

TOWNS COUNTY

MINUTES

CALLED COUNTY MEETING

December 30, 2025

10:30 AM

A called county meeting was held on December 30, 2025 at 10:30 AM in the conference room of the Towns County Commissioners office to Amend the Final Budget.

Call to Order: Commissioner Bradshaw called the meeting to order; there were two additions to revenue and expenditure. The State grant for OneGeorgia Authority Multi Ag Center at the Towns County School for \$1,608,365. All construction was submitted to the State by the Commissioner's office, and the money went back to the School Board to pay for the project. Enotah Judicial Circuit Grant, no cost to the County this AV equipment is for recording in order that all counties in the circuit have the same equipment costing \$358,396.00. Road Department \$50,000 due to the increase in rock and other materials. There was enough revenue left to move to cover any overages, and nothing was added.

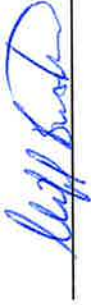
Old Business: Signed the 2025 Budget Amendment Resolution, see attached:

New Business: Read and Signed the Budget Adopting Resolution adopting the 2026 Tentative Budget. There was no money added, only moved to different accounts.

With no further business to conduct, the meeting was adjourned at 10:51 AM



Brenda McKinney, County Clerk



Cliff Bradshaw, Commissioner

NOTICE

There will be a called county on December 30, 2026 at 10:30am in the Towns County Courthouse .

**TOWNS COUNTY
AGENDA
Called
County Meeting
December 30, 2025
10:30AM**

- I. Meeting Called to Order
- II. Old Business
 Sign the 2025 Budget Amendment resolution. Budget Amendment Attached
- III. New Business
 Sign the 2026 Tentative Budget Adoption Resolution
- IV. Adjourn meeting.

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 30 day of December, 2025.



Cliff Bradshaw
Commissioner
Towns County



Brenda McHenry
Clerk, Towns County

TOWNS COUNTY COMMISSIONER

RESOLUTION

ADOPTING 2026 BALANCED BUDGET

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

WHEREAS, the Towns County Governing Authority held a public hearing to present the proposed 2026 budget on Monday December 22, 2025, and

NOW, THEREFORE, BE IT RESOLVED that the 2026 tentative budget is adopted as presented.

SO ADOPTED this 30 date of Dec, 2025 .


Brenda McKinney
Clerk


Cliff Bradshaw
Commissioner

AGENDA ATTACHMENT 12-30-2025

TOWNS COUNTY GENERAL FUND

2025 Tentative Budget Amendment

REVENUES

Intergovernmental

ONE GEORGIA GRANT
ARP AV COURTROOM UPGRADE GRANT

1,608,365
 358,396

EXPENDITURES:

delet add

General Government

COMMISSIONER 173,750
 ELECTIONS 169,000
 ADMINISTRATION/GENERAL 1,395,000

ONE GEORGIA GRANT EXPENDITURES 0
 COURTHOUSE UPGRADES GRANT 0

1,608,365
 358,396

TAX COMMISSIONER

TAX ASSESSOR 417,500

BOARD OF EQUILIZATIONS 445,050

COURT SYSTEMS

Regional Expenses 10,000

Clerk of Court -2,000

Probate/Magistrate 337,000

District Attorney 307,700

PUBLIC SAFETY

REGIONAL EXPENSES 362,150

SHERIFF 116,350

RESOURCE OFFICERS 184,400

JAIL 2,026,600

COURTHOUSE SECURITY 157,850

FIRE 1,760,150

ANIMAL CONTROL 160,600

EMS-AMBULANCE SERVICE 770,500

EMA DIRECTOR 135,850

911 MAPPING 1,965,400

PUBLIC WORKS

ROAD DEPARTMENT 97,200

TRANSFER STATION 74,000

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

LWCF GRANT EXPENDITURES 0

CHATUGE CAMPGROUND 130,000

HOUSING & DEVELOPMENT

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 -40,000

16,994,595 -100,000

-240,200 240,200

50,000

13,000

140,000

32,000

**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 REPAIR 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

AGENDA ATTACHMENT 12-30-2025
TOWNS COUNTY GENERAL FUND
2025 Tentative Budget Amendment

REVENUES

Intergovernmental

ONE GEORGIA GRANT	1,608,365		
ARP AV COURTROOM UPGRADE GRANT	358,396		

EXPENDITURES:

		delet	add
General Government			
COMMISSIONER	173,750		
ELECTIONS	169,000		
ADMINISTRATION/GENERAL	1,395,000		
ONE GEORGIA GRANT EXPENDITURES	0		1,608,365
COURTHOUSE UPGRADES GRANT	0		358,396

TAX COMMISSIONER	417,500		
TAX ASSESSOR	445,050		
BOARD OF EQUILIZATIONS	10,000	-2,000	
COURT SYSTEMS			
Regional Expenses	337,000		
Clerk of Court	307,700	-6,000	
Probate/Magistrate	362,150		
District Attorney	116,350		
PUBLIC SAFETY			
REGIONAL EXPENSES	184,400		
SHERIFF	2,026,600	-5,200	
RESOURCE OFFICERS	157,850		5,200
JAIL	1,760,150		
COURTHOUSE SECURITY	160,600		
FIRE	770,500		
ANIMAL CONTROL	135,850		
EMS-AMBULANCE SERVICE	1,965,400	-35,000	
EMA DIRECTOR	97,200	-15,000	
911 MAPPING	74,000	-7,000	
PUBLIC WORKS			
ROAD DEPARTMENT	1,106,450		50,000
TRANSFER STATION	1,418,300		
RECYCLING	68,350	-25,000	
HEALTH & HUMAN SERVICES			
REGIONAL EXPENSES	388,000	-5,000	
TRANSIT	197,050		
EXTENSION SERVICES (CO. AGENT)	24,270		
RECREATION AND CULTURE			
REGIONAL EXPENSES	386,000		13,000
RECREATION DEPARTMENT	601,000		
LWCF GRANT EXPENDITURES	0		140,000
CHATUGE CAMPGROUND	130,000		
HOUSING & DEVELOPMENT			
REGIONAL EXPENSES	36,000		
BUILDING INSPECTION	210,675		
PLANNING COMMISSION	37,450		32,000
CAPITAL EXPENDITURES			
EMERGENCY CAPITAL OUTLAY	40,000	-40,000	
TRANSFERS OUT TO OTHER FUNDS			
	1,285,000	-100,000	
	16,994,595	-240,200	240,200

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 REPAIR	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:
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TOTAL BEGINNING BALANCE AND REVENUES 45,000
EXPENDITURES:
JAIL HOUSE MAINTENANCE 45,000
ENDING BALANCE 0

VICTIM'S ASSISTANCE FUND

BEGINNING BALANCE 0
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FINES AND FORFEITURES 12,000
BEGINNING BALANCE AND REVENUES 12,000
EXPENDITURES:
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EXPENDITURES
LMIG PROJECTS 720,150
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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

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
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

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

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	
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