

**TOWNS COUNTY GENERAL FUND**

**2026 Tentative Budget**

**JANUARY 1, 2026 THROUGH DECEMBER 31, 2026**

|                              |            |
|------------------------------|------------|
| BEGINNING BALANCE            | 6,600,000  |
| REVENUES                     | 15,844,300 |
| BEGINNING BALANCE & REVENUES | 22,444,300 |
| EXPENDITURES                 | 18,429,640 |
| ENDING BALANCE               | 4,014,660  |

**REVENUES**

**Taxes**

|                               |                   |
|-------------------------------|-------------------|
| PROPERTY TAX                  | 5,660,000         |
| T.A.V.T.                      | 1,100,000         |
| ALTERNATE AD VALOREM TAX      | 20,000            |
| ALTERNATE AD VALOREM TAX FIRE | 2,100             |
| REAL ESTATE TRANSFER          | 85,000            |
| REAL ESTATE TRANSFER TAX FIRE | 5,500             |
| LOCAL OPTION SALES TAX        | 2,550,000         |
| BEER AND WINE TAX             | 85,000            |
| LIQUOR TAX                    | 40,000            |
| BANK OCCUPATIONAL TAX         | 17,000            |
| INSURANCE PREMIUM TAX         | 1,050,000         |
| INTANGIBLE TAX                | 150,000           |
| INTANGIBLE FIRE TAX           | 15,000            |
| FIRE TAX                      | 525,000           |
| <b>subtotal</b>               | <b>11,304,600</b> |

**Licenses and Permits**

|                                |                |
|--------------------------------|----------------|
| BEER/WINE/LIQUOR LICENSE FEES  | 40,000         |
| PLANNING COMMISSIONER REVENUES | 10,000         |
| SIGN PERMITS                   | 1,000          |
| BUILDING INSPECTION PERMIT     | 150,000        |
| <b>subtotal</b>                | <b>201,000</b> |

**Intergovernmental**

|                               |         |
|-------------------------------|---------|
| ENOTAH JUDICIAL CIRCUIT REIMB | 3,500   |
| GRANT-EMA                     | 18,000  |
| LWCF GRANT                    | 124,000 |

**EXPENDITURES:**

**General Government**

|                        |           |
|------------------------|-----------|
| COMMISSIONER           | 173,750   |
| ELECTIONS              | 236,550   |
| ADMINISTRATION/GENERAL | 1,528,050 |
| TAX COMMISSIONER       | 422,150   |
| TAX ASSESSOR           | 486,350   |

**BOARD OF EQUALIZATIONS**

10,000

**COURT SYSTEMS**

|                    |         |
|--------------------|---------|
| Regional Expenses  | 362,000 |
| Clerk of Court     | 324,200 |
| Probate/Magistrate | 388,750 |
| District Attorney  | 104,050 |

**PUBLIC SAFETY**

|                       |           |
|-----------------------|-----------|
| REGIONAL EXPENSES     | 154,900   |
| SHERIFF               | 2,142,600 |
| RESOURCE OFFICERS     | 175,750   |
| JAIL                  | 1,924,150 |
| COURTHOUSE SECURITY   | 205,600   |
| FIRE                  | 745,800   |
| ANIMAL CONTROL        | 139,350   |
| EMS-AMBULANCE SERVICE | 2,227,400 |
| EMA DIRCTOR           | 97,200    |
| 911 MAPPING           | 74,000    |

**PUBLIC WORKS**

|                  |           |
|------------------|-----------|
| ROAD DEPARTMENT  | 1,332,450 |
| TRANSFER STATION | 1,531,350 |
| RECYCLING        | 68,350    |

**HEALTH & HUMAN SERVICES**

|                                |         |
|--------------------------------|---------|
| REGIONAL EXPENSES              | 428,000 |
| TRANSIT                        | 208,650 |
| EXTENSION SERVICES (CO. AGENT) | 25,450  |

**RECREATION AND CULTURE**

|                       |         |
|-----------------------|---------|
| REGIONAL EXPENSES     | 401,000 |
| RECREATION DEPARTMENT | 614,400 |
| CHATUGE CAMPGROUND    | 132,200 |

