Your City at Work

FY2026
City of Toccoa
ANNUAL BUDGET

Table of Contents

Narrative Summary **1**

Personnel Allocation **9**

Budget Summaries **12**

General Fund Summary **13**

General Fund Revenue Detail 15

General Fund Expenditure Detail 17

General Fund Reserve Detail 25

Water Wastewater Fund Summary **26**

Water Wastewater Revenue Detail 28

Water Wastewater Expenditure Detail 29

Water, Sewer, Withdrawal Renewal and Extension Detail 34

Natural Gas Fund Summary **35**

Natural Gas Revenue Detail 37

Natural Gas Expenditure Detail 38

Natural Gas Renewal and Extension Detail 42

Solid Waste Fund Summary **43**

Solid Waste Revenue Detail 44

Solid Waste Expenditure Detail 45

Solid Waste Renewal and Extension Detail 46

Lake Toccoa Facilities Fund Summary **47**

Lake Toccoa Facilities Revenue Detail 48

Lake Toccoa Facilities Expenditure Detail 49

Lake Toccoa Renewal and Extension Detail 50

Grant Fund Summary **51**

Grant Fund Detail 52

Special Revenue Funds **53**

Hotel Motel Fund Detail 53

SPLOST VI Fund Detail 54

SPLOST VII Fund Detail 55

ARPA Fund Detail 56

City of Toccoa, Georgia
FY2026 Approved Operating Budget
Narrative Summary

The Fiscal Year 2026 Operating Budget for the period beginning July 1, 2025, is attached for review by the Toccoa City Commission. The following is a summary of the FY26 Budget highlighting items of interest.

The Overall Budget for the City of Toccoa is proposed at $66,497,929 a decrease of $3,917,293 over the FY25 Budget; a 5.6% decrease. This decrease is primarily due to decreases in Water Wastewater fund for wastewater projects as the projects approach completion.

Overall Comments

- The Department Heads have presented practical FY26 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 FY2026 other than SPLOST expenditures (Fire Truck).
- No property tax millage increase.
- No utility rate increases are proposed.
- We are continuing to focus 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 is 181 full-time employees and 3.5 FTE part-time employees; a breakdown by department is attached.
- Health Insurance funds are included in every department should rate increases occur in FY26.

General Fund

The General Fund budget is $13,283,432.
Operational Highlights for the General Fund:

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

- Tax-Real Property are increased $30,600 based on FY25 receipts
- Franchise Fees for Electricity are increased $87,737 based on FY25 receipts.
- LOST was increased $153,294 based on FY25 receipts.
- Occupation tax was increased $32,000 based on FY25 receipts.
- Insurance Premium Tax increased $105,300 based on FY25 receipts.
- Payments in Lieu of taxes were increased $11,700 based on prior year receipts.
- Interest Income was increased $7,000 based on FY25 receipts.
- Rents were decreased $42,900 based on Avita moving.
- CRA Transfers of $233,000 are included for Grant Matches.
- Hotel Motel transfers were decreased to $21,000 based on the one hotel closure.
- Water Fund transfers will be $1,887,310, same as FY25.
- Gas Fund transfers will be $3,380,329, an increase of $483,986.
- Solid Waste transfers will be $189,904, same as FY25.

Expenditure notable adjustments:

- The Community Development budget decreases by $47,159 due to personnel changes and moving line items to Main Street so all are more centrally located.
- City Manager budget increases$18,770 for personnel costs and education & training.
- City Clerks budget increases $9,324 for professional services and education & training.
- Human Resources budget increases $10,505 for personnel costs and drug testing.
- The Police budget is increased by $250,847 for increases in personnel costs, education & training, contract labor, and K-9 expenses.

- The Fire budget is increased by $130,053 due to increases in personnel costs, professional services, communications, dues & fees, and bunker gear.
- Public Works Admin budget increased $14,676 for personnel costs.
- Streets & Drainage budget increased $34,067 for personnel costs.
- Fleet budget increased $15,410 for personnel costs.
- Parks budget decreases $106,791 based on no equipment purchased.
- The FY25 Budget continues the Local Government Support, with Humane Shelter receiving $200,000 annually.
- Currahee St Beatification department has been eliminated.
- Main Street budget is increased by $60,923 for personnel cost, Christmas, and Ida Cox.
- Downtown maintenance increased $32,000 for contract labor.
- Capital outlay is increased $683,458 for $199,458 roofing on City Buildings, $205,000 city hall renovations, and $279,000 Ritz Theater Loan.
- Transfers to the Grant Fund are $233,000 and are currently being funded by the CRA.

Water Wastewater Fund

The Water Fund budget is $12,026,879; a decrease of $5,463,037 over the FY25 Budget. Most of this decrease is the completion of drawdown of GEFA loan funds to improve the Eastanollee Creek Wastewater plant. This project is scheduled to complete in September 2025.

Operational Highlights for the Water Fund:

- Water sales are projected at $6,345,779 and Sewer sales at $1,624,700 for a combined total of $7,970,479.
- No utility rate increases are currently included in the water wastewater fund.
- Notable department expenditure changes include:
    - Eastanollee Creek budget increased $18,277 for personnel costs.
    - Water Administration budget increased $10,734 for personnel costs.
    - Water Treatment increases of $55,622 for professional services.
    - Water Valves & Hydrants was increased $92,349 for professional services.
    - Taps & Meters was decreased $35,301 for personnel costs.

    - Water Meter Reading decreased $41,797 for personnel costs.
- Capital Outlay was decreased to $3,552,400 for the final costs of Eastanollee Creek Wastewater Phase II upgrades.
- The Water Fund will transfer $1,887,310 to the General Fund. This is the same amount as FY2025.
- Transfers to Reserves include:
    - Water R&E $152,258 to pay for:
        - $29,101 GEFA debt repayment of WTP Dechlorination project
        - $123,157 Banked for Future Improvements
    - Sewer R&E $847,603 to pay GEFA debt payment on Eastanollee Creek
    - Water Withdrawal Reserve $300,141 to pay for water withdrawal permits

Natural Gas Fund

The Natural Gas Fund budget is $15,476,309; an increase of $1,212,860 over the FY25 Budget.

Operational Highlights for the Natural Gas Fund:

- No utility rate increases are currently included in the natural gas fund.
- The operating margin is estimated to be $7,662,233. This margin is determined by taking the difference of gas sales revenues ($14,837,279) and subtracting the cost of purchasing gas ($7,175,046).
- Notable department expenditure changes include:
    - Gas Administration South increased $12,262 for personnel costs.
    - Taps & Meters South is increased $39,946 for personnel costs and professional services.
    - Meter Reading South is increased $26,943 for personnel costs.
    - Gas Distribution South budget is increased $35,514 for personnel costs.
    - Gas Safety Compliance Maintenance budget increased $10,387 for personnel costs.
    - Purchase for Resale increased $1,238,776 due to the market price predictions of natural gas.

  - Gas Taps & Meters North budget increased $28,666 for personnel costs.
  - Gas Piping & Conversion North budget decreased $15,227 due to personnel costs.
- Transfers to General Fund have increased $484,000 to an annual amount of $3,380,343.
- Transfers to Natural Gas R&E are $707,052:
  - GDOT Phase II relocation expense $422,599
  - Stopper Equipment $200,000
  - Remaining $84,453 Banked for Future Improvements.

Solid Waste Fund

The Solid Waste Fund has a budget of $1,434,256 for FY26; an increase of $41,945 over FY25.

Operational Highlights for the Solid Waste Fund:

- No proposed rate increases are included for Solid Waste.
- Solid Waste is transferring $189,904 to the General Fund, same level as FY25.
- Disposal expenses remain at $325,500 for residential, $263,700 for commercial and $42,900 for brush removal.
- Transfers to Solid Waste R&E are $15,000 and will be banked for future improvements.

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

Expenses:

- Pro Shop Expenses of $183,737, including $20,000 annual payment for golf carts lease.
- Maintenance Expenses of $211,242
- Event Center Expenses of $889,909

- Transfers to Lake Toccoa R&E are $10,561 and will be banked for future improvements.

Special Revenue Funds

Grant Fund

The Grant Fund budget is $1,026,025 in anticipation of funding from a variety of sources for:

- Purchase safety equipment.
- Continued Wellness Programs.
- Performing Arts.
- Schaefer Center.

Hotel-Motel Fund

The Hotel-Motel Fund revenues are decreased to $88,000 based on FY25 receipts. The Chamber of Commerce support comes from this Fund and is proposed at the same level as FY25. The transfer to the general fund has been decreased to $21,000 based on lower revenues.

SPLOST Funds

SPLOST Funds of $4,227,207 are budgeted for a variety of Capital improvement projects for:

SPLOST VI remaining fund are planned for:

- Shaefer Center $66,331
- Davidson Creek Generator Match $39,622
- Davidson Creek Pump Rebuilds $150,000
- WTP Design Study $125,000
- Water Treatment Plant $351,200
- Water Model $28,400

SPLOST VII funds are planned for:

- Fire Truck $989,921
- Schaefer Court Culvert $160,000
- Sewer Rehab $350,000
- Toccoa Creek WWP Upgrades $1,598,792
- WTP Dechlorination Match $367,941

ARPA Fund

ARPA funds of $16,408,757 are budgeted for the Toccoa Creek Wastewater Plant improvements in FY26. All funds must be expensed before December 31, 2026.

Closing Remarks

The City of Toccoa's FY26 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 FY26 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
PERSONNEL ALLOCATION

	Dept.	FY20	FY21	FY22	FY23	FY24	FY25	FY26
CITY MANAGER	1320	**2**	**2**	**2**	**2**	**2**	**2**	**2**
COMMUNITY DEVELOP.	1120	**1**	**1**	**1**	**1**	**2**	**2**	**1**
CITY CLERK	1130	**1**	**1**	**1**	**1**	**1**	**1**	**1**
FINANCE	1512	**5**	**5**	**5**	**6**	**6**	**6**	**6**
CUSTOMER SERVICE	1512	**5**	**5**	**5**	**5**	**5**	**5**	**4**
HUMAN RESOURCES	1540	**1**	**1**	**1**	**1**	**1**	**1**	**1**
SCHAEFER CENTER	6100				**1**	**1**	**1**	**1**
MAIN STREET	7550	**2**	**2**	**2**	**2**	**1**	**1**	**1**
DOWNTOWN MAINTENANCE	7551				**1**	**1**	**0**	**0**
RECORDER'S COURT	2500	**1**	**1**	**1**	**1**	**1**	**1**	**1**
CODE ENFORCEMENT	2850	**1**	**1**	**1**	**1**	**1**	**1**	**1**
POLICE	3220	**33**	**33**	**33**	**33**	**34**	**34**	**34**
FIRE	3510	**26**	**26**	**26**	**26**	**26**	**26**	**26**
PUBLIC WORKS								
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**
Right Of Way (ROW) Crew	4230	**3**	**3**	**3**	**3**	**3**	**3**	**3**
PART-TIME								
City Clerk Part-Time	1130	**0.5**	**0.5**	**0.5**	**0.5**	**0.5**	**0**	**0**
Police Records Part-Time	3220	**0.5**	**0.5**	**0.5**	**0.5**	**0**	**0**	**0**
Schaefer Center	6100	**0.75**	**0.75**	**0.75**	**0**	**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**	**0**
Downtown Maintenance	7551	**0.5**	**0.5**	**0.5**	**0**	**0**	**0**	**0**
PART-TIME SUBTOTAL		**3.5**	**3.5**	**3.5**	**2.25**	**1.75**	**0.5**	**0.5**
GENERAL FUND FULLTIME		**99**	**99**	**99**	**102**	**103**	**102**	**100**
GENERAL FUND PART-TIME		**3.5**	**3.5**	**3.5**	**2.25**	**1.75**	**0.5**	**0.5**

CITY OF TOCCOA
PERSONNEL ALLOCATION

	Dept.	FY20	FY21	FY22	FY23	FY24	FY25	FY26
WASTEWATER								
Sewer Lift Stations	4334	1	1	1	1	1	1	1
Eastanollee Creek	4335	3	3	3	3	3	3	3
Toccoa Creek	4336	2	2	2	2	2	2	2
Wastewater Lab	4337	1	1	1	1	1	1	1
Industrial Treatment	4338	1	1	1	1	1	1	1
WASTEWATER SUBTOTAL		**8**	**8**	**8**	**8**	**8**	**8**	**8**
WATER								
Water Admin.	4410	2	2	2	2	2	2	2
Utilites ROW Crew	4424	2	2	2	2	2	2	2
Water Treatment	4430	8	8	8	8	9	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
WATER SUBTOTAL		**28**	**28**	**28**	**28**	**29**	**29**	**29**
WATER UTILITY TOTAL		**36**	**36**	**36**	**36**	**37**	**37**	**37**
GAS								
Administration-Toccoa	4710	2	2	2	3	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	3	3	3
Gas Transmission	4717	1	1	1	1	1	1	1
Gas Distribution-South	4718	4	4	4	4	4	4	4
Cathodic Protection	4719	1	1	1	1	1	1	1
Gas Safety Compliance Maint	4720	5	5	7	7	6	6	6
Service Tech.-South	4721	1	1	1	1	1	1	1
Utilities ROW Crew	4724	1	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	5	5	5
Gas Service - North	4741	1	1	1	1	1	1	1
Piping/Conversions-North	4743	2	2	2	2	2	2	2
GAS UTILITY TOTAL		**32**	**32**	**34**	**35**	**36**	**36**	**36**
SOLID WASTE								
S/W Collection/Resd.	4520	3	3	3	3	3	3	3
S/W Collection/Comm.	4521	1	1	1	1	1	1	1
S/W Recycling	4550	2	2	2	2	2	2	2
SOLID WASTE TOTAL		**6**	**6**	**6**	**6**	**6**	**6**	**6**

CITY OF TOCCOA								
PERSONNEL ALLOCATION								
	Dept.	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**	**FY25**	**FY26**
LAKE TOCCOA FACILITIES								
Lake Toccoa Pro-Shop	6150	1	1	1	1	1	1	1
Lake Toccoa Golf Maintenace	6151	2	2	1	1	1	1	1
Lake Toccoa Event Center	6152				1	1	1	**0**
LAKE TOCCOA TOTAL		**3**	**3**	**2**	**3**	**3**	**3**	**2**
PART-TIME								
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	1.0	1.0	1.0	1.0	1.0
Lake Toccoa Event Center PT	6152			0.5	0.0	0.0	0.0	**0.5**
Lake Toccoa Grill PT	6155	2.5	2.5	0.0	0.0	0.0	0.0	0.0
PART-TIME SUBTOTAL		**4**	**4**	**3.0**	**2.5**	**2.5**	**2.5**	**3.0**
CITY-WIDE, FULLTIME		**176**	**176**	**177**	**182**	**185**	**184**	**181**
CITY-WIDE, PART-TIME		**7.5**	**7.5**	**6.5**	**4.75**	**4.25**	**3**	**3.5**

BUDGET SUMMARIES

OPERATING FUNDS

	FY 2025 Approved	FY 2026 Approved	INCREASE (DECREASE)	% CHANGE
GENERAL FUND	$ 12,445,267	$ 13,283,432	$ 838,165	6.7%
WATER/WASTEWATER FUND	$ 17,489,916	$ 12,026,879	$ (5,463,037)	-31.2%
NATURAL GAS FUND	$ 14,263,449	$ 15,476,309	$ 1,212,860	8.5%
SOLID WASTE FUND	$ 1,392,311	$ 1,434,256	$ 41,945	3.0%
LAKE TOCCOA FACILITIES FUND	$ 494,449	$ 494,449	$ -	0.0%
	$ 46,085,392	**$ 42,715,325**	**$ (3,370,067)**	**-7.3%**

RESERVES AND R & E FUNDS

	FY 2025 Approved	FY 2026 Approved	INCREASE (DECREASE)	% CHANGE
GENERAL FUND RESERVES	$ 258,175	$ -	$ (258,175)	-100.0%
WATER R & E	$ 521,843	$ 152,258	$ (369,585)	-70.8%
SEWER R & E	$ 478,018	$ 847,603	$ 369,585	77.3%
WATER WITHDRAWAL RESERVES	$ 300,141	$ 300,141	$ -	0.0%
NATURAL GAS R & E	$ 1,383,666	$ 707,052	$ (676,614)	-48.9%
SOLID WASTE R & E	$ 0	$ 15,000	$ 15,000	100.0%
LAKE TOCCOA FACILITES R & E	$ 0	$ 10,561	$ 10,561	100.0%
	$ 2,941,843	**$ 2,032,615**	**$ (909,228)**	**-30.9%**

SPECIAL REVENUE FUNDS

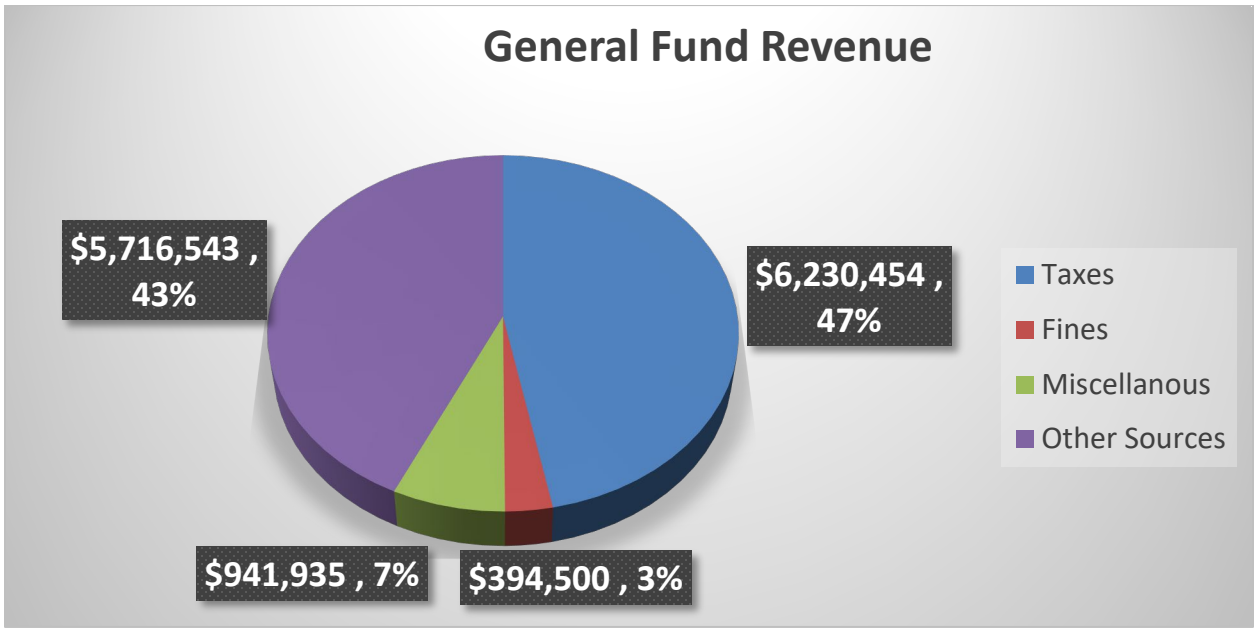
	FY 2025 Approved	FY 2026 Approved	INCREASE (DECREASE)	% CHANGE
ARPA FUND	$ 16,458,257	$ 16,408,757	$ (49,500)	-0.3%
GRANT FUND	$ 1,629,442	$ 1,026,025	$ (603,417)	-37.0%
HOTEL/MOTEL FUND	$ 110,955	$ 88,000	$ (22,955)	-20.7%
SPLOST VI	$ 1,423,033	$ 760,553	$ (662,480)	-46.6%
SPLOST VII	$ 1,766,300	$ 3,466,654	$ 1,700,354	96.3%
	$ 21,387,987	**$ 21,749,989**	**$ 362,002**	**1.7%**

