$ 2,000	\$ 2,000	\$ -
515-4730-531270	Gasoline/Diesel	\$ 100	\$ 100	\$ -
515-4730-531600	Equipment < \$5,000	\$ -	\$ 4,000	\$ 4,000
515-4730-571010	Property Taxes	\$ 54,300	\$ 54,300	\$ -
Expenditure Subtotal	Department: 4730 Gas Administration North	\$ 155,678	\$ 164,355	\$ 8,677

**CITY OF TOCCOA - NATURAL GAS EXPENDITURES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 4732 Gas Taps & Meters North				
515-4732-511100	Regular Employees	\$ 166,500	\$ 183,139	\$ 16,639
515-4732-511300	Overtime	\$ 2,000	\$ 2,000	\$ -
515-4732-512100	Group Insurance	\$ 85,046	\$ 85,114	\$ 68
515-4732-512200	Fica	\$ 12,737	\$ 14,010	\$ 1,273
515-4732-512400	Retirement	\$ 13,217	\$ 13,732	\$ 515
515-4732-512700	Workers Compensation	\$ 4,389	\$ 4,227	\$ (172)
515-4732-512900	Other Employee Benefits	\$ 1,600	\$ 1,600	\$ -
515-4732-521200	Professional Services	\$ 10,000	\$ 10,000	\$ -
515-4732-522200	Repairs & Maint.	\$ 10,000	\$ 10,000	\$ -
515-4732-523200	Communications	\$ 6,500	\$ 6,500	\$ -
515-4732-523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
515-4732-523850	Contract Labor	\$ 2,000	\$ 2,000	\$ -
515-4732-531100	Supplies & Materials	\$ 50,000	\$ 50,000	\$ -
515-4732-531220	Natural Gas	\$ 3,000	\$ 3,000	\$ -
515-4732-531230	Electricity	\$ 750	\$ 750	\$ -
515-4732-531270	Gasoline/Diesel	\$ 7,000	\$ 7,000	\$ -
515-4732-531271	Cng Expense	\$ 4,500	\$ 4,500	\$ -
515-4732-542500	Equipment	\$ 50,000	\$ -	\$ (50,000)
515-4732-581200	Capital Lease - Principal	\$ 28,000	\$ 38,005	\$ 10,005
515-4732-582200	Capital Lease - Interest	\$ 1,330	\$ 1,806	\$ 476
Expenditure Subtotal	Department: 4732 Gas Taps & Meters North	\$ 463,579	\$ 442,383	\$ (21,196)
Department: 4738 Gas Distribution North				
515-4738-581200	Capital Leases	\$ 1,775,000	\$ 1,865,000	\$ 90,000
515-4738-582200	Interest-Capital Leases	\$ 226,419	\$ 137,669	\$ (88,750)
Expenditure Subtotal	Department: 4738 Gas Distribution North	\$ 2,001,419	\$ 2,002,669	\$ 1,250
Department: 4741 Gas Service Operation North				
515-4741-511100	Regular Employees	\$ 35,772	\$ 41,872	\$ 6,100
515-4741-511300	Overtime	\$ 300	\$ 300	\$ -
515-4741-512100	Group Insurance	\$ 26,059	\$ 28,107	\$ 2,048
515-4741-512200	Fica	\$ 2,736	\$ 3,203	\$ 467
515-4741-512400	Retirement	\$ 2,816	\$ 2,849	\$ 33
515-4741-512700	Workers Compensation	\$ 934	\$ 877	\$ (57)
515-4741-512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
515-4741-522200	Repairs & Maint.	\$ 300	\$ 300	\$ -
515-4741-523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
515-4741-531100	Supplies & Materials	\$ 500	\$ 500	\$ -
515-4741-531270	Gasoline/Diesel	\$ 1,000	\$ 1,000	\$ -
515-4741-531271	Cng Fuel Expense	\$ 1,400	\$ 1,400	\$ -
Expenditure Subtotal	Department: 4741 Gas Service Operation North	\$ 74,217	\$ 82,808	\$ 8,591
Department: 4743 Gas Piping & Conversion North				
515-4743-511100	Regular Employees	\$ 65,817	\$ 88,789	\$ 22,972
515-4743-511300	Overtime	\$ 1,000	\$ 1,000	\$ -
515-4743-512100	Group Insurance	\$ 27,675	\$ 29,833	\$ 2,258
515-4743-512200	Fica	\$ 5,035	\$ 6,792	\$ 1,757
515-4743-512400	Retirement	\$ 5,168	\$ 6,501	\$ 1,333
515-4743-512700	Workers Compensation	\$ 1,726	\$ 2,001	\$ 275
515-4743-512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
515-4743-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
515-4743-523200	Communications	\$ 400	\$ 400	\$ -
515-4743-523600	Dues & Fees	\$ 500	\$ 500	\$ -
515-4743-523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
515-4743-531100	Supplies & Materials	\$ 40,000	\$ 40,000	\$ -
515-4743-531270	Gasoline/Diesel	\$ 3,500	\$ 3,500	\$ -
515-4743-581200	Capital Leases-Principal	\$ 7,850	\$ -	\$ (7,850)
515-4743-582200	Capital Leases-Interest	\$ 373	\$ -	\$ (373)
Expenditure Subtotal	Department: 4743 Gas Piping & Conversion North	\$ 163,744	\$ 184,116	\$ 20,372
Department: 8500 Capital Outlay				
515-8500-522200	Repairs & Maint-Bare Steel	\$ 130,000	\$ 130,000	\$ -
515-8500-542500	Equipment-Cng Conversion	\$ 10,000	\$ 10,000	\$ -
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 140,000	\$ 140,000	\$ -
Department: 9000 Interfund Transfers				
515-9000-611100	Oper. Trnsfrs Out-Gen	\$ 1,531,687	\$ 1,511,230	\$ (20,457)
515-9000-611516	Transfer To Gas R&E	\$ 49,455	\$ 49,455	\$ -
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ 1,581,142	\$ 1,560,685	\$ (20,457)
Total Expenditure Natural Gas Fund		\$ 11,683,796	\$ 12,461,902	\$ 778,106

