

# General Fund---General

Income	2022-2023	2023-2024
392300 · Advertising Income		\$ 3,000.00
311100 · Real Property - Current Year	\$ 187,000.00	\$ 222,000.00
311310 · Motor Vehicle	\$ 10,000.00	\$ 15,000.00
311320 · Mobile Home Tax	\$ 200.00	\$ 100.00
311340 · Intangibles-Regular & Recording	\$ 2,500.00	\$ 3,000.00
311700 · Franchise Tax	\$ 100,000.00	\$ 85,000.00
313100 · Local Option Sales/Use Tax	\$ 325,000.00	\$ 325,000.00
314200 · Alcoholic Beverage Excise Tax	\$ 105,000.00	\$ 110,000.00
314300 · Alcohol Excise Tax- By the Pour	\$ 8,000.00	\$ 7,500.00
316200 · Insurance Premium Tax	\$ 69,000.00	\$ 75,000.00
316300 · Financial Institution Tax	\$ 12,000.00	\$ 15,000.00
321110 · Business License - Alcohol	\$ 22,000.00	\$ 27,000.00
321200 · Business License - General	\$ 22,000.00	\$ 24,000.00
322200 · Sign Permits	\$ 3,000.00	\$ 3,000.00
323100 · Building Permits	\$ 6,000.00	\$ 10,000.00
341401 · Printing and Duplicating Servic	\$ 300.00	\$ 300.00
341910 · Election Qualifying Fees		\$ 225.00
361010 · Interest Revenue	\$ 700.00	\$ 1,500.00
371010 · Contributions - Private - Gen	\$ 1,000.00	\$ 1,000.00
371100 · TVA Grant		
381100 · Rent & Royalties	\$ -	\$ 1,000.00
383010 · Reimb Property Damage-General		
389010 · Budget Underrun Previous Year		\$ 71,501.00
392200 · Proceeds From Sale Of Property		
392500 · Other Financing Sources		
393000 · Grants-Government		\$ 18,000.00
350000 · Grants-Non-Government		
<b>Total Income</b>	<b>873,700.00</b>	<b>\$ 1,018,126.00</b>

5111000 · Regular Employee Salaries-Gen	77,274.00	\$80,365.00
5111003 · Council Per Diem - General	15,000.00	\$15,000.00
5113001 · Overtime-General	1,000.00	\$1,000.00
5121001 · Group Insurance-General	8,207.00	\$10,423.00
5122001 · SS FICA Contribution-General	6,531.00	\$6,792.00
5123001 · Medicare Contributions-General	1,530.00	\$1,591.00
5124001 · Retirement Contribution-General	5,032.00	\$5,233.00
5126001 · Unemployment Insurance-General	232.00	\$2,000.00
5129001 · Other Employee Benefits-General	0.00	\$0.00
5211001 · Official/Administration-General	67,684.00	\$65,000.00
5212001 · Professional - General	110,000.00	\$132,000.00
5221101 · Disposal-Garbage PU-General	2,000.00	\$2,100.00
5221301 · Custodial - General	8,200.00	\$1,500.00
5221401 · Lawn Care - General	28,000.00	\$25,000.00
5221501 · Street Repair/Maintenance - Gen	15,000.00	\$15,000.00
5222001 · Repairs & Maintenance-General	15,000.00	\$25,000.00
5231001 · Insurance-Not Employee-General	9,300.00	\$9,300.00
5232001 · Communications - General	8,000.00	\$15,000.00
5233001 · Advertising - General	1,200.00	\$1,500.00
5236001 · Dues & Fees - General	7,000.00	\$10,000.00
5237001 · Education & Training - General	7,000.00	\$10,000.00
5237101 · Council Training - General	4,500.00	\$5,000.00
5237220 · Building Inspections Fee - Gen	7,000.00	\$7,000.00
5238751 · Election Cost - General	11,000.00	\$15,000.00
5238951 · Tax Collection Fees - General	1,000.00	\$1,000.00
5239001 · Other Purchased Services-Gen	0.00	\$0.00
5311001 · Gen Supplies & Materials-General	5,693.00	\$5,700.00
5312301 · Electricity - General	39,534.00	\$43,000.00
531240 · Bottled Gas	0.00	\$0.00
5312701 · Gasoline - General	3,000.00	\$4,000.00
5316502 · Special Projects Expense - Gen	637,284.00	\$60,000.00
5417001 · Promotional - General	2,000.00	\$3,000.00
5422001 · Capital Outlay - General	60,000.00	\$60,000.00
5425001 · Other Equipment-General	0.00	\$0.00
5720001 · Payments To Other Agencies-Gen	0.00	\$0.00
5723201 · Pmt To Other Agencies-YHC-Gen	0.00	\$0.00
66000 · PAYROLL EXPENSES	0.00	\$0.00
<b>Total Expenses</b>	<b>1,164,201.00</b>	<b>\$637,504.00</b>