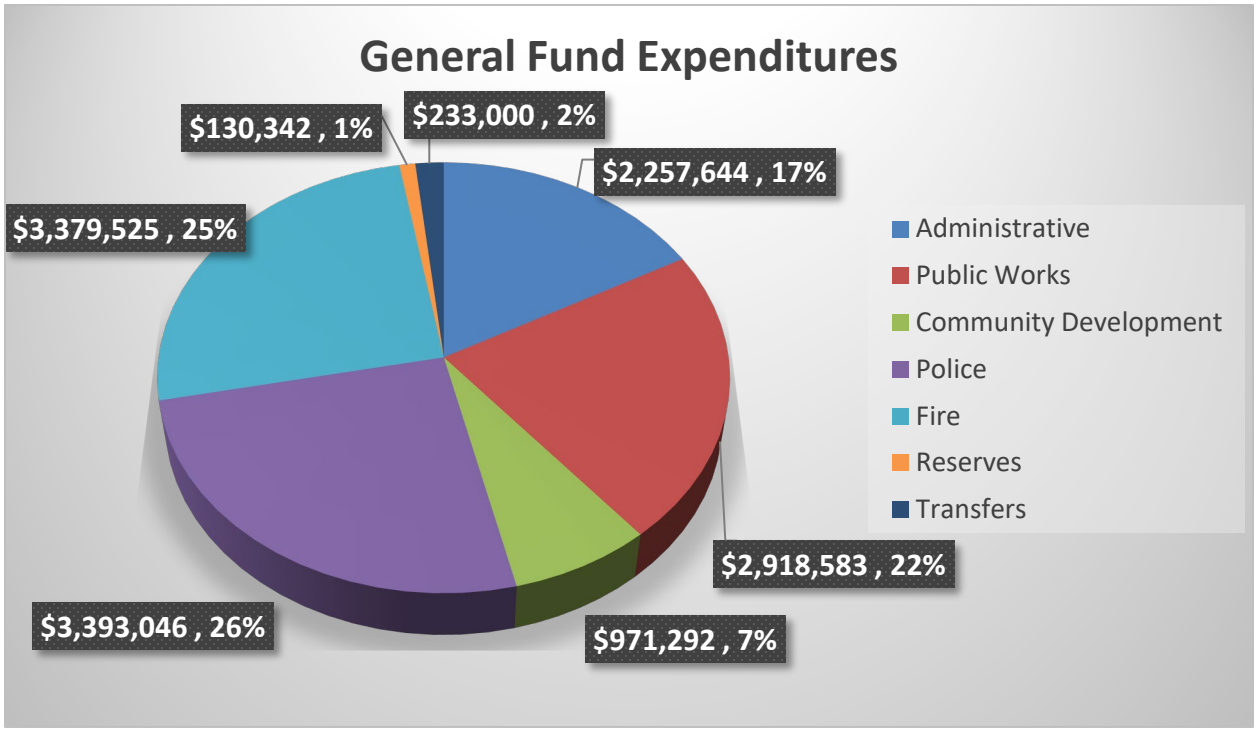
TOTAL BUDGET FOR FY2026	**$ 70,415,222**	**$ 66,497,929**	**$ (3,917,293)**	**-5.6%**

GENERAL FUND SUMMARY

GENERAL FUND-100 REVENUE	FY 2025 Approved	FY 2026 Approved	INCREASE (DECREASE)	% CHANGE
0031 Taxes	$5,643,873	$6,049,454	$405,581	7.2%
0032 Business Licenses	$88,200	$101,000	$12,800	14.5%
0033 Intergovernmental	$63,300	$80,000	$16,700	26.4%
0034 Charges for Service	$61,425	$59,325	($2,100)	-3.4%
0035 Fines & Forfeitures	$394,500	$394,500	$0	0.0%
0036 Interest Income	$81,000	$88,000	$7,000	8.6%
0038 Miscellaneous	$813,115	$794,610	($18,505)	-2.3%
0039 Other Financing Sources	$5,299,854	$5,716,543	$416,689	7.9%
TOTAL GENERAL FUND-100	$12,445,267	$13,283,432	$838,165	6.7%

GENERAL FUND-100 EXPENDITURE	FY 2025 Approved	FY 2026 Approved	INCREASE (DECREASE)	% CHANGE
1110 City Commission	$99,732	$99,732	$0	0.0%
1120 Community Development	$155,932	$108,773	($47,159)	-30.2%
1130 City Clerk	$136,264	$145,588	$9,324	6.8%
1320 City Manager	$265,990	$284,760	$18,770	7.1%
1512 Finance	$1,132,470	$1,126,864	($5,606)	-0.5%
1530 City Attorney	$50,933	$53,864	$2,931	5.8%
1540 Human Resources	$275,960	$286,465	$10,505	3.8%
1565 Public Lands & Buildings	$439,064	$439,064	$0	0.0%
2500 Recorder's Court	$207,053	$210,371	$3,318	1.6%
2850 Code Enforcement	$154,399	$160,634	$6,235	4.0%
3220 Police Department	$2,981,565	$3,232,412	$250,847	8.4%
3510 Fire Department	$2,475,971	$2,606,234	$130,263	5.3%
4100 Public Works Administration	$258,855	$273,531	$14,676	5.7%
4220 Streets & Drainage	$497,534	$531,601	$34,067	6.8%
4226 Pw-Grounds	$980,163	$986,612	$6,449	0.7%
4230 Right of Way Crew	$118,136	$126,713	$8,577	7.3%
4900 Pw-Fleet	$303,400	$318,810	$15,410	5.1%
4950 Pw-Cemetery	$104,325	$109,146	$4,821	4.6%
6100 Schaefer Center	$160,943	$164,130	$3,187	2.0%
6220 Parks	$159,222	$52,431	($106,791)	-67.1%
6225 Doyle St Pool	$78,325	$78,325	$0	0.0%
7220 Building Inspection	$2,350	$2,350	$0	0.0%
7525 Local Government Support	$287,166	$301,191	$14,025	4.9%
7530 Currahee St Beautification	$3,500	$0	($3,500)	-100.0%
7550 Main Street	$262,275	$323,198	$60,923	23.2%
7551 Downtown Maintenance	$49,000	$74,000	$25,000	51.0%
7560 Emergency Reserve	$100,300	$100,300	$0	0.0%
7565 Workers Compensation Reserve	$30,500	$15,021	($15,479)	-50.8%
7570 Property And Liability Reserve	$30,500	$15,021	($15,479)	-50.8%
8000 Debt Service	$50,000	$50,000	$0	0.0%
8500 Capital Outlay	$89,833	$773,291	$683,458	760.8%
9000 Interfund Transfers	$503,607	$233,000	($270,607)	-53.7%
TOTAL GENERAL FUND-100	$12,445,267	$13,283,432	$838,165	6.7%


General Fund Revenue
$5,716,543 , 43%
$6,230,454 , 47%
$941,935 , 7%
$394,500 , 3%
Taxes
Fines
Miscellanous
Other Sources


General Fund Expenditures
$130,342 , 1%
$233,000 , 2%
$2,257,644 , 17%
$3,379,525 , 25%
$2,918,583 , 22%
$3,393,046 , 26%
$971,292 , 7%
Administrative
Public Works
Community Development
Police
Fire
Reserves
Transfers

GENERAL FUND REVENUE DETAIL

REVENUE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
100-0031- Taxes	**Revenue**			
311100	Tax-Real Property (Current)	$ 1,259,400	$ 1,297,000	$ 37,600
311110	Tax-Real Property (Prior)	$ 6,000	$ 6,000	$ -
311310	Tax-Motor Vehicle	$ 14,000	$ 10,000	$ (4,000)
311315	Title Ad Valorem Tax	$ 255,000	$ 266,000	$ 11,000
311320	Tax-Mobile Home	$ 650	$ 1,000	$ 350
311600	Tax-Real Est. Transfer	$ 35,000	$ 35,000	$ -
311710	Franchise Tax-Electricity	$ 556,063	$ 643,800	$ 87,737
311750	Franchise Tax-Cable Tv	$ 61,500	$ 60,000	$ (1,500)
311760	Franchise Tax-Telephone	$ 28,000	$ 25,000	$ (3,000)
313100	Sales Tax-Lost	$ 2,042,360	$ 2,195,654	$ 153,294
314200	Alcohol Tax-Beer	$ 178,000	$ 170,000	$ (8,000)
314210	Alcohol Tax-Wine	$ 30,000	$ 30,000	$ -
314220	Alcohol Tax-Liquor	$ 58,200	$ 53,000	$ (5,200)
316100	Occupation Tax	$ 288,000	$ 320,000	$ 32,000
316200	Insurance Premium Tax	$ 831,700	$ 937,000	$ 105,300
Revenue Subtotal	**Department: 0031 Taxes**	**$ 5,643,873**	**$ 6,049,454**	**$ 405,581**
100-0032- Business Licenses	**Revenue**			
321110	License-Beer	$ 30,000	$ 30,000	$ -
321120	License-Wine	$ 6,200	$ 9,000	$ 2,800
321130	License-Liquor	$ 30,000	$ 37,000	$ 7,000
323100	Building Permits	$ 22,000	$ 25,000	$ 3,000
Revenue Subtotal	**Department: 0032 Business Licenses**	**$ 88,200**	**$ 101,000**	**$ 12,800**
100-0033- Intergovernmental	**Revenue**			
333000	Paymts In Lieu Of Taxes	$ 63,300	$ 80,000	$ 16,700
Revenue Subtotal	**Department: 0033 Intergovernmental**	**$ 63,300**	**$ 80,000**	**$ 16,700**
100-0034- Charges For Service	**Revenue**			
341190	Gcic Reports	$ 3,000	$ 2,000	$ (1,000)
341300	Zoning & Subdivision Fees	$ 250	$ 250	$ -
341910	Election Qualifying Fee	$ 1,320	$ 1,320	$ -
342101	Miscellaneous Police	$ 2,400	$ 1,000	$ (1,400)
342200	Fire Registration	$ 12,855	$ 12,855	$ -
342220	Fire Inspections	$ -	$ 200	$ 200
347300	Miscellaneous Main Street	$ 3,500	$ 3,500	$ -
347301	Harvest Festival	$ 15,000	$ 15,000	$ -
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	$ -
349300	Bad Check Fees	$ -	$ 200	$ 200
Revenue Subtotal	**Department: 0034 Charges For Service**	**$ 61,425**	**$ 59,325**	**$ (2,100)**
100-0035 Fines & Forfeitures	**Revenue**			
351140	Recorders Court	$ 380,000	$ 380,000	$ -
351142	Court Add-On Fee	$ 14,000	$ 14,000	$ -
351150	Writ Of Possession Fees	$ 500	$ 500	$ -
Revenue Subtotal	**Department: 0035 Fines & Forfeitures**	**$ 394,500**	**$ 394,500**	**$ -**
100-0036- Interest Income	**Revenue**			
361000	Interest Income	$ 81,000	$ 88,000	$ 7,000
Revenue Subtotal	**Department: 0036 Interest Income**	**$ 81,000**	**$ 88,000**	**$ 7,000**
100-0038- Miscellaneous	**Revenue**			
381000	Rents	$ 53,400	$ 10,500	$ (42,900)
381005	Rents- Probation Office	$ 2,400	$ 2,400	$ -
381010	Rentals-Schaefer Center	$ 25,000	$ 25,000	$ -
381012	Concessions-Schaefer Center	$ 25,000	$ 25,000	$ -
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	$ -	$ -	$ -
389005	Employee Contributions	$ 686,000	$ 710,395	$ 24,395
Revenue Subtotal	**Department: 0038 Miscellaneous**	**$ 813,115**	**$ 794,610**	**$ (18,505)**

GENERAL FUND REVENUE DETAIL

REVENUE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
100-0039- Other Financing Sources	**Revenue**			
391137	Transfer In-Comm Reserve Acct	$ 270,432	$ 233,000	$ (37,432)
391275	Transfer In-Hotel Motel	$ 55,865	$ 21,000	$ (34,865)
391505	Oper. Trnsfrs In-Water	$ 1,887,310	$ 1,887,310	$ -
391515	Oper. Trnsfrs In-Gas	$ 2,896,343	$ 3,380,329	$ 483,986
391540	Oper. Trnsfrs In-S/W	$ 189,904	$ 189,904	$ -
392100	Sales of Assets	$ -	$ 5,000	$ 5,000
Revenue Subtotal	**Department: 0039 Other Financing Sources**	**$ 5,299,854**	**$ 5,716,543**	**$ 416,689**
Total Revenue General Fund		**$ 12,445,267**	**$ 13,283,432**	**$ 838,165**

GENERAL FUND EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
100-1110- City Commission	**Expenditure**			
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	$ 5,500	$ 5,500	$ -
523301	Special Events	$ 5,500	$ 5,500	$ -
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	$ -
Expenditure Subtotal	**Department: 1110 City Commission**	**$ 99,732**	**$ 99,732**	**$ -**
100-1120- Community Development	**Expenditure**			
511100	Regular Employees	$ 108,297	$ 68,825	$ (39,472)
512100	Group Insurance	$ 14,328	$ 15,841	$ 1,513
512200	Fica	$ 8,285	$ 5,265	$ (3,020)
512400	Retirement	$ 6,189	$ 4,578	$ (1,611)
512700	Workers Compensation	$ 283	$ 264	$ (19)
521200	Professional Services	$ 4,000	$ 4,000	$ -
522200	Repairs & Maint.	$ 250	$ -	$ (250)
523200	Communications	$ 700	$ -	$ (700)
523300	Advertising & Promotion	$ 900	$ -	$ (900)
523600	Dues & Fees	$ 1,200	$ -	$ (1,200)
523700	Education & Training	$ 3,500	$ -	$ (3,500)
523850	Contract Labor	$ 3,500	$ 10,000	$ 6,500
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)
Expenditure Subtotal	**Department: 1120 Community Development**	**$ 155,932**	**$ 108,773**	**$ (47,159)**
100-1130- City Clerk	**Expenditure**			
511100	Regular Employees	$ 66,820	$ 68,825	$ 2,005
512100	Group Insurance	$ 35,306	$ 35,306	$ -
512200	Fica	$ 6,294	$ 5,265	$ (1,029)
512400	Retirement	$ 3,819	$ 4,578	$ 759
512700	Workers Compensation	$ 175	$ 264	$ 89
521200	Professional Services	$ 13,500	$ 20,000	$ 6,500
522200	Repairs & Maint.	$ 200	$ 200	$ -
523200	Communications	$ 600	$ 600	$ -
523300	Advertising & Promotion	$ 700	$ 700	$ -
523600	Dues & Fees	$ 5,000	$ 5,000	$ -
523700	Education & Training	$ 2,000	$ 3,000	$ 1,000
531100	Supplies & Materials	$ 850	$ 850	$ -
531600	Equipment < $5,000	$ 1,000	$ 1,000	$ -
Expenditure Subtotal	**Department: 1130 City Clerk**	**$ 136,264**	**$ 145,588**	**$ 9,324**
100-1320- City Manager	**Expenditure**			
511100	Regular Employees	$ 192,088	$ 200,947	$ 8,859
512100	Group Insurance	$ 31,287	$ 34,217	$ 2,930
512200	Fica	$ 14,695	$ 15,372	$ 677
512400	Retirement	$ 10,978	$ 13,161	$ 2,183
512700	Workers Compensation	$ 842	$ 1,963	$ 1,121
522200	Repairs & Maint.	$ 3,300	$ 3,300	$ -
523200	Communications	$ 700	$ 700	$ -
523600	Dues & Fees	$ 3,000	$ 3,000	$ -
523700	Education & Training	$ 5,600	$ 8,600	$ 3,000
523850	Contract Labor	$ 500	$ 500	$ -
531100	Supplies & Materials	$ 500	$ 500	$ -
531270	Gasoline/Diesel	$ 2,500	$ 2,500	$ -
Expenditure Subtotal	**Department: 1320 City Manager**	**$ 265,990**	**$ 284,760**	**$ 18,770**

