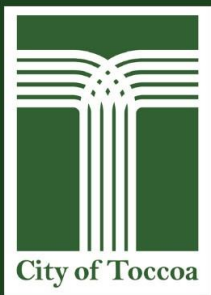


# Your City at Work



## **FY2025** **City of Toccoa** **ANNUAL BUDGET**

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

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CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

**City of Toccoa, Georgia**  
**FY2025 Proposed Operating Budget**  
**Narrative Summary**

The Fiscal Year 2025 Operating Budget for the period beginning July 1, 2024, is attached for review by the Toccoa City Commission. The following is a summary of the FY25 Budget highlighting items of interest.

The Overall Budget for the City of Toccoa is proposed at \$53,935,715; an increase of \$7,290,770 over the FY24 Budget; a 15.6% increase. This increase is primarily due to increases in Water Wastewater fund for wastewater projects as well as increases in Reserves for special projects and debt repayment.

**Overall Comments**

- The Department Heads have presented practical FY25 departmental budgets that reflect the goals established by the Toccoa City Commission.
- The Budget focuses heavily on infrastructure improvements and continued operations.
- No major vehicle or equipment purchases have been included for FY2025.
- A proposed increase of 0.80 mill is included, which is an additional \$217,400 in property tax revenue.
- Utility Rate Increases are included for sewer, solid waste and natural gas. Further details are included within each utility summary further in this document.
- We are focused on increasing reserves to pay debt, obligations for withdrawal permits, future maintenance needs, and utility relocations required.
- The Budget includes a proposed salary increase of 3% for all employees.
- The overall staffing of the City of Toccoa remains at 184 full-time employees and 3 FTE part-time employees; a breakdown by department is attached.
- Health Insurance funds are included in every department should rate increases occur in FY25.

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

- Insurances including Workers Compensation and Property & Liability have increased 15-20%.
- Operating costs such as supplies, chemicals, piping, etc. have risen 30-50% since last year.

**General Fund**

The General Fund budget is \$12,445,267.

Operational Highlights for the General Fund:

Revenues:

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

- Tax-Real Property are increased \$217,400 based on increasing the millage back to 6.0 mills.
- Title Ad Valorem taxes are increased \$35,000 based on FY24 receipts.
- Real Estate Transfer taxes are decreased \$10,000 based on FY24 receipts.
- Franchise Fees for Electricity are increased \$74,563 based on FY24 receipts.
- No adjustment was made to LOST based on FY24 receipts.
- Insurance Premium Tax increased \$27,700 based on FY24 receipts.
- Interest Income was increased \$51,000 based on FY24 receipts.
- Schaefer Center rental and concession sales were increased \$14,000 to reflect FY24 receipts.
- CRA Transfers are included of \$245,432 for Grant Matches and \$25,000 for façade grants in Main Street.
- Water Fund transfers will be \$1,887,310, a decrease of \$1,117,501.
- Gas Fund transfers will be \$2,896,343, an increase of \$1,117,501.
- Solid Waste transfers will be \$189,904, an increase of \$134,454.

Expenditures:

- The Community Development budget decreases by \$26,469 due to personnel cost changes.
- The City Clerk budget is decreased by \$22,107 due to personnel cost changes.
- The Finance budget is increased by \$76,052 due to increased personnel costs, professional services, and property & liability insurance.
- The Human Resources budget increased \$16,393 due to personnel cost changes and contract labor services.

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

- The Public Lands and Buildings department is increased \$55,000 for communications and electricity.
- Recorders Court budget is increased \$17,701 for professional services and dues and fees.
- The Police budget is increased by \$219,728 for increases in personnel costs, P&L insurance, communications, fuel, and payment on equipment.
- The Fire budget is increased by \$17,389 due to increases in personnel costs, P&L insurance, and utilities.
- Public Works Administration budget increased \$14,650 due to increases in personnel costs and P&L insurance.
- Public Works Streets and Drainage budget has been decreased by \$12,130: increases to personnel costs, repairs & maintenance, contract labor, fuel and capital payments are offset by no new equipment purchases.
- Public Works Grounds is increased \$59,716 due to increases in personnel costs, repairs and maintenance, electricity and fuel, which were offset by decreases no new equipment purchases and lower capital payments for equipment.
- The Fleet department budget increased \$15,197 due to personnel costs and utilities.
- The Schaefer Center budget increased \$10,216 due to repairs & maintenance, contract labor and utilities.
- The Parks budget is increased \$113,883 for the purchase of a swing set at Emory Johnson Park, electricity, and improvements at Henderson Falls Park.
- The Doyle St Pool increased \$29,200 due increase in supply costs and electricity.
- The FY25 Budget continues the Local Government Support.
- Currahee St Beatification was decreased \$15,000 due to the decrease of funding for Grant/Facades.
- Main Street budget is decreased by \$137,501 for decreases for personnel cost, advertising and promotion, and Downtown Christmas and Christmas lighting. A new line item was created for the Main Street Directory that was previously in advertising.
- Interest expense was increased \$35,000 due to current rates.
- Transfers to the Grant Fund are \$245,432 and are currently being funded by the CRA.

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

- General Reserves are budgeted with contributions of \$236,925 and funds will be banked for future projects.

**Special Revenue Funds**

**Grant Fund**

The Grant Fund budget is \$1,629,442 in anticipation of funding from a variety of sources for:

- Purchase safety equipment.
- Continued Wellness Programs.
- Community Development Projects.
- LMIG Street Paving.
- Schaefer Center

**SPLOST Funds**

SPLOST Funds of \$3,189,333 are budgeted for a variety of Capital improvement projects for:

- Wastewater Plant improvements
- Water System improvements
- Public Safety Vehicles
- Road, Bridges, and Culverts

**Hotel-Motel Fund**

The Hotel-Motel Fund revenues are increased to \$110,955 based on FY24 receipts. The Chamber of Commerce support comes from this Fund and is proposed at the same level as FY24. It is also proposed to pay for the Hwy 365 billboard from this fund.

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

**Water Wastewater Fund**

The Water Fund budget is \$17,489,916; an increase of \$3,487,753 over the FY24 Budget. Most of this increase is the drawdown of GEFA loan funds to improve the Eastanollee Creek Wastewater plant.

Operational Highlights for the Water Fund:

- Water sales are projected at \$6,271,504 and Sewer sales at \$1,577,412 for a combined total of \$7,848,916.
- Sewer sales include a \$2.00 base rate increase, which is an increase of \$95,112 in revenue.
- Water and Sewer Taps are proposed to increase as follows:

<b>WATER TAPS</b>			
<b>Type</b>	<b>Current Amt</b>	<b>Additional Amt</b>	<b>New Amt</b>
3/4"	\$ 750.00	\$ 750.00	\$ 1,500.00
1"	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00
2" & Above	\$ 2,000.00		By Quote
<b>SEWER TAPS</b>			
<b>Type</b>	<b>Current Amt</b>	<b>Additional Amt</b>	<b>New Amt</b>
4"	\$ 1,200.00	\$ 1,200.00	\$ 2,400.00
6"	\$ 1,560.00	\$ 1,560.00	\$ 3,120.00
8"	\$ 1,800.00	\$ 1,800.00	\$ 3,600.00

- Notable department expenditure changes include:
  - Lift Stations increased \$27,126 for repairs and maintenance, contract labor and electricity.
  - Eastanollee Creek Plant increases include disposal costs, contract labor, and chemicals; and are offset by Construct Interest relocated to Sewer R&E.
  - Toccoa Creek Plant increases \$12,658 for contract labor and electricity.
  - Administration increases of \$30,390 for personnel costs and P&L insurance increases.
  - Yonah Pump Station increases \$75,000 for electricity costs.
  - Davidson Creek increases \$50,000 for electricity costs.

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

- Water Treatment Plant increased \$243,170 for personnel costs, supplies, chemicals, electricity and capital payment on Dechlorination System.
- Water Mains increased \$101,526 for supply costs.
- Elevated Storage was increased \$10,000 for contract labor and electricity.
- Booster pumps was increased \$17,000 for repairs & maintenance and electricity.
- Taps & Meters was increased \$75,005 for personnel costs and supplies.
- Meter Reading was decreased \$12,722 due to personnel changes and a decrease in capital payment.
- Construction & Inspection is increased \$14,662 for personnel costs and supplies.
- Capital Outlay is \$9,137,000 for the Phase II upgrades to the Eastanollee Creek Wastewater Plant.
- The Water Fund will transfer \$1,887,310 to the General Fund. This is a \$1,117,501 reduction in support due to increasing costs of operations, additional debt payments, and infrastructure needs.
- Transfers to Reserves include:
  - Water R&E \$521,843 to reserve for future dredging and water plant improvements as needed
  - Sewer R&E \$478,018 to reserve for GEFA debt payment on Wastewater Plants
  - Water Withdrawal Reserve \$300,141 to reserve for water withdrawal permits

**Natural Gas Fund**

The Natural Gas Fund budget is \$14,263,449; an increase of \$820,395 over the FY24 Budget.

- Natural Gas Revenues includes the following rate increases, which equal \$1,189,563 in additional revenues:



CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

Georgia Natural Gas Rates Proposed			
	Current Base	Increase	New Base
Residential	\$11.00	\$9.00	\$20.00
Comm/Indus	\$22.00	\$28.00	\$50.00
Interruptible	\$201.00	\$99.00	\$300.00

\* Proposed Incremental increase of \$0.03 per CCF

- The operating margin is estimated to be \$7,751,599. This margin is determined by taking the difference of gas sales revenues (\$13,687,869) and subtracting the cost of purchasing gas (\$5,936,270).

Operational Highlights for the Gas Department:

- Debt Service in the Gas Department for FY25 is retired.
- Notable department expenditure changes include:
  - Administration South is increased \$25,849 for personnel costs, credit card processing expenses and P&L insurance.
  - Taps & Meters South is increased \$85,356 for supplies.
  - Meter Reading South is increased \$12,026 for personnel costs.
  - Transmission Line is increased \$17,658 for personnel costs.
  - Cathodic Protection decreased \$17,715 for personnel costs.
  - Purchase for Resale decreased \$164,696 due to the market price of natural gas.
  - Piping and Conversion North increased \$47,814 due to supplies.
- Although debt service is paid in FY2025, the transfers to General Fund have increased \$1,117,501 to an annual amount of \$2,896,343. This transfer increase offsets the reduction of transfers from the Water Fund to General Fund.
- Transfers to Nature Gas R&E include:
  - Gas R&E \$1,383,666: for Phase I GDOT relocation on Hwy 441 of \$451,671 and Phase II of relocation on Hwy 441 estimated at \$1,050,000.

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

**Solid Waste Fund**

The Solid Waste Fund has a budget of \$1,392,311 for FY25; an increase of \$89,429 over FY24.

Operational Highlights for the Solid Waste Fund:

- Proposed rate increases of \$2.00 per rollout and 10% for commercial are included and will add \$139,429 in revenues.
- Revenues for Residential are \$957,895, Commercial are \$397,016, and Recycling revenues are \$11,800.
- Disposal fees are budgeted at \$325,500 for Residential, \$263,700 for Commercial and \$42,900 for yard waste (brush).
- Solid Waste is transferring \$189,904 to the General Fund, which is increased \$134,454 from FY24.
- No transfers are being made to Solid Waste Renewal and Extension in FY25.

**Lake Toccoa Facilities Fund**

The Lake Toccoa Facilities Fund Budget is proposed at \$494,449.

Operational Highlights for the Lake Toccoa Facilities Fund include:

Revenues:

- Green Fees of \$110,800
- Cart Rental Fees of \$88,249
- Pro Shop Sales and Concession of \$59,000
- Membership Sales of \$22,500
- Tournament Revenues of \$5,000
- Event Center Revenues of \$162,000
- Course Sponsorship of \$5,000
- Grill Facilities Lease of \$24,000
- Tower Lease of \$15,000

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

Expenses:

- Pro Shop Expenses of \$160,812
- Maintenance Expenses of \$196,288
- Event Center Expenses of \$37,349
- Currently no transfers are planned for Lake Toccoa R&E

**Closing Remarks**

The City of Toccoa's FY25 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.
- The City continues to maintain a high level of services for our citizens and customers.

We look forward to reviewing the FY25 Budget with the Toccoa City Commission.  
Thank you for your time and assistance.

Fredda Wheeler  
Toccoa City Manager

Becky Bohannon  
Finance Director

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

<b>CITY OF TOCCOA PERSONNEL ALLOCATION</b>								
	Dept.	FY19	FY20	FY21	FY22	FY23	FY24	FY25
<b>CITY MANAGER</b>	1320	2	2	2	2	2	2	2
<b>COMMUNITY DEVELOP.</b>	1120	1	1	1	1	1	2	2
<b>CITY CLERK</b>	1130	1	1	1	1	1	1	1
<b>FINANCE</b>	1512	5	5	5	5	6	6	6
<b>CUSTOMER SERVICE</b>	1512	5	5	5	5	5	5	5
<b>HUMAN RESOURCES</b>	1540	1	1	1	1	1	1	1
<b>SCHAEFER CENTER</b>	6100					1	1	1
<b>MAIN STREET</b>	7550	2	2	2	2	2	1	1
<b>DOWNTOWN MAINTENANCE</b>	7551					1	1	0
<b>RECORDER'S COURT</b>	2500	1	1	1	1	1	1	1
<b>CODE ENFORCEMENT</b>	2850	1	1	1	1	1	1	1
<b>POLICE</b>	3220	33	33	33	33	33	34	34
<b>FIRE</b>	3510	26	26	26	26	26	26	26
<b>PUBLIC WORKS</b>								
Administration	4100	2	2	2	2	2	2	2
Streets/Drainage	4220	4	4	4	4	4	4	4
Grounds/Maint.	4226	8	8	8	8	8	8	8
Cemetery	4950	1	1	1	1	1	1	1
Fleet	4900	3	3	3	3	3	3	3
<b>Right Of Way (ROW) Crew</b>	4230	3	3	3	3	3	3	3
<b>PART-TIME</b>								
City Clerk Part-Time	1130	0.5	0.5	0.5	0.5	0.5	0.5	0
Police Records Part-Time	3220		0.5	0.5	0.5	0.5	0	0
Schaefer Center	6100	0.5	0.75	0.75	0.75	0	0	0
Parks Part-Time	6220	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Main Street Part-Time	7550	0.75	0.75	0.75	0.75	0.75	0.75	0
Downtown Maintenance	7551	0.5	0.5	0.5	0.5	0	0	0
<b>PART-TIME SUBTOTAL</b>		<b>2.75</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>2.25</b>	<b>1.75</b>	<b>0.5</b>
<b>GENERAL FUND FULLTIME</b>		<b>99</b>	<b>99</b>	<b>99</b>	<b>99</b>	<b>102</b>	<b>103</b>	<b>102</b>
<b>GENERAL FUND PART-TIME</b>		<b>2.75</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>2.25</b>	<b>1.75</b>	<b>0.5</b>

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

<b>CITY OF TOCCOA PERSONNEL ALLOCATION</b>								
	Dept.	FY19	FY20	FY21	FY22	FY23	FY24	FY25
<b>WASTEWATER</b>								
Sewer Lift Stations	4334	1	1	1	1	1	1	1
Eastanollee Creek	4335	3	3	3	3	3	3	3
Toccoa Creek	4336	2	2	2	2	2	2	2
Wastewater Lab	4337	1	1	1	1	1	1	1
Industrial Treatment	4338	1	1	1	1	1	1	1
<b>WASTEWATER SUBTOTAL</b>		<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>WATER</b>								
Water Admin.	4410	2	2	2	2	2	2	2
Utilites ROW Crew	4424		2	2	2	2	2	2
Water Treatment	4430	8	8	8	8	8	9	9
Water Mains	4440	3	3	3	3	3	3	3
Water Valves/Hydrants	4443	3	3	3	3	3	3	3
Water Taps/Meters	4444	3	3	3	3	3	3	3
Meter Reading	4445	4	4	4	4	4	4	4
Water Service	4446	1	1	1	1	1	1	1
Water Const./Inspect.	4448	2	2	2	2	2	2	2
<b>WATER SUBTOTAL</b>		<b>26</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>29</b>	<b>29</b>
<b>WATER UTILITY TOTAL</b>		<b>34</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>37</b>	<b>37</b>
<b>GAS</b>								
Administration-Toccoa	4710	2	2	2	2	3	3	3
Gas Taps/Meters South	4712	6	6	6	6	6	6	6
Gas Valves/Reg. South	4714	1	1	1	1	1	1	1
Meter Readers-South	4716	2	2	2	2	2	3	3
Gas Transmission	4717	1	1	1	1	1	1	1
Gas Distribution-South	4718	3	4	4	4	4	4	4
Cathodic Protection	4719	1	1	1	1	1	1	1
Gas Safety Compliance Maint	4720	6	5	5	7	7	6	6
Service Tech.-South	4721	1	1	1	1	1	1	1
Utilities ROW Crew	4724		1	1	1	1	1	1
Gas Admin.-North	4730	1	1	1	1	1	1	1
Taps/Meters-North	4732	4	4	4	4	4	5	5
Gas Service - North	4741	1	1	1	1	1	1	1
Piping/Conversions-North	4743	2	2	2	2	2	2	2
<b>GAS UTILITY TOTAL</b>		<b>31</b>	<b>32</b>	<b>32</b>	<b>34</b>	<b>35</b>	<b>36</b>	<b>36</b>
<b>SOLID WASTE</b>								
S/W Collection/Comm.	4521	1	1	1	1	1	1	1
S/W Collection/Resd.	4520	3	3	3	3	3	3	3
S/W Recycling	4550	2	2	2	2	2	2	2
<b>SOLID WASTE TOTAL</b>		<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

<b>CITY OF TOCCOA</b>								
<b>PERSONNEL ALLOCATION</b>								
	Dept.	FY19	FY20	FY21	FY22	FY23	FY24	FY25
<b>LAKE TOCCOA FACILITIES</b>								
Lake Toccoa Pro-Shop	6150	1	1	1	1	1	1	1
Lake Toccoa Golf Maintenace	6151	2	2	2	1	1	1	1
Lake Toccoa Event Center	6152					1	1	1
<b>LAKE TOCCOA TOTAL</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PART-TIME</b>								
Lake Toccoa Pro-Shop PT	6150	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Lake Toccoa Golf Maintenace PT	6151	0.0	0.0	0.0	1.0	1.0	1.0	1.0
Lake Toccoa Event Center PT	6152				0.5	0.0	0.0	0.0
Lake Toccoa Grill PT	6155	2.5	2.5	2.5	0.0	0.0	0.0	0.0
<b>PART-TIME SUBTOTAL</b>		<b>4</b>	<b>4</b>	<b>4</b>	<b>3.0</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>
<b>CITY-WIDE, FULLTIME</b>		<b>173</b>	<b>176</b>	<b>176</b>	<b>177</b>	<b>182</b>	<b>185</b>	<b>184</b>
<b>CITY-WIDE, PART-TIME</b>		<b>6.75</b>	<b>7.5</b>	<b>7.5</b>	<b>6.5</b>	<b>4.75</b>	<b>4.25</b>	<b>3</b>

PROPOSED

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

<b>BUDGET SUMMARIES</b>							
<b>OPERATING FUNDS</b>							
		<b>FY 2024</b>		<b>FY 2025</b>		<b>INCREASE</b>	<b>% CHANGE</b>
		<b>Approved</b>		<b>Proposed</b>		<b>(DECREASE)</b>	
GENERAL FUND	\$	12,053,097	\$	12,445,267	\$	392,170	3.3%
WATER/WASTEWATER FUND	\$	14,002,163	\$	17,489,916	\$	3,487,753	24.9%
NATURAL GAS FUND	\$	13,443,054	\$	14,263,449	\$	820,395	6.1%
SOLID WASTE FUND	\$	1,302,882	\$	1,392,311	\$	89,429	6.9%
LAKE TOCCOA FACILITIES FUND	\$	463,585	\$	494,449	\$	30,864	6.7%
	<b>\$</b>	<b>41,264,781</b>	<b>\$</b>	<b>46,085,392</b>	<b>\$</b>	<b>4,820,611</b>	<b>11.7%</b>
<b>RESERVES AND R &amp; E FUNDS</b>							
		<b>FY 2024</b>		<b>FY 2025</b>		<b>INCREASE</b>	<b>% CHANGE</b>
		<b>Approved</b>		<b>Proposed</b>		<b>(DECREASE)</b>	
GENERAL FUND RESERVES	\$	146,400	\$	236,925	\$	90,525	61.8%
WATER R & E	\$	114,712	\$	521,843	\$	407,131	354.9%
SEWER R & E	\$	120,000	\$	478,018	\$	358,018	298.3%
WATER WITHDRAWAL RESERVES	\$	-	\$	300,141	\$	300,141	100.0%
NATURAL GAS R & E	\$	301,867	\$	1,383,666	\$	1,081,799	358.4%
SOLID WASTE R & E	\$	15,000	\$	-	\$	(15,000)	-100.0%
LAKE TOCCOA FACILITES R & E	\$	18,000	\$	-	\$	(18,000)	-100.0%
	<b>\$</b>	<b>715,979</b>	<b>\$</b>	<b>2,920,593</b>	<b>\$</b>	<b>2,204,614</b>	<b>307.9%</b>
<b>SPECIAL REVENUE FUNDS</b>							
		<b>FY 2024</b>		<b>FY 2025</b>		<b>INCREASE</b>	<b>% CHANGE</b>
		<b>Approved</b>		<b>Proposed</b>		<b>(DECREASE)</b>	
GRANT FUND	\$	2,550,556	\$	1,629,442	\$	(921,114)	-36.1%
HOTEL/MOTEL FUND	\$	107,875	\$	110,955	\$	3,080	2.9%
SPLOST VI	\$	335,754	\$	1,423,033	\$	1,087,279	323.8%
SPLOST VII	\$	1,670,000	\$	1,766,300	\$	96,300	5.8%
	<b>\$</b>	<b>4,664,185</b>	<b>\$</b>	<b>4,929,730</b>	<b>\$</b>	<b>265,545</b>	<b>5.7%</b>
<b>TOTAL BUDGET FOR FY2025</b>	<b>\$</b>	<b>46,644,945</b>	<b>\$</b>	<b>53,935,715</b>	<b>\$</b>	<b>7,290,770</b>	<b>15.6%</b>

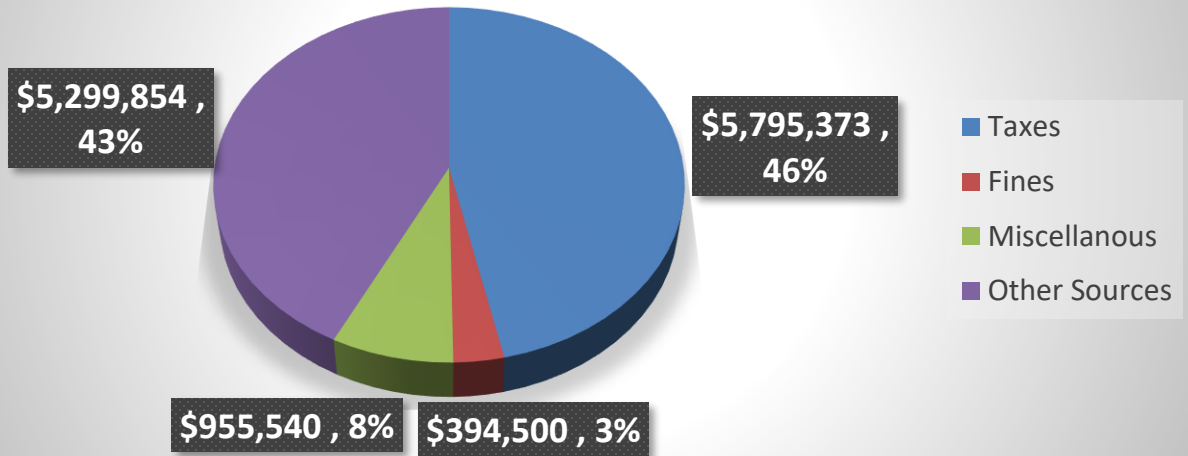
CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

