

TOWNS COUNTY MINUTES

PUBLIC HEARING

December 19, 2024

2:00 PM

These Minutes were approved at the Jan. 21, 2025 Regular Meeting

A Public Hearing was held on December 19, 2024 at 2:00 PM in the Towns County Courthouse to discuss the proposed 2025 Budget.

Commissioner Bradshaw called the meeting to order: There was no old business.

New Business: Due to inflation and in order to retain employees and attract new employees if needed there will be a \$1.00 increase. We will add one fireman to work 24 hours on and 48 hours off in order to man Station # 1 24 hours per day. This will improve response time by having a full-time fireman at Station #1 ready to be dispatched 24/7. We are trying to pull from existing volunteer firemen to fill this position. We have fully staffed the Assessors with five employees as required by the state. We have two new hires one replaced a vacant position and one new additional position. The retirement match was increased to 6% in 2024 and will continue in 2025. Upcoming renovations will include three roofs for the Health Dept, Civic Center and Tax Commissioners Office. The Tax Commissioners Office will also include a make-over as mentioned at the last County Meeting. A called meeting will be held on December 30th at 10:00 AM to amend the final budget.

With no further business to conduct, the meeting was adjourned at 2:23 PM

Brenda McKinney, County Clerk

Cliff Bradshaw, Commissioner

NOTICE OF PUBLIC HEARING

**TOWNS COUNTY WILL HOLD A PUBLIC HEARING ON
Thursday December 19, 2024 at 2PM at the Towns County Courthouse located
at 48 River Street, Hiawassee, GA 30546 on the proposed 2025 budget.**

**TOWNS COUNTY
AGENDA
PUBLIC HEARING
December 19, 2024
2:00PM**

- I. Meeting Called to Order
- II. Old Business
 NONE
- III. New Business
 Discuss the proposed 2025 Budget
- IV. Adjourn meeting.

It is the policy of Towns County that all county sponsored public meetings and events are accessible to people with disabilities. If you need assistance in participating in this meeting or event due to a disability as defined under the ADA, please call the (706)896-2276 or email financedirector@townscountyga.com prior to the scheduled meeting or event to request an accommodation.

TOWNS COUNTY SPECIAL REVENUE AND CAPITAL FUNDS
2025 TENTATIVE BUDGET JAN 1, 2025 THRU DEC 31, 2025

SPECIAL REVENUE FUNDS

HOTEL/MOTEL

BEGINNING BALANCE PRIVATE 450,000
 BEGINNING BALANCE BVR 25,000
REVENUES:
 PRIVATE 600,000
 BRASSTOWN VALLEY(STATE FACILITY) 110,000
 TOTAL BEGINNING BALANCE AND REVENUES 1,185,000

EXPENDITURES:

ADMINISTRATIVE COSTS BVR 10% 11,000
 ADVERTISING BVR 95,000
 TOURISM WORKER 12,000
 OFFICE EXP 3,500
 VISITOR'S CENTER 35,000
 CONTRACT WITH CVB BOARD 300,000
 TRANSFER TO OTHER FUNDS 100,000
 OTHER TOURISM RELATED EXPENDITURES 200,000
 TOTAL EXPENDITURES 756,500
 ENDING BALANCE PRIVATE 399,500
 ENDING BALANCE BVR 29,000

E 911

Beginning Balance 125,000

REVENUES

PREPAID WIRELESS FEES 45,000
 NONPREPAID WIRELESS FEES 250,000
 TRANSFER FROM GENERAL FUND 630,000
 TOTAL BEGINNING BALANCE AND REVENUES 1,050,000

EXPENDITURES

215-3800-51-1000 SALARIES 500,000.00
 215-3800-51-2100 HEALTH INSURANCE - CO 80,000.00
 215-3800-51-2200 PAYROLL TAXES (FICA) 34,000.00
 215-3800-51-2210 MAINTENANCE AND REPAIR 43,000.00
 215-3800-51-2400 RETIREMENTS 20,000.00
 215-3800-51-2600 UNEMPLOYMENT EXPENSE 500
 215-3800-52-1130 RADIO EXPENSE 20,000.00
 215-3800-52-1210 911 AUDIT FEES 1,500.00
 215-3800-52-2200 BUILDING MAINTENANCE 10,000.00
 215-3800-52-3200 TELEPHONES 60,000.00
 215-3800-52-3300 ADVERTISING 150.00
 215-3800-52-3500 TRAVEL 3,000.00
 215-3800-52-3700 TRAINING 5,000.00
 215-3800-52-3900 MISCELLANEOUS 2500
 215-3800-53-1100 SUPPLIES 6,500.00
 215-3800-53-1110 OFFICE EXPENSE 15,000.00
 215-3800-53-1200 UTILITIES 13,000.00
 215-3800-58-1000 CAPITAL EXPENDITURES 0.00
 215-3800-58-1000 CAPITAL LEASE PAYMENTS 78,000.00
 215-3800-58-2000 LEASE INTEREST 12,000.00
 TOTAL EXPENDITURES 904,150.00
 ENDING BALANCE 145,850