GENERAL FUND EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
100-1512- Finance	**Expenditure**			
511100	Regular Employees	$ 568,843	$ 545,900	$ (22,943)
511300	Overtime	$ 1,000	$ 500	$ (500)
512100	Group Insurance	$ 249,409	$ 259,789	$ 10,380
512200	Fica	$ 43,516	$ 41,839	$ (1,677)
512400	Retirement	$ 32,511	$ 36,314	$ 3,803
512700	Workers Compensation	$ 1,488	$ 2,092	$ 604
521200	Professional Services	$ 22,000	$ 23,100	$ 1,100
521201	Bank Charges	$ -	$ 50	$ 50
522200	Repairs & Maint.	$ 8,000	$ 8,000	$ -
522300	Rentals	$ 2,600	$ 2,600	$ -
523100	Insurance	$ 69,400	$ 70,000	$ 600
523200	Communications	$ 2,880	$ 2,880	$ -
523300	Advertising & Promotion	$ 500	$ 500	$ -
523600	Dues & Fees	$ 300	$ 300	$ -
523700	Education & Training	$ 1,000	$ 1,000	$ -
523850	Contract Labor	$ 105,000	$ 110,000	$ 5,000
531100	Supplies & Materials	$ 15,000	$ 20,000	$ 5,000
531600	Equipment< $5,000 Each	$ 2,000	$ 2,000	$ -
581200	Capital Leases	$ 6,705	$ -	$ (6,705)
582200	Interest on Capital Lease	$ 318	$ -	$ (318)
Expenditure Subtotal	**Department: 1512 Finance**	**$ 1,132,470**	**$ 1,126,864**	**$ (5,606)**
100-1530- City Attorney	**Expenditure**			
512100	Group Insurance	$ 15,005	$ 17,936	$ 2,931
521200	Professional Services	$ 35,928	$ 35,928	$ -
Expenditure Subtotal	**Department: 1530 City Attorney**	**$ 50,933**	**$ 53,864**	**$ 2,931**
100-1540- Human Resources	**Expenditure**			
511100	Regular Employees	$ 79,743	$ 82,136	$ 2,393
512100	Group Insurance	$ 35,521	$ 38,937	$ 3,416
512101	Retirees Life Insurance	$ 39,700	$ 39,700	$ -
512200	Fica	$ 6,100	$ 6,283	$ 183
512400	Retirement	$ 4,557	$ 5,464	$ 907
512700	Workers Compensation	$ 209	$ 315	$ 106
521200	Professional Services & EAP	$ 4,000	$ 3,000	$ (1,000)
523200	Communications	$ 720	$ 720	$ -
523300	Advertising & Promotion	$ 100	$ 100	$ -
523311	Drug Testing	$ 9,500	$ 14,000	$ 4,500
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	$ 7,000	$ 7,000	$ -
531103	Safety/Wellness Committee	$ 200	$ 200	$ -
531104	Lunch N Learns	$ 1,000	$ 1,000	$ -
531301	Retirement Receptions, Etc.	$ 800	$ 800	$ -
531304	Year End Bonus	$ 35,000	$ 35,000	$ -
531305	Wellness Program	$ 25,000	$ 25,000	$ -
531306	Sick Leave Incentive	$ 23,000	$ 23,000	$ -
531600	Equipment < $5,000	$ 1,000	$ 1,000	$ -
Expenditure Subtotal	**Department: 1540 Human Resources**	**$ 275,960**	**$ 286,465**	**$ 10,505**
100-1565- Public Lands & Buildings	**Expenditure**			
522200	Repairs & Maint.	$ 10,000	$ 10,000	$ -
522300	Rentals	$ 34,500	$ 34,500	$ -
523200	Communications	$ 155,500	$ 155,500	$ -
523250	Communications-Website	$ 5,064	$ 5,064	$ -
523600	Dues & Fees	$ 6,500	$ 6,500	$ -
523850	Contract Labor	$ 99,500	$ 99,500	$ -
531100	Supplies & Materials	$ 45,000	$ 45,000	$ -
531210	Water/Sewerage	$ 13,000	$ 13,000	$ -
531220	Natural Gas	$ 10,000	$ 10,000	$ -
531230	Electricity	$ 57,000	$ 57,000	$ -
531270	Gasoline	$ 2,000	$ 2,000	$ -
531600	Equipment < $5,000 Each	$ 1,000	$ 1,000	$ -
Expenditure Subtotal	**Department: 1565 Public Lands & Buildings**	**$ 439,064**	**$ 439,064**	**$ -**

GENERAL FUND EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
100-2500- Recorder'S Court	**Expenditure**			
511100	Regular Employees	$ 40,598	$ 41,820	$ 1,222
512100	Group Insurance	$ 15,223	$ 16,710	$ 1,487
512200	Fica	$ 3,106	$ 3,199	$ 93
512400	Retirement	$ 2,320	$ 2,782	$ 462
512700	Workers Compensation	$ 106	$ 160	$ 54
521200	Professional Services	$ 30,000	$ 30,000	$ -
523600	Dues & Fees	$ 115,000	$ 115,000	$ -
523700	Education & Training	$ 300	$ 300	$ -
531100	Supplies & Materials	$ 400	$ 400	$ -
Expenditure Subtotal	**Department: 2500 Recorder's Court**	**$ 207,053**	**$ 210,371**	**$ 3,318**
100-2850- Code Enforcement	**Expenditure**			
511100	Regular Employees	$ 51,189	$ 52,682	$ 1,493
512100	Group Insurance	$ 37,366	$ 41,044	$ 3,678
512200	Fica	$ 3,912	$ 4,030	$ 118
512400	Retirement	$ 2,923	$ 3,504	$ 581
512700	Workers Compensation	$ 1,959	$ 2,324	$ 365
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	$ 2,500	$ 2,500	$ -
531600	Equipment < $5,000 Each	$ 500	$ 500	$ -
Expenditure Subtotal	**Department: 2850 Code Enforcement**	**$ 154,399**	**$ 160,634**	**$ 6,235**
100-3220- Police Department	**Expenditure**			
511100	Regular Employees	$ 1,613,551	$ 1,745,909	$ 132,358
511300	Overtime	$ 7,000	$ 7,000	$ -
512100	Group Insurance	$ 568,455	$ 644,742	$ 76,287
512200	Fica	$ 123,437	$ 134,098	$ 10,661
512400	Retirement	$ 94,790	$ 111,727	$ 16,937
512700	Workers Compensation	$ 63,546	$ 74,090	$ 10,544
512900	Other Employee Benefits	$ 18,000	$ 18,000	$ -
521200	Professional Services	$ 6,500	$ 6,500	$ -
522200	Repairs & Maint.	$ 25,000	$ 25,000	$ -
523100	Insurance	$ 76,340	$ 77,000	$ 660
523200	Communications	$ 31,840	$ 31,840	$ -
523600	Dues & Fees	$ 6,500	$ 6,500	$ -
523700	Education & Training	$ 10,440	$ 17,340	$ 6,900
523850	Contract Labor	$ 52,400	$ 61,040	$ 8,640
531100	Supplies & Materials	$ 17,000	$ 17,000	$ -
531120	Training Center Expense	$ 3,000	$ 3,000	$ -
531140	Drug Intel	$ -	$ 5,000	$ 5,000
531210	Water/Sewerage	$ 1,500	$ 1,500	$ -
531220	Natural Gas	$ 300	$ 300	$ -
531230	Electricity	$ 8,000	$ 8,000	$ -
531270	Gasoline/Diesel	$ 72,500	$ 72,500	$ -
531300	K-9 Expenses	$ -	$ 20,000	$ 20,000
531600	Equipment < $5,000 Each	$ 127,995	$ 127,995	$ -
581200	Capital Leases	$ 51,046	$ 15,590	$ (35,456)
582200	Capital Leases Interest	$ 2,425	$ 741	$ (1,684)
Expenditure Subtotal	**Department: 3220 Police Department**	**$ 2,981,565**	**$ 3,232,412**	**$ 250,847**

GENERAL FUND EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
100-3510- Fire Department	**Expenditure**			
511100	Regular Employees	$ 1,442,155	$ 1,491,388	$ 49,233
511300	Overtime	$ 17,000	$ 21,000	$ 4,000
512100	Group Insurance	$ 584,050	$ 612,276	$ 28,226
512200	Fica	$ 110,224	$ 115,392	$ 5,168
512400	Retirement	$ 82,347	$ 95,607	$ 13,260
512700	Workers Compensation	$ 30,595	$ 39,537	$ 8,942
512900	Other Employee Benefits	$ 10,000	$ 12,000	$ 2,000
521200	Professional Services	$ 1,500	$ 10,000	$ 8,500
522110	Disposal	$ 1,010	$ 1,010	$ -
522200	Repairs & Maint.	$ 45,000	$ 45,000	$ -
523100	Insurance	$ 24,290	$ 24,500	$ 210
523200	Communications	$ 3,300	$ 6,024	$ 2,724
523600	Dues & Fees	$ 6,000	$ 8,000	$ 2,000
523700	Education & Training	$ 2,500	$ 2,500	$ -
531100	Supplies & Materials	$ 22,500	$ 22,500	$ -
531210	Water/Sewerage	$ 4,500	$ 4,500	$ -
531220	Natural Gas	$ 8,000	$ 8,000	$ -
531230	Electricity	$ 19,000	$ 19,000	$ -
531270	Gasoline/Diesel	$ 30,000	$ 30,000	$ -
531400	Books & Periodicals	$ 2,000	$ 2,000	$ -
531600	Equipment < $5,000 Each	$ 30,000	$ 36,000	$ 6,000
Expenditure Subtotal	**Department: 3510 Fire Department**	**$ 2,475,971**	**$ 2,606,234**	**$ 130,263**
100-4100- Public Works Administration	**Expenditure**			
511100	Regular Employees	$ 151,290	$ 155,829	$ 4,539
512100	Group Insurance	$ 70,538	$ 77,369	$ 6,831
512200	Fica	$ 11,574	$ 11,921	$ 347
512400	Retirement	$ 8,647	$ 10,366	$ 1,719
512700	Workers Compensation	$ 396	$ 1,546	$ 1,150
522200	Repairs & Maint.	$ 2,400	$ 2,400	$ -
523100	Insurance	$ 10,410	$ 10,500	$ 90
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	$ -
Expenditure Subtotal	**Department: 4100 Public Works Administration**	**$ 258,855**	**$ 273,531**	**$ 14,676**
100-4220- Streets & Drainage	**Expenditure**			
511100	Regular Employees	$ 192,705	$ 198,492	$ 5,787
511200	Temporary Employees	$ 25,000	$ 25,000	$ -
511300	Overtime	$ 4,000	$ 4,000	$ -
512100	Group Insurance	$ 90,192	$ 111,448	$ 21,256
512200	Fica	$ 16,119	$ 17,404	$ 1,285
512400	Retirement	$ 11,014	$ 12,988	$ 1,974
512700	Workers Compensation	$ 14,441	$ 18,206	$ 3,765
512900	Other Employee Benefits	$ 2,000	$ 2,000	$ -
522200	Repairs & Maint.	$ 30,000	$ 30,000	$ -
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	$ 20,000	$ 20,000	$ -
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	$ 14,000	$ 14,000	$ -
531600	Equipment < $5,000 Each	$ 2,500	$ 2,500	$ -
581200	Capital Leases	$ 47,125	$ 47,125	$ -
582200	Capital Leases-Interest	$ 2,238	$ 2,238	$ -
Expenditure Subtotal	**Department: 4220 Streets & Drainage**	**$ 497,534**	**$ 531,601**	**$ 34,067**

GENERAL FUND EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
100-4226- Pw-Grounds	**Expenditure**			
511100	Regular Employees	$ 301,249	$ 309,315	$ 8,066
511300	Overtime	$ 10,000	$ 10,000	$ -
512100	Group Insurance	$ 148,377	$ 150,215	$ 1,838
512200	Fica	$ 23,046	$ 24,428	$ 1,382
512400	Retirement	$ 17,106	$ 20,302	$ 3,196
512700	Workers Compensation	$ 22,574	$ 26,056	$ 3,482
512900	Other Employee Benefits	$ 4,000	$ 4,000	$ -
522200	Repairs & Maint.	$ 30,000	$ 30,000	$ -
523600	Dues & Fees	$ -	$ 500	$ 500
531100	Supplies & Materials	$ 15,000	$ 15,000	$ -
531230	Electricity	$ 320,000	$ 320,000	$ -
531270	Gasoline/Diesel	$ 31,000	$ 31,000	$ -
531600	Equipment< $5,000 Each	$ 3,500	$ 3,500	$ -
581200	Capital Leases	$ 51,848	$ 40,378	$ (11,470)
582200	Capital Leases-Interest	$ 2,463	$ 1,918	$ (545)
Expenditure Subtotal	**Department: 4226 Pw-Grounds**	**$ 980,163**	**$ 986,612**	**$ 6,449**
100-4230- Right Of Way Crew	**Expenditure**			
511100	Regular Employees	$ 71,021	$ 74,534	$ 3,513
511300	Overtime	$ 1,000	$ 1,000	$ -
512100	Group Insurance	$ 28,701	$ 31,392	$ 2,691
512200	Fica	$ 5,433	$ 5,778	$ 345
512400	Retirement	$ 4,059	$ 4,978	$ 919
512700	Workers Comp	$ 5,322	$ 6,431	$ 1,109
512900	Other Employee Benefits	$ 500	$ 500	$ -
523200	Communications	$ 600	$ 600	$ -
531270	Gasoline/Diesel	$ 1,500	$ 1,500	$ -
Expenditure Subtotal	**Department: 4230 Right Of Way Crew**	**$ 118,136**	**$ 126,713**	**$ 8,577**
100-4900- Pw-Fleet	**Expenditure**			
511100	Regular Employees	$ 169,103	$ 174,173	$ 5,070
511300	Overtime	$ 500	$ 500	$ -
512100	Group Insurance	$ 86,188	$ 94,440	$ 8,252
512200	Fica	$ 12,936	$ 13,363	$ 427
512400	Retirement	$ 9,665	$ 11,586	$ 1,921
512700	Workers Compensation	$ 2,758	$ 2,498	$ (260)
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	$ 2,000	$ 2,000	$ -
531220	Natural Gas	$ 2,000	$ 2,000	$ -
531230	Electricity	$ 6,000	$ 6,000	$ -
531270	Gasoline/Diesel	$ 2,000	$ 2,000	$ -
531600	Equipment < $5,000 Each	$ 3,000	$ 3,000	$ -
Expenditure Subtotal	**Department: 4900 Pw-Fleet**	**$ 303,400**	**$ 318,810**	**$ 15,410**
100-4950- Pw-Cemetery	**Expenditure**			
511100	Regular Employees	$ 47,523	$ 48,940	$ 1,417
511300	Overtime	$ 3,000	$ 3,000	$ -
512100	Group Insurance	$ 34,088	$ 37,442	$ 3,354
512200	Fica	$ 3,636	$ 3,973	$ 337
512400	Retirement	$ 2,716	$ 3,149	$ 433
512700	Workers Compensation	$ 1,762	$ 1,042	$ (720)
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	$ 1,500	$ 1,500	$ -
531270	Gasoline/Diesel	$ 4,000	$ 4,000	$ -
531600	Equipment < $5,000 Each	$ 1,500	$ 1,500	$ -
Expenditure Subtotal	**Department: 4950 Pw-Cemetery**	**$ 104,325**	**$ 109,146**	**$ 4,821**

GENERAL FUND EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
100-6100- Schaefer Center	**Expenditure**			
511100	Regular Employee	$ 40,363	$ 41,584	$ 1,221
512100	Group Insurance	$ 14,379	$ 15,760	$ 1,381
512200	Fica	$ 3,088	$ 3,181	$ 93
512400	Retirement	$ 2,307	$ 2,766	$ 459
512700	Workers Compensation	$ 106	$ 139	$ 33
522200	Repairs & Maintenance	$ 4,000	$ 4,000	$ -
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	$ 27,000	$ 27,000	$ -
531100	Supplies & Materials	$ 3,300	$ 3,300	$ -
531101	Schaefer Center Concession	$ 11,000	$ 11,000	$ -
531102	Schaefer Center Programming	$ 25,000	$ 25,000	$ -
531103	Beer & Wine Concessions	$ 2,000	$ 2,000	$ -
531210	Water/Sewerage	$ 2,400	$ 2,400	$ -
531220	Natural Gas	$ 2,500	$ 2,500	$ -
531230	Electricity	$ 12,000	$ 12,000	$ -
Expenditure Subtotal	**Department: 6100 Schaefer Center**	**$ 160,943**	**$ 164,130**	**$ 3,187**
100-6220- Parks	**Expenditure**			
511200	Temporary Employee	$ 18,417	$ 18,240	$ (177)
512200	Fica	$ 1,409	$ 1,395	$ (14)
512700	Workers Compensation	$ 371	$ 271	$ (100)
522110	Disposal	$ 1,200	$ 1,200	$ -
522200	Repairs & Maint.	$ 4,000	$ 4,000	$ -
522201	Emory Johnson- Repairs & Maint	$ 6,000	$ -	$ (6,000)
522202	R & M Alewine Park	$ 500	$ -	$ (500)
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	$ 17,500	$ 17,500	$ -
531600	Equipment < $5,000 Each	$ 1,000	$ 1,000	$ -
Expenditure Subtotal	**Department: 6220 Parks**	**$ 159,222**	**$ 52,431**	**$ (106,791)**
100-6225- Doyle St Pool	**Expenditure**			
522200	Repairs & Maintenance	$ 1,000	$ 1,000	$ -
523200	Communications	$ 825	$ 825	$ -
523850	Contract Labor	$ 33,000	$ 33,000	$ -
531100	Supplies & Materials	$ 40,000	$ 40,000	$ -
531230	Electricity	$ 3,500	$ 3,500	$ -
Expenditure Subtotal	**Department: 6225 Doyle St Pool**	**$ 78,325**	**$ 78,325**	**$ -**
100-7220- Building Inspection	**Expenditure**			
523600	Dues & Fees	$ 250	$ 250	$ -
523700	Education & Training	$ 1,800	$ 1,800	$ -
531100	Supplies & Materials	$ 100	$ 100	$ -
531400	Books & Periodicals	$ 200	$ 200	$ -
Expenditure Subtotal	**Department: 7220 Building Inspection**	**$ 2,350**	**$ 2,350**	**$ -**
100-7525- Local Government Support	**Expenditure**			
523331	Industrial Development Authority	$ 50,000	$ 50,000	$ -
523336	Toccoa Stephens Co Airport Authority	$ 15,625	$ 15,500	$ (125)
523343	Animal Control	$ 35,691	$ 35,691	$ -
523344	Humane Shelter Operations	$ 185,850	$ 200,000	$ 14,150
Expenditure Subtotal	**Department: 7525 Local Government Support**	**$ 287,166**	**$ 301,191**	**$ 14,025**