GENERAL FUND SUMMARY				
	FY 2024	FY 2025	INCREASE (DECREASE)	% CHANGE
<b>GENERAL FUND-100 REVENUE</b>				
0031 Taxes	\$5,309,310	\$5,643,873	\$334,563	6.3%
0032 Business Licenses	\$86,200	\$88,200	\$2,000	2.3%
0033 Intergovernmental	\$63,300	\$63,300	\$0	0.0%
0034 Charges for Service	\$56,540	\$61,425	\$4,885	8.6%
0035 Fines & Forfeitures	\$392,500	\$394,500	\$2,000	0.5%
0036 Interest Income	\$30,000	\$81,000	\$51,000	170.0%
0038 Miscellaneous	\$895,115	\$813,115	(\$82,000)	-9.2%
0039 Other Financing Sources	\$5,220,132	\$5,299,854	\$79,722	1.5%
<b>TOTAL GENERAL FUND-100</b>	<b>\$12,053,097</b>	<b>\$12,445,267</b>	<b>\$392,170</b>	<b>3.3%</b>
<b>GENERAL FUND-100 EXPENDITURE</b>				
1110 City Commission	\$92,232	\$99,732	\$7,500	8.1%
1120 Community Development	\$182,401	\$155,932	(\$26,469)	-14.5%
1130 City Clerk	\$158,371	\$136,264	(\$22,107)	-14.0%
1320 City Manager	\$266,275	\$265,990	(\$285)	-0.1%
1512 Finance	\$1,056,418	\$1,132,470	\$76,052	7.2%
1530 City Attorney	\$50,012	\$50,933	\$921	1.8%
1540 Human Resources	\$259,567	\$275,960	\$16,393	6.3%
1565 Public Lands & Buildings	\$384,064	\$439,064	\$55,000	14.3%
2500 Recorder's Court	\$189,352	\$207,053	\$17,701	9.3%
2850 Code Enforcement	\$149,906	\$154,399	\$4,493	3.0%
3220 Police Department	\$2,761,837	\$2,981,565	\$219,728	8.0%
3510 Fire Department	\$2,458,582	\$2,475,971	\$17,389	0.7%
4100 Public Works Administration	\$244,205	\$258,855	\$14,650	6.0%
4220 Streets & Drainage	\$509,664	\$497,534	(\$12,130)	-2.4%
4226 Pw-Grounds	\$920,447	\$980,163	\$59,716	6.5%
4230 Right of Way Crew	\$117,183	\$118,136	\$953	0.8%
4900 Pw-Fleet	\$288,203	\$303,400	\$15,197	5.3%
4950 Pw-Cemetery	\$96,683	\$104,325	\$7,642	7.9%
6100 Schaefer Center	\$150,727	\$160,943	\$10,216	6.8%
6220 Parks	\$45,339	\$159,222	\$113,883	251.2%
6225 Doyle St Pool	\$49,125	\$78,325	\$29,200	59.4%
7220 Building Inspection	\$2,350	\$2,350	\$0	0.0%
7520 Community Support	\$29,000	\$0	(\$29,000)	-100.0%
7525 Local Government Support	\$308,416	\$308,416	\$0	0.0%
7530 Currahee St Beautification	\$18,500	\$3,500	(\$15,000)	-81.1%
7550 Main Street	\$399,776	\$262,275	(\$137,501)	-34.4%
7551 Downtown Maintenance	\$134,564	\$49,000	(\$85,564)	-63.6%
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	\$50,000	\$35,000	233.3%
8500 Capital Outlay	\$89,833	\$89,833	\$0	0.0%
9000 Interfund Transfers	\$434,900	\$482,357	\$47,457	10.9%
9999 Remaining Budget Funds	\$28,865	\$0	(\$28,865)	100.0%
<b>TOTAL GENERAL FUND-100</b>	<b>\$12,053,097</b>	<b>\$12,445,267</b>	<b>\$392,170</b>	<b>3.3%</b>

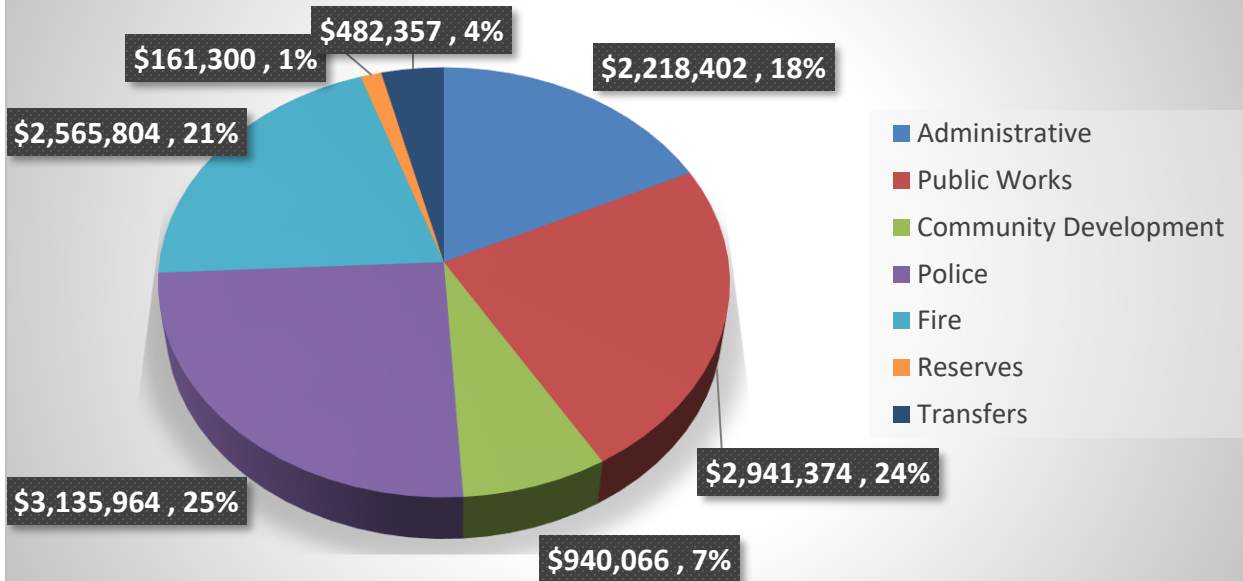


CITY OF TOCCOA  
 PROPOSED FY2025 BUDGET

General Fund Revenue



General Fund Expenditures



**CITY OF TOCCOA  
PROPOSED FY2025 BUDGET**

<b>GENERAL FUND REVENUE DETAIL</b>				
<b>REVENUE Account Number</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>100-0031- Taxes</b>	<b>Revenue</b>			
311100	Tax-Real Property (Current)	\$ 1,042,000	\$ 1,259,400	\$ 217,400
311110	Tax-Real Property (Prior)	\$ 10,000	\$ 6,000	\$ (4,000)
311310	Tax-Motor Vehicle	\$ 16,000	\$ 14,000	\$ (2,000)
311315	Title Ad Valorem Tax	\$ 220,000	\$ 255,000	\$ 35,000
311320	Tax-Mobile Home	\$ 950	\$ 650	\$ (300)
311600	Tax-Real Est. Transfer	\$ 45,000	\$ 35,000	\$ (10,000)
311710	Franchise Tax-Electricity	\$ 481,500	\$ 556,063	\$ 74,563
311750	Franchise Tax-Cable Tv	\$ 70,000	\$ 61,500	\$ (8,500)
311760	Franchise Tax-Telephone	\$ 27,500	\$ 28,000	\$ 500
313100	Sales Tax-Lost	\$ 2,042,360	\$ 2,042,360	\$ -
314200	Alcohol Tax-Beer	\$ 185,000	\$ 178,000	\$ (7,000)
314210	Alcohol Tax-Wine	\$ 30,000	\$ 30,000	\$ -
314220	Alcohol Tax-Liquor	\$ 55,000	\$ 58,200	\$ 3,200
316100	Occupation Tax	\$ 280,000	\$ 288,000	\$ 8,000
316200	Insurance Premium Tax	\$ 804,000	\$ 831,700	\$ 27,700
<b>Revenue Subtotal</b>	<b>Department: 0031 Taxes</b>	<b>\$ 5,309,310</b>	<b>\$ 5,643,873</b>	<b>\$ 334,563</b>
<b>100-0032- Business Licenses</b>	<b>Revenue</b>			
321110	License-Beer	\$ 30,000	\$ 30,000	\$ -
321120	License-Wine	\$ 6,200	\$ 6,200	\$ -
321130	License-Liquor	\$ 30,000	\$ 30,000	\$ -
323100	Building Permits	\$ 20,000	\$ 22,000	\$ 2,000
<b>Revenue Subtotal</b>	<b>Department: 0032 Business Licenses</b>	<b>\$ 86,200</b>	<b>\$ 88,200</b>	<b>\$ 2,000</b>
<b>100-0033- Intergovernmental</b>	<b>Revenue</b>			
333000	Paymts In Lieu Of Taxes	\$ 63,300	\$ 63,300	\$ -
<b>Revenue Subtotal</b>	<b>Department: 0033 Intergovernmental</b>	<b>\$ 63,300</b>	<b>\$ 63,300</b>	<b>\$ -</b>
<b>100-0034- Charges For Service</b>	<b>Revenue</b>			
341190	Gcic Reports	\$ 3,000	\$ 3,000	\$ -
341300	Zoning & Subdivision Fees	\$ 250	\$ 250	\$ -
341910	Election Qualifying Fee	\$ 1,320	\$ 1,320	\$ -
342101	Miscellaneous Police	\$ 2,400	\$ 2,400	\$ -
342200	Fire Registration	\$ 13,570	\$ 12,855	\$ (715)
347300	Miscellaneous Main Street	\$ 1,000	\$ 3,500	\$ 2,500
347301	Harvest Festival	\$ 12,000	\$ 15,000	\$ 3,000
347302	Toast Of Toccoa	\$ 5,000	\$ 5,000	\$ -
347305	Ice Skating Revenues	\$ 2,000	\$ 2,000	\$ -
347307	Gift Card Sales Main St	\$ -	\$ 100	\$ 100
349100	Cemetery Sales	\$ 16,000	\$ 16,000	\$ -
<b>Revenue Subtotal</b>	<b>Department: 0034 Charges For Service</b>	<b>\$ 56,540</b>	<b>\$ 61,425</b>	<b>\$ 4,885</b>
<b>100-0035 Fines &amp; Forfeitures</b>	<b>Revenue</b>			
351140	Recorders Court	\$ 380,000	\$ 380,000	\$ -
351142	Court Add-On Fee	\$ 12,000	\$ 14,000	\$ 2,000
351150	Writ Of Possession Fees	\$ 500	\$ 500	\$ -
<b>Revenue Subtotal</b>	<b>Department: 0035 Fines &amp; Forfeitures</b>	<b>\$ 392,500</b>	<b>\$ 394,500</b>	<b>\$ 2,000</b>
<b>100-0036- Interest Income</b>	<b>Revenue</b>			
361000	Interest Income	\$ 30,000	\$ 81,000	\$ 51,000
<b>Revenue Subtotal</b>	<b>Department: 0036 Interest Income</b>	<b>\$ 30,000</b>	<b>\$ 81,000</b>	<b>\$ 51,000</b>
<b>100-0038- Miscellaneous</b>	<b>Revenue</b>			
381000	Rents	\$ 53,400	\$ 53,400	\$ -
381005	Rents- Probation Office	\$ 2,400	\$ 2,400	\$ -
381010	Rentals-Schaefer Center	\$ 16,000	\$ 25,000	\$ 9,000
381012	Concessions-Schaefer Center	\$ 20,000	\$ 25,000	\$ 5,000
381014	Ticket Sales -Schaefer Center	\$ 18,000	\$ 18,000	\$ -
389000	Other	\$ 50	\$ 50	\$ -
389001	Management Fees	\$ 3,265	\$ 3,265	\$ -
389002	Gma Lease Pool Proceeds	\$ 130,000	\$ -	\$ (130,000)
389005	Employee Contributions	\$ 652,000	\$ 686,000	\$ 34,000
<b>Revenue Subtotal</b>	<b>Department: 0038 Miscellaneous</b>	<b>\$ 895,115</b>	<b>\$ 813,115</b>	<b>\$ (82,000)</b>

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

**GENERAL FUND REVENUE DETAIL**

REVENUE Account Number	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>100-0039- Other Financing Sources</b>	<b>Revenue</b>			
391137	Transfer In-Comm Reserve Acct	\$ 323,904	\$ 270,432	\$ (53,472)
391275	Transfer In-Hotel Motel	\$ 57,125	\$ 55,865	\$ (1,260)
391505	Oper. Trnsfrs In-Water	\$ 3,004,811	\$ 1,887,310	\$ (1,117,501)
391515	Oper. Trnsfrs In-Gas	\$ 1,778,842	\$ 2,896,343	\$ 1,117,501
391540	Oper. Trnsfrs In-S/W	\$ 55,450	\$ 189,904	\$ 134,454
<b>Revenue Subtotal</b>	<b>Department: 0039 Other Financing Sources</b>	<b>\$ 5,220,132</b>	<b>\$ 5,299,854</b>	<b>\$ 79,722</b>
<b>Total Revenue General Fund</b>		<b>\$ 12,053,097</b>	<b>\$ 12,445,267</b>	<b>\$ 392,170</b>

PROPOSED

**CITY OF TOCCOA  
PROPOSED FY2025 BUDGET**

<b>GENERAL FUND EXPENDITURE DETAIL</b>				
<b>EXPENDITURE Account Number</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>100-1110- City Commission</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 56,500	\$ 56,500	\$ -
512100	Group Insurance	\$ 55	\$ 55	\$ -
512200	Fica	\$ 4,322	\$ 4,322	\$ -
512400	Retirement	\$ 4,520	\$ 4,520	\$ -
512700	Workers Compensation	\$ 135	\$ 135	\$ -
521200	Professional Services	\$ 4,000	\$ 4,000	\$ -
523200	Communications	\$ 600	\$ 600	\$ -
523300	Advertising & Promotions	\$ 500	\$ 5,500	\$ 5,000
523301	Special Events	\$ 3,000	\$ 5,500	\$ 2,500
523600	Dues & Fees	\$ 11,500	\$ 11,500	\$ -
523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
531100	Supplies & Materials	\$ 1,500	\$ 1,500	\$ -
531101	Awards & Recognitions	\$ 600	\$ 600	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 1110 City Commission</b>	<b>\$ 92,232</b>	<b>\$ 99,732</b>	<b>\$ 7,500</b>
<b>100-1120- Community Development</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 102,357	\$ 108,297	\$ 5,940
512100	Group Insurance	\$ 45,119	\$ 14,328	\$ (30,791)
512200	Fica	\$ 7,830	\$ 8,285	\$ 455
512400	Retirement	\$ 5,578	\$ 6,189	\$ 611
512700	Workers Compensation	\$ 267	\$ 283	\$ 16
521200	Professional Services	\$ 8,000	\$ 4,000	\$ (4,000)
522200	Repairs & Maint.	\$ 250	\$ 250	\$ -
523200	Communications	\$ -	\$ 700	\$ 700
523300	Advertising & Promotion	\$ 800	\$ 900	\$ 100
523600	Dues & Fees	\$ 1,200	\$ 1,200	\$ -
523700	Education & Training	\$ 3,000	\$ 3,500	\$ 500
523850	Contract Labor	\$ 3,500	\$ 3,500	\$ -
531100	Supplies & Materials	\$ 800	\$ 800	\$ -
531101	Awards & Recognitions	\$ 1,500	\$ 1,500	\$ -
531270	Gasoline/Diesel	\$ 1,700	\$ 1,700	\$ -
531600	Equipment < \$5,000	\$ 500	\$ 500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 1120 Community Development</b>	<b>\$ 182,401</b>	<b>\$ 155,932</b>	<b>\$ (26,469)</b>
<b>100-1130- City Clerk</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 96,001	\$ 66,820	\$ (29,181)
511200	Temporary Employee	\$ 15,600	\$ -	\$ (15,600)
512100	Group Insurance	\$ 13,400	\$ 35,306	\$ 21,906
512200	Fica	\$ 8,537	\$ 6,294	\$ (2,243)
512400	Retirement	\$ 5,232	\$ 3,819	\$ (1,413)
512700	Workers Compensation	\$ 251	\$ 175	\$ (76)
521200	Professional Services	\$ 13,500	\$ 13,500	\$ -
522200	Repairs & Maint.	\$ 200	\$ 200	\$ -
523200	Communications	\$ 600	\$ 600	\$ -
523300	Advertising & Promotion	\$ 700	\$ 700	\$ -
523600	Dues & Fees	\$ 500	\$ 5,000	\$ 4,500
523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
531100	Supplies & Materials	\$ 850	\$ 850	\$ -
531600	Equipment < \$5,000	\$ 1,000	\$ 1,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 1130 City Clerk</b>	<b>\$ 158,371</b>	<b>\$ 136,264</b>	<b>\$ (22,107)</b>
<b>100-1320- City Manager</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 194,212	\$ 192,088	\$ (2,124)
512100	Group Insurance	\$ 29,671	\$ 31,287	\$ 1,616
512200	Fica	\$ 14,857	\$ 14,695	\$ (162)
512400	Retirement	\$ 10,584	\$ 10,978	\$ 394
512700	Workers Compensation	\$ 851	\$ 842	\$ (9)
522200	Repairs & Maint.	\$ 3,300	\$ 3,300	\$ -
523200	Communications	\$ 700	\$ 700	\$ -
523600	Dues & Fees	\$ 3,000	\$ 3,000	\$ -
523700	Education & Training	\$ 5,600	\$ 5,600	\$ -
523850	Contract Labor	\$ 500	\$ 500	\$ -
531100	Supplies & Materials	\$ 500	\$ 500	\$ -
531270	Gasoline/Diesel	\$ 2,500	\$ 2,500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 1320 City Manager</b>	<b>\$ 266,275</b>	<b>\$ 265,990</b>	<b>\$ (285)</b>

**CITY OF TOCCOA  
PROPOSED FY2025 BUDGET**

<b>GENERAL FUND EXPENDITURE DETAIL</b>				
<b>EXPENDITURE Account Number</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>100-1512- Finance</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 554,297	\$ 568,843	\$ 14,546
511300	Overtime	\$ 2,000	\$ 1,000	\$ (1,000)
512100	Group Insurance	\$ 215,046	\$ 249,409	\$ 34,363
512200	Fica	\$ 42,404	\$ 43,516	\$ 1,112
512400	Retirement	\$ 30,209	\$ 32,511	\$ 2,302
512700	Workers Compensation	\$ 1,448	\$ 1,488	\$ 40
521200	Professional Services	\$ 17,000	\$ 22,000	\$ 5,000
522200	Repairs & Maint.	\$ 6,125	\$ 8,000	\$ 1,875
522300	Rentals	\$ 2,016	\$ 2,600	\$ 584
523100	Insurance	\$ 47,500	\$ 69,400	\$ 21,900
523200	Communications	\$ 3,000	\$ 2,880	\$ (120)
523300	Advertising & Promotion	\$ 500	\$ 500	\$ -
523600	Dues & Fees	\$ 100	\$ 300	\$ 200
523700	Education & Training	\$ 500	\$ 1,000	\$ 500
523850	Contract Labor	\$ 105,000	\$ 105,000	\$ -
531100	Supplies & Materials	\$ 15,000	\$ 15,000	\$ -
531600	Equipment< \$5,000 Each	\$ 7,250	\$ 2,000	\$ (5,250)
581200	Capital Leases	\$ 6,705	\$ 6,705	\$ -
582200	Interest on Capital Lease	\$ 318	\$ 318	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 1512 Finance</b>	<b>\$ 1,056,418</b>	<b>\$ 1,132,470</b>	<b>\$ 76,052</b>
<b>100-1530- City Attorney</b>	<b>Expenditure</b>			
512100	Group Insurance	\$ 15,130	\$ 15,005	\$ (125)
521200	Professional Services	\$ 34,882	\$ 35,928	\$ 1,046
<b>Expenditure Subtotal</b>	<b>Department: 1530 City Attorney</b>	<b>\$ 50,012</b>	<b>\$ 50,933</b>	<b>\$ 921</b>
<b>100-1540- Human Resources</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 70,703	\$ 79,743	\$ 9,040
512100	Group Insurance	\$ 32,287	\$ 35,521	\$ 3,234
512101	Retirees Life Insurance	\$ 39,700	\$ 39,700	\$ -
512200	Fica	\$ 5,409	\$ 6,100	\$ 691
512400	Retirement	\$ 3,853	\$ 4,557	\$ 704
512700	Workers Compensation	\$ 185	\$ 209	\$ 24
521200	Professional Services & EAP	\$ 2,800	\$ 4,000	\$ 1,200
523200	Communications	\$ 720	\$ 720	\$ -
523300	Advertising & Promotion	\$ 100	\$ 100	\$ -
523311	Drug Testing	\$ 8,000	\$ 9,500	\$ 1,500
523600	Dues & Fees	\$ 310	\$ 310	\$ -
523700	Education & Training	\$ 1,600	\$ 1,600	\$ -
523850	Contract Labor	\$ 500	\$ 500	\$ -
531100	Supplies & Materials	\$ 400	\$ 400	\$ -
531101	Emp Appreciation Awards Recognition	\$ 3,500	\$ 7,000	\$ 3,500
531103	Safety/Wellness Committee	\$ 200	\$ 200	\$ -
531104	Lunch N Learns	\$ 1,000	\$ 1,000	\$ -
531301	Retirement Receptions, Etc.	\$ 800	\$ 800	\$ -
531303	Employee Appreciation Event	\$ -	\$ -	\$ -
531304	Year End Bonus	\$ 38,500	\$ 35,000	\$ (3,500)
531305	Wellness Program	\$ 25,000	\$ 25,000	\$ -
531306	Sick Leave Incentive	\$ 23,000	\$ 23,000	\$ -
531600	Equipment < \$5,000	\$ 1,000	\$ 1,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 1540 Human Resources</b>	<b>\$ 259,567</b>	<b>\$ 275,960</b>	<b>\$ 16,393</b>
<b>100-1565- Public Lands &amp; Buildings</b>	<b>Expenditure</b>			
522200	Repairs & Maint.	\$ 10,000	\$ 10,000	\$ -
522300	Rentals	\$ 28,800	\$ 34,500	\$ 5,700
523200	Communications	\$ 115,000	\$ 155,500	\$ 40,500
523250	Communications-Website	\$ 5,064	\$ 5,064	\$ -
523600	Dues & Fees	\$ 5,400	\$ 6,500	\$ 1,100
523850	Contract Labor	\$ 60,000	\$ 99,500	\$ 39,500
523852	Contract Labor-Inmate Crew	\$ 39,500	\$ -	\$ (39,500)
531100	Supplies & Materials	\$ 40,000	\$ 45,000	\$ 5,000
531210	Water/Sewerage	\$ 13,000	\$ 13,000	\$ -
531220	Natural Gas	\$ 10,000	\$ 10,000	\$ -
531230	Electricity	\$ 50,000	\$ 57,000	\$ 7,000
531270	Gasoline	\$ 4,800	\$ 2,000	\$ (2,800)
531600	Equipment < \$5,000 Each	\$ 2,500	\$ 1,000	\$ (1,500)
<b>Expenditure Subtotal</b>	<b>Department: 1565 Public Lands &amp; Buildings</b>	<b>\$ 384,064</b>	<b>\$ 439,064</b>	<b>\$ 55,000</b>

