TOWNS COUNTY GENERAL FUND				
2014 TENTATIVE BUDGET				
JANUARY 1, 2014 THROUGH DECEMBER 31, 2014				
BEGINNING FUND BALANCE	3,600,000			
REVENUES	9,189,397			
BEGINNING FUND BALANCE / REVENUES	12,789,397			
ENDING FUND BALANCE	3,107,497			
EXPENDITURES	9,681,900			
ENDING FUND BALANCE /EXPENDITURES	12,789,397			
REVENUES:				
Current Year Fire Tax	343,502			
Prior Year Fire Taxes	25,000			
Current Year Ad Volorem Tax	3,675,750			
Prior Year Ad Volorem Tax	600,000			
T.A.V.T. Revenue	400,000			
Local Option Sales Tax	1,510,000			
Interest and Penalties on Back Taxes	120,000			
TVA in Lieu of Taxes	50,000			
Bank Occupational Taxes	20,000			
Beer and Wine Taxes	85,000			
Insurance Premium Taxes	400,000			
Cable TV Franchise	50,000			
Indigent Attorney Fees	2,000			
Interest on Deposits	26,000			
Rentals	5,000			
Recreation Dept	35,000			
Public Transp Farebox Fees	9,000			
Lease Payment on Chatuge Resort	21,000			
Victim Assistance Fund	8,000			
Lumpkin Co-Victim Assist. Prgm Reimb	35,000			
Towns County BOE-Dare Prgm Reimb	39,000			
Health Dept- Janitorial Contract Reimbursement	5,000			
Transfer Station Collections	350,000			
Chatuge Campground Receipts	150,000			
EMS Donations	1,000			
Gas Sales	25,000			
Real Estate Transfers	33,000			
Miscellaneous Sales & Receipts	2,500			
Probate Court	100,000			
Clerk of Superior Court	160,000			
Magistrate Court	7,100			
Sheriff Dept. Fees	27,000			
Jail Fund Construction	11,000			
Appalachian Drug Task Force Reimbursement	37,000			
Clerk of Court Juvenile Case Fees	13,600			
Prisoner Board Reimbursement	15,000			
Ambulance Service Fees	425,000			
Federal Transit Admin. Section 5311 Revenues	46,840			
Enotah Judiciat Circuit-Dist. Atty office Reimb	15,000			
Emergency Management Agency (EMA) Grant	5,000			
Forest Service- Secure Rural Schools Grant	25,848			
Forest Service- Firewise	4,257			
Forest Service in Lieu of Taxes Revenues	95,000			
Building Inspection Revenues	56,000			
Landline Revenues	120,000			
TOTAL REVENUES	**9,189,397**			
Special Earmarked Tax Revenues:				
Brasstown Valley Res/Hotel/Motel Tax Revenues	95,000			
Lake Chatuge Watershed Section 319 Grant	101,529			
Local Maintenance Improvement State Grant for Roads	**202,402**			

EXPENDITURES:				
Emergency Cap. Outlay & Maint. Exp	200,000			
Health & Human Services:	448,650			
Recreation & Culture:	241,500			
Parks Development	440,000			
Planning/Economic Development: (includes RDC dues, Hiaw Rivershed Coalition	74,000			
Comp Plan, Industrail Authority,N. Ga. Waste Mngmnt, USDA Soil Conservation)				
Judicial Expenses	8,000			
Public Safety	450,000			
Administration & General	742,260			
Commissioner's Office	124,000			
Recreation Dept	294,000			
Chatuge Campground	95,000			
Tax Commission Office	262,500			
Tax Assessor's Office	202,511			
Probate Judge/Magistrate Office	244,500			
Clerk of Superior Court expense	222,150			
Court Expenses	207,000			
District Attorney Expenses	61,000			
Sheriff's Department	1,150,025			
Jail Expenses	935,854			
Jail Roof	96,000			
Towns County Fire Department	370,000			
Towns County Ambulance Service	990,000			
Ambulance Service Director	55,970			
Environmental Protection & 911 Mapping	77,000			
Department of Roads and Bridges	929,579			
LMIG Local Matching Funds	60,721			
Transfer Station (Landfill)	370,000			
Election Exp	95,000			
University of Georgia Extension Service	22,000			
Recycling	25,000			
Building Inspection	74,000			
Rural Public Transit Program	93,680			
Planning Commission	20,000			
TOTAL EXPENDITURES	**9,681,900.00**			
Special Earmarked Exp/Grant Expenses:				
Hotel/Motel Tax Rev-Towns Co. Tourism Assoc	95,000			
Lake Chatuge Watershed Section 319 Grant	101,529			
Local Maintance Improvement State Grant (LMIG) for Roads	202,402			
SPECIAL REVENUE FUND				
DRUG ABUSE TREATMENT EDUCATION-(D.A.T.E.)				
2014 Revenues	**20,000**			
2014 Expenses	**20,000**			
SPECIAL REVENUE FUND				
Hotel/Motel Tax-Tourism Assoc. Account				
2014 Budgeted Revenues:	**Revenues**			
Hotel/Motel Tax 2013 Surplus-Private	34,618			
Hotel/Motel Tax Revenues (Private)	129,000			
Hotel/Motel Tax Revenues- Brasstown Valley Resort 2013 surplus	23,116			
Hotel/Motel Tax Revenues-Brasstown Valley Resort	90,000			
Total Revenues	**276,734**			
2014 Budgeted Expenditures:				
Tourism Promotion	163,618			

Advertising (90,000 BVR advertising)	113,116			
Total Expenses	**276,734**			
SPLOST PROJECTS				
Revenues:				
Georgia Splost Distribution	**1,500,000**			
Expenditures:				
Park and Recreation	**150,000**			
Fire Department	**100,000**			
Roads	**135,948**			
Splost Bond Payment	**1,114,052**			
Total Splost Expenditures	**1,500,000**			

