MINUTES OF CALLED
COUNTY MEETING
TOWNS COUNTY, GEORGIA
At 9:30AM
August 1, 2025

The Towns County Board held a called county meeting on Friday, August 1, 2025, at 9:30 AM at the Towns County Courthouse, 48 River Street, Hiawassee, GA 30546.

I. Meeting Called to Order

The meeting was called to order at 9:30 AM.

II. Old Business

There was no old business to discuss.

III. New Business

- Sign Contract for Tax Collection Services for City of Hiawassee
    - The Tax Commissioner reported that while an agreement with the City of Young Harris was signed in the July meeting, the City of Hiawassee had not finalized their agreement until now. The newly signed agreement for tax collection services mirrors the terms of the Young Harris agreement and is automatically renewable for five years. Both the Tax Commissioner and the County will each receive a 1% commission. While this revenue is not substantial, the new arrangement will allow taxpayers to receive a single bill.
- Sign Budget Amendment Resolution
    - The Finance Director presented the proposed budget amendment, noting that some unexpected expenses required inclusion in the county budget:
        - Jail Building Maintenance ($29,320): The County Commissioner had previously approved upgrades at the jail, including the replacement of all lighting with LED fixtures—a cost-saving measure over time. Half of the expense was covered by the Jail Fund, which receives revenue from court-imposed fines. The remaining $29,320 came from the general fund, specifically the contingency funds, due to no offsetting revenue source.
        - Sheriff Capital Expenditures ($329,485): The Sheriff's Department requested $329,485 to replace outdated tasers and cameras. Although these were originally paid from SPLOST funds in 2024, the equipment was not delivered until 2025 and thus the expenditures are

reflected in the 2025 budget. During the 2024 audit, it was noted there was ambiguity in the SPLOST resolution language, which was more restrictive than the voter-approved referendum. Legal counsel advised that SPLOST funds should be used only as permitted in the official resolution, not the broader language of the public referendum. Consequently, the sheriff's capital expenditure will be covered from contingency funds. The Finance Director expressed optimism that not all contingency funds allocated would be required, as revenue projections are typically conservative and expenditures controlled throughout the year.

After questions were addressed, the Commissioner signed the budget amendment resolution as presented.

IV. Adjournment

With no further business, the meeting adjourned at 10:00 AM.

Adopted by:

Sole County Commissioner

Attested by:

Deputy Clerk

RESOLUTION

ADOPTING ALL BUDGET AMENDMENTS SET
FORTH IN ATTACHMENT ITEMS ON THIS DATE

WHEREAS, Georgia Law, O.C.G.A. § 36-81-3 (b), requires each unit of government to operate under an annual balanced budget adopted by ordinance or resolution; and

WHEREAS, in official opinion dated February 24, 1999, the Attorney General of the State of Georgia concluded that all amendments to the budgets of local government must be adopted by ordinance or resolution;

NOW, THEREFORE, BE IT RESOLVED the Towns County Commissioner does hereby adopt all such budget amendments as outlined in the meeting agenda which are adopted by the Commissioner without change this date, as well as other such budget amendments as shall be specifically detailed in motions adopted by the Towns County Commissioner this date.

SO RESOLVED, this 1st day August, 2025.

Cliff Bradshaw
Commissioner
Towns County

Andrea Anderson
Deputy Clerk, Towns County