**CITY OF TOCCOA  
PROPOSED FY2025 BUDGET**

<b>GENERAL FUND EXPENDITURE DETAIL</b>				
<b>EXPENDITURE Account Number</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>100-2500- Recorder'S Court</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 39,414	\$ 40,598	\$ 1,184
512100	Group Insurance	\$ 13,972	\$ 15,223	\$ 1,251
512200	Fica	\$ 3,015	\$ 3,106	\$ 91
512400	Retirement	\$ 2,148	\$ 2,320	\$ 172
512700	Workers Compensation	\$ 103	\$ 106	\$ 3
521200	Professional Services	\$ 25,000	\$ 30,000	\$ 5,000
523600	Dues & Fees	\$ 105,000	\$ 115,000	\$ 10,000
523700	Education & Training	\$ 300	\$ 300	\$ -
531100	Supplies & Materials	\$ 400	\$ 400	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 2500 Recorder's Court</b>	<b>\$ 189,352</b>	<b>\$ 207,053</b>	<b>\$ 17,701</b>
<b>100-2850- Code Enforcement</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 49,645	\$ 51,189	\$ 1,544
512100	Group Insurance	\$ 34,307	\$ 37,366	\$ 3,059
512200	Fica	\$ 3,798	\$ 3,912	\$ 114
512400	Retirement	\$ 2,706	\$ 2,923	\$ 217
512700	Workers Compensation	\$ 1,900	\$ 1,959	\$ 59
512900	Other Employee Benefits	\$ 100	\$ 100	\$ -
522200	Repairs & Maintenance	\$ 500	\$ 500	\$ -
523200	Communications	\$ 500	\$ 500	\$ -
523700	Education & Training	\$ 200	\$ 200	\$ -
523850	Contract Labor	\$ 12,000	\$ 12,000	\$ -
523851	Contract Labor-House Demo	\$ 40,000	\$ 40,000	\$ -
531100	Supplies & Materials	\$ 750	\$ 750	\$ -
531270	Gasoline & Diesel	\$ 3,000	\$ 2,500	\$ (500)
531600	Equipment < \$5,000 Each	\$ 500	\$ 500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 2850 Code Enforcement</b>	<b>\$ 149,906</b>	<b>\$ 154,399</b>	<b>\$ 4,493</b>
<b>100-3220- Police Department</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 1,601,306	\$ 1,613,551	\$ 12,245
511300	Overtime	\$ 3,000	\$ 7,000	\$ 4,000
512100	Group Insurance	\$ 560,845	\$ 568,455	\$ 7,610
512200	Fica	\$ 121,231	\$ 123,437	\$ 2,206
512400	Retirement	\$ 83,091	\$ 94,790	\$ 11,699
512700	Workers Compensation	\$ 58,502	\$ 63,546	\$ 5,044
512900	Other Employee Benefits	\$ 18,000	\$ 18,000	\$ -
521200	Professional Services	\$ 6,500	\$ 6,500	\$ -
522200	Repairs & Maint.	\$ 25,000	\$ 25,000	\$ -
523100	Insurance	\$ 52,500	\$ 76,340	\$ 23,840
523200	Communications	\$ 8,100	\$ 31,840	\$ 23,740
523600	Dues & Fees	\$ 6,500	\$ 6,500	\$ -
523700	Education & Training	\$ 6,000	\$ 10,440	\$ 4,440
523850	Contract Labor	\$ 52,400	\$ 52,400	\$ -
531100	Supplies & Materials	\$ 17,000	\$ 17,000	\$ -
531120	Training Center Expense	\$ 3,000	\$ 3,000	\$ -
531210	Water/Sewerage	\$ 750	\$ 1,500	\$ 750
531220	Natural Gas	\$ 300	\$ 300	\$ -
531230	Electricity	\$ 4,800	\$ 8,000	\$ 3,200
531270	Gasoline/Diesel	\$ 60,000	\$ 72,500	\$ 12,500
531600	Equipment < \$5,000 Each	\$ 37,800	\$ 127,995	\$ 90,195
581200	Capital Leases	\$ 33,615	\$ 51,046	\$ 17,431
582200	Interest - Capital Leases	\$ 1,597	\$ 2,425	\$ 828
<b>Expenditure Subtotal</b>	<b>Department: 3220 Police Department</b>	<b>\$ 2,761,837</b>	<b>\$ 2,981,565</b>	<b>\$ 219,728</b>

**CITY OF TOCCOA  
PROPOSED FY2025 BUDGET**

<b>GENERAL FUND EXPENDITURE DETAIL</b>				
<b>EXPENDITURE Account Number</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>100-3510- Fire Department</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 1,451,988	\$ 1,442,155	\$ (9,833)
511300	Overtime	\$ 14,000	\$ 17,000	\$ 3,000
512100	Group Insurance	\$ 574,456	\$ 584,050	\$ 9,594
512200	Fica	\$ 112,148	\$ 110,224	\$ (1,924)
512400	Retirement	\$ 75,714	\$ 82,347	\$ 6,633
512700	Workers Compensation	\$ 29,530	\$ 30,595	\$ 1,065
512900	Other Employee Benefits	\$ 10,000	\$ 10,000	\$ -
521200	Professional Services	\$ 1,500	\$ 1,500	\$ -
522110	Disposal	\$ 946	\$ 1,010	\$ 64
522200	Repairs & Maint.	\$ 45,000	\$ 45,000	\$ -
523100	Insurance	\$ 17,500	\$ 24,290	\$ 6,790
523200	Communications	\$ 4,300	\$ 3,300	\$ (1,000)
523600	Dues & Fees	\$ 6,000	\$ 6,000	\$ -
523700	Education & Training	\$ 2,500	\$ 2,500	\$ -
531100	Supplies & Materials	\$ 22,500	\$ 22,500	\$ -
531210	Water/Sewerage	\$ 4,500	\$ 4,500	\$ -
531220	Natural Gas	\$ 6,000	\$ 8,000	\$ 2,000
531230	Electricity	\$ 18,000	\$ 19,000	\$ 1,000
531270	Gasoline/Diesel	\$ 30,000	\$ 30,000	\$ -
531400	Books & Periodicals	\$ 2,000	\$ 2,000	\$ -
531600	Equipment < \$5,000 Each	\$ 30,000	\$ 30,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 3510 Fire Department</b>	<b>\$ 2,458,582</b>	<b>\$ 2,475,971</b>	<b>\$ 17,389</b>
<b>100-4100- Public Works Administration</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 146,883	\$ 151,290	\$ 4,407
512100	Group Insurance	\$ 64,166	\$ 70,538	\$ 6,372
512200	Fica	\$ 11,267	\$ 11,574	\$ 307
512400	Retirement	\$ 8,005	\$ 8,647	\$ 642
512700	Workers Compensation	\$ 384	\$ 396	\$ 12
522200	Repairs & Maint.	\$ 2,400	\$ 2,400	\$ -
523100	Insurance	\$ 7,500	\$ 10,410	\$ 2,910
523600	Dues & Fees	\$ 400	\$ 400	\$ -
523850	Contract Labor	\$ 1,000	\$ 1,000	\$ -
531100	Supplies & Materials	\$ 1,700	\$ 1,700	\$ -
531600	Equipment < \$5,000 Each	\$ 500	\$ 500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4100 Public Works Administration</b>	<b>\$ 244,205</b>	<b>\$ 258,855</b>	<b>\$ 14,650</b>
<b>100-4220- Streets &amp; Drainage</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 190,898	\$ 192,705	\$ 1,807
511200	Temporary Employees	\$ 18,000	\$ 25,000	\$ 7,000
511300	Overtime	\$ 8,000	\$ 4,000	\$ (4,000)
512100	Group Insurance	\$ 78,618	\$ 90,192	\$ 11,574
512200	Fica	\$ 14,604	\$ 16,119	\$ 1,515
512400	Retirement	\$ 8,492	\$ 11,014	\$ 2,522
512700	Workers Compensation	\$ 11,662	\$ 14,441	\$ 2,779
512900	Other Employee Benefits	\$ 2,000	\$ 2,000	\$ -
522200	Repairs & Maint.	\$ 25,000	\$ 30,000	\$ 5,000
522300	Rentals	\$ 1,000	\$ 1,000	\$ -
523200	Communications	\$ 5,100	\$ 5,100	\$ -
523600	Dues & Fees	\$ 50	\$ 50	\$ -
523700	Education & Training	\$ 550	\$ 550	\$ -
523850	Contract Labor	\$ 10,000	\$ 20,000	\$ 10,000
531100	Supplies & Materials	\$ 8,000	\$ 8,000	\$ -
531210	Water/Sewerage	\$ 6,000	\$ 6,000	\$ -
531220	Natural Gas	\$ 2,500	\$ 2,500	\$ -
531230	Electricity	\$ 3,000	\$ 3,000	\$ -
531270	Gasoline/Diesel	\$ 7,000	\$ 14,000	\$ 7,000
531600	Equipment < \$5,000 Each	\$ 2,500	\$ 2,500	\$ -
542500	Equipment	\$ 80,000	\$ -	\$ (80,000)
581200	Capital Leases	\$ 25,480	\$ 47,125	\$ 21,645
582200	Capital Leases-Interest	\$ 1,210	\$ 2,238	\$ 1,028
<b>Expenditure Subtotal</b>	<b>Department: 4220 Streets &amp; Drainage</b>	<b>\$ 509,664</b>	<b>\$ 497,534</b>	<b>\$ (12,130)</b>

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

GENERAL FUND EXPENDITURE DETAIL				
EXPENDITURE Account Number	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>100-4226- Pw-Grounds</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 271,436	\$ 301,249	\$ 29,813
511300	Overtime	\$ 49,500	\$ 10,000	\$ (39,500)
512100	Group Insurance	\$ 90,994	\$ 148,377	\$ 57,383
512200	Fica	\$ 21,530	\$ 23,046	\$ 1,516
512400	Retirement	\$ 16,498	\$ 17,106	\$ 608
512700	Workers Compensation	\$ 22,658	\$ 22,574	\$ (84)
512900	Other Employee Benefits	\$ 4,000	\$ 4,000	\$ -
522200	Repairs & Maint.	\$ 20,000	\$ 30,000	\$ 10,000
531100	Supplies & Materials	\$ 10,000	\$ 15,000	\$ 5,000
531230	Electricity	\$ 270,000	\$ 320,000	\$ 50,000
531270	Gasoline/Diesel	\$ 22,500	\$ 31,000	\$ 8,500
531600	Equipment < \$5,000 Each	\$ 3,500	\$ 3,500	\$ -
542500	Equipment	\$ 50,000	\$ -	\$ (50,000)
581200	Capital Leases	\$ 64,755	\$ 51,848	\$ (12,907)
582200	Capital Leases-Interest	\$ 3,076	\$ 2,463	\$ (613)
<b>Expenditure Subtotal</b>	<b>Department: 4226 Pw-Grounds</b>	<b>\$ 920,447</b>	<b>\$ 980,163</b>	<b>\$ 59,716</b>
<b>100-4230- Right Of Way Crew</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 74,965	\$ 71,021	\$ (3,944)
511300	Overtime	\$ 100	\$ 1,000	\$ 900
512100	Group Insurance	\$ 26,115	\$ 28,701	\$ 2,586
512200	Fica	\$ 5,375	\$ 5,433	\$ 58
512400	Retirement	\$ 3,593	\$ 4,059	\$ 466
512700	Workers Comp	\$ 4,935	\$ 5,322	\$ 387
512900	Other Employee Benefits	\$ 500	\$ 500	\$ -
523200	Communications	\$ 600	\$ 600	\$ -
531270	Gasoline/Diesel	\$ 1,000	\$ 1,500	\$ 500
<b>Expenditure Subtotal</b>	<b>Department: 4230 Right Of Way Crew</b>	<b>\$ 117,183</b>	<b>\$ 118,136</b>	<b>\$ 953</b>
<b>100-4900- Pw-Fleet</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 164,177	\$ 169,103	\$ 4,926
511300	Overtime	\$ 500	\$ 500	\$ -
512100	Group Insurance	\$ 78,493	\$ 86,188	\$ 7,695
512200	Fica	\$ 12,560	\$ 12,936	\$ 376
512400	Retirement	\$ 8,948	\$ 9,665	\$ 717
512700	Workers Compensation	\$ 2,675	\$ 2,758	\$ 83
512900	Other Employee Benefits	\$ 3,500	\$ 3,500	\$ -
522200	Repairs & Maint.	\$ 500	\$ 500	\$ -
522300	Rentals	\$ 950	\$ 950	\$ -
523200	Communications	\$ 2,300	\$ 2,300	\$ -
531100	Supplies & Materials	\$ 1,400	\$ 2,000	\$ 600
531220	Natural Gas	\$ 1,400	\$ 2,000	\$ 600
531230	Electricity	\$ 4,000	\$ 6,000	\$ 2,000
531270	Gasoline/Diesel	\$ 1,800	\$ 2,000	\$ 200
531600	Equipment < \$5,000 Each	\$ 5,000	\$ 3,000	\$ (2,000)
<b>Expenditure Subtotal</b>	<b>Department: 4900 Pw-Fleet</b>	<b>\$ 288,203</b>	<b>\$ 303,400</b>	<b>\$ 15,197</b>
<b>100-4950- Pw-Cemetery</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 46,129	\$ 47,523	\$ 1,394
511300	Overtime	\$ 2,000	\$ 3,000	\$ 1,000
512100	Group Insurance	\$ 30,902	\$ 34,088	\$ 3,186
512200	Fica	\$ 3,529	\$ 3,636	\$ 107
512400	Retirement	\$ 2,514	\$ 2,716	\$ 202
512700	Workers Compensation	\$ 1,709	\$ 1,762	\$ 53
512900	Other Employee Benefits	\$ 900	\$ 900	\$ -
522200	Repairs & Maint.	\$ 1,500	\$ 1,500	\$ -
531100	Supplies & Materials	\$ 2,000	\$ 2,000	\$ -
531210	Water/Sewerage	\$ 200	\$ 200	\$ -
531230	Electricity	\$ 1,000	\$ 1,500	\$ 500
531270	Gasoline/Diesel	\$ 2,800	\$ 4,000	\$ 1,200
531600	Equipment < \$5,000 Each	\$ 1,500	\$ 1,500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4950 Pw-Cemetery</b>	<b>\$ 96,683</b>	<b>\$ 104,325</b>	<b>\$ 7,642</b>



**CITY OF TOCCOA  
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<b>GENERAL FUND EXPENDITURE DETAIL</b>				
<b>EXPENDITURE Account Number</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>100-6100- Schaefer Center</b>	<b>Expenditure</b>			
511100	Regular Employee	\$ 39,197	\$ 40,363	\$ 1,166
512100	Group Insurance	\$ 13,093	\$ 14,379	\$ 1,286
512200	Fica	\$ 2,999	\$ 3,088	\$ 89
512400	Retirement	\$ 2,136	\$ 2,307	\$ 171
512700	Workers Compensation	\$ 102	\$ 106	\$ 4
522200	Repairs & Maintenance	\$ 3,000	\$ 4,000	\$ 1,000
522201	Schaefer Center Infrastructure	\$ 3,000	\$ 3,000	\$ -
523200	Communications-Wifi	\$ 100	\$ 100	\$ -
523300	Advertising & Promotions	\$ 6,000	\$ 6,000	\$ -
523600	Dues & Fees	\$ 1,000	\$ 1,000	\$ -
523700	Education & Training	\$ 1,400	\$ 1,400	\$ -
523850	Contract Labor	\$ 25,000	\$ 27,000	\$ 2,000
531100	Supplies & Materials	\$ 2,500	\$ 3,300	\$ 800
531101	Schaefer Center Concession	\$ 10,000	\$ 11,000	\$ 1,000
531102	Schaefer Center Programming	\$ 25,000	\$ 25,000	\$ -
531103	Beer & Wine Concessions	\$ 2,000	\$ 2,000	\$ -
531210	Water/Sewerage	\$ 1,700	\$ 2,400	\$ 700
531220	Natural Gas	\$ 2,000	\$ 2,500	\$ 500
531230	Electricity	\$ 10,500	\$ 12,000	\$ 1,500
<b>Expenditure Subtotal</b>	<b>Department: 6100 Schaefer Center</b>	<b>\$ 150,727</b>	<b>\$ 160,943</b>	<b>\$ 10,216</b>
<b>100-6220- Parks</b>	<b>Expenditure</b>			
511200	Temporary Employee	\$ 17,704	\$ 18,417	\$ 713
512200	Fica	\$ 1,354	\$ 1,409	\$ 55
512700	Workers Compensation	\$ 356	\$ 371	\$ 15
522110	Disposal	\$ 1,200	\$ 1,200	\$ -
522200	Repairs & Maint.	\$ 4,000	\$ 4,000	\$ -
522201	Emory Johnson- Repairs & Maint	\$ 1,000	\$ 6,000	\$ 5,000
522202	R & M Alewine Park	\$ 500	\$ 500	\$ -
522203	Orr Park Improvements	\$ 1,000	\$ -	\$ (1,000)
522204	Henderson Falls Park Improvements	\$ -	\$ 100,000	\$ 100,000
523200	Communications	\$ 825	\$ 825	\$ -
531100	Supplies & Materials	\$ 5,000	\$ 5,000	\$ -
531210	Water/Sewerage	\$ 3,000	\$ 3,000	\$ -
531230	Electricity	\$ 8,400	\$ 17,500	\$ 9,100
531600	Equipment < \$5,000 Each	\$ 1,000	\$ 1,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 6220 Parks</b>	<b>\$ 45,339</b>	<b>\$ 159,222</b>	<b>\$ 113,883</b>
<b>100-6225- Doyle St Pool</b>	<b>Expenditure</b>			
522200	Repairs & Maintenance	\$ 1,000	\$ 1,000	\$ -
523200	Communications	\$ 825	\$ 825	\$ -
523850	Contract Labor	\$ 33,000	\$ 33,000	\$ -
531100	Supplies & Materials	\$ 12,000	\$ 40,000	\$ 28,000
531230	Electricity	\$ 2,300	\$ 3,500	\$ 1,200
<b>Expenditure Subtotal</b>	<b>Department: 6225 Doyle St Pool</b>	<b>\$ 49,125</b>	<b>\$ 78,325</b>	<b>\$ 29,200</b>
<b>100-7220- Building Inspection</b>	<b>Expenditure</b>			
523600	Dues & Fees	\$ 250	\$ 250	\$ -
523700	Education & Training	\$ 1,800	\$ 1,800	\$ -
531100	Supplies & Materials	\$ 100	\$ 100	\$ -
531400	Books & Periodicals	\$ 200	\$ 200	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 7220 Building Inspection</b>	<b>\$ 2,350</b>	<b>\$ 2,350</b>	<b>\$ -</b>
<b>100-7520- Community Support</b>	<b>Expenditure</b>			
523307	Paul Anderson Park	\$ 2,500	\$ -	\$ (2,500)
523339	Historical Society	\$ 1,000	\$ -	\$ (1,000)
523341	Toccoa-Stephens Co Beautiful	\$ 5,000	\$ -	\$ (5,000)
523343	Boys & Girls Club	\$ 5,000	\$ -	\$ (5,000)
523345	Open Arms Clinic	\$ 5,000	\$ -	\$ (5,000)
523346	Toccoa Symphony Orchestra	\$ 2,500	\$ -	\$ (2,500)
523348	The Hope Center	\$ 2,500	\$ -	\$ (2,500)
523350	Currahee Art Council	\$ 4,000	\$ -	\$ (4,000)
523351	Toccoa Improvement Association	\$ 1,500	\$ -	\$ (1,500)
<b>Expenditure Subtotal</b>	<b>Department: 7520 Community Support</b>	<b>\$ 29,000</b>	<b>\$ -</b>	<b>\$ (29,000)</b>
<b>100-7525- Local Government Support</b>	<b>Expenditure</b>			
523331	Industrial Development Authority	\$ 50,000	\$ 50,000	\$ -
523332	Industrial Development Project	\$ -	\$ -	\$ -
523336	Toccoa Stephens Co Airport Authority	\$ 31,875	\$ 36,875	\$ 5,000
523343	Animal Control	\$ 35,691	\$ 35,691	\$ -
523344	Humane Shelter Operations	\$ 185,850	\$ 185,850	\$ -
523345	SC Soil & Water Conservation	\$ 5,000	\$ -	\$ (5,000)
<b>Expenditure Subtotal</b>	<b>Department: 7525 Local Government Support</b>	<b>\$ 308,416</b>	<b>\$ 308,416</b>	<b>\$ -</b>

**CITY OF TOCCOA  
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<b>GENERAL FUND EXPENDITURE DETAIL</b>				
<b>EXPENDITURE Account Number</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>100-7530- Currahee St Beautification</b>	<b>Expenditure</b>			
522201	Greenspace	\$ 3,500	\$ 3,500	\$ -
523318	Grant Program/Facades	\$ 15,000	\$ -	\$ (15,000)
<b>Expenditure Subtotal</b>	<b>Department: 7530 Currahee St Beautification</b>	<b>\$ 18,500</b>	<b>\$ 3,500</b>	<b>\$ (15,000)</b>
<b>100-7550- Main Street</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 100,450	\$ 51,647	\$ (48,803)
511200	Temporary/Special Events Coord	\$ 35,120	\$ -	\$ (35,120)
512100	Group Insurance	\$ 26,569	\$ 13,935	\$ (12,634)
512200	Fica	\$ 10,071	\$ 3,951	\$ (6,120)
512400	Retirement	\$ 5,474	\$ 4,766	\$ (708)
512700	Workers Compensation	\$ 354	\$ 218	\$ (136)
521200	Professional Services	\$ 500	\$ 500	\$ -
522200	Repairs & Maint.	\$ 3,000	\$ 3,000	\$ -
522300	Rentals/Music License	\$ 1,400	\$ 1,500	\$ 100
523200	Communications	\$ 720	\$ 1,440	\$ 720
523300	Advertising & Promotion	\$ 45,000	\$ 13,000	\$ (32,000)
523301	Special Events	\$ 30,000	\$ 30,000	\$ -
523303	Main Street Directory	\$ -	\$ 12,000	\$ 12,000
523312	Christmas Lighting Downtown	\$ 10,000	\$ -	\$ (10,000)
523313	Christmas	\$ 30,000	\$ 25,000	\$ (5,000)
523314	Toast Of Toccoa	\$ 12,000	\$ 12,000	\$ -
523315	Harvest Festival	\$ 15,000	\$ 15,000	\$ -
523316	Ida Cox	\$ 25,000	\$ 25,000	\$ -
523318	Facade Grants	\$ 25,000	\$ 25,000	\$ -
523319	Economic Restructure	\$ 4,068	\$ 4,068	\$ -
523600	Dues & Fees	\$ 2,300	\$ 2,500	\$ 200
523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
523850	Contract Labor	\$ 3,000	\$ 3,000	\$ -
531100	Supplies & Materials	\$ 2,000	\$ 2,000	\$ -
531101	Signage	\$ 4,750	\$ 4,750	\$ -
531103	Ice Skating	\$ 3,000	\$ 3,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 7550 Main Street</b>	<b>\$ 399,776</b>	<b>\$ 262,275</b>	<b>\$ (137,501)</b>
<b>100-7551- Downtown Maintenance</b>	<b>Expenditure</b>			
511100	Regular Employee	\$ 37,661	\$ -	\$ (37,661)
511200	Temporary Employees	\$ 5,000	\$ -	\$ (5,000)
512100	Group Insurance	\$ 31,871	\$ -	\$ (31,871)
512200	Fica	\$ 2,881	\$ -	\$ (2,881)
512400	Retirement	\$ 2,053	\$ -	\$ (2,053)
512700	Workers Compensation	\$ 98	\$ -	\$ (98)
522200	Repairs & Maint.	\$ 24,000	\$ 24,000	\$ -
531230	Electricity	\$ 25,000	\$ 20,000	\$ (5,000)
531270	Gasoline/Diesel	\$ 3,000	\$ 2,000	\$ (1,000)
531600	Equipment < \$5,000	\$ 3,000	\$ 3,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 7551 Downtown Maintenance</b>	<b>\$ 134,564</b>	<b>\$ 49,000</b>	<b>\$ (85,564)</b>

