

General Fund---General

	2023-2024	2024-2025	
Income			
392300 · Advertising Income	\$3,000	\$0	
311100 · Real Property - Current Year	\$222,000	\$225,000	Liz Ordiales
311310 · Motor Vehicle	\$15,000	\$20,000	Bonnie Kendrick
311320 · Mobile Home Tax	\$100	\$100	Sheryl Branson (50%)
311340 · Intangibles-Regular & Recording	\$3,000	\$3,000	
311700 · Franchise Tax	\$85,000	\$85,000	
313100 · Local Option Sales/Use Tax	\$325,000	\$375,000	
314200 · Alcoholic Beverage Excise Tax	\$110,000	\$110,000	
314300 · Alcohol Excise Tax- By the Pour	\$7,500	\$7,000	
316200 · Insurance Premium Tax	\$75,000	\$75,000	
316300 · Financial Institution Tax	\$15,000	\$15,000	
321110 · Business License - Alcohol	\$27,000	\$25,000	
321200 · Business License - General	\$24,000	\$24,000	
322200 · Sign Permits	\$3,000	\$3,000	
323100 · Building Permits	\$10,000	\$10,000	
341401 · Printing and Duplicating Servic	\$300	\$200	
341910 · Election Qualifying Fees	\$225	\$300	
361010 · Interest Revenue	\$1,500	\$1,000	
371010 · Contributions - Private - Gen	\$1,000	\$5,000	Adv-AT Bus
371100 · TVA Grant			
381100 · Rent & Royalties	\$1,000	\$0	
383010 · Reimb Property Damage-General		\$0	
389010 · Budget Underrun Previous Year		\$0	
392200 · Proceeds From Sale Of Property		\$0	
392500 · Other Financing Sources		\$0	
393000 · Grants-Government	\$18,000	\$22,000	Approx LMIG
350000 · Grants-Non-Government			
Total Income	\$946,625	\$1,005,600	

5111000 · Regular Employee Salaries-Gen	\$81,365	\$132,096	3.2% COLA
5111003 · Council Per Diem - General	\$15,000	\$15,000	
5113001 · Overtime-General	\$1,000		Rolled into Reg Empl Sal
5121001 · Group Insurance-General	\$10,423	\$10,631	2% Increase
5122001 · SS FICA Contribution-General	\$6,792	\$6,996	3% Increase
5123001 · Medicare Contributions-General	\$1,591	\$1,639	3% Increase
5124001 · Retirement Contribution-General	\$5,233	\$5,390	3% Increase
5126001 · Unemployment Insurance-General	\$2,000	\$2,000	
5129001 · Other Employee Benefits-General	\$0	\$0	
5211001 · Official/Administration-General	\$65,000	\$60,000	
5212001 · Professional - General	\$132,000	\$158,400	20% Increase
5221101 · Disposal-Garbage PU-General	\$2,100	\$2,100	
5221301 · Custodial - General	\$1,500	\$2,000	
5221401 · Lawn Care - General	\$25,000	\$25,000	
5221501 · Street Repair/Maintenance - Gen	\$15,000	\$15,000	
5222001 · Repairs & Maintenance-General	\$25,000	\$20,000	AT Bus, Bldg/AC, etc
5231001 · Insurance-Not Employee-General	\$9,300	\$9,300	
5232001 · Communications - General	\$15,000	\$20,000	
5233001 · Advertising - General	\$1,500	\$3,000	
5236001 · Dues & Fees - General	\$10,000	\$10,000	
5237001 · Education & Training - General	\$10,000	\$10,000	
5237101 · Council Training - General	\$5,000	\$5,000	
5237220 · Building Inspections Fee - Gen	\$7,000	\$7,000	
5238751 · Election Cost - General	\$15,000	\$15,000	
5238951 · Tax Collection Fees - General	\$1,000	\$1,000	
5239001 · Other Purchased Services-Gen	\$0	\$0	
5311001 · Gen Supplies & Materials-General	\$5,700	\$6,270	10% Increase
5312301 · Electricity - General	\$43,000	\$43,000	
531240 · Bottled Gas	\$0	\$0	
5312701 · Gasoline - General	\$4,000	\$4,000	
5316502 · Special Projects Expense - Gen	\$60,000	\$35,000	
541700 · Promotional - General	\$3,000	\$3,000	
542600 · Capital Outlay - General	\$60,000	\$60,000	Office Furniture
5426004 · Other Equipment-General	\$0		
572080 · Payments To Other Agencies-Gen	\$0		
5723204 · Pmt To Other Agencies-VHC-Gen	\$0		
669000 · PAYROLL EXPENSES	\$0		
Total Expenses	\$638,505	\$687,823	