	526,917.00	\$ 380,622.00	\$ 1,018,126.00
<i>Without Grant</i>		<b>Overage to Police</b>	

# General - Police

	2022-2023	2023-2024
<b>Income</b>		
342120 · Accident Reports	\$200.00	\$200.00
351172 · Municipal Court Fines-Police	\$133,000.00	\$125,000.00
321900 · Technology Fees-Police	\$4,000.00	\$4,500.00
3513002 · Confiscation	\$2,000.00	\$0.00
3513202 · Cash Confiscations		\$0.00
371020 · Contributions - Private -Police	\$2,000.00	\$2,000.00
383020 · Reimb Property Damage-Police		\$1,000.00
392200 · Proceeds From Sale Of Property	\$9,000.00	\$5,000.00
393000 · Grants-Government		
350000 · Grants-Non-Government		
<b>Total Income</b>	<b>\$150,200.00</b>	<b>\$137,700.00</b>

<b>Expense</b>		
5111001 · Judge and Clerk Fees - Police	\$6,000.00	\$6,000.00
5111002 · Salaries-Police	\$240,778.00	\$252,817.00
5113002 · Overtime-Police	\$3,260.00	\$4,000.00
5121002 · Group Insurance-Police	\$50,386.00	\$62,982.00
5122002 · SS FICA Contribution-Police	\$16,685.00	\$17,352.00
5123002 · Medicare Contributions-Police	\$3,922.00	\$4,079.00
5124002 · Retirement Contribution-Police	\$5,162.00	\$5,368.00
5126002 · Unemployment Insurance-Police	\$587.00	\$587.00
5129002 · Other Employee Benefits-Police	\$7,038.00	\$7,742.00
5211002 · Official/Administration-Police	\$4,000.00	\$4,500.00
5222002 · Repairs & Maintenance-Police	\$9,126.00	\$15,000.00
5231002 · Insurance-Not Employee-Police	\$23,495.00	\$23,495.00
5232002 · Communications - Police	\$4,000.00	\$4,000.00
5233002 · Advertising - Police	\$1,000.00	\$1,000.00
5236002 · Dues & Fees - Police	\$1,000.00	\$1,000.00
5237002 · Education & Training - Police	\$2,000.00	\$2,500.00
5238002 · Licenses - Police		\$0.00
5311002 · Gen Supplies & Materials-Police	\$3,000.00	\$4,000.00
5312702 · Gasoline - Police	\$15,000.00	\$17,000.00
5320002 · Uniforms - Police	\$1,200.00	\$2,000.00
5422002 · Capital Outlay - Vehicles -Pol	\$40,000.00	\$40,000.00
5424002 · Techology Expense-Police		\$0.00
5425002 · Other Equipment-Police		\$0.00
5720101 · Payments To-TC Law Library-Pol	\$1,500.00	\$1,700.00
5720202 · Pmt To Other Agencies-GSCCCA	\$16,000.00	\$18,000.00
5720802 · Pmt To Other Agencies-Courtware	\$14,000.00	\$16,000.00
5720902 · Pmt To Other-TC Drug Abuse-Pol	\$3,000.00	\$3,000.00
5723202 · Pmt To Other Agencies-DA Office		\$0.00
5723302 · Pmt To Other Agencies-SCT		\$0.00
5730102 · Pmt To Other - Jail Costs - Pol		\$0.00
5730202 · Pmt To Other - Local Victim Ast	\$4,200.00	\$4,200.00
<b>Total Expense</b>	<b>476,339.00</b>	<b>\$518,322.00</b>