**CITY OF TOCCOA - NATURAL GAS RENEWAL AND EXTENSION
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 0039 Other Financing Sources	Revenue			
516-0039-391515	Transfers In - Gas	\$ 49,455	\$ 49,455	\$ -
516-0039-363999	Balance Brought Forward	\$ -	\$ 55,545	\$ 55,545
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 49,455	\$ 105,000	\$ 55,545
Total Revenue Natural Gas Renewal and Extension		\$ 49,455	\$ 105,000	\$ 55,545
Department: 4716 Gas Meter Reading South	Expenditure			
516-4716-542500	Meter Reading AMR Supplies	\$ -	\$ 10,000	\$ 10,000
Expenditure Subtotal	Department: 4717 Gas Transmission	\$ -	\$ 10,000	\$ 10,000
Department: 4717 Gas Transmission Line	Expenditure			
516-4717-542500	Tapping Machine	\$ -	\$ 15,000	\$ 15,000
Expenditure Subtotal	Department: 4717 Gas Transmission	\$ -	\$ 15,000	\$ 15,000
Department: 4721 Gas Service Operation South	Expenditure			
516-4721-542500	Service Truck	\$ -	\$ 30,000	\$ 30,000
Expenditure Subtotal	Department: 4721 Gas Service Operation Sou	\$ -	\$ 30,000	\$ 30,000
Department: 4732 Gas Taps & Meters North	Expenditure			
516-4732-542500	Utility Barn	\$ -	\$ 50,000	\$ 50,000
Expenditure Subtotal	Department: 4732 Gas Taps & Meters North	\$ -	\$ 50,000	\$ 50,000
Department: 8500 Capital Outlay	Expenditure			
516-8500-522200	Discretionary	\$ 49,455	\$ -	\$ (49,455)
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 49,455	\$ -	\$ (49,455)
Total Expenditure Natural Gas Renewal and Extension		\$ 49,455	\$ 105,000	\$ 55,545

**CITY OF TOCCOA - SOLID WASTE FUND
FY2023 APPROVED BUDGET**

	FY2022	FY2023	INCREASE (DECREASE)	% CHANGE
SOLID WASTE FUND-540 REVENUE				
0034 Charges For Service	1,169,332	1,247,593	78,261	6.7%
TOTAL SOLID WASTE FUND-540	1,169,332	1,247,593	78,261	6.7%

	FY2022	FY2023	INCREASE (DECREASE)	% CHANGE
SOLID WASTE FUND-540 EXPENDITURE				
4520 Solid Waste Residential	541,763	592,969	51,206	9.5%
4521 Solid Waste Commercial	332,434	372,423	39,989	12.0%
4550 Solid Waste Recycling	171,136	183,935	12,799	7.5%
9000 Interfund Transfers	123,999	98,266	(25,733)	-20.8%
TOTAL SOLID WASTE FUND-540	1,169,332	1,247,593	78,261	6.7%

	FY2022	FY2023	INCREASE (DECREASE)	% CHANGE
SOLID WASTE R&E FUND-541 REVENUE				
0039 Other Financing Sources	27,298	15,000	(12,298)	-45.1%
TOTAL SOLID WASTE R&E FUND-541	27,298	15,000	(12,298)	-45.1%