GENERAL FUND EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
100-7530- Currahee St Beautification	**Expenditure**			
522201	Greenspace	$ 3,500	$ -	$ (3,500)
Expenditure Subtotal	**Department: 7530 Currahee St Beautification**	**$ 3,500**	**$ -**	**$ (3,500)**
100-7550- Main Street	**Expenditure**			
511100	Regular Employees	$ 51,647	$ 51,503	$ (144)
512100	Group Insurance	$ 13,935	$ 38,474	$ 24,539
512200	Fica	$ 3,951	$ 3,940	$ (11)
512400	Retirement	$ 4,766	$ 3,426	$ (1,340)
512700	Workers Compensation	$ 218	$ 197	$ (21)
521200	Professional Services	$ 500	$ 500	$ -
522200	Repairs & Maint.	$ 3,000	$ 3,000	$ -
522300	Rentals/Music License	$ 1,500	$ 1,500	$ -
523200	Communications	$ 1,440	$ 1,440	$ -
523300	Advertising & Promotion	$ 13,000	$ 26,000	$ 13,000
523301	Special Events	$ 30,000	$ 30,000	$ -
523303	Main Street Directory	$ 12,000	$ -	$ (12,000)
523313	Christmas	$ 25,000	$ 45,000	$ 20,000
523314	Toast Of Toccoa	$ 12,000	$ 12,000	$ -
523315	Harvest Festival	$ 15,000	$ 15,000	$ -
523316	Ida Cox	$ 25,000	$ 35,000	$ 10,000
523318	Facade Grants	$ 25,000	$ 25,000	$ -
523319	Economic Restructure	$ 4,068	$ 4,068	$ -
523600	Dues & Fees	$ 2,500	$ 3,700	$ 1,200
523700	Education & Training	$ 5,000	$ 8,500	$ 3,500
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	$ -
531270	Gasoline/Diesel	$ -	$ 1,700	$ 1,700
531600	Equipment < $5,000	$ -	$ 500	$ 500
Expenditure Subtotal	**Department: 7550 Main Street**	**$ 262,275**	**$ 323,198**	**$ 60,923**
100-7551- Downtown Maintenance	**Expenditure**			
522200	Repairs & Maint.	$ 24,000	$ 24,000	$ -
523850	Contract Labor	$ -	$ 30,000	$ 30,000
531210	Water/Sewerage	$ -	$ 2,000	$ 2,000
531230	Electricity	$ 20,000	$ 15,000	$ (5,000)
531270	Gasoline/Diesel	$ 2,000	$ -	$ (2,000)
531600	Equipment < $5,000	$ 3,000	$ 3,000	$ -
Expenditure Subtotal	**Department: 7551 Downtown Maintenance**	**$ 49,000**	**$ 74,000**	**$ 25,000**

GENERAL FUND EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
100-7560- Emergency Reserve	**Expenditure**			
611000	Transfers Out-Emergency Fund	$ 100,300	$ 100,300	$ -
Expenditure Subtotal	**Department: 7560 Emergency Reserve**	**$ 100,300**	**$ 100,300**	**$ -**
100-7565- Workers Comp Reserve	**Expenditure**			
512700	Workers Compensation	$ 30,500	$ 15,021	$ (15,479)
Expenditure Subtotal	**Department: 7565 Workers Compensation Reserve**	**$ 30,500**	**$ 15,021**	**$ (15,479)**
100-7570 Property & Liability Reserve	**Expenditure**			
523100	Property & Liability Ins	$ 30,500	$ 15,021	$ (15,479)
Expenditure Subtotal	**Department: 7570 Property And Liability Reserve**	**$ 30,500**	**$ 15,021**	**$ (15,479)**
100-8000 Debt Service	**Expenditure**			
611500	Interest Expense	$ 50,000	$ 50,000	$ -
Expenditure Subtotal	**Department: 8000 Debt Service**	**$ 50,000**	**$ 50,000**	**$ -**
100-8500 Capital Outlay	**Expenditure**			
522200	Roof Repairs City Buildings	$ -	$ 199,458	$ 199,458
542500	City Hall Renovations	$ -	$ 205,000	$ 205,000
581100	Ritz Loan Repayment	$ -	$ 279,000	$ 279,000
581200	Capital Lease Principal	$ 85,759	$ 85,759	$ -
582200	Capital Lease Interest	$ 4,074	$ 4,074	$ -
Expenditure Subtotal	**Department: 8500 Capital Outlay**	**$ 89,833**	**$ 773,291**	**$ 683,458**
100-9000 Interfund Transfers	**Expenditure**			
611101	Transfer - Gen Fd Reserve Acct	$ 258,175	$ -	$ (258,175)
611200	Transfers Out-Grant Fund	$ 245,432	$ 233,000	$ (12,432)
Expenditure Subtotal	**Department: 9000 Interfund Transfers**	**$ 503,607**	**$ 233,000**	**$ (270,607)**
Total Expenditure General Fund		**$ 12,445,267**	**$ 13,283,432**	**$ 838,165**

GENERAL FUND RESERVE DETAIL

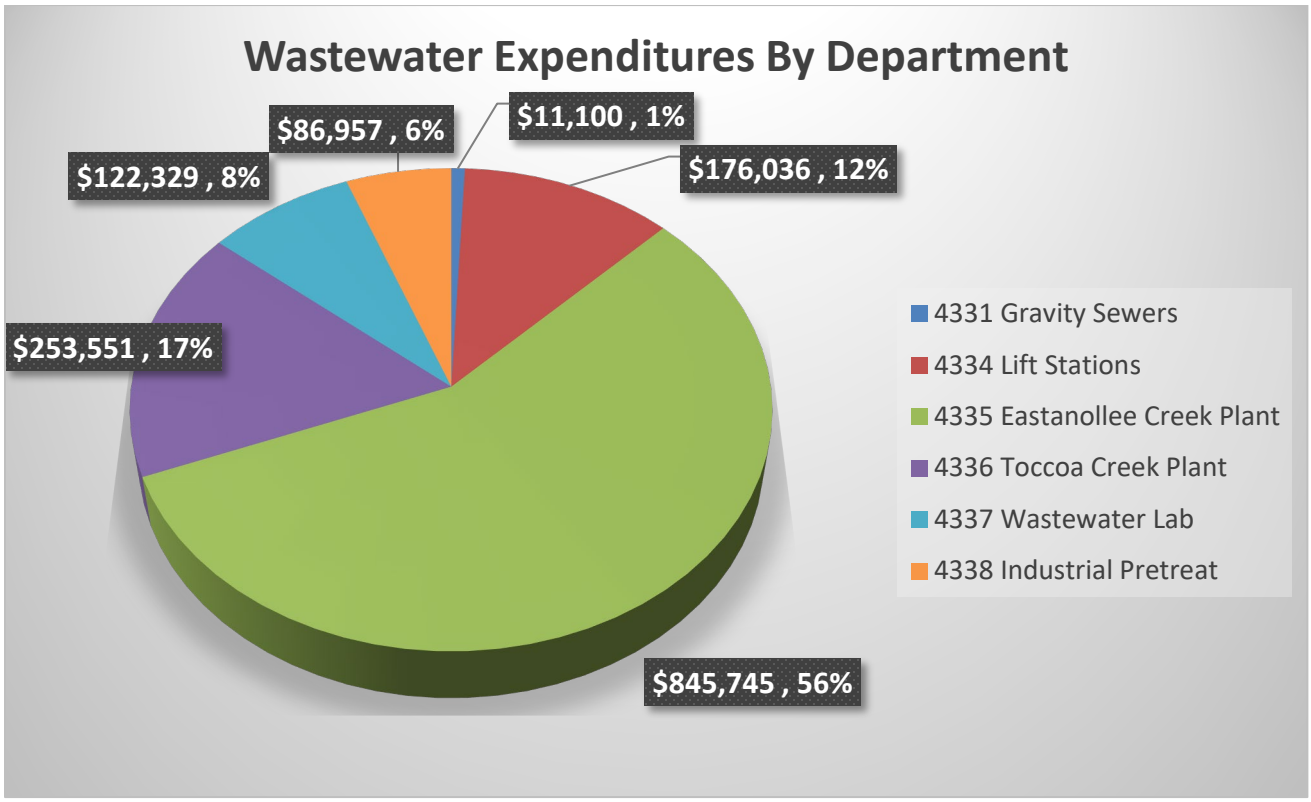
REVENUE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
101-0039- Other Financing Sources	**Revenue**			
391100	Transfer In From General Fd	$ 258,175	$ -	$ (258,175)
Revenue Subtotal	**Department: 0039 Other Financing Sources**	**$ 258,175**	**$ -**	**$ (258,175)**
Total Revenue General Reserve		**$ 258,175**	**$ -**	**$ (258,175)**

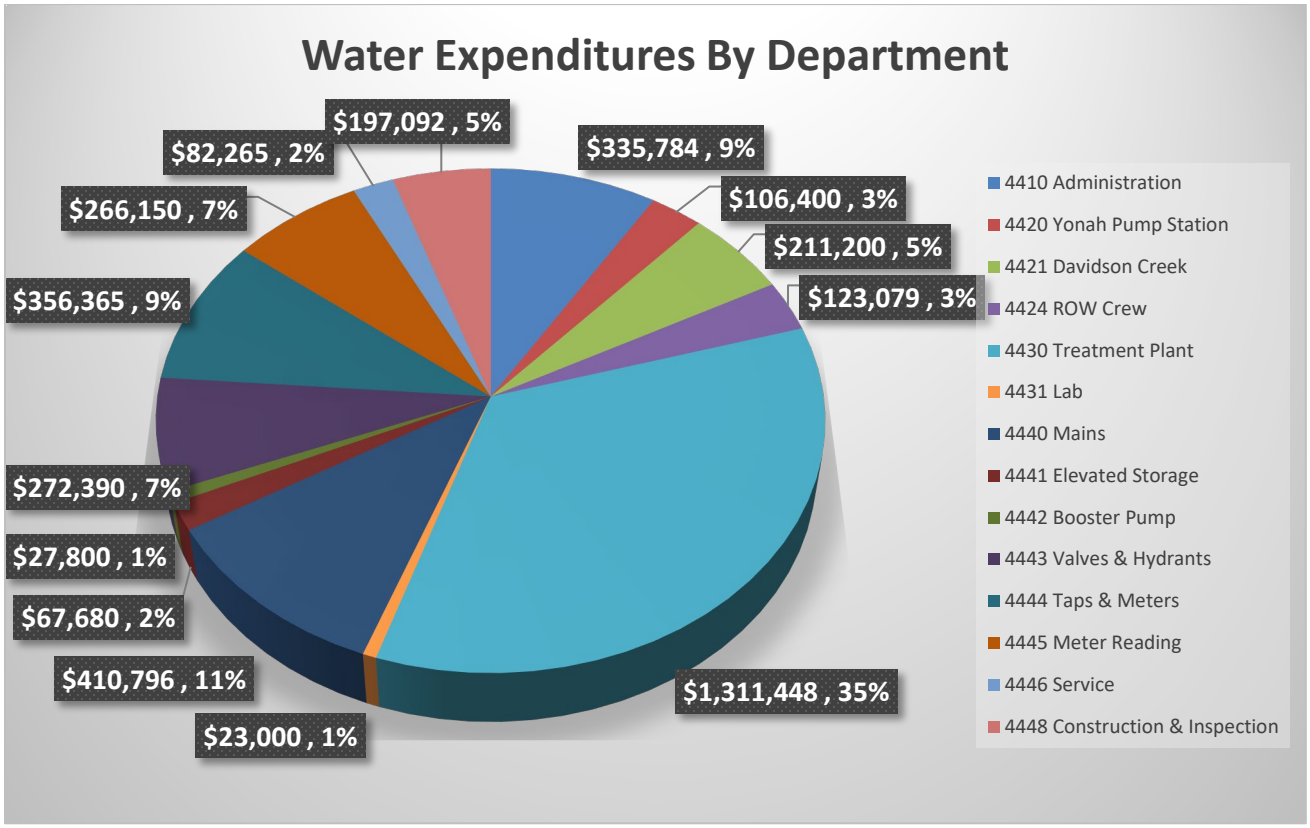
EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
101-8500- Capital Outlay	**Expenditure**			
999999	Banked for Future Projects	$ 258,175	$ -	$ (258,175)
Expenditure Subtotal	**Department: 8500 Capital Outlay**	**$ 258,175**	**$ -**	**$ (258,175)**
Total Expenditure General Reserve		**$ 258,175**	**$ -**	**$ (258,175)**

WATER WASTEWATER FUND SUMMARY

WATER/WASTEWATER FUND-505 REVENUE	FY2025 Approved	FY2026 Approved	INCREASE (DECREASE)	% CHANGE
0034 Charges For Service	$8,352,916	$8,474,479	$121,563	1.5%
0038 Miscellaneous	$9,137,000	$3,552,400	($5,584,600)	-61.1%
TOTAL WATER/WASTEWATER FUND-505	$17,489,916	$12,026,879	($5,463,037)	-31.2%

WATER/WASTEWATER FUND-505 EXPENDITURE	FY2025 Approved	FY2026 Approved	INCREASE (DECREASE)	% CHANGE
4331 Gravity Sewers	$11,000	$11,100	$100	0.9%
4334 Water Lift Stations	$172,780	$176,036	$3,256	1.9%
4335 Water Eastanollee Creek Plant	$827,468	$845,745	$18,277	2.2%
4336 Water Toccoa Creek Plant	$262,114	$253,551	($8,563)	-3.3%
4337 Water Wastewater Lab	$116,345	$122,329	$5,984	5.1%
4338 Water Industrial Pretreat	$82,994	$86,957	$3,963	4.8%
4410 Water Administration	$325,050	$335,784	$10,734	3.3%
4420 Water Yonah Pump Station	$106,400	$106,400	$0	0.0%
4421 Water Davidson Creek	$208,200	$211,200	$3,000	1.4%
4424 Utilities ROW Crew	$117,534	$123,079	$5,545	4.7%
4430 Water Treatment	$1,255,826	$1,311,448	$55,622	4.4%
4431 Water Lab	$23,000	$23,000	$0	0.0%
4440 Water Mains	$413,939	$410,796	($3,143)	-0.8%
4441 Water Elevated Storage	$67,680	$67,680	$0	0.0%
4442 Water Booster Pump	$27,800	$27,800	$0	0.0%
4443 Water Valves & Hydrants	$180,041	$272,390	$92,349	51.3%
4444 Water Taps & Meters	$391,666	$356,365	($35,301)	-9.0%
4445 Water Meter Reading	$307,947	$266,150	($41,797)	-13.6%
4446 Water Service	$79,221	$82,265	$3,044	3.8%
4448 Water Construction & Insp	$188,599	$197,092	$8,493	4.5%
8500 Capital Outlay	$9,137,000	$3,552,400	($5,584,600)	-61.1%
9000 Interfund Transfers	$3,187,312	$3,187,312	$0	0.0%
TOTAL WATER/WASTEWATER FUND-505	$17,489,916	$12,026,879	($5,463,037)	-31.2%


Wastewater Expenditures By Department
$11,100 , 1%
$176,036 , 12%
$845,745 , 56%
$253,551 , 17%
$122,329 , 8%
$86,957 , 6%
4331 Gravity Sewers
4334 Lift Stations
4335 Eastanollee Creek Plant
4336 Toccoa Creek Plant
4337 Wastewater Lab
4338 Industrial Pretreat


Water Expenditures By Department
$335,784 , 9%
$106,400 , 3%
$211,200 , 5%
$123,079 , 3%
$1,311,448 , 35%
$23,000 , 1%
$410,796 , 11%
$67,680 , 2%
$27,800 , 1%
$272,390 , 7%
$356,365 , 9%
$266,150 , 7%
$82,265 , 2%
$197,092 , 5%
4410 Administration
4420 Yonah Pump Station
4421 Davidson Creek
4424 ROW Crew
4430 Treatment Plant
4431 Lab
4440 Mains
4441 Elevated Storage
4442 Booster Pump
4443 Valves & Hydrants
4444 Taps & Meters
4445 Meter Reading
4446 Service
4448 Construction & Inspection

WATER WASTEWATER REVENUE DETAIL

REVENUE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
505-0034- Charges For Services	**Revenue**			
344210	Water Sales	$ 6,271,504	$ 6,345,779	$ 74,275
344211	Water Taps	$ 190,000	$ 190,000	$ -
344212	Water Service	$ 20,000	$ 20,000	$ -
344213	Lab Testing	$ 5,000	$ 5,000	$ -
344255	Sewerage Charges	$ 1,577,412	$ 1,624,700	$ 47,288
344256	Sewer Taps	$ 48,000	$ 48,000	$ -
344415	Penalties	$ 240,000	$ 240,000	$ -
349300	Bad Check Fees	$ 1,000	$ 1,000	$ -
Revenue Subtotal	**Department: 0034 Charges for Services**	**$ 8,352,916**	**$ 8,474,479**	**$ 121,563**
505-0038- Miscellaneous	**Revenue**			
389200	GEFA Loan Proceeds	$ 9,137,000	$ 3,552,400	$ (5,584,600)
Revenue Subtotal	**Department: 0038 Miscellaneous**	**$ 9,137,000**	**$ 3,552,400**	**$ (5,584,600)**
Total Revenue Water Wastewater Fund		**$ 17,489,916**	**$ 12,026,879**	**$ (5,463,037)**