JAIL FUND

BEGINNING BALANCE	25,000
REVENUES:	
FINES AND FORFEITURES	10,000
TOTAL BEGINNING BALANCE AND REVENUES	35,000
EXPENDITURES:	
JAIL HOUSE MAINTENANCE	30,000
ENDING BALANCE	5,000

VICTIM'S ASSISTANCE FUND

BEGINNING BALANCE	0
REVENUES:	
FINES AND FORFEITURES	7,500
BEGINNING BALANCE AND REVENUES	7,500
EXPENDITURES:	
S.A.F.E.	2500
C.A.S.A.	2500
DISTRICT ATTORNEY	2500
TOTAL EXPENDITURES	7500
ENDING BALANCE	0

D.A.T.E. FUND

BEGINNING BALANCE	25,000
REVENUES:	
FINES AND FORFEITURES	18,000
TOTAL BEGINNING BALANCE AND REVENUES	43,000
EXPENDITURES:	
CHAMPS	12,000
OTHER	20,000
TOTAL EXPENDITURES	32,000
ENDING BALANCE	11,000

CAPITAL FUNDS

LOCAL MAINTANANCE IMPROVEMENT GRANT FOR ROADS

BEGINNING BALANCE	356,000
REVENUES	
LMIG DOT GRANT	349,500
TRANSFER FROM GENERAL FUND	105,000
INTEREST	8,500
TOTAL BEGINNING BALANCE AND REVENUES	819,000
EXPENDITURES	
LMIG PROJECTS	810,500
ENDING BALANCE	8,500

SPLOST BUDGET

BEGINNING BALANCE	1,555,000
REVENUES:	
GA DEPT OF REVENUE DISBURSEMENT	3,350,000
TOTAL BEGINNING BALANCE & REVENUES	4,905,000

EXPENDITURES:

TOWNS COUNTY COURTHOUSE/ANNEX PROJECT	100,000
CITY OF HIAWASSEE/YOUNG HARRIS	603,000
TOWNS COUNTY PUBLIC SAFETY	710,000
TOWNS COUNTY RECREATION DEPARTMENT	160,000
TOWNS COUNTY ROAD DEPARTMENT	150,000
DUE TO GENERAL FUND (COURTHOUSE)	2,717,198
ENDING BALANCE	464,802

TOWNS COUNTY GENERAL FUND

2025 Tentative Budget

JANUARY 1, 2025 THROUGH DECEMBER 31, 2025

BEGINNING BALANCE	5,000,000
SPOST RECEIVABLE	2,717,000
REVENUES	15,099,900
BEGINNING BALANCE & REVENUES	22,816,900
EXPENDITURES	16,994,595
ENDING BALANCE	5,822,305

REVENUES

Taxes

PROPERTY TAX	5,440,000
T.A.V.T.	1,050,000
ALTERNATE AD VALOREM TAX	18,500
ALTERNATE AD VALOREM TAX FIRE	1,700
REAL ESTATE TRANSFER	95,000
REAL ESTATE TRANSFER TAX FIRE	9,500
LOCAL OPTION SALES TAX	2,500,000
BEER AND WINE TAX	90,000
LIQUOR TAX	45,000
BANK OCCUPATIONAL TAX	17,000
INSURANCE PREMIUM TAX	900,000
FIRE TAX	500,000
subtotal	10,666,700

Licenses and Permits

BEER/WINE/LIQUOR LICENSE FEES	45,000
PLANNING COMMISSIONER REVENUES	13,000
SIGN PERMITS	1,000
BUILDING INSPECTION PERMIT	150,000
subtotal	209,000