SOLID WASTE R&E FUND-541 EXPENDITURE				
8500 Capital Outlay	27,298	15,000	(12,298)	-45.1%
TOTAL SOLID WASTE R&E FUND-541	27,298	15,000	-12,298	-45.1%

**CITY OF TOCCOA - SOLID WASTE REVENUES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 0034 Charges For Service	Revenue			
540-0034-344110	San. Coll. Fees Resid.	\$ 793,800	\$ 854,711	\$ 60,911
540-0034-344111	San Coll. Fees Comm.	\$ 338,132	\$ 355,482	\$ 17,350
540-0034-344130	Recycled Mat.-Aluminum	\$ 300	\$ 300	\$ -
540-0034-344131	Recy. Mat.- Card Board	\$ 4,000	\$ 4,000	\$ -
540-0034-344132	Recycled Mat.-Glass	\$ 500	\$ 500	\$ -
540-0034-344133	Recycled Mat.-Newspaper	\$ 3,000	\$ 3,000	\$ -
540-0034-344134	Recycled Mat.-Plastic	\$ 4,000	\$ 4,000	\$ -
540-0034-344415	Penalties	\$ 25,600	\$ 25,600	\$ -
Revenue Subtotal	Department: 0034 Charges For Service	\$ 1,169,332	\$ 1,247,593	\$ 78,261
Total Revenue Solid Waste Fund		\$ 1,169,332	\$ 1,247,593	\$ 78,261

**CITY OF TOCCOA - SOLID WASTE EXPENDITURES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 4520 Solid Waste Residential				
540-4520-511100	Regular Employees	\$ 84,367	\$ 107,140	\$ 22,773
540-4520-511300	Overtime	\$ 3,000	\$ 3,000	\$ -
540-4520-512100	Group Insurance	\$ 46,259	\$ 54,618	\$ 8,359
540-4520-512200	Fica	\$ 6,680	\$ 8,196	\$ 1,516
540-4520-512400	Retirement	\$ 6,997	\$ 8,072	\$ 1,075
540-4520-512700	Workers Compensation	\$ 4,037	\$ 4,623	\$ 586
540-4520-512900	Other Employee Benefits	\$ 900	\$ 900	\$ -
540-4520-521100	Collection Costs	\$ 50	\$ 50	\$ -
540-4520-521200	Professional Services	\$ 10,950	\$ 10,950	\$ -
540-4520-521201	Credit Card Exp/Bank Charges	\$ 3,500	\$ 3,500	\$ -
540-4520-522110	Disposal	\$ 316,603	\$ 325,500	\$ 8,897
540-4520-522200	Repairs & Maint.	\$ 6,000	\$ 6,000	\$ -
540-4520-523100	Liability Insurance	\$ 30,000	\$ 30,000	\$ -
540-4520-523600	Dues & Fees	\$ 300	\$ 300	\$ -
540-4520-531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
540-4520-531210	Water/Sewerage	\$ 250	\$ 250	\$ -
540-4520-531220	Natural Gas	\$ 120	\$ 120	\$ -
540-4520-531230	Electricity	\$ 350	\$ 350	\$ -
540-4520-531270	Gasoline/Diesel	\$ 3,400	\$ 3,400	\$ -
540-4520-531271	Cng Expense	\$ 2,000	\$ 2,000	\$ -
540-4520-531600	Equipment < \$5,000	\$ 15,000	\$ 23,000	\$ 8,000
Expenditure Subtotal	Department: 4520 Solid Waste Residential	\$ 541,763	\$ 592,969	\$ 51,206
Department: 4521 Solid Waste Commercial				
540-4521-511100	Regular Employees	\$ 34,655	\$ 38,812	\$ 4,157
540-4521-511300	Overtime	\$ 4,000	\$ 4,000	\$ -
540-4521-512100	Group Insurance	\$ 28,518	\$ 12,920	\$ (15,598)
540-4521-512200	Fica	\$ 2,651	\$ 2,969	\$ 318
540-4521-512400	Retirement	\$ 2,732	\$ 2,939	\$ 207
540-4521-512700	Workers Compensation	\$ 1,818	\$ 1,683	\$ (135)
540-4521-512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
540-4521-522110	Disposal	\$ 218,360	\$ 271,700	\$ 53,340
540-4521-522200	Repairs & Maint.	\$ 7,000	\$ 7,000	\$ -
540-4521-523600	Dues & Fees	\$ 200	\$ 200	\$ -
540-4521-531100	Supplies & Materials	\$ 400	\$ 400	\$ -
540-4521-531270	Gasoline/Diesel	\$ 7,000	\$ 2,000	\$ (5,000)
540-4521-531271	Cng Fuel	\$ 1,300	\$ 2,000	\$ 700
540-4521-531600	Equipment < \$5,000 Each	\$ 23,000	\$ 25,000	\$ 2,000
Expenditure Subtotal	Department: 4521 Solid Waste Commercial	\$ 332,434	\$ 372,423	\$ 39,989
Department: 4550 Solid Waste Recycling				
540-4550-511100	Regular Employees	\$ 64,360	\$ 72,675	\$ 8,315
540-4550-511300	Overtime	\$ 500	\$ 500	\$ -
540-4550-512100	Group Insurance	\$ 39,289	\$ 42,690	\$ 3,401
540-4550-512200	Fica	\$ 4,923	\$ 5,560	\$ 637
540-4550-512400	Retirement	\$ 5,056	\$ 5,481	\$ 425
540-4550-512700	Workers Compensation	\$ 3,118	\$ 3,139	\$ 21
540-4550-512900	Other Employee Benefits	\$ 700	\$ 700	\$ -
540-4550-522200	Repairs & Maint.	\$ 2,000	\$ 2,000	\$ -
540-4550-522300	Rentals	\$ 1,440	\$ 1,440	\$ -
540-4550-523600	Dues & Fees	\$ 100	\$ 100	\$ -
540-4550-523850	Contract Labor	\$ 42,900	\$ 42,900	\$ -
540-4550-531100	Supplies & Materials	\$ 2,000	\$ 2,000	\$ -
540-4550-531210	Water/Sewerage	\$ 150	\$ 150	\$ -
540-4550-531220	Natural Gas	\$ 200	\$ 200	\$ -
540-4550-531230	Electricity	\$ 1,500	\$ 1,500	\$ -
540-4550-531270	Gasoline/Diesel	\$ 1,200	\$ 1,200	\$ -
540-4550-531600	Equipment < \$5,000 Each	\$ 1,700	\$ 1,700	\$ -
Expenditure Subtotal	Department: 4550 Solid Waste Recycling	\$ 171,136	\$ 183,935	\$ 12,799
Department: 9000 Interfund Transfers				
540-9000-611100	Oper. Trnsfers Out-Gen	\$ 96,701	\$ 83,266	\$ (13,435)
540-9000-611541	Transfer To Solid Waste R&E	\$ 27,298	\$ 15,000	\$ (12,298)
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ 123,999	\$ 98,266	\$ (25,733)
Total Expenditure Solid Waste Fund		\$ 1,169,332	\$ 1,247,593	\$ 78,261
				34