\$317,777
 Avail for Police
 Deficit

General - Police

	2023-2024	2024-2025
Income		
342120 · Accident Reports	\$200	\$200
351172 · Municipal Court Fines-Police	\$125,000	\$85,000
321900 · Technology Fees-Police	\$4,500	\$4,000
3513002 · Confiscation	\$0	\$0
3513202 · Cash Confiscations	\$0	\$0
371020 · Contributions - Private -Police	\$2,000	\$1,000
383020 · Reimb Property Damage-Police	\$1,000	\$1,000
392200 · Proceeds From Sale Of Property	\$5,000	\$3,000
393000 · Grants-Government		
350000 · Grants-Non-Government		
Total Income	\$137,700	\$94,200

All Police Officer/Chief
Sheryl Branson (50%)

Expense		
526851 · Judge and Clerk Fees - Police	\$6,000	\$6,000
5111002 · Salaries-Police	\$256,817	\$304,251
5113002 · Overtime-Police	\$4,000	
5121002 · Group Insurance-Police	\$62,983	\$63,000
5122002 · SS FICA Contribution-Police	\$17,352	\$15,000
5123002 · Medicare Contributions-Police	\$4,079	\$4,000
5124002 · Retirement Contribution-Police	\$5,368	\$5,000
5126002 · Unemployment Insurance-Police	\$587	\$600
5129002 · Other Employee Benefits-Police	\$7,742	\$7,000
5211002 · Official/Administration-Police	\$4,500	\$18,000
5222002 · Repairs & Maintenance-Police	\$15,000	\$15,000
5231002 · Insurance-Not Employee-Police	\$23,495	\$23,000
5232002 · Communications - Police	\$4,000	\$4,000
5233002 · Advertising - Police	\$1,000	\$1,000
5236002 · Dues & Fees - Police	\$1,000	\$1,000
5237002 · Education & Training - Police	\$2,500	\$3,200
5238002 · Licenses - Police	\$0	
5311002 · Gen Supplies & Materials-Police	\$4,000	\$2,000
5312702 · Gasoline - Police	\$17,000	\$17,000
5320002 · Uniforms - Police	\$2,000	\$4,000
5422002 · Capital Outlay - Vehicles -Pol	\$40,000	\$40,000
5424002 · Technology Expense-Police	\$0	
5425002 · Other Equipment-Police	\$0	
5720101 · Payments To-TC Law Library-Pol	\$1,700	\$1,700
5720202 · Pmt To Other Agencies-GSCCCA	\$18,000	\$15,000
572080 · Pmt To Other Agencies-Courtware	\$16,000	\$13,000
5720902 · Pmt To Other-TC Drug Abuse-Pol	\$3,000	\$3,200
5723202 · Pmt To Other Agencies-DA Office	\$0	
5723302 · Pmt To Other Agencies-SCT	\$0	
5730102 · Pmt To Other - Jail Costs - Pol	\$0	
5730202 · Pmt To Other - Local Victim Ast	\$4,200	
Total Expense	\$522,323	\$565,951

Rolled into Reg Empl Sal

Tag Readers

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\$471,751 **Deficit**
\$317,777 **From General**
\$153,974 **Additonal Revenue Needs**

Water Treatment Plant

	2023-2024	2024-2025
Income		
344210 · Water Charges	\$632,500	\$651,475
344220 · Water Charges - Internal	\$412,500	\$424,875
361010 · Interest Revenue	\$0	\$125
381000 · Miscellaneous Income	\$0	
383010 · Reimbursement for Prop. Damage	\$0	
389010 · Budget Underrun Previous Year	\$0	
392200 · Gain/Loss on Sale of Asset	\$0	
Total Income	\$1,045,000	\$1,076,475

Andrew Sims
Ben Edwards
Aimee Andrews

Expense		
511100 · Regular Employees	\$135,792	\$213,210
511300 · Overtime	\$20,000	
512100 · Group Insurance	\$42,555	\$44,290
512200 · Social Sec. - FICA Contribution	\$10,017	\$10,218
512300 · Medicare	\$2,346	\$2,393
512400 · Retirement Contributions	\$4,294	\$4,294
512600 · Unemployment Insurance	\$300	\$300
521100 · Official/Administrative	\$10,000	\$10,000
521200 · Professional	\$115,500	\$50,000
522110 · Disposal (Garbage Pickup)	\$2,200	\$2,500
522200 · Repairs And Maintenance	\$70,000	\$85,000
522300 · Rental Of Equipment & Vehicle		
523100 · Insurance - Not Employee	\$20,000	\$20,000
523200 · Communications	\$1,500	\$1,500
523300 · Advertising	\$2,000	\$1,000
523600 · Dues and Fees	\$1,000	\$1,000
523700 · Education And Training	\$4,000	\$4,500
523800 · License	\$1,000	\$1,000
523900 · Other Purchased Services	\$143,560	\$184,270
531100 · General Supplies & Materials	\$87,547	\$90,000
531230 · Electricity	\$116,600	\$116,000
531240 · Bottled Gas	\$8,500	\$9,000
531270 · Gasoline	\$2,000	\$2,000
531501 · Wheeling Fee Expense - Internal		\$16,000
542500 · Capital Outlay	\$35,000	\$35,000
561010 · Depreciation	\$65,000	\$65,000
572010 · DNR-Drinking Water Fees	\$6,600	\$8,000
572200 · Payment To Other Agencies - HRWC	\$0	
Wheeling Fee to Water Fund	\$95,000	\$100,000
Total Income	\$1,002,312	\$1,076,475