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

GENERAL FUND EXPENDITURE DETAIL				
EXPENDITURE Account Number	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>100-7560- Emergency Reserve</b>	<b>Expenditure</b>			
611000	Transfers Out-Emergency Fund	\$ 100,300	\$ 100,300	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 7560 Emergency Reserve</b>	<b>\$ 100,300</b>	<b>\$ 100,300</b>	<b>\$ -</b>
<b>100-7565- Workers Comp Reserve</b>	<b>Expenditure</b>			
512700	Workers Compensation	\$ 30,500	\$ 30,500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 7565 Workers Compensation Reserve</b>	<b>\$ 30,500</b>	<b>\$ 30,500</b>	<b>\$ -</b>
<b>100-7570 Property &amp; Liability Reserve</b>	<b>Expenditure</b>			
523100	Property & Liability Ins	\$ 30,500	\$ 30,500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 7570 Property And Liability Reserve</b>	<b>\$ 30,500</b>	<b>\$ 30,500</b>	<b>\$ -</b>
<b>100-8000 Debt Service</b>	<b>Expenditure</b>			
611500	Interest Expense	\$ 15,000	\$ 50,000	\$ 35,000
<b>Expenditure Subtotal</b>	<b>Department: 8000 Debt Service</b>	<b>\$ 15,000</b>	<b>\$ 50,000</b>	<b>\$ 35,000</b>
<b>100-8500 Capital Outlay</b>	<b>Expenditure</b>			
542500	Capital Expenditure	\$ -	\$ -	\$ -
581200	Capital Lease Principal	\$ 85,759	\$ 85,759	\$ -
582200	Interest Capital Lease	\$ 4,074	\$ 4,074	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 8500 Capital Outlay</b>	<b>\$ 89,833</b>	<b>\$ 89,833</b>	<b>\$ -</b>
<b>100-9000 Interfund Transfers</b>	<b>Expenditure</b>			
611101	Transfer - Gen Fd Reserve Acct	\$ 135,996	\$ 236,925	\$ 100,929
611200	Transfers Out-Grant Fund	\$ 298,904	\$ 245,432	\$ (53,472)
<b>Expenditure Subtotal</b>	<b>Department: 9000 Interfund Transfers</b>	<b>\$ 434,900</b>	<b>\$ 482,357</b>	<b>\$ 47,457</b>
<b>100-9999 Excess Funds</b>				
999999	Remaining Budget Funds	\$ 28,865	\$ -	\$ (28,865)
<b>Expenditure Subtotal</b>	<b>Department: 9999 Excess Funds</b>	<b>\$ 28,865</b>	<b>\$ -</b>	<b>\$ (28,865)</b>
<b>Total Expenditure General Fund</b>		<b>\$ 12,053,097</b>	<b>\$ 12,445,267</b>	<b>\$ 392,170</b>

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

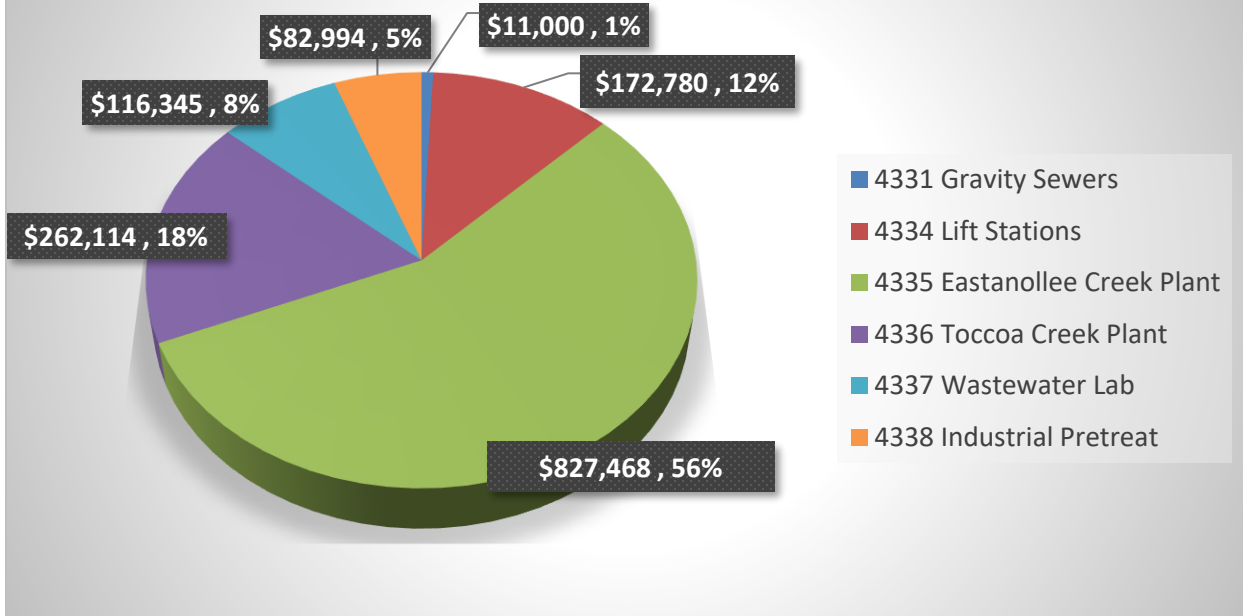
GENERAL FUND RESERVE DETAIL				
REVENUE	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>Account Number</b>				
<b>101-0039- Other Financing Sources</b>				
<b>Revenue</b>				
391100	Transfer In From General Fd	\$ 135,996	\$ 236,925	\$ 100,929
393999	Fund Balance Forward	\$ 10,404	\$ -	\$ (10,404)
<b>Revenue Subtotal</b>	<b>Department: 0039 Other Financing Sources</b>	<b>\$ 146,400</b>	<b>\$ 236,925</b>	<b>\$ 90,525</b>
<b>Total Revenue General Reserve</b>		<b>\$ 146,400</b>	<b>\$ 236,925</b>	<b>\$ 90,525</b>
EXPENDITURE	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>Account Number</b>				
<b>101-3220- Police Department</b>				
<b>Expenditure</b>				
542500	Computer Equipment	\$ 14,400	\$ -	\$ (14,400)
<b>Expenditure Subtotal</b>	<b>Department: 3320 Police Department</b>	<b>\$ 14,400</b>	<b>\$ -</b>	<b>\$ (14,400)</b>
<b>101-3510- Fire Department</b>				
<b>Expenditure</b>				
542500	ExtricationTools	\$ 29,000	\$ -	\$ (29,000)
<b>Expenditure Subtotal</b>	<b>Department: 3510 Fire Department</b>	<b>\$ 29,000</b>	<b>\$ -</b>	<b>\$ (29,000)</b>
<b>101-4226- PW-Grounds</b>				
<b>Expenditure</b>				
542500	Side Mount Brushhog and Dump Trailer	\$ 33,000	\$ -	\$ (33,000)
<b>Expenditure Subtotal</b>	<b>Department: 4226 PW-Grounds</b>	<b>\$ 33,000</b>	<b>\$ -</b>	<b>\$ (33,000)</b>
<b>101-4950- PW-Cemetery</b>				
<b>Expenditure</b>				
542500	Cemetery Signage	\$ 10,000	\$ -	\$ (10,000)
<b>Expenditure Subtotal</b>	<b>Department: 4950 PW-Cemetery</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ (10,000)</b>
<b>101-6220- Parks</b>				
<b>Expenditure</b>				
542500	Playground Equipment	\$ 60,000	\$ -	\$ (60,000)
<b>Expenditure Subtotal</b>	<b>Department: 6220 Parks</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ (60,000)</b>
<b>101-8500- Capital Outlay</b>				
<b>Expenditure</b>				
999999	Banked for Future Projects	\$ -	\$ 236,925	\$ 236,925
<b>Expenditure Subtotal</b>	<b>Department: 8500 Capital Outlay</b>	<b>\$ -</b>	<b>\$ 236,925</b>	<b>\$ 236,925</b>
<b>Total Expenditure General Reserve</b>		<b>\$ 146,400</b>	<b>\$ 236,925</b>	<b>\$ 90,525</b>

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

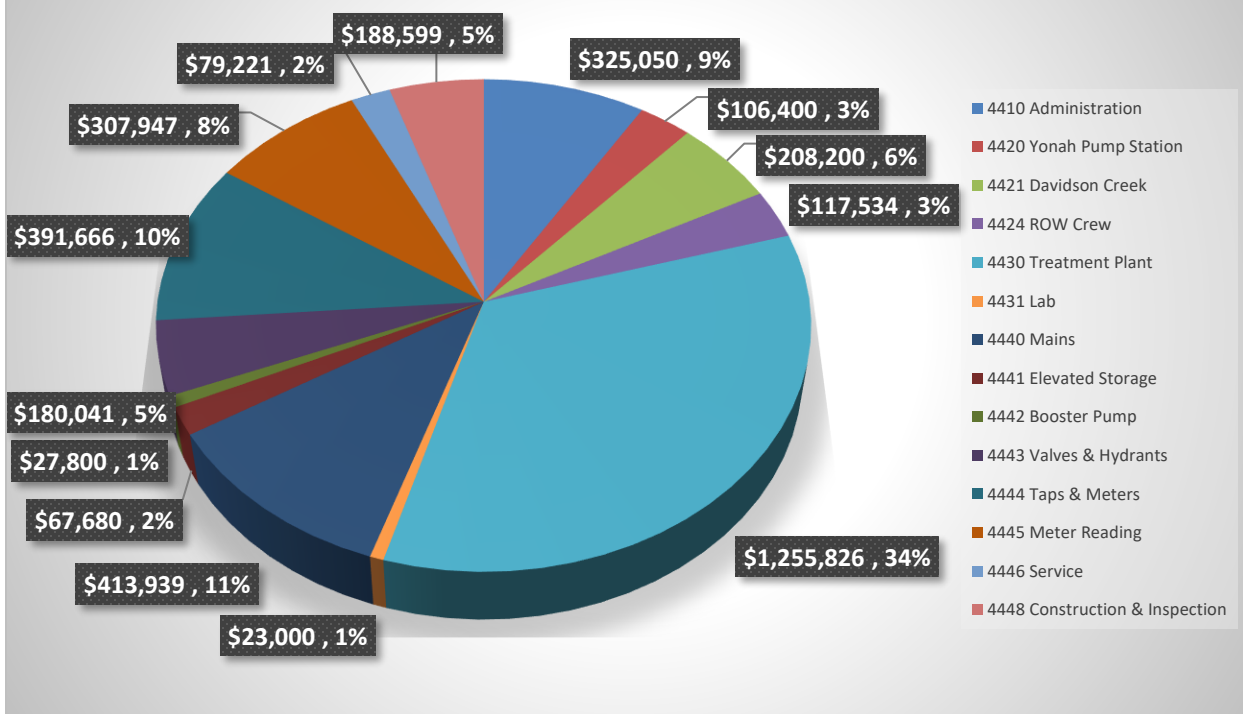
<b>WATER WASTEWATER FUND SUMMARY</b>				
	FY2024	FY2024	INCREASE (DECREASE)	% CHANGE
<b>WATER/WASTEWATER FUND-505 REVENUE</b>				
0034 Charges For Service	\$7,824,163	\$8,352,916	\$528,753	6.8%
0038 Miscellaneous	\$6,178,000	\$9,137,000	\$2,959,000	47.9%
<b>TOTAL WATER/WASTEWATER FUND-505</b>	<b>\$14,002,163</b>	<b>\$17,489,916</b>	<b>\$3,487,753</b>	<b>24.9%</b>
	FY2024	FY2024	INCREASE (DECREASE)	% CHANGE
<b>WATER/WASTEWATER FUND-505 EXPENDITURE</b>				
4331 Gravity Sewers	\$6,500	\$11,000	\$4,500	69.2%
4334 Water Lift Stations	\$145,654	\$172,780	\$27,126	18.6%
4335 Water Eastanollee Creek Plant	\$897,650	\$827,468	(\$70,182)	-7.8%
4336 Water Toccoa Creek Plant	\$249,456	\$262,114	\$12,658	5.1%
4337 Water Wastewater Lab	\$116,396	\$116,345	(\$51)	0.0%
4338 Water Industrial Pretreat	\$80,252	\$82,994	\$2,742	3.4%
4410 Water Administration	\$294,660	\$325,050	\$30,390	10.3%
4420 Water Yonah Pump Station	\$31,400	\$106,400	\$75,000	238.9%
4421 Water Davidson Creek	\$158,200	\$208,200	\$50,000	31.6%
4424 Utilities ROW Crew	\$110,619	\$117,534	\$6,915	6.3%
4430 Water Treatment	\$1,012,656	\$1,255,826	\$243,170	24.0%
4431 Water Lab	\$23,000	\$23,000	\$0	0.0%
4440 Water Mains	\$312,413	\$413,939	\$101,526	32.5%
4441 Water Elevated Storage	\$57,680	\$67,680	\$10,000	17.3%
4442 Water Booster Pump	\$10,800	\$27,800	\$17,000	157.4%
4443 Water Valves & Hydrants	\$177,106	\$180,041	\$2,935	1.7%
4444 Water Taps & Meters	\$316,661	\$391,666	\$75,005	23.7%
4445 Water Meter Reading	\$320,669	\$307,947	(\$12,722)	-4.0%
4446 Water Service	\$76,219	\$79,221	\$3,002	3.9%
4448 Water Construction & Insp	\$173,937	\$188,599	\$14,662	8.4%
8500 Capital Outlay	\$6,178,000	\$9,137,000	\$2,959,000	47.9%
9000 Interfund Transfers	\$3,252,235	\$3,187,312	(\$64,923)	-2.0%
<b>TOTAL WATER/WASTEWATER FUND-505</b>	<b>\$14,002,163</b>	<b>\$17,489,916</b>	<b>\$3,487,753</b>	<b>24.9%</b>

CITY OF TOCCOA  
 PROPOSED FY2025 BUDGET

Wastewater Expenditures By Department



Water Expenditures By Department



CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

<b>WATER WASTEWATER REVENUE DETAIL</b>				
<b>REVENUE Account Number</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>505-0034- Charges For Services</b>	<b>Revenue</b>			
344210	Water Sales	\$ 5,971,363	\$ 6,271,504	\$ 300,141
344211	Water Taps	\$ 89,000	\$ 190,000	\$ 101,000
344212	Water Service	\$ 13,500	\$ 20,000	\$ 6,500
344213	Lab Testing	\$ 12,000	\$ 5,000	\$ (7,000)
344255	Sewerage Charges	\$ 1,482,300	\$ 1,577,412	\$ 95,112
344256	Sewer Taps	\$ 15,000	\$ 48,000	\$ 33,000
344415	Penalties	\$ 240,000	\$ 240,000	\$ -
349300	Bad Check Fees	\$ 1,000	\$ 1,000	\$ -
<b>Revenue Subtotal</b>	<b>Department: 0034 Charges for Services</b>	<b>\$ 7,824,163</b>	<b>\$ 8,352,916</b>	<b>\$ 528,753</b>
<b>505-0038- Miscellaneous</b>	<b>Revenue</b>			
389200	GEFA Loan Proceeds	\$ 6,178,000	\$ 9,137,000	\$ 2,959,000
<b>Revenue Subtotal</b>	<b>Department: 0038 Miscellaneous</b>	<b>\$ 6,178,000</b>	<b>\$ 9,137,000</b>	<b>\$ 2,959,000</b>
<b>Total Revenue Water Wastewater Fund</b>		<b>\$ 14,002,163</b>	<b>\$ 17,489,916</b>	<b>\$ 3,487,753</b>

PROPOSED

**CITY OF TOCCOA  
PROPOSED FY2025 BUDGET**

<b>WATER WASTEWATER EXPENDITURE DETAIL</b>				
<b>EXPENDITURE Account Number</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>505-4331- Gravity Sewers</b>	<b>Expenditure</b>			
522200	Repairs & Maint.	\$ 1,000	\$ 5,000	\$ 4,000
531100	Supplies And Materials	\$ 5,000	\$ 5,000	\$ -
531270	Gasoline/Diesel	\$ 500	\$ 1,000	\$ 500
<b>Expenditure Subtotal</b>	<b>Department: 4331 Gravity Sewers</b>	<b>\$ 6,500</b>	<b>\$ 11,000</b>	<b>\$ 4,500</b>
<b>505-4334- Water Lift Stations</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 49,638	\$ 51,131	\$ 1,493
511300	Overtime	\$ 3,500	\$ 3,500	\$ -
512100	Group Insurance	\$ 32,154	\$ 14,434	\$ (17,720)
512200	Fica	\$ 3,797	\$ 3,912	\$ 115
512400	Retirement	\$ 2,705	\$ 2,922	\$ 217
512700	Workers Compensation	\$ 660	\$ 681	\$ 21
512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
522200	Repairs & Maint.	\$ 4,000	\$ 20,000	\$ 16,000
523200	Communications	\$ 2,500	\$ 2,500	\$ -
523300	Advertising & Promotion	\$ 350	\$ 350	\$ -
523600	Dues & Fees	\$ 350	\$ 350	\$ -
523700	Education & Training	\$ 100	\$ 100	\$ -
523850	Contract Labor	\$ -	\$ 20,000	\$ 20,000
531100	Supplies & Materials	\$ 4,000	\$ 4,000	\$ -
531230	Electricity	\$ 38,000	\$ 45,000	\$ 7,000
531270	Gasoline/Diesel	\$ 3,500	\$ 3,500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4334 Water Lift Stations</b>	<b>\$ 145,654</b>	<b>\$ 172,780</b>	<b>\$ 27,126</b>
<b>505-4335- Water Eastanollee Creek</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 137,619	\$ 145,188	\$ 7,569
511300	Overtime	\$ 5,000	\$ 5,000	\$ -
512100	Group Insurance	\$ 59,673	\$ 65,443	\$ 5,770
512200	Fica	\$ 10,528	\$ 11,107	\$ 579
512400	Retirement	\$ 7,500	\$ 8,298	\$ 798
512700	Workers Compensation	\$ 1,830	\$ 1,932	\$ 102
512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
521200	Professional Services	\$ 30,000	\$ 30,000	\$ -
522110	Disposal	\$ 30,000	\$ 50,000	\$ 20,000
522200	Repairs & Maint.	\$ 45,000	\$ 45,000	\$ -
523200	Communications	\$ 1,000	\$ 1,000	\$ -
523600	Dues & Fees	\$ 600	\$ 600	\$ -
523700	Education & Training	\$ 1,200	\$ 1,200	\$ -
523850	Contract Labor	\$ 20,000	\$ 50,000	\$ 30,000
531100	Supplies & Materials	\$ 20,000	\$ 20,000	\$ -
531150	Chemicals	\$ 70,000	\$ 100,000	\$ 30,000
531210	Water/Sewerage	\$ 25,000	\$ 25,000	\$ -
531220	Natural Gas	\$ 2,500	\$ 2,500	\$ -
531230	Electricity	\$ 260,000	\$ 260,000	\$ -
531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
582200	Interest on GEFA Construction	\$ 165,000	\$ -	\$ (165,000)
<b>Expenditure Subtotal</b>	<b>Department: 4335 Water Eastanollee Creek</b>	<b>\$ 897,650</b>	<b>\$ 827,468</b>	<b>\$ (70,182)</b>
<b>505-4336- Water Toccoa Creek Plant</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 76,319	\$ 78,597	\$ 2,278
511300	Overtime	\$ 3,000	\$ 5,000	\$ 2,000
512100	Group Insurance	\$ 64,200	\$ 70,541	\$ 6,341
512200	Fica	\$ 5,838	\$ 6,013	\$ 175
512400	Retirement	\$ 4,159	\$ 4,492	\$ 333
512700	Workers Compensation	\$ 1,015	\$ 1,046	\$ 31
512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
521200	Professional Services	\$ 500	\$ 2,000	\$ 1,500
522110	Disposal	\$ 1,675	\$ 1,675	\$ -
522200	Repairs & Maint.	\$ 8,000	\$ 8,000	\$ -
523700	Education & Training	\$ 450	\$ 450	\$ -
523850	Contract Labor	\$ 20,000	\$ 30,000	\$ 10,000
531100	Supplies & Materials	\$ 5,000	\$ 5,000	\$ -
531210	Water/Sewerage	\$ 6,000	\$ 6,000	\$ -
531230	Electricity	\$ 35,000	\$ 40,000	\$ 5,000
531270	Gasoline/Diesel	\$ 2,500	\$ 2,500	\$ -
542500	Equipment	\$ 15,000	\$ -	\$ (15,000)
<b>Expenditure Subtotal</b>	<b>Department: 4336 Water Toccoa Creek Plant</b>	<b>\$ 249,456</b>	<b>\$ 262,114</b>	<b>\$ 12,658</b>



CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

WATER WASTEWATER EXPENDITURE DETAIL				
EXPENDITURE Account Number	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>505-4337- Water-Wastewater Lab</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 58,904	\$ 60,673	\$ 1,769
511300	Overtime	\$ 200	\$ 500	\$ 300
512100	Group Insurance	\$ 32,243	\$ 35,405	\$ 3,162
512200	Fica	\$ 4,506	\$ 4,641	\$ 135
512400	Retirement	\$ 3,210	\$ 3,468	\$ 258
512700	Workers Compensation	\$ 783	\$ 808	\$ 25
512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
522200	Repairs & Maint.	\$ 250	\$ 250	\$ -
523600	Dues & Fees	\$ 200	\$ 200	\$ -
523700	Education & Training	\$ 1,000	\$ 1,000	\$ -
523850	Contract Labor	\$ 1,000	\$ 1,000	\$ -
531100	Supplies & Materials	\$ 8,000	\$ 8,000	\$ -
542500	Equipment	\$ 5,700	\$ -	\$ (5,700)
<b>Expenditure Subtotal</b>	<b>Department: 4337 Water-Wastewater Lab</b>	<b>\$ 116,396</b>	<b>\$ 116,345</b>	<b>\$ (51)</b>
<b>505-4338- Water Industrial Pretreat</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 49,147	\$ 50,623	\$ 1,476
511300	Overtime	\$ 2,000	\$ 2,000	\$ -
512100	Group Insurance	\$ 14,064	\$ 15,381	\$ 1,317
512200	Fica	\$ 3,760	\$ 3,873	\$ 113
512400	Retirement	\$ 2,678	\$ 2,493	\$ (185)
512700	Workers Compensation	\$ 653	\$ 674	\$ 21
512900	Other Employee Benefits	\$ 500	\$ 500	\$ -
521200	Professional Services	\$ 2,000	\$ 2,000	\$ -
522200	Repairs & Maint.	\$ 500	\$ 500	\$ -
523600	Dues & Fees	\$ 450	\$ 450	\$ -
523700	Education & Training	\$ 500	\$ 500	\$ -
523850	Contract Labor	\$ 2,000	\$ 2,000	\$ -
531100	Supplies & Materials	\$ 500	\$ 500	\$ -
531270	Gasoline/Diesel	\$ 1,500	\$ 1,500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4338 Water Industrial Pretreat</b>	<b>\$ 80,252</b>	<b>\$ 82,994</b>	<b>\$ 2,742</b>
<b>505-4410- Water Administration</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 151,395	\$ 155,936	\$ 4,541
512100	Group Insurance	\$ 29,236	\$ 31,765	\$ 2,529
512200	Fica	\$ 11,582	\$ 11,929	\$ 347
512400	Retirement	\$ 8,251	\$ 8,912	\$ 661
512700	Workers Compensation	\$ 396	\$ 408	\$ 12
521100	Collection Costs	\$ 500	\$ 500	\$ -
521200	Professional Services	\$ 15,000	\$ 15,000	\$ -
521201	Credit Card Exp/Bank Charges	\$ 15,000	\$ 15,000	\$ -
522200	Repairs & Maint.	\$ 200	\$ 200	\$ -
523100	Insurance	\$ 47,500	\$ 69,400	\$ 21,900
523200	Communications	\$ 1,300	\$ 1,300	\$ -
523600	Dues & Fees	\$ 1,000	\$ 1,000	\$ -
523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
523850	Contract Labor	\$ 500	\$ 500	\$ -
531100	Supplies & Materials	\$ 600	\$ 1,000	\$ 400
531270	Gasoline/Diesel	\$ 200	\$ 200	\$ -
531600	Equipment < \$5,000	\$ 9,000	\$ 9,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4410 Water Administration</b>	<b>\$ 294,660</b>	<b>\$ 325,050</b>	<b>\$ 30,390</b>
<b>505-4420- Water Yonah Pump Station</b>	<b>Expenditure</b>			
522200	Repairs & Maint.	\$ 2,500	\$ 2,500	\$ -
523200	Communications	\$ 800	\$ 800	\$ -
523600	Dues & Fees	\$ 1,000	\$ 1,000	\$ -
531100	Supplies & Materials	\$ 100	\$ 100	\$ -
531215	Raw Water Expense	\$ 2,000	\$ 2,000	\$ -
531230	Electricity	\$ 25,000	\$ 100,000	\$ 75,000
<b>Expenditure Subtotal</b>	<b>Department: 4420 Water Yonah Pump Station</b>	<b>\$ 31,400</b>	<b>\$ 106,400</b>	<b>\$ 75,000</b>
<b>505-4421- Water Davidson Creek</b>	<b>Expenditure</b>			
521200	Professional Services	\$ 2,000	\$ 2,000	\$ -
522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
523200	Communications	\$ 4,000	\$ 4,000	\$ -
531100	Supplies & Materials	\$ 1,200	\$ 1,200	\$ -
531230	Electricity	\$ 150,000	\$ 200,000	\$ 50,000
<b>Expenditure Subtotal</b>	<b>Department: 4421 Water Davidson Creek</b>	<b>\$ 158,200</b>	<b>\$ 208,200</b>	<b>\$ 50,000</b>

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<b>WATER WASTEWATER EXPENDITURE DETAIL</b>				
<b>EXPENDITURE Account Number</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>505-4424- Utilities Row Crew</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 82,401	\$ 84,878	\$ 2,477
511300	Overtime	\$ 100	\$ 100	\$ -
512100	Group Insurance	\$ 14,276	\$ 15,626	\$ 1,350
512200	Fica	\$ 6,304	\$ 6,493	\$ 189
512400	Retirement	\$ 4,491	\$ 4,851	\$ 360
512700	Workers Compensation	\$ 1,247	\$ 1,286	\$ 39
512900	Other Employee Benefits	\$ -	\$ 500	\$ 500
522200	Repair and Maintenance	\$ -	\$ 2,000	\$ 2,000
523200	Communications	\$ 800	\$ 800	\$ -
531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4424 Utilities Row Crew</b>	<b>\$ 110,619</b>	<b>\$ 117,534</b>	<b>\$ 6,915</b>
<b>505-4430- Water Treatment</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 385,612	\$ 444,634	\$ 59,022
511300	Overtime	\$ 6,200	\$ 10,000	\$ 3,800
512100	Group Insurance	\$ 182,203	\$ 181,513	\$ (690)
512200	Fica	\$ 29,499	\$ 34,014	\$ 4,515
512400	Retirement	\$ 21,239	\$ 25,412	\$ 4,173
512700	Workers Compensation	\$ 18,628	\$ 21,278	\$ 2,650
512900	Other Employee Benefits	\$ 3,200	\$ 3,200	\$ -
521200	Professional Services	\$ 6,000	\$ 6,000	\$ -
522110	Disposal	\$ 2,000	\$ 2,000	\$ -
522200	Repairs & Maint.	\$ 10,000	\$ 10,000	\$ -
523200	Communications	\$ 375	\$ 375	\$ -
523300	Advertising & Promotions	\$ 200	\$ 200	\$ -
523600	Dues & Fees	\$ 1,500	\$ 1,500	\$ -
523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
523850	Contract Labor	\$ 45,000	\$ 45,000	\$ -
531100	Supplies & Materials	\$ 25,000	\$ 35,000	\$ 10,000
531150	Chemicals	\$ 180,000	\$ 330,000	\$ 150,000
531210	Water/Sewerage	\$ 5,000	\$ 5,000	\$ -
531220	Natural Gas	\$ 8,000	\$ 8,000	\$ -
531230	Electricity	\$ 60,000	\$ 75,000	\$ 15,000
531270	Gasoline/Diesel	\$ 5,000	\$ 5,000	\$ -
542500	Equipment	\$ 15,000	\$ -	\$ (15,000)
581200	Capital Lease Principal	\$ -	\$ 7,834	\$ 7,834
582200	Capital Lease Interest	\$ -	\$ 1,866	\$ 1,866
<b>Expenditure Subtotal</b>	<b>Department: 4430 Water Treatment</b>	<b>\$ 1,012,656</b>	<b>\$ 1,255,826</b>	<b>\$ 243,170</b>
<b>505-4431- Water Lab</b>	<b>Expenditure</b>			
522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
531100	Supplies & Materials	\$ 22,000	\$ 22,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4431 Water Lab</b>	<b>\$ 23,000</b>	<b>\$ 23,000</b>	<b>\$ -</b>
<b>505-4440- Water Mains</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 151,977	\$ 156,534	\$ 4,557
511300	Overtime	\$ 2,000	\$ 2,000	\$ -
512100	Group Insurance	\$ 58,063	\$ 63,793	\$ 5,730
512200	Fica	\$ 11,626	\$ 11,975	\$ 349
512400	Retirement	\$ 8,283	\$ 8,946	\$ 663
512700	Workers Compensation	\$ 7,264	\$ 7,491	\$ 227
512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
522200	Repairs & Maint.	\$ 10,000	\$ 10,000	\$ -
522300	Rentals	\$ 2,100	\$ 2,100	\$ -
523200	Communications	\$ 1,000	\$ 1,000	\$ -
523600	Dues & Fees	\$ 1,000	\$ 1,000	\$ -
523700	Education & Training	\$ 1,000	\$ 1,000	\$ -
523850	Contract Labor	\$ 500	\$ 500	\$ -
531100	Supplies & Materials	\$ 50,000	\$ 140,000	\$ 90,000
531210	Water	\$ 400	\$ 400	\$ -
531270	Gasoline/Diesel	\$ 6,000	\$ 6,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4440 Water Mains</b>	<b>\$ 312,413</b>	<b>\$ 413,939</b>	<b>\$ 101,526</b>

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<b>WATER WASTEWATER EXPENDITURE DETAIL</b>				
<b>EXPENDITURE Account Number</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>505-4441- Water Elevated Storage</b>	<b>Expenditure</b>			
522200	Repairs & Maint.	\$ 4,000	\$ 4,000	\$ -
523200	Communications	\$ 1,000	\$ 1,000	\$ -
523850	Contract Labor	\$ 44,000	\$ 48,000	\$ 4,000
531100	Supplies & Materials	\$ 500	\$ 500	\$ -
531210	Water/Sewerage	\$ 180	\$ 180	\$ -
531230	Electricity	\$ 8,000	\$ 14,000	\$ 6,000
<b>Expenditure Subtotal</b>	<b>Department: 4441 Water Elevated Storage</b>	<b>\$ 57,680</b>	<b>\$ 67,680</b>	<b>\$ 10,000</b>
<b>505-4442- Water Booster Pump</b>	<b>Expenditure</b>			
522200	Repairs & Maintenance	\$ 2,000	\$ 10,000	\$ 8,000
523200	Communications	\$ 800	\$ 800	\$ -
531100	Supplies & Materials	\$ 500	\$ 500	\$ -
531220	Natural Gas	\$ 500	\$ 500	\$ -
531230	Electricity	\$ 7,000	\$ 16,000	\$ 9,000
<b>Expenditure Subtotal</b>	<b>Department: 4442 Water Booster Pump</b>	<b>\$ 10,800</b>	<b>\$ 27,800</b>	<b>\$ 17,000</b>
<b>505-4443- Water Valves &amp; Hydrants</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 103,734	\$ 102,932	\$ (802)
511300	Overtime	\$ 3,000	\$ 4,000	\$ 1,000
512100	Group Insurance	\$ 26,325	\$ 28,926	\$ 2,601
512200	Fica	\$ 7,936	\$ 7,874	\$ (62)
512400	Retirement	\$ 5,653	\$ 5,883	\$ 230
512700	Workers Compensation	\$ 4,958	\$ 4,926	\$ (32)
512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
522200	Repairs & Maint.	\$ 4,000	\$ 4,000	\$ -
523300	Advertising & Promotion	\$ 300	\$ 300	\$ -
523600	Dues & Fees	\$ 500	\$ 500	\$ -
523700	Education & Training	\$ 500	\$ 500	\$ -
531100	Supplies & Materials	\$ 15,000	\$ 15,000	\$ -
531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4443 Water Valves &amp; Hydrants</b>	<b>\$ 177,106</b>	<b>\$ 180,041</b>	<b>\$ 2,935</b>
<b>505-4444- Water Taps &amp; Meters</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 106,649	\$ 126,131	\$ 19,482
511300	Overtime	\$ 6,000	\$ 6,000	\$ -
512100	Group Insurance	\$ 58,743	\$ 85,441	\$ 26,698
512200	Fica	\$ 8,159	\$ 9,649	\$ 1,490
512400	Retirement	\$ 5,812	\$ 7,209	\$ 1,397
512700	Workers Compensation	\$ 5,098	\$ 6,036	\$ 938
512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
522200	Repairs & Maint.	\$ 8,000	\$ 8,000	\$ -
523600	Dues & Fees	\$ 500	\$ 500	\$ -
523700	Education & Training	\$ 500	\$ 500	\$ -
523850	Contract Labor	\$ 5,000	\$ 5,000	\$ -
531100	Supplies & Materials	\$ 100,000	\$ 125,000	\$ 25,000
531270	Gasoline/Diesel	\$ 11,000	\$ 11,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4444 Water Taps &amp; Meters</b>	<b>\$ 316,661</b>	<b>\$ 391,666</b>	<b>\$ 75,005</b>
<b>505-4445- Water Meter Reading</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 171,494	\$ 176,647	\$ 5,153
511300	Overtime	\$ 5,000	\$ 5,000	\$ -
512100	Group Insurance	\$ 95,132	\$ 81,038	\$ (14,094)
512200	Fica	\$ 13,119	\$ 13,513	\$ 394
512400	Retirement	\$ 9,346	\$ 10,096	\$ 750
512700	Workers Compensation	\$ 8,197	\$ 8,453	\$ 256
512900	Other Employee Benefits	\$ 1,200	\$ 1,200	\$ -
522200	Repairs & Maint.	\$ 6,000	\$ 6,000	\$ -
531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
531270	Gasoline/Diesel	\$ 5,000	\$ 5,000	\$ -
581200	Capital Leases-Principal	\$ 4,946	\$ -	\$ (4,946)
582200	Interest Capital Leases	\$ 235	\$ -	\$ (235)
<b>Expenditure Subtotal</b>	<b>Department: 4445 Water Meter Reading</b>	<b>\$ 320,669</b>	<b>\$ 307,947</b>	<b>\$ (12,722)</b>

CITY OF TOCCOA  
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WATER WASTEWATER EXPENDITURE DETAIL				
EXPENDITURE Account Number	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>505-4446- Water Service</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 44,368	\$ 45,698	\$ 1,330
511300	Overtime	\$ 1,700	\$ 1,700	\$ -
512100	Group Insurance	\$ 13,818	\$ 15,128	\$ 1,310
512200	Fica	\$ 3,394	\$ 3,496	\$ 102
512400	Retirement	\$ 2,418	\$ 2,612	\$ 194
512700	Workers Compensation	\$ 2,121	\$ 2,187	\$ 66
512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
522200	Repairs & Maint.	\$ 2,000	\$ 2,000	\$ -
523200	Communications	\$ 400	\$ 400	\$ -
523600	Dues & Fees	\$ 200	\$ 200	\$ -
523700	Education & Training	\$ 400	\$ 400	\$ -
531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4446 Water Service</b>	<b>\$ 76,219</b>	<b>\$ 79,221</b>	<b>\$ 3,002</b>
<b>505-4448- Water Construction &amp; Insp</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 96,156	\$ 101,332	\$ 5,176
511300	Overtime	\$ 3,000	\$ 3,000	\$ -
512100	Group Insurance	\$ 45,289	\$ 49,775	\$ 4,486
512200	Fica	\$ 7,356	\$ 7,752	\$ 396
512400	Retirement	\$ 5,240	\$ 5,791	\$ 551
512700	Workers Compensation	\$ 4,596	\$ 4,849	\$ 253
512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
522200	Repairs & Maint.	\$ 1,800	\$ 1,800	\$ -
523200	Communications	\$ 1,000	\$ 1,000	\$ -
523600	Dues & Fees	\$ 2,500	\$ 2,500	\$ -
523700	Education & Training	\$ 1,000	\$ 1,000	\$ -
531100	Supplies & Materials	\$ 1,200	\$ 5,000	\$ 3,800
531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4448 Water Construction &amp; Insp</b>	<b>\$ 173,937</b>	<b>\$ 188,599</b>	<b>\$ 14,662</b>
<b>505-8500- Capital Outlay</b>	<b>Expenditure</b>			
521200	Professional Services	\$ 6,178,000	\$ 9,137,000	\$ 2,959,000
<b>Expenditure Subtotal</b>	<b>Department: 8500 Capital Outlay</b>	<b>\$ 6,178,000</b>	<b>\$ 9,137,000</b>	<b>\$ 2,959,000</b>
<b>505-9000- Interfund Transfers</b>	<b>Expenditure</b>			
611100	Oper. Trnsfrs Out-Gen	\$ 3,004,811	\$ 1,887,310	\$ (1,117,501)
611506	Transfers Out-Wtr R&E	\$ 114,712	\$ 521,843	\$ 407,131
611507	Transfer To Sewer R & E	\$ 114,712	\$ 478,018	\$ 363,306
611508	Transfer To Water Withdrawal Reserve	\$ -	\$ 300,141	\$ 300,141
611557	Transfer Out To Golf R&E	\$ 18,000	\$ -	\$ (18,000)
<b>Expenditure Subtotal</b>	<b>Department: 9000 Interfund Transfers</b>	<b>\$ 3,252,235</b>	<b>\$ 3,187,312</b>	<b>\$ (64,923)</b>
<b>Total Expenditure Water Wastewater Fund</b>		<b>\$ 14,002,163</b>	<b>\$ 17,489,916</b>	<b>\$ 3,487,753</b>

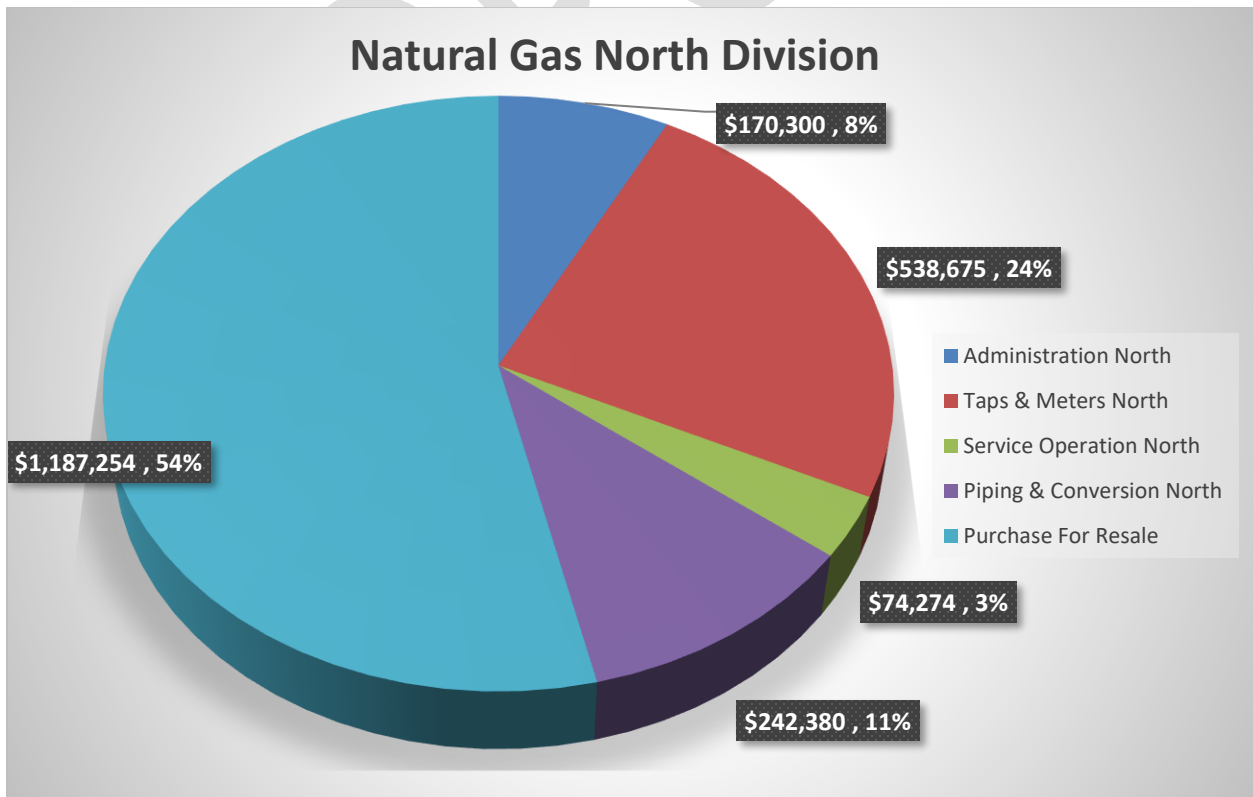
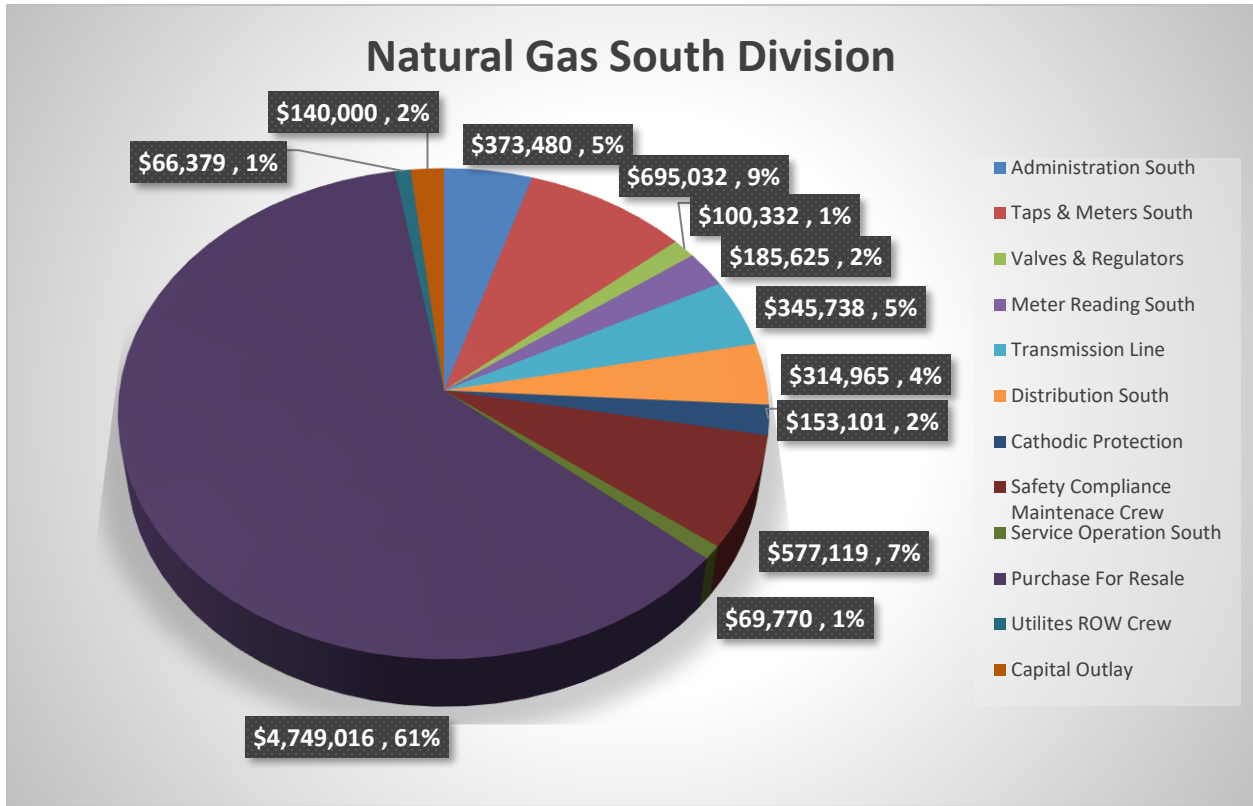
**CITY OF TOCCOA  
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<b>WATER RENEWAL AND EXTENSION DETAIL</b>				
REVENUE	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>Account Number</b>				
<b>506-0039- Other Financing Sources</b>	<b>Revenue</b>			
391505	Transfers In-Water Fund	\$ 114,712	\$ 521,843	\$ 407,131
<b>Revenue Subtotal</b>	<b>Department: 0039 Other Financing Sources</b>	<b>\$ 114,712</b>	<b>\$ 521,843</b>	<b>\$ 407,131</b>
<b>Total Revenue Water Renewal and Extension</b>		<b>\$ 114,712</b>	<b>\$ 521,843</b>	<b>\$ 407,131</b>
EXPENDITURE	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>Account Number</b>				
<b>506-4445- Water Meter Reading</b>	<b>Expenditure</b>			
542500	Automated Meter Reading Supplies	\$ 40,000	\$ -	\$ (40,000)
<b>Expenditure Subtotal</b>	<b>Department: 4445 Water Meter Reading</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ (40,000)</b>
<b>506-8500- Capital Outlay</b>				
542500	Banked for Future Projects	\$ 74,712	\$ 521,843	\$ 447,131
<b>Expenditure Subtotal</b>	<b>Department: 8500 Capital Outlay</b>	<b>\$ 74,712</b>	<b>\$ 521,843</b>	<b>\$ 447,131</b>
<b>Total Expenditure Water Renewal and Extension</b>		<b>\$ 114,712</b>	<b>\$ 521,843</b>	<b>\$ 407,131</b>
<b>SEWER RENEWAL AND EXTENSION DETAIL</b>				
REVENUE	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>Account Number</b>				
<b>507-0039- Other Financing Sources</b>	<b>Revenue</b>			
391505	Transfer In From Water Fund	\$ 114,712	\$ 478,018	\$ 363,306
393999	Fund Balance Forward	\$ 5,288	\$ -	\$ (5,288)
<b>Revenue Subtotal</b>	<b>Department: 0039 Other Financing Sources</b>	<b>\$ 120,000</b>	<b>\$ 478,018</b>	<b>\$ 358,018</b>
<b>Total Revenue Sewer Renewal and Extension</b>		<b>\$ 120,000</b>	<b>\$ 478,018</b>	<b>\$ 358,018</b>
EXPENDITURE	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>Account Number</b>				
<b>507-4334- Liftstations</b>	<b>Expenditure</b>			
542500	Truck for Liftstations	\$ 40,000	\$ -	\$ (40,000)
<b>Expenditure Subtotal</b>	<b>Department: 4334 Liftstations</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ (40,000)</b>
<b>507-4335- Eastanollee Creek</b>				
542500	Tractor for Eastanollee Creek	\$ 40,000	\$ -	\$ (40,000)
<b>Expenditure Subtotal</b>	<b>Department: 4335 Eastanollee Creek</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ (40,000)</b>
<b>507-4336- Toccoa Creek</b>				
542500	Truck for Toccoa Creek	\$ 40,000	\$ -	\$ (40,000)
581200	GEFA Principal Repayment	\$ -	\$ 277,733	\$ 277,733
582200	GEFA Loan & Construction Interest	\$ -	\$ 200,285	\$ 200,285
<b>Expenditure Subtotal</b>	<b>Department: 4336 Toccoa Creek</b>	<b>\$ 40,000</b>	<b>\$ 478,018</b>	<b>\$ 438,018</b>
<b>Total Expenditure Sewer Renewal and Extension</b>		<b>\$ 120,000</b>	<b>\$ 478,018</b>	<b>\$ 358,018</b>
<b>WATER WITHDRAWAL RESERVE DETAIL</b>				
REVENUE	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>Account Number</b>				
<b>508-0039- Other Financing Sources</b>	<b>Revenue</b>			
391505	Transfers In-Water Fund	\$ -	\$ 300,141	\$ 300,141
<b>Revenue Subtotal</b>	<b>Department: 0039 Other Financing Sources</b>	<b>\$ 114,712</b>	<b>\$ 300,141</b>	<b>\$ 300,141</b>
<b>Total Revenue Water Withdrawal Reserve</b>		<b>\$ 114,712</b>	<b>\$ 300,141</b>	<b>\$ 300,141</b>
EXPENDITURE	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>Account Number</b>				
<b>508-4420- Yonah Pump Station</b>	<b>Expenditure</b>			
531215	Raw Water Expense	\$ -	\$ 300,141	\$ 300,141
<b>Expenditure Subtotal</b>	<b>Department: 4420 Yonah Pump Station</b>	<b>\$ -</b>	<b>\$ 300,141</b>	<b>\$ 300,141</b>
<b>Total Expenditure Water Withdrawal Reserve</b>		<b>\$ -</b>	<b>\$ 300,141</b>	<b>\$ 300,141</b>