**CITY OF TOCCOA - SOLID WASTE RENEWAL AND EXTENSION
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 0039 Other Financing Sources	Revenue			
541-0039-391540	Transfer In From Solid Waste	\$ 27,298	\$ 15,000	\$ (12,298)
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 27,298	\$ 15,000	\$ (12,298)
Total Revenue Solid Waste Renewal and Extension		\$ 27,298	\$ 15,000	\$ (12,298)

Department: 8500 Capital Outlay	Expenditure			
541-8500-522200	R & E Repairs & Maintenance	\$ 27,298	\$ 15,000	\$ (12,298)
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 27,298	\$ 15,000	\$ (12,298)
Total Expenditure Solid Waste Renewal and Extension		\$ 27,298	\$ 15,000	\$ (12,298)

**CITY OF TOCCOA - LAKE TOCCOA FACILITIES
FY2023 APPROVED BUDGET SUMMARY**

	FY2022	FY2023	INCREASE (DECREASE)	% CHANGE
LAKE TOCCOA FACILITIES-556 REVENUE				
0034 Charges For Service	327,024	420,101	93,077	28.5%
TOTAL THE LINKS AT LAKE TOCCOA-556	327,024	420,101	93,077	28.5%

	FY2022	FY2023	INCREASE (DECREASE)	% CHANGE
LAKE TOCCOA FACILITIES-556 EXPENDITURE				
6150 Golf Course Pro Shop	136,184	145,449	9,265	6.8%
6151 Golf Course Maintenance	117,140	154,204	37,064	31.6%
6152 Event Center	73,700	120,448	46,748	63.4%
TOTAL THE LINKS AT LAKE TOCCOA-556	327,024	420,101	93,077	28.5%

	FY2022	FY2023	INCREASE (DECREASE)	% CHANGE
LAKE TOCCOA FACILITIES R&E-557 REVENUE				
0039 Other Financing Sources	18,000	83,000	65,000	361.1%
TOTAL THE LINKS AT LAKE TOCCOA R&E	18,000	83,000	65,000	361.1%

	FY2022	FY2023	INCREASE (DECREASE)	% CHANGE
LAKE TOCCOA FACILITIES R&E-557 EXPENDITURE				
6150 Golf Course Pro Shop	0	65,000	65,000	100.0%
6151 Golf Course Maintenance	18,000	4,500	(13,500)	-75.0%
8500 Capital Outlay	0	13,500	13,500	100.0%
TOTAL THE LINKS AT LAKE TOCCOA R&E	18,000	83,000	65,000	361.1%