**HOUSING & DEVELOPMENT**

|                                     |                |                                     |            |
|-------------------------------------|----------------|-------------------------------------|------------|
| RURAL SCHOOL GRANT                  | 5,000          | REGIONAL EXPENSES                   | 36,000     |
| FIREWISE                            | 0              | BUILDING INSPECTION                 | 189,750    |
| SECTION 1 PAYMENT - FOREST SERVICE  | 155,000        | PLANNING COMMISSION                 | 66,950     |
| FEDERAL TRANSIT ADMIN SECT 5311     | 65,000         | <b>CAPITAL EXPENDITURES</b>         |            |
| DEPT OF AG WATERSHED/DAMS GRANT     | 0              | EMERGENCY CAPITAL OUTLAY            | 80,000     |
| REIMB LUMPKIN CO VICT ASST POSITION | 35,000         | <b>TRANSFERS OUT TO OTHER FUNDS</b> | 1,225,000  |
| TRUST FUND DOT GRANT                | 15,000         |                                     | 18,262,150 |
| HAZARD MITIGATION GRANT             | 20,000         |                                     |            |
| PAYMENTS IN LIEU OF TAXES- TVA      | 25,000         |                                     |            |
| EMS TRAUMA EQUIPMENT GRANT          | 0              |                                     |            |
| REIMB ENOTAH CIRCUIT                | 70,000         |                                     |            |
| REIMB TC BOE RESOURCE OFFICER       | 100,000        |                                     |            |
| REIMB FROM CITY OF HIAWASSEE        | 0              |                                     |            |
| <b>subtotal</b>                     | <b>635,500</b> |                                     |            |

#### **Charges for Services**

|                                    |                  |
|------------------------------------|------------------|
| CLERK OF COURT RECORDING FEES      | 100,000          |
| INDIGENT ATTORNEY FEES REIMBURSED  | 1,500            |
| MOTOR VEHICLE FEES & PENALTIES     | 40,000           |
| COMMISSION                         | 250,000          |
| FIRE SERVICE INS REIMBURSEMENT     | 3,500            |
| ROOM & BOARD PRISONER REIMB        | 5,000            |
| AMBULANCE SERVICES                 | 725,000          |
| SHERIFF FEES                       | 25,000           |
| TRANSFER STATION COLLECTIONS       | 1,350,000        |
| METAL SALES                        | 7,500            |
| CARDBOARD SALES                    | 2,500            |
| BEER AND WINE FINGERPRINT FEES     | 200              |
| GAS SALES                          | 3,500            |
| PUBLIC TRANSPORTATION FAREBOX FEES | 12,500           |
| AVITA TRANSPORTATION FEES          | 10,000           |
| INTEREST AND PENALTY ON TAX        | 35,000           |
| RECREATION                         | 95,000           |
| PICKLEBALL REVENUE                 | 7,500            |
| RECREATION DEPT SPONSORSHIPS       | 5,000            |
| RECREATION CLASS REVENUE           | 15,000           |
| RECREATION TOURNAMENT FEES         | 500              |
| RECREATION USAGE FEES              | 2,500            |
| CHATUGE CAMPGROUND                 | 215,000          |
| <b>subtotal</b>                    | <b>2,911,700</b> |

**Fines and Forfeitures**

|                           |                |
|---------------------------|----------------|
| RESTITUTION               | 1,000          |
| CLERK OF COURT-criminal   | 65,000         |
| MAGISTRATE FEES           | 10,000         |
| PROBATE JUDGE             | 135,000        |
| BOND FEE/JAIL             | 7,500          |
| OPOID LAW SUIT SETTLEMENT | 15,000         |
| <b>subtotal</b>           | <b>233,500</b> |

**Interest Income**

|                                   |                |
|-----------------------------------|----------------|
| INTEREST ON DEPOSITS              | 250,000        |
| <b>INTEREST FROM BSI DEPOSITS</b> | <b>1,000</b>   |
| <b>subtotal</b>                   | <b>251,000</b> |

**Contributions & Donations**

|                     |              |
|---------------------|--------------|
| FIRE DEPT DONATIONS | 1,000        |
| <b>subtotal</b>     | <b>1,000</b> |

**Miscellaneous Revenue**

|                                 |                |
|---------------------------------|----------------|
| RENTALS                         | 25,000         |
| MISCELLANEOUS SALES             | 1,000          |
| INSURANCE REIMBURSEMENT         | 10,000         |
| AIRFLIGHT INSURANCE REVENUE     | 15,000         |
| L/P-CHATUGE RESORTS             | 35,000         |
| GA MTN FAIR LEASE REIMBURSEMENT | 60,000         |
| ACCG SAFETY GRANT               | 0              |
| <b>subtotal</b>                 | <b>146,000</b> |

**OTHER FINANCING SOURCES**

|                                |         |
|--------------------------------|---------|
| TRANSFER FROM HOTEL/MOTEL FUND | 150,000 |
| TRANSFER FROM BVR HOTEL/MOTEL  | 10,000  |
| <b>160,000</b>                 |         |

|                             |                   |
|-----------------------------|-------------------|
| TOTAL GENERAL FUND REVENUES | 15,844,300        |
| USE OF FUND BALANCE         | 2,417,850         |
|                             | <b>18,262,150</b> |