CITY OF TOCCOA  
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NATURAL GAS FUND SUMMARY				
	FY2024	FY2025	INCREASE (DECREASE)	% CHANGE
<b>NATURAL GAS FUND-515 REVENUE</b>				
0034 Charges For Service	\$13,353,054	\$14,263,449	\$910,395	6.8%
0038 Miscellaneous	\$90,000	\$0	(\$90,000)	-100.0%
<b>TOTAL NATURAL GAS FUND-515</b>	<b>\$13,443,054</b>	<b>\$14,263,449</b>	<b>\$820,395</b>	<b>6.1%</b>
<b>NATURAL GAS FUND-515 EXPENDITURE</b>				
4710 Gas Administration South	\$347,631	\$373,480	\$25,849	7.4%
4712 Gas Taps & Meters South	\$609,676	\$695,032	\$85,356	14.0%
4714 Gas Valves & Regulators	\$96,914	\$100,332	\$3,418	3.5%
4716 Gas Meter Reading South	\$173,599	\$185,625	\$12,026	6.9%
4717 Gas Transmission Line	\$328,080	\$345,738	\$17,658	5.4%
4718 Gas Distribution South	\$312,258	\$314,965	\$2,707	0.9%
4719 Gas Cathodic Protection	\$170,816	\$153,101	(\$17,715)	-10.4%
4720 Gas Safety Compliance Maintenance Crew	\$575,969	\$577,119	\$1,150	0.2%
4721 Gas Service Operation South	\$67,122	\$69,770	\$2,648	3.9%
4722 Gas Purchase For Resale	\$6,100,966	\$5,936,270	(\$164,696)	-2.7%
4724 Utilites ROW Crew	\$63,537	\$66,379	\$2,842	4.5%
4730 Gas Administration North	\$161,080	\$170,300	\$9,220	5.7%
4732 Gas Taps & Meters North	\$543,226	\$538,675	(\$4,551)	-0.8%
4738 Gas Distribution North	\$1,393,406	\$0	(\$1,393,406)	-100.0%
4741 Gas Service Operation North	\$83,499	\$74,274	(\$9,225)	-11.0%
4743 Gas Piping & Conversion North	\$194,566	\$242,380	\$47,814	24.6%
8500 Gas Capital Outlay	\$140,000	\$140,000	\$0	0.0%
9000 Interfund Transfers	\$2,080,709	\$4,280,009	\$2,199,300	105.7%
<b>TOTAL NATURAL GAS FUND-515</b>	<b>\$13,443,054</b>	<b>\$14,263,449</b>	<b>\$820,395</b>	<b>6.1%</b>

CITY OF TOCCOA  
 PROPOSED FY2025 BUDGET



CITY OF TOCCOA  
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<b>NATURAL GAS REVENUE DETAIL</b>				
<b>REVENUE Account Number</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>515-0034- Charges For Service</b>	<b>Revenue</b>			
344409	Membership Dividend	\$ 205,000	\$ 300,000	\$ 95,000
344410	Gas Sales-South	\$ 10,297,979	\$ 11,188,208	\$ 890,229
344411	Gas Taps-South	\$ 10,000	\$ 10,000	\$ -
344415	Penalties	\$ 92,280	\$ 92,280	\$ -
344416	Gas Service Fees-South	\$ 6,000	\$ 6,000	\$ -
344420	Gas Sales-North	\$ 2,574,495	\$ 2,499,661	\$ (74,834)
344421	Gas Taps-North	\$ 20,000	\$ 20,000	\$ -
344423	Gas Service Fees North	\$ 30,000	\$ 30,000	\$ -
344425	Gas W/H Guaranty Program	\$ 700	\$ 700	\$ -
344429	Piping & Conv. North	\$ 70,300	\$ 70,300	\$ -
346900	Establishment Fee	\$ 46,000	\$ 46,000	\$ -
349300	Bad Check Fees	\$ 300	\$ 300	\$ -
<b>Revenue Subtotal</b>	<b>Department: 0034 Charges For Service</b>	<b>\$ 13,353,054</b>	<b>\$ 14,263,449</b>	<b>\$ 910,395</b>
<b>515-0038- Miscellaneous</b>	<b>Revenue</b>			
389000	Gma Lease Pool Proceeds	\$ 90,000	\$ -	\$ (90,000)
<b>Revenue Subtotal</b>	<b>Department: 0038 Miscellaneous</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ (90,000)</b>
<b>Total Revenue Natural Gas Fund</b>		<b>\$ 13,443,054</b>	<b>\$ 14,263,449</b>	<b>\$ 820,395</b>



**CITY OF TOCCOA  
PROPOSED FY2025 BUDGET**

<b>NATURAL GAS EXPENDITURE DETAIL</b>				
<b>EXPENDITURE Account Number</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>515-4710- Gas Administration South</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 114,195	\$ 115,497	\$ 1,302
512100	Group Insurance	\$ 39,178	\$ 65,224	\$ 26,046
512200	Fica	\$ 8,736	\$ 8,836	\$ 100
512400	Retirement	\$ 6,224	\$ 6,601	\$ 377
512700	Workers Compensation	\$ 298	\$ 302	\$ 4
521100	Collection Costs	\$ 100	\$ 100	\$ -
521200	Professional Services	\$ 8,000	\$ 8,000	\$ -
521201	Credit Card Exp/Bank Charges	\$ 15,000	\$ 20,000	\$ 5,000
522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
523100	Insurance	\$ 37,500	\$ 55,520	\$ 18,020
523200	Communications	\$ 3,000	\$ 3,000	\$ -
523300	Advertising And Promotions	\$ 10,000	\$ 10,000	\$ -
523310	Public Awareness Program	\$ 27,000	\$ 27,000	\$ -
523320	Appliance Incentive	\$ 12,000	\$ 12,000	\$ -
523600	Dues & Fees	\$ 5,000	\$ 5,000	\$ -
523700	Education & Training	\$ 1,200	\$ 1,200	\$ -
523850	Contract Labor	\$ 200	\$ 200	\$ -
531100	Supplies & Materials	\$ 4,000	\$ 4,000	\$ -
531270	Gasoline/Diesel	\$ 2,000	\$ 2,000	\$ -
531600	Equipment < \$5,000	\$ 8,000	\$ 8,000	\$ -
571010	Property Taxes	\$ 45,000	\$ 20,000	\$ (25,000)
<b>Expenditure Subtotal</b>	<b>Department: 4710 Gas Administration South</b>	<b>\$ 347,631</b>	<b>\$ 373,480</b>	<b>\$ 25,849</b>
<b>515-4712- Gas Taps &amp; Meters South</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 264,646	\$ 260,837	\$ (3,809)
511300	Overtime	\$ 3,000	\$ 5,000	\$ 2,000
512100	Group Insurance	\$ 85,385	\$ 92,940	\$ 7,555
512200	Fica	\$ 20,245	\$ 19,954	\$ (291)
512400	Retirement	\$ 14,233	\$ 14,907	\$ 674
512700	Workers Compensation	\$ 7,044	\$ 7,044	\$ -
512900	Other Employee Benefits	\$ 2,400	\$ 2,400	\$ -
522200	Repairs & Maint.	\$ 6,000	\$ 6,000	\$ -
522210	Repairs & Maint. Boring Rig	\$ 5,000	\$ 5,000	\$ -
522300	Rentals	\$ 300	\$ 300	\$ -
523200	Communications	\$ 1,000	\$ 1,000	\$ -
523600	Dues & Fees	\$ 100	\$ 100	\$ -
523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
523850	Contract Labor	\$ 2,000	\$ 2,000	\$ -
531100	Supplies & Materials	\$ 150,000	\$ 250,000	\$ 100,000
531270	Gasoline/Diesel	\$ 10,000	\$ 10,000	\$ -
581200	Equipment-Capital Lease	\$ 31,812	\$ 11,981	\$ (19,831)
582200	Interest-Capital Lease	\$ 1,511	\$ 569	\$ (942)
<b>Expenditure Subtotal</b>	<b>Department: 4712 Gas Taps &amp; Meters South</b>	<b>\$ 609,676</b>	<b>\$ 695,032</b>	<b>\$ 85,356</b>
<b>515-4714- Gas Valves &amp; Regulators</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 45,109	\$ 46,453	\$ 1,344
511300	Overtime	\$ 500	\$ 1,000	\$ 500
512100	Group Insurance	\$ 13,079	\$ 14,400	\$ 1,321
512200	Fica	\$ 3,451	\$ 3,554	\$ 103
512400	Retirement	\$ 2,458	\$ 2,598	\$ 140
512700	Workers Compensation	\$ 1,217	\$ 1,227	\$ 10
512900	Other Employee Benefits	\$ 100	\$ 100	\$ -
522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
523200	Communications	\$ 3,000	\$ 3,000	\$ -
523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
523850	Contract Labor	\$ 8,000	\$ 8,000	\$ -
531100	Supplies & Materials	\$ 11,000	\$ 11,000	\$ -
531230	Electricity	\$ 3,000	\$ 3,000	\$ -
531270	Gasoline/Diesel	\$ 3,000	\$ 3,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4714 Gas Valves &amp; Regulators</b>	<b>\$ 96,914</b>	<b>\$ 100,332</b>	<b>\$ 3,418</b>

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PROPOSED FY2025 BUDGET**

**NATURAL GAS EXPENDITURE DETAIL**

EXPENDITURE Account Number	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>515-4716- Gas Meter Reading South</b>				
	<b>Expenditure</b>			
511100	Regular Employees	\$ 107,300	\$ 111,683	\$ 4,383
511300	Overtime	\$ 2,000	\$ 2,000	\$ -
512100	Group Insurance	\$ 40,481	\$ 44,349	\$ 3,868
512200	Fica	\$ 8,193	\$ 8,544	\$ 351
512400	Retirement	\$ 3,997	\$ 6,383	\$ 2,386
512700	Workers Compensation	\$ 1,978	\$ 3,016	\$ 1,038
512900	Other Employee Benefits	\$ 650	\$ 650	\$ -
522200	Repairs & Maint.	\$ 1,500	\$ 1,500	\$ -
523200	Communications	\$ 500	\$ 500	\$ -
531100	Supplies & Materials	\$ 2,000	\$ 2,000	\$ -
531270	Gasoline/Diesel	\$ 5,000	\$ 5,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4716 Gas Meter Reading South</b>	<b>\$ 173,599</b>	<b>\$ 185,625</b>	<b>\$ 12,026</b>
<b>515-4717- Gas Transmission Line</b>				
	<b>Expenditure</b>			
511100	Regular Employees	\$ 42,507	\$ 43,791	\$ 1,284
511300	Overtime	\$ 500	\$ 1,000	\$ 500
512100	Group Insurance	\$ 13,112	\$ 34,511	\$ 21,399
512200	Fica	\$ 3,252	\$ 3,350	\$ 98
512400	Retirement	\$ 2,317	\$ 2,503	\$ 186
512700	Workers Compensation	\$ 1,147	\$ 1,183	\$ 36
512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
521200	Professional Services	\$ 95,000	\$ 95,000	\$ -
522200	Repairs & Maint.	\$ 5,000	\$ 5,000	\$ -
522300	Rentals	\$ 1,000	\$ 1,000	\$ -
523600	Dues & Fees	\$ 28,000	\$ 28,000	\$ -
523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
523850	Contract Labor	\$ 70,000	\$ 70,000	\$ -
531100	Supplies & Materials	\$ 50,000	\$ 50,000	\$ -
531270	Gasoline/Diesel	\$ 8,000	\$ 8,000	\$ -
581200	Capital Lease Principal	\$ 5,580	\$ -	\$ (5,580)
582200	Capital Leases-Interest	\$ 265	\$ -	\$ (265)
<b>Expenditure Subtotal</b>	<b>Department: 4717 Gas Transmission Line</b>	<b>\$ 328,080</b>	<b>\$ 345,738</b>	<b>\$ 17,658</b>
<b>515-4718- Gas Distribution South</b>				
	<b>Expenditure</b>			
511100	Regular Employees	\$ 148,095	\$ 153,392	\$ 5,297
511300	Overtime	\$ 1,500	\$ 1,500	\$ -
512100	Group Insurance	\$ 63,317	\$ 67,728	\$ 4,411
512200	Fica	\$ 11,329	\$ 11,734	\$ 405
512400	Retirement	\$ 8,071	\$ 8,767	\$ 696
512700	Workers Compensation	\$ 2,995	\$ 4,142	\$ 1,147
512900	Other Employee Benefits	\$ 1,000	\$ 1,000	\$ -
521200	Professional Services	\$ 2,000	\$ 2,000	\$ -
522200	Repairs & Maint.	\$ 8,000	\$ 8,000	\$ -
522300	Rentals	\$ 13,202	\$ 13,202	\$ -
523200	Communications	\$ 1,500	\$ 1,500	\$ -
523600	Dues & Fees	\$ 2,000	\$ 2,000	\$ -
523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
523850	Contract Labor	\$ 5,000	\$ 5,000	\$ -
531100	Supplies & Materials	\$ 20,000	\$ 20,000	\$ -
531210	Water/Sewerage	\$ 500	\$ 500	\$ -
531220	Natural Gas	\$ 1,000	\$ 1,000	\$ -
531230	Electricity	\$ 4,000	\$ 4,000	\$ -
531270	Gasoline/Diesel	\$ 4,500	\$ 4,500	\$ -
581200	Capital Lease-Principal	\$ 8,830	\$ -	\$ (8,830)
582200	Capital Leases-Interest	\$ 419	\$ -	\$ (419)
<b>Expenditure Subtotal</b>	<b>Department: 4718 Gas Distribution South</b>	<b>\$ 312,258</b>	<b>\$ 314,965</b>	<b>\$ 2,707</b>
<b>515-4719- Gas Cathodic Protection</b>				
	<b>Expenditure</b>			
511100	Regular Employees	\$ 56,243	\$ 57,930	\$ 1,687
511300	Overtime	\$ 1,500	\$ 1,500	\$ -
512100	Group Insurance	\$ 35,588	\$ 15,764	\$ (19,824)
512200	Fica	\$ 4,303	\$ 4,432	\$ 129
512400	Retirement	\$ 3,065	\$ 3,311	\$ 246
512700	Workers Compensation	\$ 1,517	\$ 1,564	\$ 47
512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
522200	Repairs & Maint.	\$ 500	\$ 500	\$ -
523200	Communications	\$ 200	\$ 200	\$ -
523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
523850	Contract Labor	\$ 15,000	\$ 15,000	\$ -
531100	Supplies & Materials	\$ 20,000	\$ 20,000	\$ -
531230	Electricity	\$ 25,000	\$ 25,000	\$ -
531270	Gasoline/Diesel	\$ 5,500	\$ 5,500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4719 Gas Cathodic Protection</b>	<b>\$ 170,816</b>	<b>\$ 153,101</b>	<b>\$ (17,715)</b>

**CITY OF TOCCOA  
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<b>NATURAL GAS EXPENDITURE DETAIL</b>				
<b>EXPENDITURE Account Number</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>515-4720- Gas Safety Compliance Maint</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 235,830	\$ 253,637	\$ 17,807
511300	Overtime	\$ -	\$ 10,000	\$ 10,000
512100	Group Insurance	\$ 96,928	\$ 94,310	\$ (2,618)
512200	Fica	\$ 19,036	\$ 19,403	\$ 367
512400	Retirement	\$ 15,402	\$ 14,496	\$ (906)
512700	Workers Compensation	\$ 7,623	\$ 6,849	\$ (774)
512900	Other Employee Benefits	\$ 2,400	\$ 2,400	\$ -
522200	Repairs & Maint.	\$ 7,000	\$ 7,000	\$ -
522203	System Expansion	\$ 50,000	\$ 50,000	\$ -
523200	Communications	\$ 750	\$ 750	\$ -
523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
523850	Contract Labor	\$ 1,000	\$ 1,000	\$ -
531100	Supplies & Materials	\$ 80,000	\$ 80,000	\$ -
531220	Natural Gas	\$ 1,000	\$ 1,000	\$ -
531270	Gasoline/Diesel	\$ 14,000	\$ 14,000	\$ -
542500	Equipment	\$ 40,000	\$ -	\$ (40,000)
581200	Capital Leases-Principal	\$ -	\$ 16,491	\$ 16,491
582200	Capital Leases-Interest	\$ -	\$ 783	\$ 783
<b>Expenditure Subtotal</b>	<b>Department: 4720 Gas Safety Compliance Maint</b>	<b>\$ 575,969</b>	<b>\$ 577,119</b>	<b>\$ 1,150</b>
<b>515-4721- Gas Service Operation South</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 36,493	\$ 37,578	\$ 1,085
511300	Overtime	\$ 2,000	\$ 2,000	\$ -
512100	Group Insurance	\$ 13,064	\$ 14,354	\$ 1,290
512200	Fica	\$ 2,792	\$ 2,875	\$ 83
512400	Retirement	\$ 1,989	\$ 2,148	\$ 159
512700	Workers Compensation	\$ 984	\$ 1,015	\$ 31
512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
523200	Communications	\$ 1,000	\$ 1,000	\$ -
523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
531100	Supplies & Materials	\$ 400	\$ 400	\$ -
531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4721 Gas Service Operation South</b>	<b>\$ 67,122</b>	<b>\$ 69,770</b>	<b>\$ 2,648</b>
<b>515-4722- Gas Purchase For Resale</b>	<b>Expenditure</b>			
531500	Purch.For Resale(Natural	\$ 5,251,428	\$ 5,055,540	\$ (195,888)
531501	Mgag (Demand)	\$ 650,053	\$ 666,034	\$ 15,981
531502	Mgag (Gen. Admin.)	\$ 149,512	\$ 166,114	\$ 16,602
531505	Regulatory Compliance Fees	\$ 49,973	\$ 48,582	\$ (1,391)
<b>Expenditure Subtotal</b>	<b>Department: 4722 Gas Purchase For Resale</b>	<b>\$ 6,100,966</b>	<b>\$ 5,936,270</b>	<b>\$ (164,696)</b>
<b>515-4724- Utilities Row Crew</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 38,894	\$ 40,063	\$ 1,169
511300	Overtime	\$ -	\$ 100	\$ 100
512100	Group Insurance	\$ 13,199	\$ 14,479	\$ 1,280
512200	Fica	\$ 2,975	\$ 3,065	\$ 90
512400	Retirement	\$ 2,120	\$ 2,290	\$ 170
512700	Workers Comp	\$ 1,049	\$ 1,082	\$ 33
512900	Other Employee Benefits	\$ 200	\$ 200	\$ -
522200	Repairs & Maintenance	\$ 100	\$ 100	\$ -
531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
531270	Gasoline/Diesel	\$ 4,000	\$ 4,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4724 Utilities Row Crew</b>	<b>\$ 63,537</b>	<b>\$ 66,379</b>	<b>\$ 2,842</b>
<b>515-4730- Gas Administration North</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 42,259	\$ 43,812	\$ 1,553
512100	Group Insurance	\$ 209	\$ 237	\$ 28
512200	Fica	\$ 3,253	\$ 3,352	\$ 99
512400	Retirement	\$ 2,318	\$ 2,504	\$ 186
512700	Workers Compensation	\$ 111	\$ 115	\$ 4
521200	Professional Services	\$ 8,000	\$ 8,000	\$ -
522200	Repairs & Maint.	\$ 2,000	\$ 2,000	\$ -
522300	Rentals	\$ 10,680	\$ 10,680	\$ -
523100	Insurance-Indemnity Bonds	\$ 1,750	\$ -	\$ (1,750)
523200	Communications	\$ 6,500	\$ 6,500	\$ -
523320	Appliance Incentive	\$ 18,000	\$ 18,000	\$ -
523600	Dues & Fees	\$ 4,000	\$ 4,000	\$ -
531100	Supplies & Materials	\$ 4,800	\$ 4,800	\$ -
531210	Water/Sewerage	\$ 800	\$ 800	\$ -
531230	Electricity	\$ 2,000	\$ 2,000	\$ -
531270	Gasoline/Diesel	\$ 100	\$ 100	\$ -
571010	Property Taxes	\$ 54,300	\$ 63,400	\$ 9,100
<b>Expenditure Subtotal</b>	<b>Department: 4730 Gas Administration North</b>	<b>\$ 161,080</b>	<b>\$ 170,300</b>	<b>\$ 9,220</b>