**CITY OF TOCCOA - LAKE TOCCOA REVENUES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 0034 Charges For Service	Revenue			
556-0034-345200	Green Fees	\$ 62,700	\$ 66,500	\$ 3,800
556-0034-345202	Misc Golf	\$ 1,000	\$ 1,000	\$ -
556-0034-345203	Misc Revenue-Vendor'S Comp	\$ 900	\$ 900	\$ -
556-0034-345210	Cart Rental	\$ 66,224	\$ 77,500	\$ 11,276
556-0034-345211	Sales-Pro Shop	\$ 31,000	\$ 42,000	\$ 11,000
556-0034-345212	Concessions	\$ 15,000	\$ 15,000	\$ -
556-0034-345215	Memberships	\$ 22,500	\$ 22,500	\$ -
556-0034-345220	Tournaments	\$ 9,000	\$ 9,000	\$ -
556-0034-345230	Facility Rentals Event Center	\$ 71,700	\$ 119,701	\$ 48,001
556-0034-345235	Drinks Sales Event Center	\$ 20,000	\$ 22,000	\$ 2,000
556-0034-345240	Sod Farm Sales	\$ -	\$ -	\$ -
556-0034-345245	Course Hole Sponsorship	\$ 5,000	\$ 5,000	\$ -
556-0034-345250	Lease for Grill Facility	\$ 22,000	\$ 24,000	\$ 2,000
556-0034-345260	Lease for TV Tower	\$ -	\$ 15,000	\$ 15,000
Revenue Subtotal	Department: 0034 Charges For Service	\$ 327,024	\$ 420,101	\$ 93,077
Total Revenue Lake Toccoa Facilities Fund		\$ 327,024	\$ 420,101	\$ 93,077

**CITY OF TOCCOA - LAKE TOCCOA EXPENDITURES
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 6150 Golf Course Pro Shop				
	Expenditure			
556-6150-511100	Regular Employees	\$ 23,340	\$ 27,497	\$ 4,157
556-6150-511200	Temporary Employees	\$ 27,000	\$ 28,080	\$ 1,080
556-6150-512100	Group Insurance	\$ 163	\$ 163	\$ -
556-6150-512200	Fica	\$ 3,851	\$ 4,252	\$ 401
556-6150-512400	Retirement	\$ 1,800	\$ 2,033	\$ 233
556-6150-512700	Workers Compensation	\$ 408	\$ 196	\$ (212)
556-6150-512900	Other Employee Benefits	\$ 250	\$ 250	\$ -
556-6150-521200	Professional Services	\$ 10,828	\$ 10,828	\$ -
556-6150-521201	Credit Card Expense	\$ 10,000	\$ 10,000	\$ -
556-6150-522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
556-6150-523200	Communications	\$ 8,544	\$ 5,000	\$ (3,544)
556-6150-523300	Advertising & Promotion	\$ 4,000	\$ 1,000	\$ (3,000)
556-6150-523700	Education & Training	\$ 200	\$ 200	\$ -
556-6150-523850	Contract Labor	\$ 100	\$ 250	\$ 150
556-6150-531100	Supplies & Materials	\$ 4,000	\$ 4,000	\$ -
556-6150-531210	Water/Sewerage	\$ 2,000	\$ 2,000	\$ -
556-6150-531220	Natural Gas	\$ 6,000	\$ 6,000	\$ -
556-6150-531230	Electricity	\$ 18,000	\$ 18,000	\$ -
556-6150-531500	Purch.For Resale	\$ 10,000	\$ 20,000	\$ 10,000
556-6150-531510	Concessions	\$ 4,500	\$ 4,500	\$ -
556-6150-531600	Equipment < \$5,000 Each	\$ 200	\$ 200	\$ -
Expenditure Subtotal	Department: 6150 Golf Course Pro Shop	\$ 136,184	\$ 145,449	\$ 9,265
Department: 6151 Golf Course Maintenance				
	Expenditure			
556-6151-511100	Regular Employees	\$ 44,132	\$ 55,809	\$ 11,677
556-6151-511200	Temporary Employees	\$ 15,000	\$ 30,000	\$ 15,000
556-6151-512100	Group Insurance	\$ 27,377	\$ 29,634	\$ 2,257
556-6151-512200	Fica	\$ 3,376	\$ 4,269	\$ 893
556-6151-512400	Retirement	\$ 3,513	\$ 4,298	\$ 785
556-6151-512700	Workers Compensation	\$ 362	\$ 414	\$ 52
556-6151-512900	Other Employee Benefits	\$ 200	\$ 200	\$ -
556-6151-521200	Professional Services	\$ 1,000	\$ 1,000	\$ -
556-6151-522200	Repairs & Maint.	\$ 1,000	\$ 2,000	\$ 1,000
556-6151-523850	Contract Labor	\$ 600	\$ 4,000	\$ 3,400
556-6151-531100	Supplies & Materials	\$ 15,080	\$ 15,080	\$ -
556-6151-531270	Gasoline/Diesel	\$ 5,000	\$ 7,000	\$ 2,000
556-6151-531600	Equipment < \$5,000 Each	\$ 500	\$ 500	\$ -
Expenditure Subtotal	Department: 6151 Golf Course Maintenance	\$ 117,140	\$ 154,204	\$ 37,064
Department: 6152 Event Center				
	Expenditure			
556-6152-511100	Regular Employee	\$ -	\$ 37,689	\$ 37,689
556-6152-511200	Temporary Employee	\$ 25,764	\$ -	\$ (25,764)
556-6152-512100	Group Insurance	\$ -	\$ 29,542	\$ 29,542
556-6152-512200	Fica	\$ 1,970	\$ 2,883	\$ 913
556-6152-512400	Retirement	\$ -	\$ 2,849	\$ 2,849
556-6152-512700	Workers Compensation	\$ 66	\$ 85	\$ 19
556-6152-522200	Repairs & Maintenance	\$ 2,400	\$ 2,400	\$ -
556-6152-522201	Event Center Infrastructure	\$ 5,000	\$ 5,000	\$ -
556-6152-523300	Advertising & Promotion	\$ 3,000	\$ 3,000	\$ -
556-6152-523850	Contract Labor	\$ 12,000	\$ 12,000	\$ -
556-6152-531100	Supplies And Materials	\$ 12,000	\$ 12,000	\$ -
556-6152-531210	Water/Sewerage	\$ 2,000	\$ 2,000	\$ -
556-6152-531220	Natural Gas	\$ 3,500	\$ 3,500	\$ -
556-6152-531310	Drink Costs Event Center	\$ 6,000	\$ 7,500	\$ 1,500
Expenditure Subtotal	Department: 6152 Event Center	\$ 73,700	\$ 120,448	\$ 46,748
Total Expenditure Lake Toccoa Facilities Fund		\$ 327,024	\$ 420,101	\$ 93,077