WATER WASTEWATER EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
505-4331- Gravity Sewers	**Expenditure**			
522200	Repairs & Maint.	$ 5,000	$ 5,000	$ -
523600	Dues & Fees	$ -	$ 100	$ 100
531100	Supplies And Materials	$ 5,000	$ 5,000	$ -
531270	Gasoline/Diesel	$ 1,000	$ 1,000	$ -
Expenditure Subtotal	**Department: 4331 Gravity Sewers**	**$ 11,000**	**$ 11,100**	**$ 100**
505-4334- Water Lift Stations	**Expenditure**			
511100	Regular Employees	$ 51,131	$ 52,658	$ 1,527
511300	Overtime	$ 3,500	$ 3,500	$ -
512100	Group Insurance	$ 14,434	$ 15,815	$ 1,381
512200	Fica	$ 3,912	$ 3,912	$ -
512400	Retirement	$ 2,922	$ 3,390	$ 468
512700	Workers Compensation	$ 681	$ 561	$ (120)
512900	Other Employee Benefits	$ 400	$ 400	$ -
522200	Repairs & Maint.	$ 20,000	$ 20,000	$ -
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	$ 45,000	$ 45,000	$ -
531270	Gasoline/Diesel	$ 3,500	$ 3,500	$ -
Expenditure Subtotal	**Department: 4334 Water Lift Stations**	**$ 172,780**	**$ 176,036**	**$ 3,256**
505-4335- Water Eastanollee Creek	**Expenditure**			
511100	Regular Employees	$ 145,188	$ 154,540	$ 9,352
511300	Overtime	$ 5,000	$ 5,000	$ -
512100	Group Insurance	$ 65,443	$ 71,748	$ 6,305
512200	Fica	$ 11,107	$ 12,205	$ 1,098
512400	Retirement	$ 8,298	$ 10,084	$ 1,786
512700	Workers Compensation	$ 1,932	$ 1,668	$ (264)
512900	Other Employee Benefits	$ 1,200	$ 1,200	$ -
521200	Professional Services	$ 30,000	$ 30,000	$ -
522110	Disposal	$ 50,000	$ 50,000	$ -
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	$ 50,000	$ 50,000	$ -
531100	Supplies & Materials	$ 20,000	$ 20,000	$ -
531150	Chemicals	$ 100,000	$ 100,000	$ -
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	$ -
Expenditure Subtotal	**Department: 4335 Water Eastanollee Creek**	**$ 827,468**	**$ 845,745**	**$ 18,277**
505-4336- Water Toccoa Creek Plant	**Expenditure**			
511100	Regular Employees	$ 78,597	$ 84,507	$ 5,910
511300	Overtime	$ 5,000	$ 5,000	$ -
512100	Group Insurance	$ 70,541	$ 54,432	$ (16,109)
512200	Fica	$ 6,013	$ 6,847	$ 834
512400	Retirement	$ 4,492	$ 5,440	$ 948
512700	Workers Compensation	$ 1,046	$ 900	$ (146)
512900	Other Employee Benefits	$ 800	$ 800	$ -
521200	Professional Services	$ 2,000	$ 2,000	$ -
522110	Disposal	$ 1,675	$ 1,675	$ -
522200	Repairs & Maint.	$ 8,000	$ 8,000	$ -
523700	Education & Training	$ 450	$ 450	$ -
523850	Contract Labor	$ 30,000	$ 30,000	$ -
531100	Supplies & Materials	$ 5,000	$ 5,000	$ -
531210	Water/Sewerage	$ 6,000	$ 6,000	$ -
531230	Electricity	$ 40,000	$ 40,000	$ -
531270	Gasoline/Diesel	$ 2,500	$ 2,500	$ -
Expenditure Subtotal	**Department: 4336 Water Toccoa Creek Plant**	**$ 262,114**	**$ 253,551**	**$ (8,563)**

WATER WASTEWATER EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
505-4337- Water-Wastewater Lab	**Expenditure**			
511100	Regular Employees	$ 60,673	$ 62,494	$ 1,821
511300	Overtime	$ 500	$ 500	$ -
512100	Group Insurance	$ 35,405	$ 38,821	$ 3,416
512200	Fica	$ 4,641	$ 4,819	$ 178
512400	Retirement	$ 3,468	$ 4,157	$ 689
512700	Workers Compensation	$ 808	$ 688	$ (120)
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	$ -
Expenditure Subtotal	**Department: 4337 Water-Wastewater Lab**	**$ 116,345**	**$ 122,329**	**$ 5,984**
505-4338- Water Industrial Pretreat	**Expenditure**			
511100	Regular Employees	$ 50,623	$ 52,151	$ 1,528
511300	Overtime	$ 2,000	$ 2,000	$ -
512100	Group Insurance	$ 15,381	$ 16,802	$ 1,421
512200	Fica	$ 3,873	$ 4,143	$ 270
512400	Retirement	$ 2,493	$ 3,356	$ 863
512700	Workers Compensation	$ 674	$ 555	$ (119)
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	$ -
Expenditure Subtotal	**Department: 4338 Water Industrial Pretreat**	**$ 82,994**	**$ 86,957**	**$ 3,963**
505-4410- Water Administration	**Expenditure**			
511100	Regular Employees	$ 155,936	$ 160,615	$ 4,679
512100	Group Insurance	$ 31,765	$ 34,783	$ 3,018
512200	Fica	$ 11,929	$ 12,287	$ 358
512400	Retirement	$ 8,912	$ 10,684	$ 1,772
512700	Workers Compensation	$ 408	$ 615	$ 207
512900	Other Employee Benefits	$ -	$ 100	$ 100
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	$ 69,400	$ 70,000	$ 600
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	$ 1,000	$ 1,000	$ -
531270	Gasoline/Diesel	$ 200	$ 200	$ -
531600	Equipment < $5,000	$ 9,000	$ 9,000	$ -
Expenditure Subtotal	**Department: 4410 Water Administration**	**$ 325,050**	**$ 335,784**	**$ 10,734**
505-4420- Water Yonah Pump Station	**Expenditure**			
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	$ 100,000	$ 100,000	$ -
Expenditure Subtotal	**Department: 4420 Water Yonah Pump Station**	**$ 106,400**	**$ 106,400**	**$ -**
505-4421- Water Davidson Creek	**Expenditure**			
521200	Professional Services	$ 2,000	$ 2,000	$ -
522200	Repairs & Maint.	$ 1,000	$ 1,000	$ -
523200	Communications	$ 4,000	$ 4,000	$ -
523600	Dues & Fees	$ -	$ 3,000	$ 3,000
531100	Supplies & Materials	$ 1,200	$ 1,200	$ -
531230	Electricity	$ 200,000	$ 200,000	$ -
Expenditure Subtotal	**Department: 4421 Water Davidson Creek**	**$ 208,200**	**$ 211,200**	**$ 3,000**

WATER WASTEWATER EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
505-4424- Utilities Row Crew	**Expenditure**			
511100	Regular Employees	$ 84,878	$ 87,428	$ 2,550
511300	Overtime	$ 100	$ 100	$ -
512100	Group Insurance	$ 15,626	$ 17,047	$ 1,421
512200	Fica	$ 6,493	$ 6,696	$ 203
512400	Retirement	$ 4,851	$ 5,816	$ 965
512700	Workers Compensation	$ 1,286	$ 1,692	$ 406
512900	Other Employee Benefits	$ 500	$ 500	$ -
522200	Repair and Maintenace	$ 2,000	$ 2,000	$ -
523200	Communications	$ 800	$ 800	$ -
531100	Supplies & Materials	$ 1,000	$ 1,000	$ -
Expenditure Subtotal	**Department: 4424 Utilities Row Crew**	**$ 117,534**	**$ 123,079**	**$ 5,545**
505-4430- Water Treatment	**Expenditure**			
511100	Regular Employees	$ 444,634	$ 443,477	$ (1,157)
511300	Overtime	$ 10,000	$ 10,000	$ -
512100	Group Insurance	$ 181,513	$ 193,383	$ 11,870
512200	Fica	$ 34,014	$ 34,691	$ 677
512400	Retirement	$ 25,412	$ 29,500	$ 4,088
512700	Workers Compensation	$ 21,278	$ 17,122	$ (4,156)
512900	Other Employee Benefits	$ 3,200	$ 3,200	$ -
521200	Professional Services	$ 6,000	$ 60,000	$ 54,000
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	$ 35,000	$ 35,000	$ -
531150	Chemicals	$ 330,000	$ 330,000	$ -
531210	Water/Sewerage	$ 5,000	$ 5,000	$ -
531220	Natural Gas	$ 8,000	$ 8,000	$ -
531230	Electricity	$ 75,000	$ 75,000	$ -
531270	Gasoline/Diesel	$ 5,000	$ 5,000	$ -
581200	Capital Lease Principal	$ 7,834	$ -	$ (7,834)
582200	Capital Lease Interest	$ 1,866	$ -	$ (1,866)
Expenditure Subtotal	**Department: 4430 Water Treatment**	**$ 1,255,826**	**$ 1,311,448**	**$ 55,622**
505-4431- Water Lab	**Expenditure**			
522200	Repairs & Maint.	$ 1,000	$ 1,000	$ -
531100	Supplies & Materials	$ 22,000	$ 22,000	$ -
Expenditure Subtotal	**Department: 4431 Water Lab**	**$ 23,000**	**$ 23,000**	**$ -**
505-4440- Water Mains	**Expenditure**			
511100	Regular Employees	$ 156,534	$ 161,215	$ 4,681
511300	Overtime	$ 2,000	$ 2,000	$ -
512100	Group Insurance	$ 63,793	$ 55,062	$ (8,731)
512200	Fica	$ 11,975	$ 12,486	$ 511
512400	Retirement	$ 8,946	$ 10,651	$ 1,705
512700	Workers Compensation	$ 7,491	$ 6,182	$ (1,309)
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	$ 140,000	$ 140,000	$ -
531210	Water	$ 400	$ 400	$ -
531270	Gasoline/Diesel	$ 6,000	$ 6,000	$ -
Expenditure Subtotal	**Department: 4440 Water Mains**	**$ 413,939**	**$ 410,796**	**$ (3,143)**

WATER WASTEWATER EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
505-4441- Water Elevated Storage	**Expenditure**			
522200	Repairs & Maint.	$ 4,000	$ 4,000	$ -
523200	Communications	$ 1,000	$ 1,000	$ -
523850	Contract Labor	$ 48,000	$ 48,000	$ -
531100	Supplies & Materials	$ 500	$ 500	$ -
531210	Water/Sewerage	$ 180	$ 180	$ -
531230	Electricity	$ 14,000	$ 14,000	$ -
Expenditure Subtotal	**Department: 4441 Water Elevated Storage**	**$ 67,680**	**$ 67,680**	**$ -**
505-4442- Water Booster Pump	**Expenditure**			
522200	Repairs & Maintenance	$ 10,000	$ 10,000	$ -
523200	Communications	$ 800	$ 800	$ -
531100	Supplies & Materials	$ 500	$ 500	$ -
531220	Natural Gas	$ 500	$ 500	$ -
531230	Electricity	$ 16,000	$ 16,000	$ -
Expenditure Subtotal	**Department: 4442 Water Booster Pump**	**$ 27,800**	**$ 27,800**	**$ -**
505-4443- Water Valves & Hydrants	**Expenditure**			
511100	Regular Employees	$ 102,932	$ 102,502	$ (430)
511300	Overtime	$ 4,000	$ 4,000	$ -
512100	Group Insurance	$ 28,926	$ 46,640	$ 17,714
512200	Fica	$ 7,874	$ 8,147	$ 273
512400	Retirement	$ 5,883	$ 6,708	$ 825
512700	Workers Compensation	$ 4,926	$ 3,893	$ (1,033)
512900	Other Employee Benefits	$ 1,200	$ 1,200	$ -
521200	Professional Services	$ -	$ 75,000	$ 75,000
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	$ -
Expenditure Subtotal	**Department: 4443 Water Valves & Hydrants**	**$ 180,041**	**$ 272,390**	**$ 92,349**
505-4444- Water Taps & Meters	**Expenditure**			
511100	Regular Employees	$ 126,131	$ 113,134	$ (12,997)
511300	Overtime	$ 6,000	$ 6,000	$ -
512100	Group Insurance	$ 85,441	$ 69,939	$ (15,502)
512200	Fica	$ 9,649	$ 9,114	$ (535)
512400	Retirement	$ 7,209	$ 4,415	$ (2,794)
512700	Workers Compensation	$ 6,036	$ 2,563	$ (3,473)
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	$ 125,000	$ 125,000	$ -
531270	Gasoline/Diesel	$ 11,000	$ 11,000	$ -
Expenditure Subtotal	**Department: 4444 Water Taps & Meters**	**$ 391,666**	**$ 356,365**	**$ (35,301)**
505-4445- Water Meter Reading	**Expenditure**			
511100	Regular Employees	$ 176,647	$ 156,160	$ (20,487)
511300	Overtime	$ 5,000	$ 5,000	$ -
512100	Group Insurance	$ 81,038	$ 63,254	$ (17,784)
512200	Fica	$ 13,513	$ 12,329	$ (1,184)
512400	Retirement	$ 10,096	$ 10,255	$ 159
512700	Workers Compensation	$ 8,453	$ 5,952	$ (2,501)
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	$ -	$ -	$ -
582200	Interest Capital Leases	$ -	$ -	$ -
Expenditure Subtotal	**Department: 4445 Water Meter Reading**	**$ 307,947**	**$ 266,150**	**$ (41,797)**

WATER WASTEWATER EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
505-4446- Water Service	**Expenditure**			
511100	Regular Employees	$ 45,698	$ 47,059	$ 1,361
511300	Overtime	$ 1,700	$ 1,700	$ -
512100	Group Insurance	$ 15,128	$ 16,549	$ 1,421
512200	Fica	$ 3,496	$ 3,730	$ 234
512400	Retirement	$ 2,612	$ 3,054	$ 442
512700	Workers Compensation	$ 2,187	$ 1,773	$ (414)
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	$ -
Expenditure Subtotal	**Department: 4446 Water Service**	**$ 79,221**	**$ 82,265**	**$ 3,044**
505-4448- Water Construction & Insp	**Expenditure**			
511100	Regular Employees	$ 101,332	$ 104,368	$ 3,036
511300	Overtime	$ 3,000	$ 3,000	$ -
512100	Group Insurance	$ 49,775	$ 54,572	$ 4,797
512200	Fica	$ 7,752	$ 8,214	$ 462
512400	Retirement	$ 5,791	$ 6,858	$ 1,067
512700	Workers Compensation	$ 4,849	$ 3,980	$ (869)
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	$ 5,000	$ 5,000	$ -
531270	Gasoline/Diesel	$ 4,000	$ 4,000	$ -
Expenditure Subtotal	**Department: 4448 Water Construction & Insp**	**$ 188,599**	**$ 197,092**	**$ 8,493**
505-8500- Capital Outlay	**Expenditure**			
521200	Professional Services GEFA Loans	$ 9,137,000	$ 3,552,400	$ (5,584,600)
Expenditure Subtotal	**Department: 8500 Capital Outlay**	**$ 9,137,000**	**$ 3,552,400**	**$ (5,584,600)**
505-9000- Interfund Transfers	**Expenditure**			
611100	Oper. Trnsfrs Out-Gen	$ 1,887,310	$ 1,887,310	$ -
611506	Transfers Out-Wtr R&E	$ 521,843	$ 152,258	$ (369,585)
611507	Transfer To Sewer R & E	$ 478,018	$ 847,603	$ 369,585
611508	Transfer To Water Withdrawal Reserve	$ 300,141	$ 300,141	$ -
611557	Transfer Out To Golf R&E	$ -	$ -	$ -
Expenditure Subtotal	**Department: 9000 Interfund Transfers**	**$ 3,187,312**	**$ 3,187,312**	**$ -**
Total Expenditure Water Wastewater Fund		**$ 17,489,916**	**$ 12,026,879**	**$ (5,463,037)**

WATER RENEWAL AND EXTENSION DETAIL

REVENUE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
506-0039- Other Financing Sources	**Revenue**			
391505	Transfers In-Water Fund	$ 521,843	$ 152,258	$ (369,585)
Revenue Subtotal	**Department: 0039 Other Financing Sources**	**$ 521,843**	**$ 152,258**	**$ (369,585)**
Total Revenue Water Renewal and Extension		**$ 521,843**	**$ 152,258**	**$ (369,585)**

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
506-4440- Water Treatment	**Expenditure**			
581200	GEFA Loan Prinicpal DW2023-033	$ -	$ 23,503	$ 23,503
582200	GEFA Loan Interest DW2023-033	$ -	$ 5,598	$ 5,598
Expenditure Subtotal	**Department: 4445 Water Meter Reading**	**$ -**	**$ 29,101**	**$ 29,101**
506-8500- Capital Outlay	**Expenditure**			
999999	Banked for Future Projects	$ 521,843	$ 123,157	$ (398,686)
Expenditure Subtotal	**Department: 8500 Capital Outlay**	**$ 521,843**	**$ 123,157**	**$ (398,686)**
Total Expenditure Water Renewal and Extension		**$ 521,843**	**$ 152,258**	**$ (369,585)**

SEWER RENEWAL AND EXTENSION DETAIL

REVENUE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
507-0039- Other Financing Sources	**Revenue**			
391505	Transfer In From Water Fund	$ 478,018	$ 847,603	$ 369,585
Revenue Subtotal	**Department: 0039 Other Financing Sources**	**$ 478,018**	**$ 847,603**	**$ 369,585**
Total Revenue Sewer Renewal and Extension		**$ 478,018**	**$ 847,603**	**$ 369,585**

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
507-4335- Eastanollee Creek	**Expenditure**			
581200	GEFA Principal Repayment	$ 277,733	$ 566,659	$ 288,926
582200	GEFA Loan & Construction Interest	$ 200,285	$ 280,944	$ 80,659
Expenditure Subtotal	**Department: 4335 Eastanollee Creek**	**$ 478,018**	**$ 847,603**	**$ 369,585**
Total Expenditure Sewer Renewal and Extension		**$ 478,018**	**$ 847,603**	**$ 369,585**

