

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
REVENUES:	
PRIVATE	550,000
BRASSTOWN VALLEY(STATE FACILITY)	125,000
TOTAL BEGINNING BALANCE AND REVENUES	1,455,000

EXPENDITURES:

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
REVENUES	

PREPAID WIRELESS FEES	55,000
NONPREPAID WIRELESS FEES	225,000
TRANSFER FROM GENERAL FUND	640,000
TOTAL BEGINNING BALANCE AND REVENUES	1,020,000

EXPENDITURES

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
REVENUES:	
FINES AND FORFEITURES	25,000
TOTAL BEGINNING BALANCE AND REVENUES	
	45,000
EXPENDITURES:	
JAIL HOUSE MAINTENANCE	45,000
ENDING BALANCE	0

VICTIM'S ASSISTANCE FUND

BEGINNING BALANCE	0
REVENUES:	
FINES AND FORFEITURES	12,000
BEGINNING BALANCE AND REVENUES	
	12,000
EXPENDITURES:	
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
REVENUES:	
FINES AND FORFEITURES	20,000
TOTAL BEGINNING BALANCE AND REVENUES	
	79,500
EXPENDITURES:	
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
REVENUES	
LMIG DOT GRANT	396,270
TRANSFER FROM SPLOST	118,880
INTEREST	5,000
TOTAL BEGINNING BALANCE AND REVENUES	720,150
EXPENDITURES	
LMIG PROJECTS	720,150
ENDING BALANCE	0

SPLOST BUDGET

BEGINNING BALANCE	740,000
REVENUES:	
GA DEPT OF REVENUE DISBURSEMENT	2,000,000
TOTAL BEGINNING BALANCE & REVENUES	
	2,740,000
EXPENDITURES:	
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