Rolled into Reg Empl Sal

Water Department

2023-2024	2024-2025
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Income

3442101 - Water Charges	\$1,375,000	\$1,416,250
3442300 - Wheeling Fee Revenue - Internal	\$125,000	\$125,000
3475001 - Program Fees - Water	\$50,000	\$50,000
3514001 - Addtl Penalty Assessment -Water	\$10,000	\$10,000
3610101 - Interest Revenues - Water	\$6,500	\$6,500
3830101 - Reim for Property Damage -Water	\$1,000	\$1,000
3921001 - Sale of Asset - Water	\$0	\$0
3990101 - Budget Underrun Previous Year		
Total Income	\$1,567,500	\$1,608,750

Carl Grizzle
Jarrett Milam
Mike Whittemore
Billing Clerk (50%)

Expense

5111001 - Regular Employees - Water	\$175,343	\$180,550
5113001 - Overtime - Water	\$2,200	
5121001 - Group Insurance - Water	\$55,602	\$60,000
5122001 - SS (FICA) Contribution - Water	\$12,160	\$12,000
5123001 - Medicare - Water	\$2,845	\$2,800
5124001 - Retirement Contributions -Water	\$0	\$3,300
5126001 - Unemployment Insurance - Water	\$500	\$500
5211001 - Official/Administrative - Water	\$40,000	\$40,000
5212001 - Professional - Water	\$10,000	\$10,000
5221101 - Disposal-Garbage Pickup - Water	\$1,400	\$2,000
5222001 - Repairs & Maintenance - Water	\$55,000	\$65,000
5223101 - Rental Of Land & Bldgs - Water	\$0	
5223201 - Rental Of Equip & Vehicle-Water	\$1,000	\$1,000
5231001 - Insurance-Not Employee - Water	\$14,000	\$14,000
5232001 - Communications - Water	\$2,500	\$2,500
5233001 - Advertising - Water	\$500	\$500
5236001 - Dues And Fees - Water	\$2,200	\$2,200
5237001 - Education And Training - Water	\$2,000	\$2,000
5238001 - Licenses - Water	\$200	\$200
5239001 - Other Purchased Service - Water	\$0	
5311001 - Gen Supplies &Materials - Water	\$100,000	\$110,000
5312301 - Electricity - Water	\$21,000	\$22,000
5312401 - Bottled Gas - Water	\$1,000	\$1,200
5312701 - Gasoline - Water	\$16,000	\$16,000
5315101 - Water Purchased	\$425,000	\$500,000
5421001 - Payments On Water Meters	\$0	
5425001 - Cap. Outlay - Oth Equip - Water	\$50,000	\$50,000
5522001 - Claims - Water	\$0	\$0
5522101 - Claims Penalty	\$0	\$0
5610101 - Depreciation	\$577,050	\$511,000
5620101 - Amortization	\$0	\$0
5714100 - Over and Short	\$0	\$0
5724002 - Payment To Other Agencies - SWR	\$0	\$0
5722001 - Payment To Other Agencies - GDNR	\$0	\$0
5723002 - Payment To Other Agencies - HRWC	\$0	\$0
Total Income	\$1,567,500	\$1,608,750

Rolled into Reg Empl Sal

Sewer Fund

2023-2024	2024-2025
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Income

3442552 - Sewer Charges	\$785,000	\$690,000
3442553 - Sewer Charges - TCWA		\$110,000
3475002 - Program Fees - Sewer	\$2,500	\$5,000
3514002 - Addtl Penalty Assessment - Sewer	\$10,000	\$10,000
3610102 - Interest Revenues - Sewer	\$200	\$1,000
Total Income	\$797,700	\$816,000

Clint Royce
Billing Clerk (50%)