WATER WITHDRAWAL RESERVE DETAIL

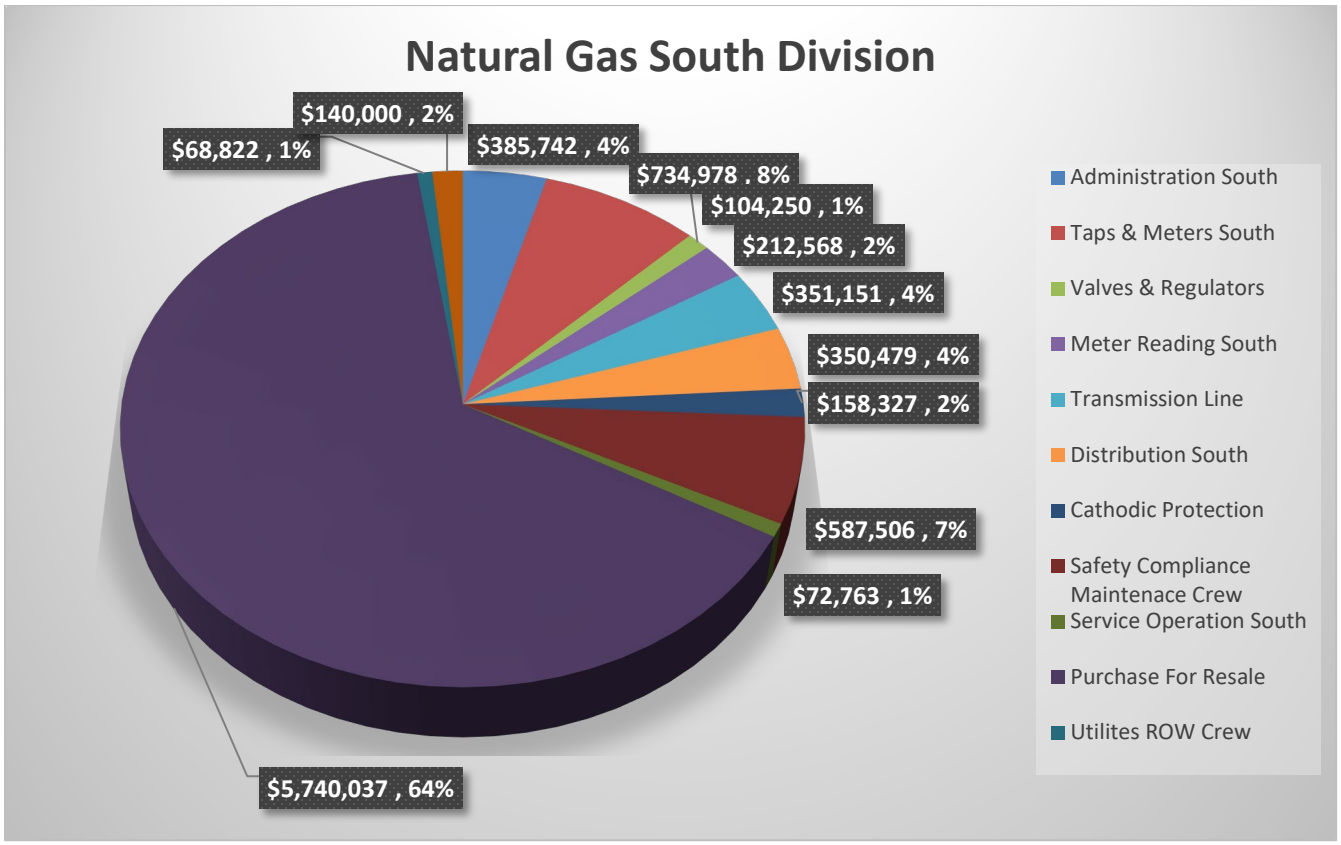
REVENUE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
508-0039- Other Financing Sources	**Revenue**			
391505	Transfers In-Water Fund	$ 300,141	$ 300,141	$ -
Revenue Subtotal	**Department: 0039 Other Financing Sources**	**$ 300,141**	**$ 300,141**	**$ -**
Total Revenue Water Withdrawal Reserve		**$ 300,141**	**$ 300,141**	**$ -**

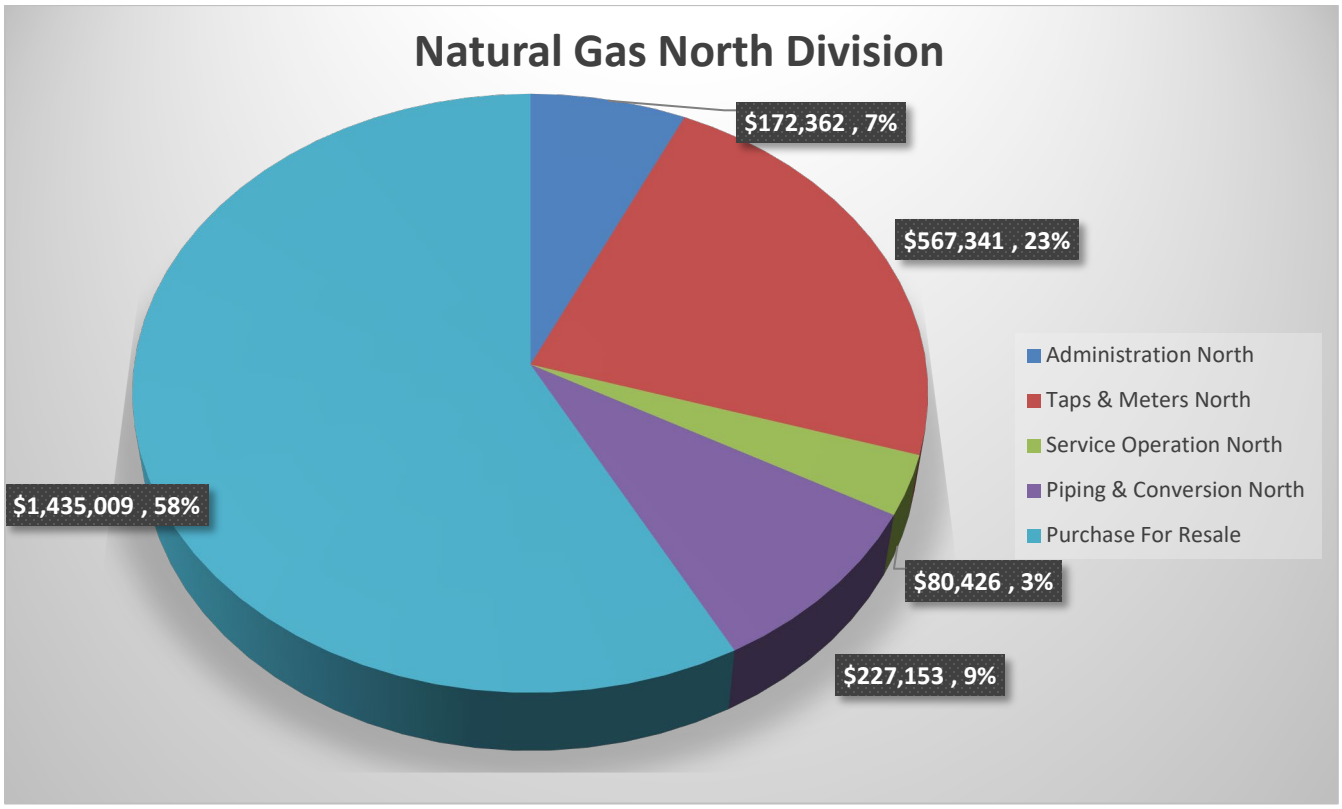
EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
508-4420- Yonah Pump Station	**Expenditure**			
531215	Raw Water Expense	$ 300,141	$ 300,141	$ -
Expenditure Subtotal	**Department: 4420 Yonah Pump Station**	**$ 300,141**	**$ 300,141**	**$ -**
Total Expenditure Water Withdrawal Reserve		**$ 300,141**	**$ 300,141**	**$ -**

NATURAL GAS FUND SUMMARY

NATURAL GAS FUND-515 REVENUE	FY2025 Approved	FY2026 Approved	INCREASE (DECREASE)	% CHANGE
0034 Charges For Service	$14,263,449	$15,476,309	$1,212,860	8.5%
TOTAL NATURAL GAS FUND-515	$14,263,449	$15,476,309	$1,212,860	8.5%

NATURAL GAS FUND-515 EXPENDITURE	FY2025 Approved	FY2026 Approved	INCREASE (DECREASE)	% CHANGE
4710 Gas Administration South	$373,480	$385,742	$12,262	3.3%
4712 Gas Taps & Meters South	$695,032	$734,978	$39,946	5.7%
4714 Gas Valves & Regulators	$100,332	$104,250	$3,918	3.9%
4716 Gas Meter Reading South	$185,625	$212,568	$26,943	14.5%
4717 Gas Transmission Line	$345,738	$351,151	$5,413	1.6%
4718 Gas Distribution South	$314,965	$350,479	$35,514	11.3%
4719 Gas Cathodic Protection	$153,101	$158,327	$5,226	3.4%
4720 Gas Safety Compliance Maintenace Crew	$577,119	$587,506	$10,387	1.8%
4721 Gas Service Operation South	$69,770	$72,763	$2,993	4.3%
4722 Gas Purchase For Resale	$5,936,270	$7,175,046	$1,238,776	20.9%
4724 Utilites ROW Crew	$66,379	$68,822	$2,443	3.7%
4730 Gas Administration North	$170,300	$172,362	$2,062	1.2%
4732 Gas Taps & Meters North	$538,675	$567,341	$28,666	5.3%
4741 Gas Service Operation North	$74,274	$80,426	$6,152	8.3%
4743 Gas Piping & Conversion North	$242,380	$227,153	($15,227)	-6.3%
8500 Gas Capital Outlay	$140,000	$140,000	$0	0.0%
9000 Interfund Transfers	$4,280,009	$4,087,395	($192,614)	-4.5%
TOTAL NATURAL GAS FUND-515	$14,263,449	$15,476,309	$1,212,860	8.5%


Natural Gas South Division
$140,000 , 2%
$68,822 , 1%
$385,742 , 4%
$734,978 , 8%
$104,250 , 1%
$212,568 , 2%
$351,151 , 4%
$350,479 , 4%
$158,327 , 2%
$587,506 , 7%
$72,763 , 1%
$5,740,037 , 64%
Administration South
Taps & Meters South
Valves & Regulators
Meter Reading South
Transmission Line
Distribution South
Cathodic Protection
Safety Compliance Maintenace Crew
Service Operation South
Purchase For Resale
Utilites ROW Crew


Natural Gas North Division
$172,362 , 7%
$567,341 , 23%
$1,435,009 , 58%
$80,426 , 3%
$227,153 , 9%
Administration North
Taps & Meters North
Service Operation North
Piping & Conversion North
Purchase For Resale

NATURAL GAS REVENUE DETAIL

REVENUE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
515-0034- Charges For Service	**Revenue**			
344409	Membership Dividend	$ 300,000	$ 300,000	$ -
344410	Gas Sales-South	$ 11,188,208	$ 11,557,990	$ 369,782
344411	Gas Taps-South	$ 10,000	$ 13,000	$ 3,000
344415	Penalties	$ 92,280	$ 92,280	$ -
344416	Gas Service Fees-South	$ 6,000	$ 8,000	$ 2,000
344420	Gas Sales-North	$ 2,499,661	$ 3,279,289	$ 779,628
344421	Gas Taps-North	$ 20,000	$ 20,000	$ -
344423	Gas Service Fees North	$ 30,000	$ 34,000	$ 4,000
344425	Gas W/H Guaranty Program	$ 700	$ 450	$ (250)
344429	Piping & Conv. North	$ 70,300	$ 125,000	$ 54,700
346900	Establishment Fee	$ 46,000	$ 46,000	$ -
349300	Bad Check Fees	$ 300	$ 300	$ -
Revenue Subtotal	**Department: 0034 Charges For Service**	**$ 14,263,449**	**$ 15,476,309**	**$ 1,212,860**
Total Revenue Natural Gas Fund		**$ 14,263,449**	**$ 15,476,309**	**$ 1,212,860**

NATURAL GAS EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
515-4710- Gas Administration South	**Expenditure**			
511100	Regular Employees	$ 115,497	$ 118,989	$ 3,492
511300	Overtime	$ -	$ 50	$ 50
512100	Group Insurance	$ 65,224	$ 71,529	$ 6,305
512200	Fica	$ 8,836	$ 9,103	$ 267
512400	Retirement	$ 6,601	$ 7,915	$ 1,314
512700	Workers Compensation	$ 302	$ 456	$ 154
512900	Other Employee Benefits	$ -	$ 200	$ 200
521100	Collection Costs	$ 100	$ 100	$ -
521200	Professional Services	$ 8,000	$ 8,000	$ -
521201	Credit Card Exp/Bank Charges	$ 20,000	$ 20,000	$ -
522200	Repairs & Maint.	$ 1,000	$ 1,000	$ -
523100	Insurance	$ 55,520	$ 56,000	$ 480
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	$ 20,000	$ 20,000	$ -
Expenditure Subtotal	**Department: 4710 Gas Administration South**	**$ 373,480**	**$ 385,742**	**$ 12,262**
515-4712- Gas Taps & Meters South	**Expenditure**			
511100	Regular Employees	$ 260,837	$ 276,318	$ 15,481
511300	Overtime	$ 5,000	$ 5,000	$ -
512100	Group Insurance	$ 92,940	$ 101,808	$ 8,868
512200	Fica	$ 19,954	$ 21,521	$ 1,567
512400	Retirement	$ 14,907	$ 18,380	$ 3,473
512700	Workers Compensation	$ 7,044	$ 7,601	$ 557
512900	Other Employee Benefits	$ 2,400	$ 2,400	$ -
521200	Professional Services	$ -	$ 10,000	$ 10,000
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	$ 250,000	$ 250,000	$ -
531270	Gasoline/Diesel	$ 10,000	$ 10,000	$ -
581200	Equipment-Capital Lease	$ 11,981	$ 11,981	$ -
582200	Interest-Capital Lease	$ 569	$ 569	$ -
Expenditure Subtotal	**Department: 4712 Gas Taps & Meters South**	**$ 695,032**	**$ 734,978**	**$ 39,946**
515-4714- Gas Valves & Regulators	**Expenditure**			
511100	Regular Employees	$ 46,453	$ 47,847	$ 1,394
511300	Overtime	$ 1,000	$ 1,000	$ -
512100	Group Insurance	$ 14,400	$ 15,781	$ 1,381
512200	Fica	$ 3,554	$ 3,737	$ 183
512400	Retirement	$ 2,598	$ 3,031	$ 433
512700	Workers Compensation	$ 1,227	$ 1,254	$ 27
512900	Other Employee Benefits	$ 100	$ 100	$ -
521200	Professional Services	$ -	$ 500	$ 500
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	$ -
Expenditure Subtotal	**Department: 4714 Gas Valves & Regulators**	**$ 100,332**	**$ 104,250**	**$ 3,918**

NATURAL GAS EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
515-4716- Gas Meter Reading South	**Expenditure**			
511100	Regular Employees	$ 111,683	$ 111,705	$ 22
511300	Overtime	$ 2,000	$ 2,000	$ -
512100	Group Insurance	$ 44,349	$ 70,012	$ 25,663
512200	Fica	$ 8,544	$ 8,698	$ 154
512400	Retirement	$ 6,383	$ 7,430	$ 1,047
512700	Workers Compensation	$ 3,016	$ 3,073	$ 57
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	$ -
Expenditure Subtotal	**Department: 4716 Gas Meter Reading South**	**$ 185,625**	**$ 212,568**	**$ 26,943**
515-4717- Gas Transmission Line	**Expenditure**			
511100	Regular Employees	$ 43,791	$ 45,098	$ 1,307
511300	Overtime	$ 1,000	$ 1,000	$ -
512100	Group Insurance	$ 34,511	$ 37,886	$ 3,375
512200	Fica	$ 3,350	$ 3,526	$ 176
512400	Retirement	$ 2,503	$ 3,000	$ 497
512700	Workers Compensation	$ 1,183	$ 1,241	$ 58
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	$ -
Expenditure Subtotal	**Department: 4717 Gas Transmission Line**	**$ 345,738**	**$ 351,151**	**$ 5,413**
515-4718- Gas Distribution South	**Expenditure**			
511100	Regular Employees	$ 153,392	$ 162,701	$ 9,309
511300	Overtime	$ 1,500	$ 1,500	$ -
512100	Group Insurance	$ 67,728	$ 90,961	$ 23,233
512200	Fica	$ 11,734	$ 12,561	$ 827
512400	Retirement	$ 8,767	$ 10,650	$ 1,883
512700	Workers Compensation	$ 4,142	$ 4,404	$ 262
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	$ -
Expenditure Subtotal	**Department: 4718 Gas Distribution South**	**$ 314,965**	**$ 350,479**	**$ 35,514**
515-4719- Gas Cathodic Protection	**Expenditure**			
511100	Regular Employees	$ 57,930	$ 59,666	$ 1,736
511300	Overtime	$ 1,500	$ 1,500	$ -
512100	Group Insurance	$ 15,764	$ 17,272	$ 1,508
512200	Fica	$ 4,432	$ 4,679	$ 247
512400	Retirement	$ 3,311	$ 3,969	$ 658
512700	Workers Compensation	$ 1,564	$ 1,641	$ 77
512900	Other Employee Benefits	$ 400	$ 400	$ -
521200	Professional Services	$ -	$ 1,000	$ 1,000
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	$ -
Expenditure Subtotal	**Department: 4719 Gas Cathodic Protection**	**$ 153,101**	**$ 158,327**	**$ 5,226**

NATURAL GAS EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
515-4720- Gas Safety Compliance Maint	**Expenditure**			
511100	Regular Employees	$ 253,637	$ 258,569	$ 4,932
511300	Overtime	$ 10,000	$ 10,000	$ -
512100	Group Insurance	$ 94,310	$ 95,917	$ 1,607
512200	Fica	$ 19,403	$ 20,546	$ 1,143
512400	Retirement	$ 14,496	$ 16,943	$ 2,447
512700	Workers Compensation	$ 6,849	$ 7,007	$ 158
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	$ -
523600	Dues & Fees	$ -	$ 100	$ 100
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	$ -	$ -	$ -
581200	Capital Leases-Principal	$ 16,491	$ 16,491	$ -
582200	Capital Leases-Interest	$ 783	$ 783	$ -
Expenditure Subtotal	**Department: 4720 Gas Safety Compliance Maint**	**$ 577,119**	**$ 587,506**	**$ 10,387**
515-4721- Gas Service Operation South	**Expenditure**			
511100	Regular Employees	$ 37,578	$ 38,713	$ 1,135
511300	Overtime	$ 2,000	$ 2,000	$ -
512100	Group Insurance	$ 14,354	$ 15,735	$ 1,381
512200	Fica	$ 2,875	$ 2,875	$ -
512400	Retirement	$ 2,148	$ 2,575	$ 427
512700	Workers Compensation	$ 1,015	$ 1,065	$ 50
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	$ -
Expenditure Subtotal	**Department: 4721 Gas Service Operation South**	**$ 69,770**	**$ 72,763**	**$ 2,993**
515-4722- Gas Purchase For Resale	**Expenditure**			
531500	Purch.For Resale(Natural	$ 5,055,540	$ 6,212,163	$ 1,156,623
531501	Mgag (Demand)	$ 666,034	$ 727,613	$ 61,579
531502	Mgag (Gen. Admin.)	$ 166,114	$ 173,437	$ 7,323
531505	Regulatory Compliance Fees	$ 48,582	$ 61,833	$ 13,251
Expenditure Subtotal	**Department: 4722 Gas Purchase For Resale**	**$ 5,936,270**	**$ 7,175,046**	**$ 1,238,776**
515-4724- Utilities Row Crew	**Expenditure**			
511100	Regular Employees	$ 40,063	$ 38,713	$ (1,350)
511300	Overtime	$ 100	$ 100	$ -
512100	Group Insurance	$ 14,479	$ 15,860	$ 1,381
512200	Fica	$ 3,065	$ 2,969	$ (96)
512400	Retirement	$ 2,290	$ 2,575	$ 285
512700	Workers Comp	$ 1,082	$ 3,305	$ 2,223
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	$ -
Expenditure Subtotal	**Department: 4724 Utilities Row Crew**	**$ 66,379**	**$ 68,822**	**$ 2,443**
515-4730- Gas Administration North	**Expenditure**			
511100	Regular Employees	$ 43,812	$ 45,119	$ 1,307
512100	Group Insurance	$ 237	$ 237	$ -
512200	Fica	$ 3,352	$ 3,452	$ 100
512400	Retirement	$ 2,504	$ 3,001	$ 497
512700	Workers Compensation	$ 115	$ 173	$ 58
512900	Other Employee Benefits	$ -	$ 100	$ 100
521200	Professional Services	$ 8,000	$ 8,000	$ -
522200	Repairs & Maint.	$ 2,000	$ 2,000	$ -
522300	Rentals	$ 10,680	$ 10,680	$ -
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	$ 63,400	$ 63,400	$ -
Expenditure Subtotal	**Department: 4730 Gas Administration North**	**$ 170,300**	**$ 172,362**	**$ 2,062**