**CITY OF TOCCOA - LAKE TOCCOA FACILITIES RENEWAL AND EXTENSION
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 0039 Other Financing Sources	Revenue			
557-0039-391137	Transfer In from CRA	\$ -	\$ 65,000	\$ 65,000
557-0039-391505	Transfer In From Water Fd	\$ 18,000	\$ 18,000	\$ -
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 18,000	\$ 83,000	\$ 65,000
Total Revenue Lake Toccoa Renewal and Extension		\$ 18,000	\$ 83,000	\$ 65,000
Department: 6150 Golf Course Pro Shop	Expenditure			
557-6150-522200	Move Pro Shop	\$ -	\$ 65,000	\$ 65,000
Expenditure Subtotal	Department: 6150 Golf Course Pro Shop	\$ -	\$ 65,000	\$ 65,000
Department: 6151 Golf Course Maintenance	Expenditure			
557-6151-542500	Car Shelter for Equipment	\$ 18,000	\$ 4,500	\$ (13,500)
Expenditure Subtotal	Department: 6151 Golf Course Maintenance	\$ 18,000	\$ 4,500	\$ (13,500)
Department: 8500 Capital Outlay	Expenditure			
557-8500-542500	Discretionary	\$ -	\$ 13,500	\$ 13,500
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ -	\$ 13,500	\$ 13,500
Total Expenditure Lake Toccoa Renewal and Extension		\$ 18,000	\$ 83,000	\$ 65,000

**CITY OF TOCCOA - HOTEL MOTEL FUND
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 0031 Taxes	Revenue			
275-0031-314100	Hotel Motel Tax	\$ 107,875	\$ 107,875	\$ -
Revenue Subtotal	Department: 0031 Taxes	\$ 107,875	\$ 107,875	\$ -
Total Revenue Hotel Motel Fund		\$ 107,875	\$ 107,875	\$ -
Department: 7520 Community Support	Expenditure			
275-7520-522300	Building Rental	\$ 12,000	\$ 12,000	\$ -
275-7520-523300	Advertising & Promotions	\$ 10,000	\$ 10,000	\$ -
275-7520-523335	Chamber Of Commerce	\$ 24,000	\$ 24,000	\$ -
275-7520-523600	Dues & Fees	\$ 4,750	\$ 4,750	\$ -
Expenditure Subtotal	Department: 7520 Community Support	\$ 50,750	\$ 50,750	\$ -
Department: 9000 Interfund Transfers	Expenditure			
275-9000-611100	Transfer To General Fund	\$ 57,125	\$ 57,125	\$ -
Expenditure Subtotal	Department: 9000 Interfund Transfers	\$ 57,125	\$ 57,125	\$ -
Total Expenditure Hotel Motel Fund		\$ 107,875	\$ 107,875	\$ -