**Police Overrun Expenses to Income: \$0.00**

# Water Treatment Plant

	2022-2023	2023-2024
<b>Income</b>		
344210 · Water Charges	428,158.59	\$ 632,500.00
344220 · Water Charges - Internal	279,233.87	\$ 412,500.00
361010 · Interest Revenue	0.00	
381000 · Miscellaneous Income	0.00	
383010 · Reimbursement for Prop. Damage	0.00	
389010 · Budget Underrun Previous Year	0.00	
392200 · Gain/Loss on Sale of Asset	0.00	
<b>Total Income</b>	<b>707,392.46</b>	<b>\$ 1,045,000.00</b>

<b>Expense</b>		
511100 · Regular Employees	120,629.03	\$ 178,480.00
511300 · Overtime	15,162.76	\$ 20,000.00
512100 · Group Insurance	24,950.86	\$ 42,555.16
512200 · Social Sec. - FICA Contribution	7,172.20	\$ 10,017.28
512300 · Medicare	1,679.87	\$ 2,346.24
512400 · Retirement Contributions	3,074.56	\$ 4,294.16
512600 · Unemployment Insurance	191.36	\$ 300.00
521100 · Official/Administrative	7,446.25	\$ 10,000.00
521200 · Professional	78,185.48	\$ 115,500.00
522110 · Disposal (Garbage Pickup)	1,042.46	\$ 2,200.00
522200 · Repairs And Maintenance	48,400.53	\$ 70,000.00
522320 · Rental Of Equipment & Vehicle	0.00	\$ -
523100 · Insurance - Not Employee	14,892.46	\$ 20,000.00
523200 · Communications	744.63	\$ 1,500.00
523300 · Advertising	1,489.24	\$ 2,000.00
523600 · Dues and Fees	744.63	\$ 1,000.00
523700 · Education And Training	1,489.24	\$ 4,000.00
523800 · License	372.30	\$ 1,000.00
523900 · Other Purchased Services	0.00	\$ 143,560.00
531100 · General Supplies & Materials	50,145.94	\$ 87,547.16
531230 · Electricity	78,930.12	\$ 116,600.00
531240 · Bottled Gas	1,116.94	\$ 8,500.00
531270 · Gasoline	372.30	\$ 2,000.00
531501 · Wheeling Fee Expense - Internal	93,077.95	\$ 95,000.00
542500 · Capital Outlay	26,061.82	\$ 35,000.00
561010 · Depreciation	44,677.42	\$ 65,000.00
572010 · DNR-Drinking Water Fees	4,467.74	\$ 6,600.00
572200 · Payment To Other Agencies-HRWC	0.00	
Wheeling Fee to Water Fund		
<b>Total Income</b>	<b>626,518.09</b>	<b>\$ 1,045,000.00</b>

# Water Department

	2022-2023	2023-2024
<b>Income</b>		
3442101 · Water Charges	\$1,300,000.00	\$1,375,000.00
3442300 · Wheeling Fee Revenue - Internal		\$125,000.00
3475001 · Program Fees - Water	\$50,000.00	\$50,000.00
3514001 · Addtl Penalty Assessment -Water	\$10,000.00	\$10,000.00
3610101 · Interest Revenues - Water	\$6,500.00	\$6,500.00
3830101 · Reim for Property Damage -Water	\$1,000.00	\$1,000.00
3921001 · Sale of Asset - Water	\$3,000.00	\$0.00
3990101 · Budget Underrun Previous Year		
<b>Total Income</b>	<b>1,370,500.00</b>	<b>\$1,567,500.00</b>