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<b>NATURAL GAS EXPENDITURE DETAIL</b>				
<b>EXPENDITURE Account Number</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>515-4732- Gas Taps &amp; Meters North</b>				
	<b>Expenditure</b>			
511100	Regular Employees	\$ 225,300	\$ 234,902	\$ 9,602
511300	Overtime	\$ 2,000	\$ 2,000	\$ -
512100	Group Insurance	\$ 88,314	\$ 117,432	\$ 29,118
512200	Fica	\$ 17,235	\$ 17,970	\$ 735
512400	Retirement	\$ 10,508	\$ 13,425	\$ 2,917
512700	Workers Compensation	\$ 5,201	\$ 6,343	\$ 1,142
512900	Other Employee Benefits	\$ 1,600	\$ 1,600	\$ -
521200	Professional Services	\$ 10,000	\$ 10,000	\$ -
522200	Repairs & Maint.	\$ 10,000	\$ 10,000	\$ -
523200	Communications	\$ 6,500	\$ 6,500	\$ -
523700	Education & Training	\$ 5,000	\$ 5,000	\$ -
523850	Contract Labor	\$ 2,000	\$ 2,000	\$ -
531100	Supplies & Materials	\$ 50,000	\$ 50,000	\$ -
531220	Natural Gas	\$ 3,000	\$ 3,000	\$ -
531230	Electricity	\$ 750	\$ 750	\$ -
531270	Gasoline/Diesel	\$ 7,000	\$ 7,000	\$ -
542500	Equipment	\$ 58,000	\$ -	\$ (58,000)
581200	Capital Lease - Principal	\$ 38,967	\$ 48,452	\$ 9,485
582200	Capital Lease - Interest	\$ 1,851	\$ 2,301	\$ 450
<b>Expenditure Subtotal</b>	<b>Department: 4732 Gas Taps &amp; Meters North</b>	<b>\$ 543,226</b>	<b>\$ 538,675</b>	<b>\$ (4,551)</b>
<b>Department: 4738 Gas Distribution North</b>				
	<b>Expenditure</b>			
581200	Capital Leases	\$ 1,335,000	\$ -	\$ (1,335,000)
582200	Interest-Capital Leases	\$ 58,406	\$ -	\$ (58,406)
<b>Expenditure Subtotal</b>	<b>Department: 4738 Gas Distribution North</b>	<b>\$ 1,393,406</b>	<b>\$ -</b>	<b>\$ (1,393,406)</b>
<b>515-4741- Gas Service Operation North</b>				
	<b>Expenditure</b>			
511100	Regular Employees	\$ 43,264	\$ 47,518	\$ 4,254
511300	Overtime	\$ 300	\$ 500	\$ 200
512100	Group Insurance	\$ 28,900	\$ 14,422	\$ (14,478)
512200	Fica	\$ 3,310	\$ 3,635	\$ 325
512400	Retirement	\$ 2,358	\$ 2,716	\$ 358
512700	Workers Compensation	\$ 1,167	\$ 1,283	\$ 116
512900	Other Employee Benefits	\$ 400	\$ 400	\$ -
522200	Repairs & Maint.	\$ 300	\$ 300	\$ -
523700	Education & Training	\$ 2,000	\$ 2,000	\$ -
531100	Supplies & Materials	\$ 500	\$ 500	\$ -
531270	Gasoline/Diesel	\$ 1,000	\$ 1,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4741 Gas Service Operation North</b>	<b>\$ 83,499</b>	<b>\$ 74,274</b>	<b>\$ (9,225)</b>
<b>515-4743- Gas Piping &amp; Conversion North</b>				
	<b>Expenditure</b>			
511100	Regular Employees	\$ 96,646	\$ 99,540	\$ 2,894
511300	Overtime	\$ 1,000	\$ 2,000	\$ 1,000
512100	Group Insurance	\$ 32,453	\$ 35,648	\$ 3,195
512200	Fica	\$ 7,393	\$ 7,615	\$ 222
512400	Retirement	\$ 5,267	\$ 5,689	\$ 422
512700	Workers Compensation	\$ 2,607	\$ 2,688	\$ 81
512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
523200	Communications	\$ 400	\$ 400	\$ -
523600	Dues & Fees	\$ 500	\$ 500	\$ -
523700	Education & Training	\$ 3,000	\$ 3,000	\$ -
531100	Supplies & Materials	\$ 40,000	\$ 80,000	\$ 40,000
531270	Gasoline/Diesel	\$ 3,500	\$ 3,500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4743 Gas Piping &amp; Conversion North</b>	<b>\$ 194,566</b>	<b>\$ 242,380</b>	<b>\$ 47,814</b>
<b>515-8500- Capital Outlay</b>				
	<b>Expenditure</b>			
522200	Repairs & Maint-Bare Steel	\$ 130,000	\$ 130,000	\$ -
542500	Equipment-Cng Conversion	\$ 10,000	\$ 10,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 8500 Capital Outlay</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>	<b>\$ -</b>
<b>515-9000- Interfund Transfers</b>				
	<b>Expenditure</b>			
611100	Oper. Trnsfrs Out-Gen	\$ 1,778,842	\$ 2,896,343	\$ 1,117,501
611516	Transfer To Gas R&E	\$ 301,867	\$ 1,383,666	\$ 1,081,799
<b>Expenditure Subtotal</b>	<b>Department: 9000 Interfund Transfers</b>	<b>\$ 2,080,709</b>	<b>\$ 4,280,009</b>	<b>\$ 2,199,300</b>
<b>Total Expenditure Natural Gas Fund</b>		<b>\$ 13,443,054</b>	<b>\$ 14,263,449</b>	<b>\$ 820,395</b>

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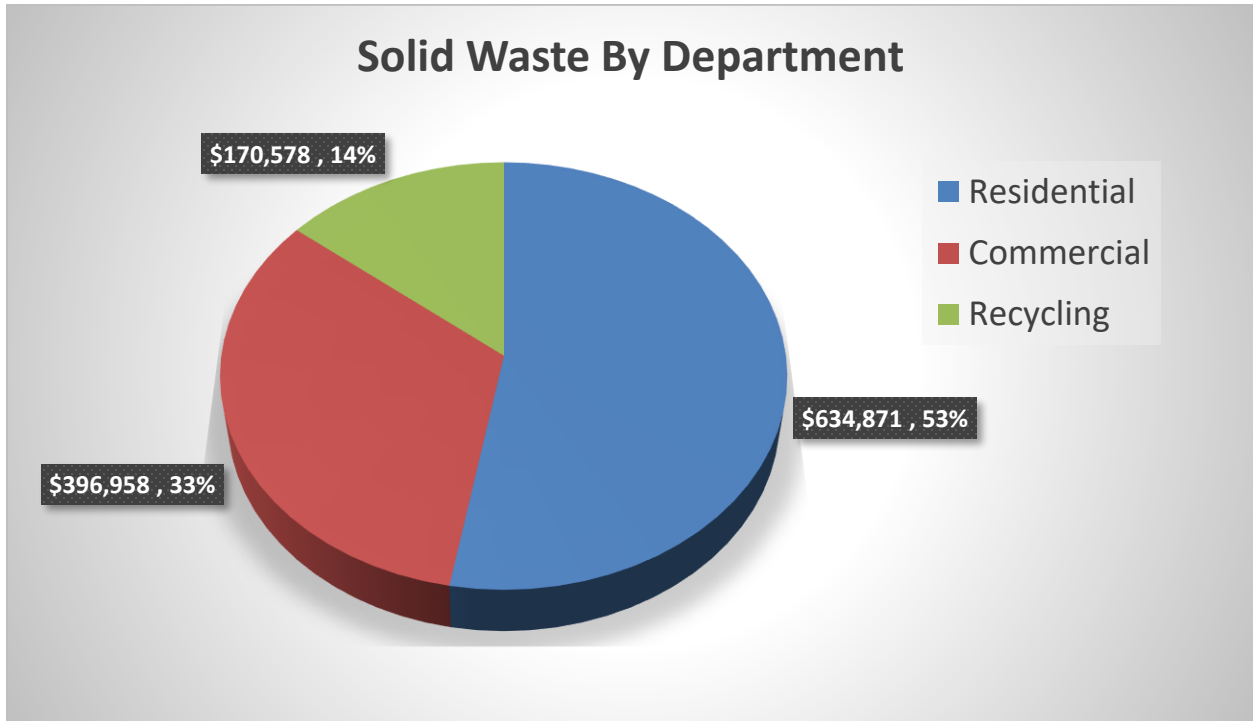
NATURAL GAS RENEWAL AND EXTENSION DETAIL				
REVENUE	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>Account Number</b>				
<b>516-0039- Other Financing Sources</b>	<b>Revenue</b>			
391515	Transfers In - Gas	\$ 301,867	\$ 1,383,666	\$ 1,081,799
<b>Revenue Subtotal</b>	<b>Department: 0039 Other Financing Sources</b>	<b>\$ 301,867</b>	<b>\$ 1,383,666</b>	<b>\$ 1,081,799</b>
<b>Total Revenue Natural Gas Renewal and Extension</b>		<b>\$ 301,867</b>	<b>\$ 1,383,666</b>	<b>\$ 1,081,799</b>
<b>EXPENDITURE</b>				
Account Number	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>516-4712- Gas Taps &amp; Meters South</b>				
<b>Expenditure</b>				
542500	2 Trucks	\$ 90,000	\$ -	\$ (90,000)
<b>Expenditure Subtotal</b>	<b>Department: 4712 Gas Taps &amp; Meters South</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ (90,000)</b>
<b>516-4716- Gas Meter Reading South</b>				
<b>Expenditure</b>				
542500	Meter Reading AMR Supplies	\$ 20,000	\$ -	\$ (20,000)
<b>Expenditure Subtotal</b>	<b>Department: 4716 Gas Meter Reading South</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ (20,000)</b>
<b>516-4718- Gas Distribution South</b>				
<b>Expenditure</b>				
542500	Toter Truck	\$ 75,000	\$ -	\$ (75,000)
<b>Expenditure Subtotal</b>	<b>Department: 4718 Gas Distribution South</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ (75,000)</b>
<b>515-4721- Gas Service Operation South</b>				
<b>Expenditure</b>				
542500	Service Truck	\$ 30,000	\$ -	\$ (30,000)
<b>Expenditure Subtotal</b>	<b>Department: 4721 Gas Service Operation South</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ (30,000)</b>
<b>515-4741- Gas Service Operation North</b>				
<b>Expenditure</b>				
542500	Service Truck	\$ 40,000	\$ -	\$ (40,000)
<b>Expenditure Subtotal</b>	<b>Department: 4741 Gas Service Operation North</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ (40,000)</b>
<b>515-8500- Capital Outlay</b>				
<b>Expenditure</b>				
522200	Banked for Future Projects	\$ 46,867	\$ 1,383,666	\$ 1,336,799
<b>Expenditure Subtotal</b>	<b>Department: 8500 Capital Outlay</b>	<b>\$ 46,867</b>	<b>\$ 1,383,666</b>	<b>\$ 1,336,799</b>
<b>Total Expenditure Natural Gas Renewal and Extension</b>		<b>\$ 301,867</b>	<b>\$ 1,383,666</b>	<b>\$ 1,081,799</b>

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<b>SOLID WASTE FUND SUMMARY</b>				
	FY2024	FY2025	INCREASE (DECREASE)	% CHANGE
<b>SOLID WASTE FUND-540 REVENUE</b>				
0034 Charges For Service	\$1,252,882	\$1,392,311	\$139,429	11.1%
0038 Miscellaneous Revenue	\$50,000	\$0	(\$50,000)	-100.0%
<b>TOTAL SOLID WASTE FUND-540</b>	<b>\$1,302,882</b>	<b>\$1,392,311</b>	<b>\$89,429</b>	<b>6.9%</b>
<b>SOLID WASTE FUND-540 EXPENDITURE</b>				
4520 Solid Waste Residential	\$615,815	\$634,871	\$19,056	3.1%
4521 Solid Waste Commercial	\$387,262	\$396,958	\$9,696	2.5%
4550 Solid Waste Recycling	\$229,355	\$170,578	(\$58,777)	-25.6%
9000 Interfund Transfers	\$70,450	\$189,904	\$119,454	169.6%
<b>TOTAL SOLID WASTE FUND-540</b>	<b>\$1,302,882</b>	<b>\$1,392,311</b>	<b>\$89,429</b>	<b>6.9%</b>

PROPOSED

CITY OF TOCCOA  
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SOLID WASTE REVENUE DETAIL				
REVENUE Account Number	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>540-0034- Charges For Service</b>	<b>Revenue</b>			
344110	San. Coll. Fees Resid.	\$ 860,000	\$ 957,895	\$ 97,895
344111	San Coll. Fees Comm.	\$ 355,482	\$ 397,016	\$ 41,534
344130	Recycled Mat.-Aluminum	\$ 300	\$ 300	\$ -
344131	Recy. Mat.- Card Board	\$ 4,000	\$ 4,000	\$ -
344132	Recycled Mat.-Glass	\$ 500	\$ 500	\$ -
344133	Recycled Mat.-Newspaper	\$ 3,000	\$ 3,000	\$ -
344134	Recycled Mat.-Plastic	\$ 4,000	\$ 4,000	\$ -
344415	Penalties	\$ 25,600	\$ 25,600	\$ -
<b>Revenue Subtotal</b>	<b>Department: 0034 Charges For Service</b>	<b>\$ 1,252,882</b>	<b>\$ 1,392,311</b>	<b>\$ 139,429</b>
<b>540-0038- Miscellaneous</b>	<b>Revenue</b>			
389000	GMA Lease Pool Proceeds	\$ 50,000	\$ -	\$ (50,000)
<b>Revenue Subtotal</b>	<b>Department: 0038 Miscellaneous</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ (50,000)</b>
<b>Total Revenue Solid Waste Fund</b>		<b>\$ 1,302,882</b>	<b>\$ 1,392,311</b>	<b>\$ 89,429</b>

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PROPOSED FY2025 BUDGET**

<b>SOLID WASTE EXPENDITURE DETAIL</b>				
<b>REVENUE</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>Account Number</b>				
<b>540-4520- Solid Waste Residential</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 114,066	\$ 116,118	\$ 2,052
511300	Overtime	\$ 3,000	\$ 3,000	\$ -
512100	Group Insurance	\$ 57,762	\$ 63,940	\$ 6,178
512200	Fica	\$ 8,726	\$ 8,883	\$ 157
512400	Retirement	\$ 6,217	\$ 6,636	\$ 419
512700	Workers Compensation	\$ 5,724	\$ 5,834	\$ 110
512900	Other Employee Benefits	\$ 900	\$ 900	\$ -
521100	Collection Costs	\$ 50	\$ 50	\$ -
521200	Professional Services	\$ 10,950	\$ 10,950	\$ -
521201	Credit Card Exp/Bank Charges	\$ 3,500	\$ 5,000	\$ 1,500
522110	Disposal	\$ 325,500	\$ 325,500	\$ -
522200	Repairs & Maint.	\$ 6,000	\$ 6,000	\$ -
523100	Liability Insurance	\$ 30,000	\$ 41,640	\$ 11,640
523600	Dues & Fees	\$ 300	\$ 300	\$ -
531100	Supplies & Materials	\$ 1,000	\$ 1,000	\$ -
531210	Water/Sewerage	\$ 250	\$ 250	\$ -
531220	Natural Gas	\$ 120	\$ 120	\$ -
531230	Electricity	\$ 350	\$ 350	\$ -
531270	Gasoline/Diesel	\$ 3,400	\$ 3,400	\$ -
531271	Cng Expense	\$ 15,000	\$ 12,000	\$ (3,000)
531600	Equipment < \$5,000	\$ 23,000	\$ 23,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4520 Solid Waste Residential</b>	<b>\$ 615,815</b>	<b>\$ 634,871</b>	<b>\$ 19,056</b>
<b>540-4521- Solid Waste Commercial</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 36,493	\$ 47,133	\$ 10,640
511300	Overtime	\$ 4,000	\$ 4,000	\$ -
512100	Group Insurance	\$ 13,057	\$ 13,057	\$ -
512200	Fica	\$ 2,792	\$ 3,606	\$ 814
512400	Retirement	\$ 1,989	\$ 2,694	\$ 705
512700	Workers Compensation	\$ 1,831	\$ 2,368	\$ 537
512900	Other Employee Benefits	\$ 800	\$ 800	\$ -
522110	Disposal	\$ 271,700	\$ 271,700	\$ -
522200	Repairs & Maint.	\$ 7,000	\$ 7,000	\$ -
523600	Dues & Fees	\$ 200	\$ 200	\$ -
531100	Supplies & Materials	\$ 400	\$ 400	\$ -
531270	Gasoline/Diesel	\$ 2,000	\$ 2,000	\$ -
531271	Cng Fuel	\$ 15,000	\$ 12,000	\$ (3,000)
531600	Equipment < \$5,000 Each	\$ 30,000	\$ 30,000	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4521 Solid Waste Commercial</b>	<b>\$ 387,262</b>	<b>\$ 396,958</b>	<b>\$ 9,696</b>
<b>540-4550- Solid Waste Recycling</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 69,655	\$ 71,728	\$ 2,073
511300	Overtime	\$ 500	\$ 1,000	\$ 500
512100	Group Insurance	\$ 42,690	\$ 29,970	\$ (12,720)
512200	Fica	\$ 5,329	\$ 5,487	\$ 158
512400	Retirement	\$ 3,796	\$ 4,099	\$ 303
512700	Workers Compensation	\$ 3,495	\$ 3,604	\$ 109
512900	Other Employee Benefits	\$ 700	\$ 700	\$ -
522200	Repairs & Maint.	\$ 2,000	\$ 2,000	\$ -
522300	Rentals	\$ 1,440	\$ 1,440	\$ -
523600	Dues & Fees	\$ 100	\$ 100	\$ -
523850	Contract Labor	\$ 42,900	\$ 42,900	\$ -
531100	Supplies & Materials	\$ 2,000	\$ 2,000	\$ -
531210	Water/Sewerage	\$ 150	\$ 150	\$ -
531220	Natural Gas	\$ 200	\$ 200	\$ -
531230	Electricity	\$ 1,500	\$ 1,500	\$ -
531270	Gasoline/Diesel	\$ 1,200	\$ 1,200	\$ -
531600	Equipment < \$5,000 Each	\$ 1,700	\$ 2,500	\$ 800
542500	Equipment	\$ 50,000	\$ -	\$ (50,000)
<b>Expenditure Subtotal</b>	<b>Department: 4550 Solid Waste Recycling</b>	<b>\$ 229,355</b>	<b>\$ 170,578</b>	<b>\$ (58,777)</b>
<b>540-9000- Interfund Transfers</b>	<b>Expenditure</b>			
611100	Oper. Trnsfrs Out-Gen	\$ 55,450	\$ 189,904	\$ 134,454
611541	Transfer To Solid Waste R&E	\$ 15,000	\$ -	\$ (15,000)
<b>Expenditure Subtotal</b>	<b>Department: 9000 Interfund Transfers</b>	<b>\$ 70,450</b>	<b>\$ 189,904</b>	<b>\$ 119,454</b>
<b>Total Expenditure Solid Waste Fund</b>		<b>\$ 1,302,882</b>	<b>\$ 1,392,311</b>	<b>\$ 89,429</b>



CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

<b>SOLID WASTE RENEWAL AND EXTENSION DETAIL</b>				
<b>REVENUE</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>Account Number</b>				
<b>541-0039- Other Financing Sources</b>	<b>Revenue</b>			
391540	Transfer In From Solid Waste	\$ 15,000	\$ -	\$ (15,000)
<b>Revenue Subtotal</b>	<b>Department: 0039 Other Financing Sources</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ (15,000)</b>
<b>Total Revenue Solid Waste Renewal and Extension</b>		<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ (15,000)</b>
<b>EXPENDITURE</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>Account Number</b>				
<b>541-8500- Capital Outlay</b>	<b>Expenditure</b>			
522200	Banked for Future Projects	\$ 15,000	\$ -	\$ (15,000)
<b>Expenditure Subtotal</b>	<b>Department: 8500 Capital Outlay</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ (15,000)</b>
<b>Total Expenditure Solid Waste Renewal and Extension</b>		<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ (15,000)</b>

PROPOSED

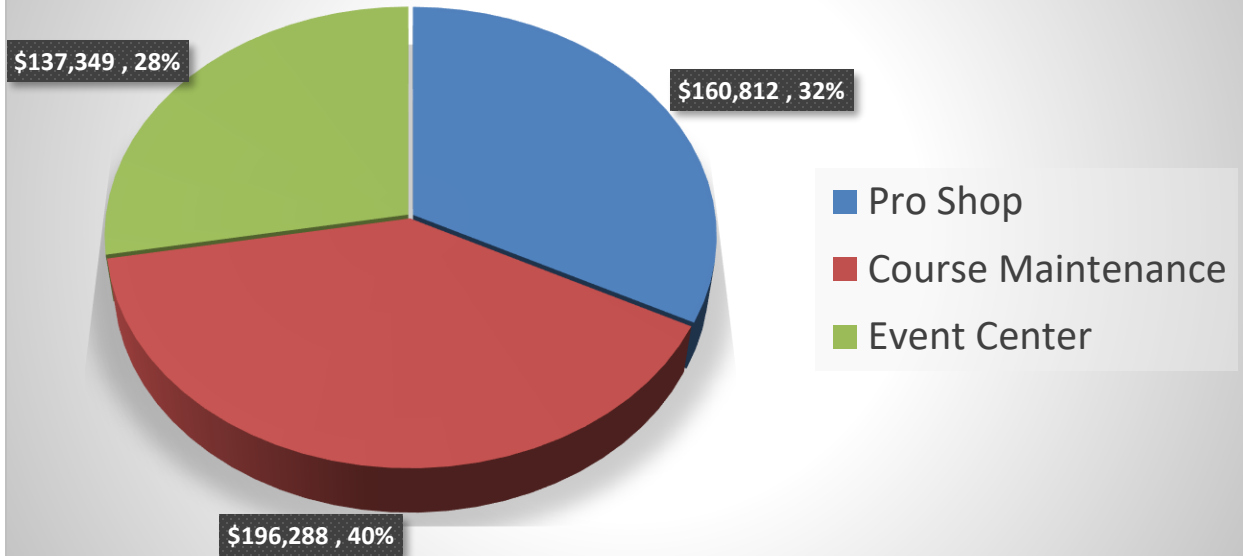
CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