**CITY OF TOCCOA - GRANT FUND
FY2023 APPROVED BUDGET SUMMARY**

	FY2022	FY2023	INCREASE (DECREASE)	% CHANGE
GRANT FUND-200 REVENUES				
0033 Intergovernmental	136,724	181,324	44,600	32.6%
0039 Other Financing Sources	78,000	143,000	65,000	83.3%
TOTAL GRANT FUND-200	214,724	324,324	109,600	51.0%
	FY2022	FY2023	INCREASE (DECREASE)	% CHANGE
GRANT FUND-200 EXPENDITURES				
1120 Community Development	160,999	290,999	130,000	80.7%
1540 Human Resources	31,000	30,600	(400)	-1.3%
3220 Police Department	22,725	2,725	(20,000)	100.0%
TOTAL GRANT FUND-200	214,724	324,324	109,600	51.0%

**CITY OF TOCCOA - GRANT FUND
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 0033 Intergovernmental Revenue				
200-0033-331008	Gma Safety Grant-Workers Comp	\$ 10,000	\$ 9,600	\$ (400)
200-0033-331009	Gma Liability Grant-Girma	\$ 10,000	\$ 10,000	\$ -
200-0033-334001	Gma-Wellness Grant	\$ 11,000	\$ 11,000	\$ -
200-0033-334017	Walmart Police Dept Grant	\$ 1,500	\$ 1,500	\$ -
200-0033-334018	Law Enforcement Press-Calendar Prog	\$ 1,225	\$ 1,225	\$ -
200-0033-334019	Georgia Chiefs	\$ 20,000	\$ -	\$ (20,000)
200-0033-335008	Ga Council For The Arts	\$ 6,000	\$ 6,000	\$ -
200-0033-335012	GCA Community Facilities	\$ 10,000	\$ 25,000	\$ 15,000
200-0033-335013	Hpdiv/Hpfund	\$ 15,000	\$ 15,000	\$ -
200-0033-335019	South Arts Performing Arts	\$ 2,000	\$ 2,000	\$ -
200-0033-335020	Arc Project Grant Revenue	\$ 49,999	\$ -	\$ (49,999)
200-0033-335022	USDA RDBG Project Grant	\$ -	\$ 99,999	\$ 99,999
Revenue Subtotal	Department: 0033 Intergovernmental	\$ 136,724	\$ 181,324	\$ 44,600
Department: 0039 Other Financing Sources Revenue				
200-0039-391100	Transfers in General Fund	\$ 78,000	\$ 143,000	\$ 65,000
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 78,000	\$ 143,000	\$ 65,000
Total Revenue Grant Fund		\$ 214,724	\$ 324,324	\$ 109,600
Department: 1120 Community Development Expenditure				
200-1120-521204	Usda Rbdq (Ritz)	\$ -	\$ 199,999	\$ 199,999
200-1120-521207	Usda Rbdq (Trails)	\$ 99,999	\$ -	\$ (99,999)
200-1120-521209	Ga Council For The Arts	\$ 12,000	\$ 12,000	\$ -
200-1120-521211	Gdecld Tpd	\$ 20,000	\$ 50,000	\$ 30,000
200-1120-521212	Hpdiv/Hpf	\$ 25,000	\$ 25,000	\$ -
200-1120-521215	South Arts Performing Arts	\$ 4,000	\$ 4,000	\$ -
Expenditure Subtotal	Department: 1120 Community Development	\$ 160,999	\$ 290,999	\$ 130,000
Department: 1540 Human Resources Expenditure				
200-1540-512900	Other Benefits-Wellness Grant	\$ 11,000	\$ 11,000	\$ -
200-1540-531100	Safety Grant	\$ 20,000	\$ 19,600	\$ (400)
Expenditure Subtotal	Department: 1540 Human Resources	\$ 31,000	\$ 30,600	\$ (400)
Department: 3220 Police Department Expenditure				
200-3220-531600	Equipment < \$5,000	\$ 22,725	\$ 2,725	\$ (20,000)
Expenditure Subtotal	Department: 3220 Police Department	\$ 22,725	\$ 2,725	\$ (20,000)
Total Expenditure Grant Fund		\$ 214,724	\$ 324,324	\$ 109,600