<b>Expense</b>		
5111001 · Regular Employees - Water	168,599.00	175,343.00
5113001 · Overtime - Water	2,284.00	2,200.00
5121001 · Group Insurance - Water	43,781.00	55,602.00
5122001 · SS (FICA) Contribution - Water	11,696.00	12,160.00
5123001 · Medicare - Water	2,736.00	2,845.00
5124001 · Retirement Contributions -Water	3,909.00	4,065.00
5126001 · Unemployment Insurance - Water	524.00	500.00
5211001 · Official/Administrative - Water	47,000.00	40,000.00
5212001 · Professional - Water	10,000.00	10,000.00
5221101 · Disposal-Garbage Pickup - Water	1,200.00	1,400.00
5222001 · Repairs & Maintenance - Water	42,000.00	55,000.00
5223101 · Rental Of Land & Bldgs-Water	800.00	0.00
5223201 · Rental Of Equip & Vehicle-Water	1,000.00	1,000.00
5231001 · Insurance-Not Employee - Water	14,000.00	14,000.00
5232001 · Communications - Water	2,300.00	2,500.00
5233001 · Advertising - Water	500.00	500.00
5236001 · Dues And Fees - Water	2,000.00	2,200.00
5237001 · Education And Training - Water	2,000.00	2,000.00
5238001 · Licenses - Water	200.00	200.00
5239001 · Other Purchased Service - Water	0.00	0.00
5311001 · Gen Supplies &Materials - Water	90,371.00	95,935.00
5312301 · Electricity - Water	18,000.00	21,000.00
5312401 · Bottled Gas - Water	600.00	1,000.00
5312701 · Gasoline - Water	14,000.00	16,000.00
5315101 · Water Purchased	365,000.00	425,000.00
5421001 · Payments On Water Meters	0.00	0.00
5425001 · Cap. Outlay - Oth Equip - Water	50,000.00	50,000.00
5522001 · Claims - Water	0.00	0.00
5522101 · Claims Penalty	0.00	0.00
5610101 · Depreciation	600,000.00	577,050.00
5620101 · Amortization	0.00	0.00
5711100 · Over and Short	0.00	0.00
5721002 · Payment To Other Agencies - SWR	0.00	0.00
5722001 · Payment To Other Agencies -GDNR	0.00	0.00
5723002 · Payment To Other Agencies -HRWC	0.00	0.00
<b>Total Income</b>	<b>1,494,500.00</b>	<b>\$1,567,500.00</b>

# Sewer Fund

	2022-2023	2023-2024
<b>Income</b>		
3442552 · Sewer Charges	\$785,000.00	\$785,000.00
3442553 · Sewer Charges - TCWA		
3475002 · Program Fees - Sewer	\$2,250.00	\$2,500.00
3514002 · Addtl Penalty Assessment -Sewer	\$10,000.00	\$10,000.00
3610102 · Interest Revenues - Sewer	\$200.00	\$200.00
<b>Total Income</b>	<b>\$797,450.00</b>	<b>\$797,700.00</b>

<b>Expense</b>		
5111002 · Regular Employees - Sewer	77,481.00	80,580.00
5113002 · Overtime - Sewer	2,014.00	2,000.00
5121002 · Group Insurance - Sewer	21,712.00	21,000.00
5122002 · SS (FICA) Contribution - Sewer	5,422.00	5,500.00
5123002 · Medicare - Sewer	1,276.00	1,200.00
5124002 · Retirement Contributions -Sewer	2,083.00	2,000.00
5126002 · Unemployment Insurance - Sewer	180.00	100.00
5211002 · Official/Administrative - Sewer	9,000.00	15,000.00
5212002 · Professional - Sewer	3,000.00	3,000.00
5215002 · Management Fees - Sewer	15,000.00	15,000.00
5221102 · Disposal-Garbage Pickup - Sewer	55,000.00	65,000.00
5222002 · Repairs & Maintenance - Sewer	75,000.00	80,000.00
5223202 · Rental Of Equip & Vehicle-Sewer	1,500.00	1,000.00
5231002 · Insurance-Not Employee - Sewer	20,000.00	20,000.00
5232002 · Communications - Sewer	1,800.00	1,500.00
5233002 · Advertising - Sewer	0.00	0.00
5236002 · Dues And Fees - Sewer	1,000.00	500.00
5237002 · Education And Training - Sewer	1,000.00	1,000.00
5238002 · Licenses - Sewer	200.00	200.00
5239002 · Other Purchased Service - Sewer	0.00	0.00
5311002 · Gen Supplies &Materials - Sewer	81,021.00	85,000.00
5312302 · Electricity - Sewer	127,000.00	135,000.00
5312402 · Bottled Gas - Sewer	0.00	1,000.00
5312702 · Gasoline - Sewer	2,200.00	2,500.00
5425002 · Cap. Outlay - Oth Equip - Sewer	210,000.00	60,000.00
5522002 · Claims - Sewer	2,000.00	1,000.00
5610101 · Depreciation		0.00
5620101 · Amortization		0.00
5711100 · Over and Short		198,620.00
5721002 · Payment To Other Agencies - SWR		0.00
5722001 · Payment To Other Agencies -GDNR	15,000.00	0.00
5723002 · Payment To Other Agencies -HRWC	0.00	0.00
5823002 · Interest - Other - Sewer		0.00
<b>Total Expense</b>	<b>729,889.00</b>	<b>797,700.00</b>

