

TOWNS COUNTY GENERAL FUND

2025 Tentative Budget

JANUARY 1, 2025 THROUGH DECEMBER 31, 2025

BEGINNING BALANCE	5,000,000
SPLOST RECEIVABLE	2,717,000
REVENUES	15,099,900
BEGINNING BALANCE & REVENUES	22,816,900
EXPENDITURES	16,994,595
ENDING BALANCE	5,822,305

REVENUES

Taxes

PROPERTY TAX	5,440,000
T.A.V.T.	1,050,000
ALTERNATE AD VALOREM TAX	18,500
ALTERNATE AD VALOREM TAX FIRE	1,700
REAL ESTATE TRANSFER	95,000
REAL ESTATE TRANSFER TAX FIRE	9,500
LOCAL OPTION SALES TAX	2,500,000
BEER AND WINE TAX	90,000
LIQUOR TAX	45,000
BANK OCCUPATIONAL TAX	17,000
INSURANCE PREMIUM TAX	900,000
FIRE TAX	500,000
subtotal	10,666,700

Licenses and Permits

BEER/WINE/LIQUOR LICENSE FEES	45,000
PLANNING COMMISSIONER REVENUES	13,000
SIGN PERMITS	1,000
BUILDING INSPECTION PERMIT	150,000
subtotal	209,000

Intergovernmental

ENOTAH JUDICIAL CIRCUIT REIMB	3,500
GRANT-EMA	18,000
LWCF GRANT	158,000
RURAL SCHOOL GRANT	25,000

EXPENDITURES:

General Government

COMMISSIONER	173,750
ELECTIONS	169,000
ADMINISTRATION/GENERAL	1,395,000
TAX COMMISSIONER	417,500
TAX ASSESSOR	445,050
BOARD OF EQUILIZATIONS	10,000

COURT SYSTEMS

Regional Expenses	337,000
Clerk of Court	307,700
Probate/Magistrate	362,150
District Attorney	116,350

PUBLIC SAFETY

REGIONAL EXPENSES	184,400
SHERIFF	2,026,600
RESOURCE OFFICERS	157,850
JAIL	1,760,150
COURTHOUSE SECURITY	160,600
FIRE	770,500
ANIMAL CONTROL	135,850
EMS-AMBULANCE SERVICE	1,965,400
EMA DIRCTOR	97,200
911 MAPPING	74,000

PUBLIC WORKS

ROAD DEPARTMENT	1,106,450
TRANSFER STATION	1,418,300
RECYCLING	68,350

HEALTH & HUMAN SERVICES

REGIONAL EXPENSES	388,000
TRANSIT	197,050
EXTENSION SERVICES (CO. AGENT)	24,270

RECREATION AND CULTURE

REGIONAL EXPENSES	386,000
RECREATION DEPARTMENT	601,000
CHATUGE CAMPGROUND	130,000

HOUSING & DEVELOPMENT

FIREWISE	10,000
SECTION 1 PAYMENT - FOREST SERVICE	145,000
FEDERAL TRANSIT ADMIN SECT 5311	62,500
DEPT OF AG WATERSHED/DAMS GRANT	1,500
REIMB LUMPKIN CO VICT ASST POSITION	33,500
HAZARD MITIGATION GRANT	20,000
PAYMENTS IN LIEU OF TAXES- TVA	25,000
EMS TRAUMA EQUIPMENT GRANT	3,500
REIMB ENOTAH CIRCUIT	70,000
REIMB TC BOE RESOURCE OFFICER	95,000
REIMB FROM CITY OF HIAWASSEE	10,000
subtotal	680,500

Charges for Services

CLERK OF COURT RECORDING FEES	100,000
INDIGENT ATTORNEY FEES REIMBURSED	1,500
MOTOR VEHICLE FEES & PENALTIES	40,000
COMMISSION	225,000
FIRE SERVICE INS REIMBURSEMENT	3,500
AMBULANCE SERVICES	650,000
SHERIFF FEES	25,000
TRANSFER STATION COLLECTIONS	1,250,000
METAL SALES	5,000
CARDBOARD SALES	4,500
BEER AND WINE FINGERPRINT FEES	200
GAS SALES	1,500
PUBLIC TRANSPORTATION FAREBOX FEES	12,500
AVITA TRANSPORTATION FEES	9,000
INTEREST AND PENALTY ON TAX	35,000
RECREATION	75,000
PICKLEBALL REVENUE	7,500
RECREATION DEPT SPONSORSHIPS	5,000
RECREATION CLASS REVENUE	14,000
RECREATION TOURNAMENT FEES	1,000
RECREATION USAGE FEES	2,500
CHATUGE CAMPGROUND	200,000
subtotal	2,667,700

Fines and Forfeitures

RESTITUTION	1,000
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REGIONAL EXPENSES	36,000
BUILDING INSPECTION	210,675
PLANNING COMMISSION	37,450
CAPITAL EXPENDITURES	
EMERGENCY CAPITAL OUTLAY	40,000
TRANSFERS OUT TO OTHER FUNDS	1,285,000
	16,994,595

CLERK OF COURT-criminal	110,000
MAGISTRATE FEES	7,500
PROBATE JUDGE	100,000
BOND FEE/JAIL	5,000
OPOID LAW SUIT SETTLEMENT	25,000
subtotal	248,500

Interest Income

INTEREST ON DEPOSITS	375,000
INTEREST FROM BSI DEPOSITS	1,000
subtotal	376,000

Contributions & Donations

FIRE DEPT DONATIONS	1,000
subtotal	1,000

Miscellaneous Revenue

RENTALS	25,000
MISCELLANEOUS SALES	1,000
INSURANCE REIMBURSEMENT	5,000
AIRFLIGHT INSURANCE REVENUE	10,000
L/P-CHATUGE RESORTS	35,000
GA MTN FAIR LEASE REIMBURSEMENT	60,000
ACCG SAFETY GRANT	4,500
subtotal	140,500

OTHER FINANCING SOURCES

TRANSFER FROM HOTEL/MOTEL FUND	100,000
TRANSFER FROM BVR HOTEL/MOTEL	10,000
	110,000

TOTAL GENERAL FUND REVENUES	15,099,900
USE OF FUND BALANCE	1,894,695
	16,994,595