**CITY OF TOCCOA - SPLOST V
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 0036 Interest Income	Revenue			
205-0036-361000	Interest Income	\$ 345	\$ 100	\$ (245)
Revenue Subtotal	Department: 0036 Interest Income	\$ 345	\$ 100	\$ (245)
Department: 0039 Other Financing Sources	Revenue			
205-0039-393999	Balance Brought Forward	\$ 451,655	\$ 610,489	\$ 158,834
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ 451,655	\$ 610,489	\$ 158,834
Total Revenue SPLOST V		\$ 452,000	\$ 610,589	\$ 158,589
Department: 4431 Gravity Sewers	Expenditure			
205-4331-523850	Boring Rig	\$ -	\$ 326,589	\$ 326,589
Expenditure Subtotal	Department: 4331 Gravity Sewers	\$ -	\$ 326,589	\$ 326,589
Department: 4334 Lift Stations	Expenditure			
205-4334-523850	Meadowbrook Contract Labor	\$ 21,000	\$ -	\$ (21,000)
Expenditure Subtotal	Department: 4334 Lift Stations	\$ 21,000	\$ -	\$ (21,000)
Department: 4430 Water Treatment	Expenditure			
205-4430-54205	Dechlorination System	\$ 211,000	\$ 100,000	\$ (111,000)
Expenditure Subtotal	Department: 4430 Water Treatment	\$ 211,000	\$ 100,000	\$ (111,000)
Department: 4440 Water Mains	Expenditure			
205-4440-522200	Toccoa Creek Bridge Relocate	\$ 220,000	\$ 184,000	\$ (36,000)
Expenditure Subtotal	Department: 4440 Water Mains	\$ 220,000	\$ 184,000	\$ (36,000)
Total Expenditure SPLOST V		\$ 452,000	\$ 610,589	\$ 158,589

CITY OF TOCCOA - SPLOST VI
FY2023 APPROVED BUDGET

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 0036 Interest Income	Revenue			
206-0036-361000	Interest Income	\$ 753	\$ 600	\$ (153)
Revenue Subtotal	Department 0036 Interest Income	\$ 753	\$ 600	\$ (153)
Department: 0039 Other Financing Sources	Revenue			
206-0039-393999	Balance Brought Forward	\$ -	\$ 279,400	\$ 279,400
Revenue Subtotal	Department: 0039 Other Financing Sources	\$ -	\$ 279,400	\$ 279,400
Total Revenue SPLOST VI		\$ 753	\$ 280,000	\$ 279,247
Department: 4331 Gravity Sewers	Expenditure			
206-4331-542500	Mini Excavator	\$ -	\$ 80,000	\$ 80,000
Expenditure Subtotal	Department: 4331 Gravity Sewers	\$ -	\$ 80,000	\$ 80,000
Department: 4430 Water Treatment	Expenditure			
20-4430-522200	Repair & Maint (Water Treatment)	\$ -	\$ 200,000	\$ 200,000
Expenditure Subtotal	Department: 4430 Water Treatment	\$ -	\$ 200,000	\$ 200,000
Department: 8500 Capital Outlay	Expenditure			
206-8500-521200	Professional Services	\$ 753	\$ -	\$ (753)
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 753	\$ -	\$ (753)
Total Expenditure SPLOST VI		\$ 753	\$ 280,000	\$ 279,247

**CITY OF TOCCOA - SPLOST VII
FY2023 APPROVED BUDGET**

Account Number	Description	FY2022 (\$)	FY2023 (\$)	Difference (\$)
Department: 0033 Intergovernmental	Revenue			
207-0033-337000	Splost VII Revenue	\$ 749,500	\$ 1,270,000	\$ 520,500
Revenue Subtotal	Department: 0033 Intergovernmental	\$ 749,500	\$ 1,270,000	\$ 520,500
Department: 0036 Interest Income	Revenue			
207-0036-361000	Interest Income	\$ 500	\$ 475	\$ (25)
Revenue Subtotal	Department: 0036 Interest Income	\$ 500	\$ 475	\$ (25)
Total Revenue SPLOST VII		\$ 750,000	\$ 1,270,475	\$ 520,475
Department: 3220 Police Department	Expenditure			
207-3220-542500	3 Upfitted Patrol Vehicles		\$ 165,000	\$ 165,000
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ -	\$ 165,000	\$ 165,000
Department: 8500 Capital Outlay	Expenditure			
207-8500-521200	Discretionary	\$ 750,000	\$ 1,105,475	\$ 355,475
Expenditure Subtotal	Department: 8500 Capital Outlay	\$ 750,000	\$ 1,105,475	\$ 355,475
Total Expenditure SPLOST VII		\$ 750,000	\$ 1,270,475	\$ 520,475