# SPLOST Fund

2022-2023

2023-2024

## Income

313200 · Special Purpose Local	212,000.00	300,000.00
361010 · Interest Revenue		0.00
<b>Total Income</b>	<b>212,000.00</b>	<b>300,000.00</b>

## Expense

541200 · Site Improvements		
541201 · Reserved For Site Improvements	62,000.00	
541202 · ECONOMIC DEVELOPMENT (55.5%)	0.00	166,500.00
541203 · PUBLIC SAFETY (7.5%)	50,000.00	22,500.00
541204 · PARKS & RECREATION (18.5%)	50,000.00	55,500.00
541205 · ROADS, STREETS AND BRIDGES (18.5%)	50,000.00	55,500.00
<b>Total Expense</b>	<b>212,000.00</b>	<b>300,000.00</b>

# Hotel Motel Fund

	2022-2023	2023-2024
<b>Income</b>		
314100 · Hotel/Motel Tax Revenue		
314110 · Payments from Towns County	\$ 105,000.00	\$ 107,000.00
314150 · Payments from Rome CI - Qtrly	\$ 855.00	\$ -
314175 · Payments from VRBO/Air BNB		
314100 · Hotel/Motel Tax Revenue - Other		
<b>Total 314100 · Hotel/Motel Tax Revenue</b>		<b>\$ 107,000.00</b>
336000 · Local Government Unit		
336100 · Towns County	\$ 21,695.00	\$ 21,695.00
336200 · City of Young Harris	\$ 21,695.00	\$ 21,695.00
<b>Total 336000 · Local Government Unit</b>		<b>\$ 43,390.00</b>
<b>Total Income</b>	<b>\$ 149,245.00</b>	<b>\$ 150,390.00</b>

<b>Expense</b>		
5111001 · Regular Employees	\$ 62,000.00	\$ 60,000.00
5121001 · Group Insurance	\$ 12,255.00	\$ 15,790.00
5122001 · SS (Fica) Contribution	\$ 4,617.00	\$ 2,500.00
5123001 · Medicare Contribution	\$ 1,081.00	\$ 700.00
5124001 · Retirement Contributions	\$ 2,088.00	\$ 1,200.00
5126001 · Unemployment Insurance	\$ 100.00	\$ -
5211001 · Official/Administrative	\$ 300.00	\$ 200.00
5212001 · Professional	\$ 4,000.00	\$ 4,000.00
5233001 · Advertising and Promotional	\$ 1,000.00	\$ 500.00
5236001 · Dues and Fees	\$ 1,500.00	\$ -
5237001 · Education and Training	\$ 2,000.00	\$ 1,000.00
5238851 · Hotel/Motel Tax Collection Fee	\$ 1,500.00	\$ 1,500.00
5312701 · Gasoline		\$ -
Payment to DDA	\$ 20,000.00	\$ 20,000.00
5416001 · Towns Co Chamber Pymts/Expenses	\$ 35,000.00	\$ 43,000.00
<b>TOTAL Expenses</b>	<b>\$ 147,441.00</b>	<b>\$ 150,390.00</b>