Expense

5111002 - Regular Employees - Sewer	\$80,580	\$80,580
5113002 - Overtime - Sewer	\$2,000	
5121002 - Group Insurance - Sewer	\$21,000	\$21,000
5122002 - SS (FICA) Contribution - Sewer	\$5,500	\$5,000
5123002 - Medicare - Sewer	\$1,200	\$1,200
5124002 - Retirement Contributions - Sewer	\$2,000	\$2,000
5126002 - Unemployment Insurance - Sewer	\$100	\$100
5211002 - Official/Administrative - Sewer	\$15,000	\$15,000
5212002 - Professional - Sewer	\$3,000	\$30,000
5215002 - Management Fees - Sewer	\$15,000	\$15,000
5221102 - Disposal-Garbage Pickup - Sewer	\$65,000	\$70,000
5222002 - Repairs & Maintenance - Sewer	\$80,000	\$80,000
5223202 - Rental Of Equip & Vehicle-Sewer	\$1,000	\$1,000
5231002 - Insurance-Not Employee - Sewer	\$20,000	\$20,000
5232002 - Communications - Sewer	\$1,500	\$1,500
5233002 - Advertising - Sewer	\$0	\$1,000
5236002 - Dues And Fees - Sewer	\$500	\$500
5237002 - Education And Training - Sewer	\$1,000	\$1,000
5238002 - Licenses - Sewer	\$200	\$200
5239002 - Other Purchased Service - Sewer	\$0	\$0
531100 - Gen Supplies &Materials - Sewer	\$85,000	\$90,000
5312302 - Electricity - Sewer	\$135,000	\$140,000
5312402 - Bottled Gas - Sewer	\$1,000	\$1,000
5312702 - Gasoline - Sewer	\$2,500	\$3,200
5425002 - Cap. Outlay - Oth Equip - Sewer	\$60,000	\$60,000
5522002 - Claims - Sewer	\$1,000	\$1,000
5610101 - Depreciation	\$0	
5620101 - Amortization	\$0	
5744400 - Over and Short	\$198,620	\$175,720
5721002 - Payment To Other Agencies - SWR	\$0	
5722001 - Payment To Other Agencies - GDNR	\$0	
5723002 - Payment To Other Agencies - HRWC	\$0	
5823002 - Interest - Other - Sewer	\$0	
Total Expense	\$797,700	\$816,000

Rolled into Reg Empl Sal

Lift station study 28,800

SPLOST Fund

2023-2024	2024-2025
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Income

313200 · Special Purpose Local	\$300,000	\$300,000
361010 · Interest Revenue	\$50	\$50
Total Income	\$300,050	\$300,050

Expense

541200 · Site Improvements		
541201 · Reserved For Site Improvements		
541202 · ECONOMIC DEVELOPMENT (55.5%)	\$166,500	\$166,550
541203 · PUBLIC SAFETY (7.5%)	\$22,500	\$22,500
541204 · PARKS & RECREATION (18.5%)	\$55,500	\$55,500
541205 · ROADS, STREETS AND BRIDGES (18.5%)	\$55,500	\$55,500
Total Expense	\$300,000	\$300,050

Hotel Motel Fund

	2023-2024	2024-2025
Income		
314100 · Hotel/Motel Tax Revenue	\$ 105,000.00	\$ 123,000
314110 · Payments from Towns County		
314150 · Payments from Rome CI - Qtrly	\$855	\$ 1,000
314175 · Payments from VRBO/Air BNB		\$ 7,000
Total 314100 · Hotel/Motel Tax Revenue		\$ 131,000
Local Government Unit		
336000 · Local Government Unit		
336100 · Towns County	\$20,000	\$ 0
336200 · City of Young Harris	\$20,000	\$ 20,000
Total 336000 · Local Government Unit		\$ 20,000
Total Income	\$145,855	\$151,000

Denise McKay

Expenses		
5111001 · Regular Employees	\$60,000	\$ 60,000
5121001 · Group Insurance	\$15,790	\$ 16,000
5122001 · SS (Fica) Contribution	\$2,500	\$ 1,800
5123001 · Medicare Contribution	\$700	\$ 600
5124001 · Retirement Contributions	\$1,200	\$ 1,000
5126001 · Unemployment Insurance	\$0	\$ 0
5211001 · Official/Administrative	\$200	\$ 200
5212001 · Professional	\$4,000	\$ 1,200
5233001 · Advertising and Promotional	\$500	\$ 200
5236001 · Dues and Fees	\$1,500	\$ 1,000
5237001 · Education and Training	\$2,000	\$ 500
5238851 · Hotel/Motel Tax Collection Fee	\$1,500	\$ 1,500
5312701 · Gasoline		\$ 0
Payment to DDA	\$20,000	\$ 20,000
5416001 · Towns Co Chamber Pymts/Expenses	\$43,000	\$ 47,000
TOTAL Expenses	\$152,890	\$151,000