NATURAL GAS EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
515-4732- Gas Taps & Meters North	**Expenditure**			
511100	Regular Employees	$ 234,902	$ 241,979	$ 7,077
511300	Overtime	$ 2,000	$ 2,000	$ -
512100	Group Insurance	$ 117,432	$ 151,532	$ 34,100
512200	Fica	$ 17,970	$ 18,664	$ 694
512400	Retirement	$ 13,425	$ 15,691	$ 2,266
512700	Workers Compensation	$ 6,343	$ 6,489	$ 146
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	$ -
581200	Capital Lease - Principal	$ 48,452	$ 33,547	$ (14,905)
582200	Capital Lease - Interest	$ 2,301	$ 1,589	$ (712)
Expenditure Subtotal	**Department: 4732 Gas Taps & Meters North**	**$ 538,675**	**$ 567,341**	**$ 28,666**
515-4741- Gas Service Operation North	**Expenditure**			
511100	Regular Employees	$ 47,518	$ 51,161	$ 3,643
511300	Overtime	$ 500	$ 500	$ -
512100	Group Insurance	$ 14,422	$ 15,803	$ 1,381
512200	Fica	$ 3,635	$ 3,952	$ 317
512400	Retirement	$ 2,716	$ 3,403	$ 687
512700	Workers Compensation	$ 1,283	$ 1,407	$ 124
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	$ -
Expenditure Subtotal	**Department: 4741 Gas Service Operation North**	**$ 74,274**	**$ 80,426**	**$ 6,152**
515-4743- Gas Piping & Conversion North	**Expenditure**			
511100	Regular Employees	$ 99,540	$ 102,541	$ 3,001
511300	Overtime	$ 2,000	$ 2,000	$ -
512100	Group Insurance	$ 35,648	$ 16,122	$ (19,526)
512200	Fica	$ 7,615	$ 7,997	$ 382
512400	Retirement	$ 5,689	$ 6,574	$ 885
512700	Workers Compensation	$ 2,688	$ 2,719	$ 31
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	$ 80,000	$ 80,000	$ -
531270	Gasoline/Diesel	$ 3,500	$ 3,500	$ -
Expenditure Subtotal	**Department: 4743 Gas Piping & Conversion North**	**$ 242,380**	**$ 227,153**	**$ (15,227)**
515-8500- Capital Outlay	**Expenditure**			
522200	Repairs & Maint-Bare Steel	$ 130,000	$ 130,000	$ -
542500	Equipment-Cng Conversion	$ 10,000	$ 10,000	$ -
Expenditure Subtotal	**Department: 8500 Capital Outlay**	**$ 140,000**	**$ 140,000**	**$ -**
515-9000- Interfund Transfers	**Expenditure**			
611100	Oper. Trnsfrs Out-Gen	$ 2,896,343	$ 3,380,343	$ 484,000
611516	Transfer To Gas R&E	$ 1,383,666	$ 707,052	$ (676,614)
Expenditure Subtotal	**Department: 9000 Interfund Transfers**	**$ 4,280,009**	**$ 4,087,395**	**$ (192,614)**
Total Expenditure Natural Gas Fund		**$ 14,263,449**	**$ 15,476,309**	**$ 1,212,860**

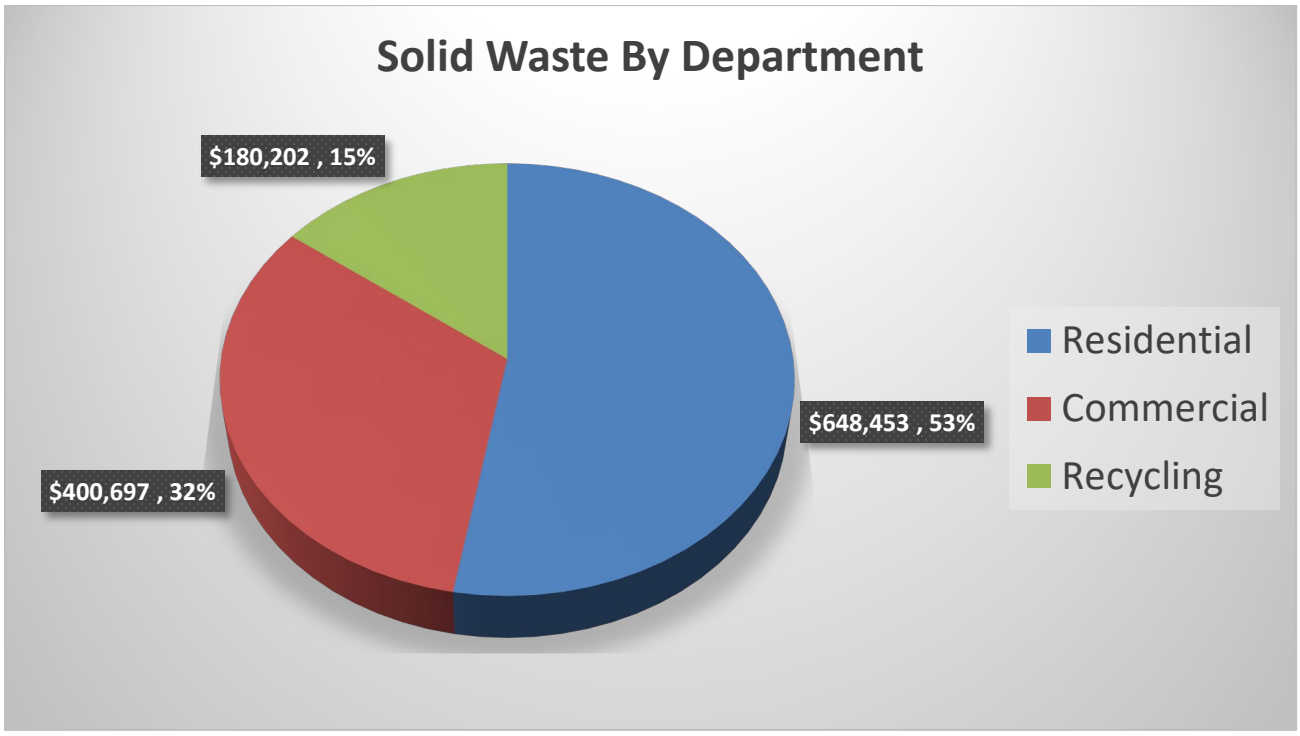
NATURAL GAS RENEWAL AND EXTENSION DETAIL

REVENUE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
516-0039- Other Financing Sources	**Revenue**			
391515	Transfers In - Gas	$ 1,383,666	$ 707,052	$ (676,614)
Revenue Subtotal	**Department: 0039 Other Financing Sources**	**$ 1,383,666**	**$ 707,052**	**$ (676,614)**
Total Revenue Natural Gas Renewal and Extension		**$ 1,383,666**	**$ 707,052**	**$ (676,614)**
EXPENDITURE Account Number	**Description**	**FY2025 ($) Approved**	**FY2026 ($) Approved**	**Difference ($)**
515-4717- Transmission Line	**Expenditure**			
542500	Equipment for Transmission Line	$ -	$ 200,000	$ 200,000
Expenditure Subtotal	**Department: 4717 Transmission Line**	**$ -**	**$ 200,000**	**$ 200,000**
515-8500- Capital Outlay	**Expenditure**			
522200	DOT Phase II Project	$ -	$ 422,599	$ 422,599
542500	Banked for Future Projects	$ 1,383,666	$ 84,453	$ (1,299,213)
Expenditure Subtotal	**Department: 8500 Capital Outlay**	**$ 1,383,666**	**$ 507,052**	**$ (876,614)**
Total Expenditure Natural Gas Renewal and Extension		**$ 1,383,666**	**$ 707,052**	**$ (676,614)**

SOLID WASTE FUND SUMMARY

SOLID WASTE FUND-540 REVENUE	FY2025 Approved	FY2026 Approved	INCREASE (DECREASE)	% CHANGE
0034 Charges For Service	$1,392,311	$1,434,256	$41,945	3.0%
TOTAL SOLID WASTE FUND-540	$1,392,311	$1,434,256	$41,945	3.0%

SOLID WASTE FUND-540 EXPENDITURE	FY2025 Approved	FY2026 Approved	INCREASE (DECREASE)	% CHANGE
4520 Solid Waste Residential	$634,871	$648,453	$13,582	2.1%
4521 Solid Waste Commercial	$396,958	$400,697	$3,739	0.9%
4550 Solid Waste Recycling	$170,578	$180,202	$9,624	5.6%
9000 Interfund Transfers	$189,904	$204,904	$15,000	7.9%
TOTAL SOLID WASTE FUND-540	$1,392,311	$1,434,256	$41,945	3.0%



SOLID WASTE REVENUE DETAIL				
REVENUE Account Number	**Description**	**FY2025 ($) Approved**	**FY2026 ($) Approved**	**Difference ($)**
540-0034- Charges For Service	**Revenue**			
344110	San. Coll. Fees Resid.	$ 957,895	$ 967,872	$ 9,977
344111	San Coll. Fees Comm.	$ 397,016	$ 425,584	$ 28,568
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	$ 29,000	$ 3,400
Revenue Subtotal	**Department: 0034 Charges For Service**	**$ 1,392,311**	**$ 1,434,256**	**$ 41,945**
Total Revenue Solid Waste Fund		**$ 1,392,311**	**$ 1,434,256**	**$ 41,945**

SOLID WASTE EXPENDITURE DETAIL

REVENUE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
540-4520- Solid Waste Residential	**Expenditure**			
511100	Regular Employees	$ 116,118	$ 118,196	$ 2,078
511300	Overtime	$ 3,000	$ 3,000	$ -
512100	Group Insurance	$ 63,940	$ 70,188	$ 6,248
512200	Fica	$ 8,883	$ 9,272	$ 389
512400	Retirement	$ 6,636	$ 7,862	$ 1,226
512700	Workers Compensation	$ 5,834	$ 9,115	$ 3,281
512900	Other Employee Benefits	$ 900	$ 900	$ -
521100	Collection Costs	$ 50	$ 50	$ -
521200	Professional Services	$ 10,950	$ 10,950	$ -
521201	Credit Card Exp/Bank Charges	$ 5,000	$ 5,000	$ -
522110	Disposal	$ 325,500	$ 325,500	$ -
522200	Repairs & Maint.	$ 6,000	$ 6,000	$ -
523100	Liability Insurance	$ 41,640	$ 42,000	$ 360
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	$ 12,000	$ 12,000	$ -
531600	Equipment < $5,000	$ 23,000	$ 23,000	$ -
Expenditure Subtotal	**Department: 4520 Solid Waste Residential**	**$ 634,871**	**$ 648,453**	**$ 13,582**
540-4521- Solid Waste Commercial	**Expenditure**			
511100	Regular Employees	$ 47,133	$ 48,547	$ 1,414
511300	Overtime	$ 4,000	$ 4,000	$ -
512100	Group Insurance	$ 13,057	$ 13,057	$ -
512200	Fica	$ 3,606	$ 4,020	$ 414
512400	Retirement	$ 2,694	$ 3,229	$ 535
512700	Workers Compensation	$ 2,368	$ 3,744	$ 1,376
512900	Other Employee Benefits	$ 800	$ 800	$ -
522110	Disposal	$ 263,700	$ 263,700	$ -
522200	Repairs & Maint.	$ 15,000	$ 15,000	$ -
523600	Dues & Fees	$ 200	$ 200	$ -
531100	Supplies & Materials	$ 400	$ 400	$ -
531270	Gasoline/Diesel	$ 2,000	$ 2,000	$ -
531271	Cng Fuel	$ 12,000	$ 12,000	$ -
531600	Equipment < $5,000 Each	$ 30,000	$ 30,000	$ -
Expenditure Subtotal	**Department: 4521 Solid Waste Commercial**	**$ 396,958**	**$ 400,697**	**$ 3,739**
540-4550- Solid Waste Recycling	**Expenditure**			
511100	Regular Employees	$ 71,728	$ 73,891	$ 2,163
511300	Overtime	$ 1,000	$ 1,000	$ -
512100	Group Insurance	$ 29,970	$ 34,278	$ 4,308
512200	Fica	$ 5,487	$ 5,729	$ 242
512400	Retirement	$ 4,099	$ 4,915	$ 816
512700	Workers Compensation	$ 3,604	$ 5,699	$ 2,095
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	$ 2,500	$ 2,500	$ -
542500	Equipment	$ -	$ -	$ -
Expenditure Subtotal	**Department: 4550 Solid Waste Recycling**	**$ 170,578**	**$ 180,202**	**$ 9,624**
540-9000- Interfund Transfers	**Expenditure**			
611100	Oper. Trnsfrs Out-Gen	$ 189,904	$ 189,904	$ -
611541	Transfer To Solid Waste R&E	$ -	$ 15,000	$ 15,000
Expenditure Subtotal	**Department: 9000 Interfund Transfers**	**$ 189,904**	**$ 204,904**	**$ 15,000**
Total Expenditure Solid Waste Fund		**$ 1,392,311**	**$ 1,434,256**	**$ 41,945**

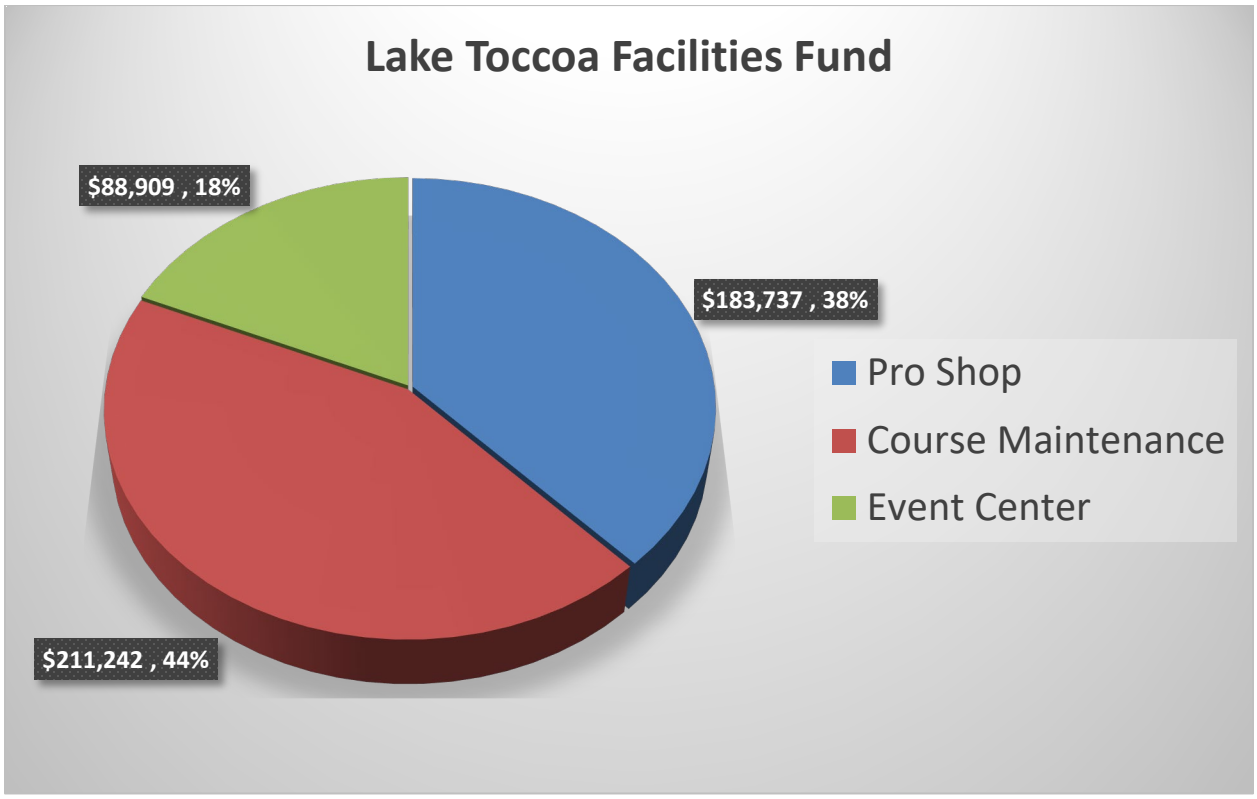
SOLID WASTE RENEWAL AND EXTENSION DETAIL

REVENUE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
541-0039- Other Financing Sources	**Revenue**			
391540	Transfer In From Solid Waste	$ -	$ 15,000	$ 15,000
Revenue Subtotal	**Department: 0039 Other Financing Sources**	**$ -**	**$ 15,000**	**$ 15,000**
Total Revenue Solid Waste Renewal and Extension		**$ -**	**$ 15,000**	**$ 15,000**
EXPENDITURE Account Number	**Description**	**FY2025 ($) Approved**	**FY2026 ($) Approved**	**Difference ($)**
541-8500- Capital Outlay	**Expenditure**			
999999	Banked for Future Projects	$ -	$ 15,000	$ 15,000
Expenditure Subtotal	**Department: 8500 Capital Outlay**	**$ -**	**$ 15,000**	**$ 15,000**
Total Expenditure Solid Waste Renewal and Extension		**$ -**	**$ 15,000**	**$ 15,000**

