

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
subtotal	11,304,600

Licenses and Permits

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

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 EQUILIZATIONS	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 DIRECTOR	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
FIREWISE	0
SECTION 1 PAYMENT - FOREST SERVICE	155,000
FEDERAL TRANSIT ADMIN SECT 5311	65,000
DEPT OF AG WATERSHED/DAMS GRANT	0
REIMB LUMPKIN CO VICT ASST POSITION	35,000
TRUST FUND DOT GRANT	15,000
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
subtotal	635,500

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
subtotal	2,911,700

REGIONAL EXPENSES	36,000
BUILDING INSPECTION	189,750
PLANNING COMMISSION	66,950
CAPITAL EXPENDITURES	
EMERGENCY CAPITAL OUTLAY	80,000
TRANSFERS OUT TO OTHER FUNDS	1,225,000
	18,262,150

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
subtotal	233,500

Interest Income

INTEREST ON DEPOSITS	250,000
INTEREST FROM BSI DEPOSITS	1,000
subtotal	251,000

Contributions & Donations

FIRE DEPT DONATIONS	1,000
subtotal	1,000

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
subtotal	146,000

OTHER FINANCING SOURCES

TRANSFER FROM HOTEL/MOTEL FUND	150,000
TRANSFER FROM BVR HOTEL/MOTEL	10,000
	160,000

TOTAL GENERAL FUND REVENUES	15,844,300
USE OF FUND BALANCE	2,417,850
	18,262,150