Intergovernmental

ENOTAH JUDICIAL CIRCUIT REIMB	3,500
GRANT-EMA	18,000
LWCF GRANT	158,000
RURAL SCHOOL GRANT	25,000
FIREWISE	10,000
SECTION 1 PAYMENT - FOREST SERVICE	145,000
FEDERAL TRANSIT ADMIN SECT 5311	62,500
DEPT OF AG WATERSHED/DAMS GRANT	1,500
REIMB LUMPKIN CO VICT ASST POSITION	33,500
HAZARD MITIGATION GRANT	20,000
PAYMENTS IN LIEU OF TAXES- TVA	25,000
EMS TRAUMA EQUIPMENT GRANT	3,500
REIMB ENOTAH CIRCUIT	70,000
REIMB TC BOE RESOURCE OFFICER	95,000
REIMB FROM CITY OF HIWASSEE	10,000
subtotal	680,500

Charges for Services

CLERK OF COURT RECORDING FEES	100,000
INDIGENT ATTORNEY FEES REIMBURSED	1,500
MOTOR VEHICLE FEES & PENALTIES	40,000
COMMISSION	225,000
FIRE SERVICE INS REIMBURSEMENT	3,500
AMBULANCE SERVICES	650,000
SHERIFF FEES	25,000
TRANSFER STATION COLLECTIONS	1,250,000
METAL SALES	5,000
CARDBOARD SALES	4,500
BEER AND WINE FINGERPRINT FEES	200
GAS SALES	1,500
PUBLIC TRANSPORTATION FAREBOX FEES	12,500

AVITA TRANSPORTATION FEES	9,000
INTEREST AND PENALTY ON TAX	35,000
RECREATION	75,000
PICKLEBALL REVENUE	7,500
RECREATION DEPT SPONSORSHIPS	5,000
RECREATION CLASS REVENUE	14,000
RECREATION TOURNAMENT FEES	1,000
RECREATION USAGE FEES	2,500
CHATUGE CAMPGROUND	200,000
subtotal	2,667,700

Fines and Forfeitures

RESTITUTION	1,000
CLERK OF COURT-criminal	110,000
MAGISTRATE FEES	7,500
PROBATE JUDGE	100,000
BOND FEE/JAIL	5,000
OPOID LAW SUIT SETTLEMENT	25,000
subtotal	248,500

Interest Income

INTEREST ON DEPOSITS	375,000
INTEREST FROM BSI DEPOSITS	1,000
subtotal	376,000

Contributions & Donations

FIRE DEPT DONATIONS	1,000
subtotal	1,000

Miscellaneous Revenue

RENTALS	25,000
MISCELLANEOUS SALES	1,000
INSURANCE REIMBURSEMENT	5,000
AIRFLIGHT INSURANCE REVENUE	10,000
L/P-CHATUGE RESORTS	35,000
GA MTN FAIR LEASE REIMBURSEMENT	60,000
ACCG SAFETY GRANT	4,500
subtotal	140,500

OTHER FINANCING SOURCES

TRANSFER FROM HOTEL/MOTEL FUND	100,000
TRANSFER FROM BVR HOTEL/MOTEL	10,000
	110,000

TOTAL GENERAL FUND REVENUES	15,099,900
USE OF FUND BALANCE	1,894,695
	16,994,595

EXPENDITURES:

General Government	
COMMISSIONER	173,750
ELECTIONS	169,000
ADMINISTRATION/GENERAL	1,395,000
TAX COMMISSIONER	417,500
TAX ASSESSOR	445,050
BOARD OF EQUILIZATIONS	10,000
COURT SYSTEMS	
Regional Expenses	337,000
Clerk of Court	307,700
Probate/Magistrate	362,150
District Attorney	116,350
PUBLIC SAFETY	
REGIONAL EXPENSES	184,400
SHERIFF	2,026,600
RESOURCE OFFICERS	157,850
JAIL	1,760,150
COURTHOUSE SECURITY	160,600
FIRE	770,500
ANIMAL CONTROL	135,850
EMS-AMBULANCE SERVICE	1,965,400
EMA DIRECTOR	97,200
911 MAPPING	74,000
PUBLIC WORKS	
ROAD DEPARTMENT	1,106,450
TRANSFER STATION	1,418,300
RECYCLING	68,350
HEALTH & HUMAN SERVICES	
REGIONAL EXPENSES	388,000
TRANSIT	197,050
EXTENSION SERVICES (CO. AGENT)	24,270
RECREATION AND CULTURE	
REGIONAL EXPENSES	386,000
RECREATION DEPARTMENT	601,000
CHATUGE CAMPGROUND	130,000
HOUSING & DEVELOPMENT	
REGIONAL EXPENSES	36,000
BUILDING INSPECTION	210,675
PLANNING COMMISSION	37,450
CAPITAL EXPENDITURES	
EMERGENCY CAPITAL OUTLAY	40,000
TRANSFERS OUT TO OTHER FUNDS	
	1,285,000
	16,994,595