LAKE TOCCOA FACILITIES FUND SUMMARY

LAKE TOCCOA FACILITIES-556 REVENUE	FY2025 Approved	FY2026 Approved	INCREASE (DECREASE)	% CHANGE
0034 Charges For Service	$494,449	$494,449	$0	0.0%
TOTAL LAKE TOCCOA FACILITIES FUND-556	$494,449	$494,449	$0	0.0%

LAKE TOCCOA FACILITIES-556 EXPENDITURE	FY2025 Approved	FY2026 Approved	INCREASE (DECREASE)	% CHANGE
6150 Golf Course Pro Shop	$160,812	$183,737	$22,925	14.3%
6151 Golf Course Maintenance	$196,288	$211,242	$14,954	7.6%
6152 Event Center	$137,349	$88,909	($48,440)	-35.3%
9000 Interfund Transfers	$0	$10,561	$10,561	100.0%
TOTAL LAKE TOCCOA FACILITIES FUND-556	$494,449	$494,449	$0	0.0%



LAKE TOCCOA FACILITIES REVENUE DETAIL				
REVENUE Account Number	**Description**	**FY2025 ($) Approved**	**FY2026 ($) Approved**	**Difference ($)**
556-0034 Charges For Service	**Revenue**			
345200	Green Fees	$ 110,800	$ 110,800	$ -
345202	Misc Golf	$ 1,000	$ 1,000	$ -
345203	Misc Revenue-Vendor'S Comp	$ 900	$ 900	$ -
345210	Cart Rental	$ 88,249	$ 88,249	$ -
345211	Sales-Pro Shop	$ 44,000	$ 44,000	$ -
345212	Concessions	$ 15,000	$ 15,000	$ -
345215	Memberships	$ 22,500	$ 22,500	$ -
345220	Tournaments	$ 5,000	$ 5,000	$ -
345228	Paddle Boat House Rentals & Sales	$ 1,000	$ 1,000	$ -
345230	Facility Rentals Event Center	$ 129,000	$ 129,000	$ -
345235	Drinks Sales Event Center	$ 33,000	$ 33,000	$ -
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	$ -
Revenue Subtotal	**Department: 0034 Charges For Service**	**$ 494,449**	**$ 494,449**	**$ -**
Total Revenue Lake Toccoa Facilities Fund		**$ 494,449**	**$ 494,449**	**$ -**

LAKE TOCCOA FACILITIES EXPENDITURE DETAIL

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
556-6150- Golf Course Pro Shop	**Expenditure**			
511100	Regular Employees	$ 32,222	$ 33,186	$ 964
511200	Temporary Employees	$ 30,079	$ 30,971	$ 892
511300	Overtime	$ -	$ 100	$ 100
512100	Group Insurance	$ 230	$ 230	$ -
512200	Fica	$ 4,766	$ 4,908	$ 142
512400	Retirement	$ 1,842	$ 2,207	$ 365
512700	Workers Compensation	$ 273	$ 235	$ (38)
512900	Other Employee Benefits	$ 250	$ 250	$ -
521200	Professional Services	$ 7,000	$ 7,000	$ -
521201	Credit Card Expense	$ 13,000	$ 13,000	$ -
522200	Repairs & Maint.	$ 1,000	$ 1,000	$ -
523200	Communications	$ 5,000	$ 5,000	$ -
523300	Advertising & Promotion	$ 1,000	$ 1,000	$ -
523600	Dues & Fees	$ -	$ 500	$ 500
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	$ 27,000	$ 27,000	$ -
531500	Purch.For Resale	$ 20,000	$ 20,000	$ -
531510	Concessions	$ 4,500	$ 4,500	$ -
531600	Equipment < $5,000 Each	$ 200	$ 200	$ -
581200	Capital Lease-Golf Carts	$ -	$ 20,000	$ 20,000
Expenditure Subtotal	**Department: 6150 Golf Course Pro Shop**	**$ 160,812**	**$ 183,737**	**$ 22,925**
556-6151- Golf Course Maintenance	**Expenditure**			
511100	Regular Employees	$ 59,783	$ 61,576	$ 1,793
511200	Temporary Employees	$ 38,000	$ 46,359	$ 8,359
512100	Group Insurance	$ 35,402	$ 38,818	$ 3,416
512200	Fica	$ 7,480	$ 8,257	$ 777
512400	Retirement	$ 3,417	$ 4,096	$ 679
512700	Workers Compensation	$ 506	$ 436	$ (70)
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	$ 10,000	$ 10,000	$ -
531600	Equipment < $5,000 Each	$ 500	$ 500	$ -
Expenditure Subtotal	**Department: 6151 Golf Course Maintenance**	**$ 196,288**	**$ 211,242**	**$ 14,954**
556-6152- Event Center	**Expenditure**			
511100	Regular Employee	$ 40,363	$ -	$ (40,363)
511200	Temporary Employee	$ -	$ 24,075	$ 24,075
512100	Group Insurance	$ 35,058	$ -	$ (35,058)
512200	Fica	$ 3,975	$ 1,842	$ (2,133)
512400	Retirement	$ 3,947	$ -	$ (3,947)
512700	Workers Compensation	$ 106	$ 92	$ (14)
522200	Repairs & Maintenance	$ 3,280	$ 4,000	$ 720
522201	Event Center Infrastructure	$ 6,000	$ 15,000	$ 9,000
523200	Communications	$ 720	$ -	$ (720)
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	$ 14,000	$ 14,000	$ -
Expenditure Subtotal	**Department: 6152 Event Center**	**$ 137,349**	**$ 88,909**	**$ (48,440)**
556-9000- Interfund Transfers	**Expenditure**			
611557	Transfer To Lake Toccoa R&E	$ -	$ 10,561	$ 10,561
Expenditure Subtotal	**Department: 9000 Interfund Transfers**	**$ -**	**$ 10,561**	**$ 10,561**
Total Expenditure Lake Toccoa Facilities Fund		**$ 494,449**	**$ 494,449**	**$ -**

LAKE TOCCOA FACILITIES RENEWAL AND EXTENSION

REVENUE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
557-0039- Other Financing Sources	**Revenue**			
391505	Transfer In From Water Fd	$ -	$ 10,561	$ 10,561
Revenue Subtotal	**Department: 0039 Other Financing Sources**	**$ -**	**$ 10,561**	**$ 10,561**
Total Revenue Lake Toccoa Renewal and Extension		**$ -**	**$ 10,561**	**$ 10,561**

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
557-8500- Capital Outlay	**Expenditure**			
999999	Banked for Future Projects	$ -	$ 10,561	$ 10,561
Expenditure Subtotal	**Department: 8500 Capital Outlay**	**$ -**	**$ 10,561**	**$ 10,561**
Total Expenditure Lake Toccoa Renewal and Extension		**$ -**	**$ 10,561**	**$ 10,561**

GRANT FUND SUMMARY

GRANT FUND-200 REVENUES	FY2025 Approved	FY2026 Approved	INCREASE (DECREASE)	% CHANGE
0033 Intergovernmental	$895,024	$793,025	($101,999)	-11.4%
0039 Other Financing Sources	$734,418	$233,000	($501,418)	-68.3%
TOTAL GRANT FUND-200	$1,629,442	$1,026,025	($603,417)	-37.0%

GRANT FUND-200 EXPENDITURES	FY2025 Approved	FY2026 Approved	INCREASE (DECREASE)	% CHANGE
1120 Community Development	$1,105,431	$991,000	($114,431)	-10.4%
1540 Human Resources	$32,300	$32,300	$0	0.0%
3220 Police Department	$2,725	$2,725	$0	0.0%
4220 Streets & Drainage	$488,986	$0	($488,986)	-100.0%
TOTAL GRANT FUND-200	$1,629,442	$1,026,025	($603,417)	-37.0%

GRANT FUND DETAIL

REVENUE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
200-0033 Intergovernmental	**Revenue**			
331008	Gma Safety Grant-Workers Comp	$ 9,300	$ 9,300	$ -
331009	Gma Liability Grant-Girma	$ 10,000	$ 10,000	$ -
334001	Gma-Wellness Grant	$ 13,000	$ 13,000	$ -
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	$ 5,000	$ (3,000)
335009	ARC Schaefer Center (Ritz)	$ 750,000	$ 750,000	$ -
335019	South Arts Performing Arts	$ 2,000	$ 3,000	$ 1,000
335022	USDA RDBG Project Grant	$ 99,999	$ -	$ (99,999)
Revenue Subtotal	**Department: 0033 Intergovernmental**	**$ 895,024**	**$ 793,025**	**$ (101,999)**
200-0039 Other Financing Sources	**Revenue**			
391100	Transfers in General Fund	$ 245,432	$ 233,000	$ (12,432)
393999	Balance Brought Forward	$ 488,986	$ -	$ (488,986)
Revenue Subtotal	**Departement: 0039 Other Financing Sources**	**$ 734,418**	**$ 233,000**	**$ (501,418)**
Total Revenue Grant Fund		**$ 1,629,442**	**$ 1,026,025**	**$ (603,417)**

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
200-1120- Community Development	**Expenditure**			
521204	Usda Rbdg (Ritz)	$ 110,431	$ -	$ (110,431)
521209	Ga Council For The Arts	$ 16,000	$ 10,000	$ (6,000)
521215	South Arts Performing Arts	$ 4,000	$ 6,000	$ 2,000
521218	ARC Project Grant (Rtiz)	$ 975,000	$ 975,000	$ -
Expenditure Subtotal	**Department: 1120 Community Development**	**$ 1,105,431**	**$ 991,000**	**$ (114,431)**
200-1540- Human Resources	**Expenditure**			
512900	Other Benefits-Wellness Grant	$ 13,000	$ 13,000	$ -
531100	Safety Grant	$ 19,300	$ 19,300	$ -
Expenditure Subtotal	**Department: 1540 Human Resources**	**$ 32,300**	**$ 32,300**	**$ -**
200-3220- Police Department	**Expenditure**			
531600	Equipment < $5,000	$ 2,725	$ 2,725	$ -
Expenditure Subtotal	**Department: 3220 Police Department**	**$ 2,725**	**$ 2,725**	**$ -**
200-4220- Streets & Drainage	**Expenditure**			
522200	LMIG Paving	$ 488,986	$ -	$ (488,986)
Expenditure Subtotal	**Department: 4220 Streets & Drainage**	**$ 488,986**	**$ -**	**$ (488,986)**
Total Expenditure Grant Fund		**$ 1,629,442**	**$ 1,026,025**	**$ (603,417)**

HOTEL MOTEL FUND DETAIL

REVENUE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
275-0031- Taxes	**Revenue**			
314100	Hotel Motel Tax	$ 110,955	$ 88,000	$ (22,955)
Revenue Subtotal	**Department: 0031 Taxes**	**$ 110,955**	**$ 88,000**	**$ (22,955)**
Total Revenue Hotel Motel Fund		**$ 110,955**	**$ 88,000**	**$ (22,955)**

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
275-7520- Community Support	**Expenditure**			
522300	Building Rental	$ 12,000	$ 24,000	$ 12,000
523300	Advertising & Promotions	$ 14,340	$ 14,300	$ (40)
523335	Chamber Of Commerce	$ 24,000	$ 24,000	$ -
523600	Dues & Fees	$ 4,750	$ 4,700	$ (50)
Expenditure Subtotal	**Department: 7520 Community Support**	**$ 55,090**	**$ 67,000**	**$ 11,910**
275-9000- Interfund Transfers	**Expenditure**			
611100	Transfer To General Fund	$ 55,865	$ 21,000	$ (34,865)
Expenditure Subtotal	**Department: 9000 Interfund Transfers**	**$ 55,865**	**$ 21,000**	**$ (34,865)**
Total Expenditure Hotel Motel Fund		**$ 110,955**	**$ 88,000**	**$ (22,955)**

SPLOST VI FUND DETAIL

REVENUE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
206-0036- Interest Income	**Revenue**			
361000	Interest Income	$ 500	$ 400	$ (100)
Revenue Subtotal	**Department 0036 Interest Income**	**$ 500**	**$ 400**	**$ (100)**
206-0039- Other Financing Sources	**Revenue**			
393999	Balance Brought Forward	$ 1,422,533	$ 760,153	$ (662,380)
Revenue Subtotal	**Department: 0039 Other Financing Sources**	**$ 1,422,533**	**$ 760,153**	**$ (662,380)**
Total Revenue SPLOST VI		**$ 1,423,033**	**$ 760,553**	**$ (662,480)**

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
206-1120- Community Development	**Expenditure**			
521218	Ritz Schaefer Center	$ 65,270	$ 66,331	$ 1,061
Expenditure Subtotal	**Department: 1120 Community Development**	**$ 65,270**	**$ 66,331**	**$ 1,061**
206-4220- Streets & Drainage	**Expenditure**			
523860	Contract Labor Paving	$ 80,163	$ -	$ (80,163)
Expenditure Subtotal	**Department: 4220 Streets & Drainage**	**$ 80,163**	**$ -**	**$ (80,163)**
206-4421- Water Davidson Creek	**Expenditure**			
522200	Rebuild Pumps Davidson Creek	$ -	$ 150,000	$ 150,000
542500	Davidson Creek Generator Match	$ -	$ 39,622	$ 39,622
Expenditure Subtotal	**Department: 4421 Water Davidson Creek**	**$ -**	**$ 189,622**	**$ 189,622**
206-4430- Water Treatment Plant	**Expenditure**			
521200	WTP Design Study	$ -	$ 125,000	$ 125,000
522200	Water Treatment Plant	$ 1,175,100	$ 351,200	$ (823,900)
Expenditure Subtotal	**Department: 4430 Water Treatment Plant**	**$ 1,175,100**	**$ 476,200**	**$ (698,900)**
206-8500- Capital Outlay	**Expenditure**			
521200	Water Model	$ 102,500	$ 28,400	$ (74,100)
Expenditure Subtotal	**Department: 8500 Capital Outlay**	**$ 102,500**	**$ 28,400**	**$ (74,100)**
Total Expenditure SPLOST VI		**$ 1,423,033**	**$ 760,553**	**$ (662,480)**

SPLOST VII FUND DETAIL

REVENUE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
207-0033- Intergovernmental	**Revenue**			
337000	Splost VII Revenue	$ 1,696,300	$ 1,833,800	$ 137,500
Revenue Subtotal	**Department: 0033 Intergovernmental**	**$ 1,696,300**	**$ 1,833,800**	**$ 137,500**
207-0036- Interest Income	**Revenue**			
361000	Interest Income	$ 70,000	$ 88,000	$ 18,000
Revenue Subtotal	**Department 0036 Interest Income**	**$ 70,000**	**$ 88,000**	**$ 18,000**
207-0039- Other Financing Sources	**Revenue**			
393999	Balance Brougth Forward	$ -	$ 1,544,854	$ 1,544,854
Revenue Subtotal	**Department 0039 Other Financing Sources**	**$ -**	**$ 1,544,854**	**$ 1,544,854**
Total Revenue SPLOST VII		**$ 1,766,300**	**$ 3,466,654**	**$ 1,700,354**

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
207-3510- Fire Department	**Expenditure**			
542500	Fire Truck	$ -	$ 989,921	$ 989,921
Expenditure Subtotal	**Department: 3510 Fire Department**	**$ -**	**$ 989,921**	**$ 989,921**
207-4220 Streets & Drainage	**Expenditure**			
522200	Roads Bridges and Culverts	$ 921,426	$ 160,000	$ (761,426)
Expenditure Subtotal	**Department: 4220 Streets & Drainage**	**$ 921,426**	**$ 160,000**	**$ (761,426)**
207-4334- Liftstations	**Expenditure**			
521200	Sewer Rehab	$ -	$ 350,000	$ 350,000
Expenditure Subtotal	**Department: 4334 Liftstations**	**$ -**	**$ 350,000**	**$ 350,000**
207-4336- Toccoa Creek Plant	**Expenditure**			
521200	Toccoa Creek Upgrade Match	$ -	$ 1,598,792	$ 1,598,792
Expenditure Subtotal	**Department: 4336 Toccoa Creek**	**$ -**	**$ 1,598,792**	**$ 1,598,792**
207-4430 Water Treatment	**Expenditure**			
521200	WTP Dechorination Match	$ -	$ 367,941	$ 367,941
Expenditure Subtotal	**Department: 4430 Water Treatment**	**$ -**	**$ 367,941**	**$ 367,941**
207-8500 Capital Outlay	**Expenditure**			
999999	Banked for Future Projects	$ 844,874	$ -	$ (844,874)
Expenditure Subtotal	**Department: 8500 Capital Outlay**	**$ 844,874**	**$ -**	**$ (844,874)**
Total Expenditure SPLOST VII		**$ 1,766,300**	**$ 3,466,654**	**$ 1,700,354**

ARPA FUND DETAIL

REVENUE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
230-0033 Intergovernmental	**Revenue**			
332100	American Rescue Plan Act	$ 3,112,965	$ 3,112,965	$ -
332111	Georgia OPB Water Sewer Grant	$ 11,746,500	$ 11,697,000	$ (49,500)
Revenue Subtotal	**Department: 0033 Intergovernmental**	**$ 14,859,465**	**$ 14,809,965**	**$ (49,500)**
230-0039- Other Financing Source	**Revenue**			
391207	Transfer in from SPLOST VII	$ 1,598,792	$ 1,598,792	$ -
Revenue Subtotal	**Department 0036 Interest Income**	**$ 1,598,792**	**$ 1,598,792**	**$ -**
Total Revenue ARPA Fund		**$ 16,458,257**	**$ 16,408,757**	**$ (49,500)**

EXPENDITURE Account Number	Description	FY2025 ($) Approved	FY2026 ($) Approved	Difference ($)
230-8500 Capital Outlay	**Expenditure**			
521200	Professional Services Water Sewer	$ 16,458,257	$ 16,408,757	$ (49,500)
Expenditure Subtotal	**Department: 8500 Capital Outlay**	**$ 16,458,257**	**$ 16,408,757**	**$ (49,500)**
Total Expenditure ARPA Fund		**$ 16,458,257**	**$ 16,408,757**	**$ (49,500)**

THIS PAGE INTENTIONALLY LEFT BLANK

City of Toccoa