<b>LAKE TOCCOA FACILITIES FUND SUMMARY</b>				
	FY2024	FY2025	INCREASE (DECREASE)	% CHANGE
<b>LAKE TOCCOA FACILITIES-556 REVENUE</b>				
0034 Charges For Service	\$463,585	\$494,449	\$30,864	6.7%
<b>TOTAL LAKE TOCCOA FACILITIES FUND-556</b>	<b>\$463,585</b>	<b>\$494,449</b>	<b>\$30,864</b>	<b>6.7%</b>
<b>LAKE TOCCOA FACILITIES-556 EXPENDITURE</b>				
	FY2024	FY2025	INCREASE (DECREASE)	% CHANGE
6150 Golf Course Pro Shop	\$150,530	\$160,812	\$10,282	6.8%
6151 Golf Course Maintenance	\$188,342	\$196,288	\$7,946	4.2%
6152 Event Center	\$124,713	\$137,349	\$12,636	10.1%
<b>TOTAL LAKE TOCCOA FACILITIES FUND-556</b>	<b>\$463,585</b>	<b>\$494,449</b>	<b>\$30,864</b>	<b>6.7%</b>

PROPOSED

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

### Lake Toccoa Facilities By Department



#### LAKE TOCCOA FACILITIES REVENUE DETAIL

REVENUE Account Number	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>556-0034 Charges For Service</b>	<b>Revenue</b>			
345200	Green Fees	\$ 98,500	\$ 110,800	\$ 12,300
345202	Misc Golf	\$ 1,000	\$ 1,000	\$ -
345203	Misc Revenue-Vendor'S Comp	\$ 900	\$ 900	\$ -
345210	Cart Rental	\$ 87,185	\$ 88,249	\$ 1,064
345211	Sales-Pro Shop	\$ 42,000	\$ 44,000	\$ 2,000
345212	Concessions	\$ 15,000	\$ 15,000	\$ -
345215	Memberships	\$ 22,500	\$ 22,500	\$ -
345220	Tournaments	\$ 9,000	\$ 5,000	\$ (4,000)
345228	Paddle Boat House Rentals & Sales	\$ -	\$ 1,000	\$ 1,000
345230	Facility Rentals Event Center	\$ 117,500	\$ 129,000	\$ 11,500
345235	Drinks Sales Event Center	\$ 26,000	\$ 33,000	\$ 7,000
345245	Course Hole Sponsorship	\$ 5,000	\$ 5,000	\$ -
345250	Lease for Grill Facility	\$ 24,000	\$ 24,000	\$ -
345260	Lease for TV Tower	\$ 15,000	\$ 15,000	\$ -
<b>Revenue Subtotal</b>	<b>Department: 0034 Charges For Service</b>	<b>\$ 463,585</b>	<b>\$ 494,449</b>	<b>\$ 30,864</b>
<b>Total Revenue Lake Toccoa Facilities Fund</b>		<b>\$ 463,585</b>	<b>\$ 494,449</b>	<b>\$ 30,864</b>

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

<b>LAKE TOCCOA FACILITIES EXPENDITURE DETAIL</b>				
<b>EXPENDITURE Account Number</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>556-6150- Golf Course Pro Shop</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 31,280	\$ 32,222	\$ 942
511200	Temporary Employees	\$ 29,203	\$ 30,079	\$ 876
512100	Group Insurance	\$ 223	\$ 230	\$ 7
512200	Fica	\$ 4,627	\$ 4,766	\$ 139
512400	Retirement	\$ 1,705	\$ 1,842	\$ 137
512700	Workers Compensation	\$ 264	\$ 273	\$ 9
512900	Other Employee Benefits	\$ 250	\$ 250	\$ -
521200	Professional Services	\$ 10,828	\$ 7,000	\$ (3,828)
521201	Credit Card Expense	\$ 10,000	\$ 13,000	\$ 3,000
522200	Repairs & Maint.	\$ 1,000	\$ 1,000	\$ -
523200	Communications	\$ 5,000	\$ 5,000	\$ -
523300	Advertising & Promotion	\$ 1,000	\$ 1,000	\$ -
523700	Education & Training	\$ 200	\$ 200	\$ -
523850	Contract Labor	\$ 250	\$ 250	\$ -
531100	Supplies & Materials	\$ 4,000	\$ 4,000	\$ -
531210	Water/Sewerage	\$ 2,000	\$ 2,000	\$ -
531220	Natural Gas	\$ 6,000	\$ 6,000	\$ -
531230	Electricity	\$ 18,000	\$ 27,000	\$ 9,000
531500	Purch.For Resale	\$ 20,000	\$ 20,000	\$ -
531510	Concessions	\$ 4,500	\$ 4,500	\$ -
531600	Equipment < \$5,000 Each	\$ 200	\$ 200	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 6150 Golf Course Pro Shop</b>	<b>\$ 150,530</b>	<b>\$ 160,812</b>	<b>\$ 10,282</b>
<b>556-6151- Golf Course Maintenance</b>	<b>Expenditure</b>			
511100	Regular Employees	\$ 58,041	\$ 59,783	\$ 1,742
511200	Temporary Employees	\$ 38,000	\$ 38,000	\$ -
512100	Group Insurance	\$ 32,212	\$ 35,402	\$ 3,190
512200	Fica	\$ 6,735	\$ 7,480	\$ 745
512400	Retirement	\$ 3,163	\$ 3,417	\$ 254
512700	Workers Compensation	\$ 491	\$ 506	\$ 15
512900	Other Employee Benefits	\$ 200	\$ 200	\$ -
521200	Professional Services	\$ 1,000	\$ 1,000	\$ -
522200	Repairs & Maint.	\$ 2,000	\$ 2,000	\$ -
523850	Contract Labor	\$ 8,000	\$ 8,000	\$ -
531100	Supplies & Materials	\$ 25,000	\$ 25,000	\$ -
531105	Special Event Supplies	\$ 5,000	\$ 5,000	\$ -
531270	Gasoline/Diesel	\$ 8,000	\$ 10,000	\$ 2,000
531600	Equipment < \$5,000 Each	\$ 500	\$ 500	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 6151 Golf Course Maintenance</b>	<b>\$ 188,342</b>	<b>\$ 196,288</b>	<b>\$ 7,946</b>
<b>556-6152- Event Center</b>	<b>Expenditure</b>			
511100	Regular Employee	\$ 39,197	\$ 40,363	\$ 1,166
512100	Group Insurance	\$ 31,879	\$ 35,058	\$ 3,179
512200	Fica	\$ 2,999	\$ 3,975	\$ 976
512400	Retirement	\$ 2,136	\$ 3,947	\$ 1,811
512700	Workers Compensation	\$ 102	\$ 106	\$ 4
522200	Repairs & Maintenance	\$ 4,000	\$ 4,000	\$ -
522201	Event Center Infrastructure	\$ 6,000	\$ 6,000	\$ -
523300	Advertising & Promotion	\$ 2,000	\$ 2,000	\$ -
523850	Contract Labor	\$ 12,000	\$ 12,000	\$ -
531100	Supplies And Materials	\$ 10,400	\$ 10,400	\$ -
531210	Water/Sewerage	\$ 2,000	\$ 2,000	\$ -
531220	Natural Gas	\$ 3,500	\$ 3,500	\$ -
531310	Drink Costs Event Center	\$ 8,500	\$ 14,000	\$ 5,500
<b>Expenditure Subtotal</b>	<b>Department: 6152 Event Center</b>	<b>\$ 124,713</b>	<b>\$ 137,349</b>	<b>\$ 12,636</b>
<b>Total Expenditure Lake Toccoa Facilities Fund</b>		<b>\$ 463,585</b>	<b>\$ 494,449</b>	<b>\$ 30,864</b>

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

LAKE TOCCOA FACILITIES RENEWAL AND EXTENSION				
REVENUE	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>Account Number</b>				
<b>557-0039- Other Financing Sources</b>	<b>Revenue</b>			
391505	Transfer In From Water Fd	\$ 18,000	\$ -	\$ (18,000)
<b>Revenue Subtotal</b>	<b>Department: 0039 Other Financing Sources</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ (18,000)</b>
<b>Total Revenue Lake Toccoa Renewal and Extension</b>		<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ (18,000)</b>
<b>EXPENDITURE</b>				
Account Number	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>557-6151- Golf Course Maintenance Expenditure</b>				
542500	Greens Mower	\$ 10,000	\$ -	\$ (10,000)
<b>Expenditure Subtotal</b>	<b>Department: 6151 Golf Course Maintenance</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ (10,000)</b>
<b>557-8500- Capital Outlay Expenditure</b>				
542500	Banked for Future Projects	\$ 8,000	\$ -	\$ (8,000)
<b>Expenditure Subtotal</b>	<b>Department: 8500 Capital Outlay</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>\$ (8,000)</b>
<b>Total Expenditure Lake Toccoa Renewal and Extension</b>		<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ (18,000)</b>

PROPOSED

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

<b>GRANT FUND SUMMARY</b>				
	FY2024	FY2025	INCREASE (DECREASE)	% CHANGE
<b>GRANT FUND-200 REVENUES</b>				
0033 Intergovernmental	\$1,622,666	\$895,024	(\$727,642)	-44.8%
0039 Other Financing Sources	\$927,890	\$734,418	(\$193,472)	-20.9%
<b>TOTAL GRANT FUND-200</b>	<b>\$2,550,556</b>	<b>\$1,629,442</b>	<b>(\$921,114)</b>	<b>-36.1%</b>
	FY2024	FY2025	INCREASE (DECREASE)	% CHANGE
<b>GRANT FUND-200 EXPENDITURES</b>				
1120 Community Development	\$1,269,999	\$1,105,431	(\$164,568)	-13.0%
1540 Human Resources	\$30,900	\$32,300	\$1,400	4.5%
3220 Police Department	\$2,725	\$2,725	\$0	0.0%
4220 Streets & Drainage	\$488,986	\$488,986	\$0	0.0%
6220 Parks	\$757,946	\$0	(\$757,946)	-100.0%
<b>TOTAL GRANT FUND-200</b>	<b>\$2,550,556</b>	<b>\$1,629,442</b>	<b>(\$921,114)</b>	<b>-36.1%</b>

PROPOSED

**CITY OF TOCCOA  
PROPOSED FY2025 BUDGET**

<b>GRANT FUND DETAIL</b>				
<b>REVENUE</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>Account Number</b>				
<b>200-0033 Intergovernmental</b>	<b>Revenue</b>			
331008	Gma Safety Grant-Workers Comp	\$ 9,900	\$ 9,300	\$ (600)
331009	Gma Liability Grant-Girma	\$ 10,000	\$ 10,000	\$ -
334001	Gma-Wellness Grant	\$ 11,000	\$ 13,000	\$ 2,000
334006	DCA-Rural Downtown Redevelopment Grant	\$ 689,042	\$ -	\$ (689,042)
334017	Walmart Police Dept Grant	\$ 1,500	\$ 1,500	\$ -
334018	Law Enforcement Press-Calendar Prog	\$ 1,225	\$ 1,225	\$ -
335008	Ga Council For The Arts	\$ 8,000	\$ 8,000	\$ -
335009	ARC Schaefer Center (Ritz)	\$ 750,000	\$ 750,000	\$ -
335012	GCA Community Facilities	\$ 25,000	\$ -	\$ (25,000)
335013	Hpdiv/Hpfund	\$ 15,000	\$ -	\$ (15,000)
335019	South Arts Performing Arts	\$ 2,000	\$ 2,000	\$ -
335022	USDA RDBG Project Grant	\$ 99,999	\$ 99,999	\$ -
<b>Revenue Subtotal</b>	<b>Department: 0033 Intergovernmental</b>	<b>\$ 1,622,666</b>	<b>\$ 895,024</b>	<b>\$ (727,642)</b>
<b>200-0039 Other Financing Sources</b>				
	<b>Revenue</b>			
391100	Transfers in General Fund	\$ 298,904	\$ 245,432	\$ (53,472)
391206	Transfers In Splst VI	\$ 140,000	\$ -	\$ (140,000)
393999	Balance Brought Forward	\$ 488,986	\$ 488,986	\$ -
<b>Revenue Subtotal</b>	<b>Department: 0039 Other Financing Sources</b>	<b>\$ 927,890</b>	<b>\$ 734,418</b>	<b>\$ (193,472)</b>
<b>Total Revenue Grant Fund</b>		<b>\$ 2,550,556</b>	<b>\$ 1,629,442</b>	<b>\$ (921,114)</b>
<b>EXPENDITURE</b>				
<b>Account Number</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>200-1120- Community Development</b>				
	<b>Expenditure</b>			
521204	Usda Rbdg (Ritz)	\$ 199,999	\$ 199,999	\$ -
521209	Ga Council For The Arts	\$ 16,000	\$ 16,000	\$ -
521211	Gdecld Tpd	\$ 50,000	\$ -	\$ (50,000)
521212	Hpd/Hpf	\$ 25,000	\$ -	\$ (25,000)
521215	South Arts Performing Arts	\$ 4,000	\$ 4,000	\$ -
521218	ARC Project Grant (Rtiz)	\$ 975,000	\$ 885,432	\$ (89,568)
<b>Expenditure Subtotal</b>	<b>Department: 1120 Community Development</b>	<b>\$ 1,269,999</b>	<b>\$ 1,105,431</b>	<b>\$ (164,568)</b>
<b>200-1540- Human Resources</b>				
	<b>Expenditure</b>			
512900	Other Benefits-Wellness Grant	\$ 11,000	\$ 13,000	\$ 2,000
531100	Safety Grant	\$ 19,900	\$ 19,300	\$ (600)
<b>Expenditure Subtotal</b>	<b>Department: 1540 Human Resources</b>	<b>\$ 30,900</b>	<b>\$ 32,300</b>	<b>\$ 1,400</b>
<b>200-3220- Police Department</b>				
	<b>Expenditure</b>			
531600	Equipment < \$5,000	\$ 2,725	\$ 2,725	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 3220 Police Department</b>	<b>\$ 2,725</b>	<b>\$ 2,725</b>	<b>\$ -</b>
<b>200-4220- Streets &amp; Drainage</b>				
	<b>Expenditure</b>			
522200	LMIG Paving	\$ 488,986	\$ 488,986	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 4220 Streets &amp; Drainage</b>	<b>\$ 488,986</b>	<b>\$ 488,986</b>	<b>\$ -</b>
<b>200-6220- Parks</b>				
	<b>Expenditure</b>			
523860	DCA RDR Grant Tugalo Greenspace	\$ 757,946	\$ -	\$ (757,946)
<b>Expenditure Subtotal</b>	<b>Department: 6220 Parks</b>	<b>\$ 757,946</b>	<b>\$ -</b>	<b>\$ (757,946)</b>
<b>Total Expenditure Grant Fund</b>		<b>\$ 2,550,556</b>	<b>\$ 1,629,442</b>	<b>\$ (921,114)</b>

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

<b>HOTEL MOTEL FUND DETAIL</b>				
<b>REVENUE</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>Account Number</b>				
<b>275-0031- Taxes</b>	<b>Revenue</b>			
314100	Hotel Motel Tax	\$ 107,875	\$ 110,955	\$ 3,080
<b>Revenue Subtotal</b>	<b>Department: 0031 Taxes</b>	<b>\$ 107,875</b>	<b>\$ 110,955</b>	<b>\$ 3,080</b>
<b>Total Revenue Hotel Motel Fund</b>		<b>\$ 107,875</b>	<b>\$ 110,955</b>	<b>\$ 3,080</b>
<b>EXPENDITURE</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>Account Number</b>				
<b>275-7520- Community Support</b>	<b>Expenditure</b>			
522300	Building Rental	\$ 12,000	\$ 12,000	\$ -
523300	Advertising & Promotions	\$ 10,000	\$ 14,340	\$ 4,340
523335	Chamber Of Commerce	\$ 24,000	\$ 24,000	\$ -
523600	Dues & Fees	\$ 4,750	\$ 4,750	\$ -
<b>Expenditure Subtotal</b>	<b>Department: 7520 Community Support</b>	<b>\$ 50,750</b>	<b>\$ 55,090</b>	<b>\$ 4,340</b>
<b>275-9000- Interfund Transfers</b>	<b>Expenditure</b>			
611100	Transfer To General Fund	\$ 57,125	\$ 55,865	\$ (1,260)
<b>Expenditure Subtotal</b>	<b>Department: 9000 Interfund Transfers</b>	<b>\$ 57,125</b>	<b>\$ 55,865</b>	<b>\$ (1,260)</b>
<b>Total Expenditure Hotel Motel Fund</b>		<b>\$ 107,875</b>	<b>\$ 110,955</b>	<b>\$ 3,080</b>

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**CITY OF TOCCOA  
PROPOSED FY2025 BUDGET**

<b>SPLOST VI FUND</b>				
<b>REVENUE</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>Account Number</b>				
<b>206-0036- Interest Income</b>	<b>Revenue</b>			
361000	Interest Income	\$ 500	\$ 500	\$ -
<b>Revenue Subtotal</b>	<b>Department 0036 Interest Income</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ -</b>
<b>206-0039- Other Financing Sources</b>				
<b>Revenue</b>				
393999	Balance Brought Forward	\$ 335,254	\$ 1,422,533	\$ 1,087,279
<b>Revenue Subtotal</b>	<b>Department: 0039 Other Financing Sources</b>	<b>\$ 335,254</b>	<b>\$ 1,422,533</b>	<b>\$ 1,087,279</b>
<b>Total Revenue SPLOST VI</b>		<b>\$ 335,754</b>	<b>\$ 1,423,033</b>	<b>\$ 1,087,279</b>
<b>EXPENDITURE</b>				
<b>Account Number</b>	<b>Description</b>	<b>FY2024 (\$)</b>	<b>FY2025 (\$)</b>	<b>Difference (\$)</b>
<b>206-1120- Community Development</b>				
<b>Expenditure</b>				
521218	Ritz Schaefer Center	\$ -	\$ 65,270	\$ 65,270
<b>Expenditure Subtotal</b>	<b>Department: 1120 Community Development</b>	<b>\$ -</b>	<b>\$ 65,270</b>	<b>\$ 65,270</b>
<b>206-4220- Streets &amp; Drainage</b>				
<b>Expenditure</b>				
523860	Contract Labor Paving	\$ 95,754	\$ 80,163	\$ (15,591)
<b>Expenditure Subtotal</b>	<b>Department: 4220 Streets &amp; Drainage</b>	<b>\$ 95,754</b>	<b>\$ 80,163</b>	<b>\$ (15,591)</b>
<b>206-4430- Water Treatment Plant</b>				
<b>Expenditure</b>				
522200	Repair & Maint (Wtr Treatment)	\$ -	\$ 1,175,100	\$ 1,175,100
<b>Expenditure Subtotal</b>	<b>Department: 4430 Water Treatment Plant</b>	<b>\$ -</b>	<b>\$ 1,175,100</b>	<b>\$ 1,175,100</b>
<b>206-4440- Water Mains</b>				
<b>Expenditure</b>				
542500	Tandem Axel Dump Truck	\$ 100,000	\$ -	\$ (100,000)
<b>Expenditure Subtotal</b>	<b>Department: 4440 Water Mains</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ (100,000)</b>
<b>206-8500- Capital Outlay</b>				
<b>Expenditure</b>				
521200	Professional Services (Water Model)	\$ -	\$ 102,500	\$ 102,500
<b>Expenditure Subtotal</b>	<b>Department: 8500 Capital Outlay</b>	<b>\$ -</b>	<b>\$ 102,500</b>	<b>\$ 102,500</b>
<b>206-9000- Interfund Transfer</b>				
<b>Expenditure</b>				
611220	Transfer to Grant Fund	\$ 140,000	\$ -	\$ (140,000)
<b>Expenditure Subtotal</b>	<b>Department: 9000 Interfund Transfer</b>	<b>\$ 140,000</b>	<b>\$ -</b>	<b>\$ (140,000)</b>
<b>Total Expenditure SPLOST VI</b>		<b>\$ 335,754</b>	<b>\$ 1,423,033</b>	<b>\$ 1,087,279</b>

CITY OF TOCCOA  
PROPOSED FY2025 BUDGET

SPLOST VII FUND				
REVENUE	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>Account Number</b>				
<b>207-0033- Intergovernmental</b>	<b>Revenue</b>			
337000	Splost VII Revenue	\$ 1,667,000	\$ 1,696,300	\$ 29,300
<b>Revenue Subtotal</b>	<b>Department: 0033 Intergovernmental</b>	<b>\$ 1,667,000</b>	<b>\$ 1,696,300</b>	<b>\$ 29,300</b>
<b>207-0036- Interest Income</b>				
	<b>Revenue</b>			
361000	Interest Income	\$ 3,000	\$ 70,000	\$ 67,000
<b>Revenue Subtotal</b>	<b>Department 0036 Interest Income</b>	<b>\$ 3,000</b>	<b>\$ 70,000</b>	<b>\$ 67,000</b>
<b>Total Revenue SPLOST VII</b>		<b>\$ 1,670,000</b>	<b>\$ 1,766,300</b>	<b>\$ 96,300</b>
EXPENDITURE	Description	FY2024 (\$)	FY2025 (\$)	Difference (\$)
<b>Account Number</b>				
<b>207-2850- Code Enforcement</b>	<b>Expenditure</b>			
542500	Truck	\$ 25,000	\$ -	\$ (25,000)
<b>Expenditure Subtotal</b>	<b>Department: 2850 Code Enforcement</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ (25,000)</b>
<b>207-3220- Police Department</b>				
	<b>Expenditure</b>			
542500	3 Upfitted Patrol Vehicles	\$ 165,000	\$ -	\$ (165,000)
<b>Expenditure Subtotal</b>	<b>Department: 3220 Police Department</b>	<b>\$ 165,000</b>	<b>\$ -</b>	<b>\$ (165,000)</b>
<b>207-4220 Streets &amp; Drainage</b>				
	<b>Expenditure</b>			
521200	Banked for Future Projects	\$ -	\$ 921,426	\$ 921,426
<b>Expenditure Subtotal</b>	<b>Department: 4220 Streets &amp; Drainage</b>	<b>\$ -</b>	<b>\$ 921,426</b>	<b>\$ 921,426</b>
<b>207-8500 Capital Outlay</b>				
	<b>Expenditure</b>			
999999	Banked for Future Projects	\$ 1,480,000	\$ 844,874	\$ (635,126)
<b>Expenditure Subtotal</b>	<b>Department: 8500 Capital Outlay</b>	<b>\$ 1,480,000</b>	<b>\$ 844,874</b>	<b>\$ (635,126)</b>
<b>Total Expenditure SPLOST VII</b>		<b>\$ 1,670,000</b>	<b>\$ 1,766,300</b>	<b>\$ 96,300</b>