

**TOWNS COUNTY SPECIAL REVENUE AND CAPITAL FUNDS**  
**2026 TENTATIVE BUDGET JAN 1, 2026 THRU DEC 31, 2026**

**SPECIAL REVENUE FUNDS**

**HOTEL/MOTEL**

|                                      |           |
|--------------------------------------|-----------|
| BEGINNING BALANCE PRIVATE            | 750,000   |
| BEGINNING BALANCE BVR                | 30,000    |
| <b>REVENUES:</b>                     |           |
| PRIVATE                              | 550,000   |
| BRASSTOWN VALLEY(STATE FACILITY)     | 125,000   |
| TOTAL BEGINNING BALANCE AND REVENUES | 1,455,000 |
| <b>EXPENDITURES:</b>                 |           |
| ADMINISTRATIVE COSTS BVR 10%         | 12,500    |
| ADVERTISING BVR                      | 110,000   |
| TOURISM WORKER                       | 12,000    |
| OFFICE EXP                           | 3,500     |
| VISITOR'S CENTER                     | 35,000    |
| CONTRACT WITH CVB BOARD              | 275,000   |
| TRANSFER TO OTHER FUNDS              | 150,000   |
| OTHER TOURISM RELATED EXPENDITURES   | 200,000   |
| TOTAL EXPENDITURES                   | 798,000   |
| ENDING BALANCE PRIVATE               | 624,500   |
| ENDING BALANCE BVR                   | 32,500    |

**E 911**

|   |            |
|---|------------|
| Beginning Balance                       | 100,000    |
| <b>REVENUES</b>                         |            |
| PREPAID WIRELESS FEES                   | 55,000     |
| NONPREPAID WIRELESS FEES                | 225,000    |
| TRANSFER FROM GENERAL FUND              | 640,000    |
| TOTAL BEGINNING BALANCE AND REVENUES    | 1,020,000  |
| <b>EXPENDITURES</b>                     |            |
| 215-3800-51-1000 SALARIES               | 520,000.00 |
| 215-3800-51-2100 HEALTH INSURANCE - CO  | 70,000.00  |
| 215-3800-51-2200 PAYROLL TAXES (FICA)   | 40,000.00  |
| 215-3800-51-2210 MAINTENANCE AND REPAI  | 95,000.00  |
| 215-3800-51-2400 RETIREMENTS            | 22,000.00  |
| 215-3800-51-2600 UNEMPLOYMENT EXPENSE   | 500        |
| 215-3800-52-1130 RADIO EXPENSE          | 5,000.00   |
| 215-3800-52-1210 911 AUDIT FEES         | 0.00       |
| 215-3800-52-2200 BUILDING MAINTENANCE   | 50,000.00  |
| 215-3800-52-3200 TELEPHONES             | 61,000.00  |
| 215-3800-52-3300 ADVERTISING            | 0.00       |
| 215-3800-52-3500 TRAVEL                 | 500.00     |
| 215-3800-52-3700 TRAINING               | 7,500.00   |
| 215-3800-52-3900 MISCELLANEOUS          | 100        |
| 215-3800-53-1100 SUPPLIES               | 3,000.00   |
| 215-3800-53-1110 OFFICE EXPENSE         | 15,000.00  |
| 215-3800-53-1200 UTILITIES              | 15,000.00  |
| 215-3800-58-1000 CAPITAL EXPENDITURES   | 0.00       |
| 215-3800-58-1000 CAPITAL LEASE PAYMENTS | 0.00       |
| 215-3800-58-2000 LEASE INTEREST         | 0.00       |
| TOTAL EXPENDITURES                      | 904,600.00 |
| ENDING BALANCE                          | 115,400    |

**JAIL FUND**

|                                      |        |
|--------------------------------------|--------|
| BEGINNING BALANCE                    | 20,000 |
| <b>REVENUES:</b>                     |        |
| FINES AND FORFEITURES                | 25,000 |
| TOTAL BEGINNING BALANCE AND REVENUES | 45,000 |
| <b>EXPENDITURES:</b>                 |        |
| JAIL HOUSE MAINTENANCE               | 45,000 |
| ENDING BALANCE                       | 0      |

**VICTIM'S ASSISTANCE FUND**

|                                |        |
|--------------------------------|--------|
| BEGINNING BALANCE              | 0      |
| <b>REVENUES:</b>               |        |
| FINES AND FORFEITURES          | 12,000 |
| BEGINNING BALANCE AND REVENUES | 12,000 |
| <b>EXPENDITURES:</b>           |        |
| S.A.F.E.                       | 4000   |
| C.A.S.A.                       | 4000   |
| DISTRICT ATTORNEY              | 4000   |
| TOTAL EXPENDITURES             | 12000  |
| ENDING BALANCE                 | 0      |

**D.A.T.E. FUND**

|                                      |        |
|--------------------------------------|--------|
| BEGINNING BALANCE                    | 59,500 |
| <b>REVENUES:</b>                     |        |
| FINES AND FORFEITURES                | 20,000 |
| TOTAL BEGINNING BALANCE AND REVENUES | 79,500 |
| <b>EXPENDITURES:</b>                 |        |
| CHAMPS                               | 15,000 |
| OTHER                                | 20,000 |
| TOTAL EXPENDITURES                   | 35,000 |
| ENDING BALANCE                       | 44,500 |

**CAPITAL FUNDS**

**LOCAL MAINTANANCE IMPROVEMENT GRANT FOR ROADS**

|                                      |         |
|--------------------------------------|---------|
| BEGINNING BALANCE                    | 200,000 |
| <b>REVENUES</b>                      |         |
| LMIG DOT GRANT                       | 396,270 |
| TRANSFER FROM SPLOST                 | 118,880 |
| INTEREST                             | 5,000   |
| TOTAL BEGINNING BALANCE AND REVENUES | 720,150 |
| <b>EXPENDITURES</b>                  |         |
| LMIG PROJECTS                        | 720,150 |
| ENDING BALANCE                       | 0       |

**SPLOST BUDGET**

|                                       |           |
|---------------------------------------|-----------|
| BEGINNING BALANCE                     | 740,000   |
| <b>REVENUES:</b>                      |           |
| GA DEPT OF REVENUE DISBURSEMENT       | 2,000,000 |
| TOTAL BEGINNING BALANCE & REVENUES    | 2,740,000 |
| <b>EXPENDITURES:</b>                  |           |
| TOWNS COUNTY COURTHOUSE/ANNEX PROJECT | 300,000   |
| CITY OF HIAWASSEE/YOUNG HARRIS        | 440,000   |
| TOWNS COUNTY FIRE                     | 750,000   |
| TOWNS COUNTY RECREATION DEPARTMENT    | 500,000   |
| TOWNS COUNTY ROAD DEPARTMENT          | 750,000   |
| DUE TO GENERAL FUND (COURTHOUSE)      | 0         |
| ENDING BALANCE                        | 0         |