

LUMPKIN COUNTY RESOLUTION 2010-36

**A RESOLUTION ESTABLISHING AND ADOPTING
THE LUMPKIN COUNTY BUDGET FOR FISCAL YEAR 2011**


Whereas, in accordance with the procedures set out in O.C.G.A. Title 36, Chapter 81, the Lumpkin County Board of Commissioners has prepared a proposed budget setting forth its plan for raising and expending funds for specified programs, functions and activities and estimating the financial requirements of each department for the 2011 fiscal year; and

Whereas, in accordance with said procedures the Lumpkin County Board of Commissioners has provided public notice and has conducted a public hearing on July 8, 2010, on its proposed budget in order to provide Lumpkin County Taxpayers with an opportunity to obtain information and make recommendations concerning the purposes for which local revenues are proposed to be raised and spent; and

Whereas, in accordance with said procedures, the governing authority has provided proper and lawful public notice that the 2011 Lumpkin County Budget is to be adopted at a public meeting conducted on the 15th day of July, 2010.

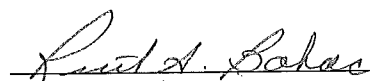
Now, it is hereby resolved that, pursuant to the authority vested in the Lumpkin County Board of Commissioners by Article 9, sections 2 and 4 of the Constitution of the State of Georgia, and O.C.G.A. § title 36, chapter 81, Lumpkin County hereby adopts as its Budget for the 2011 Fiscal Year the budget attached and incorporated hereto as "Attachment A".

Resolved, adopted and effective this 15th day of July, 2010.



John Raber, Chairman
Lumpkin County Board of Commissioners

Attest:



Ruth A. Bohac
Clerk, Lumpkin County



Lumpkin County, Georgia
2011 Annual Budget

As Adopted

July 15, 2010

Lumpkin County, Georgia
2011 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	2010 BUDGET	2010 BUDGET	2011 BUDGET	2011 BUDGET	2010 - 2011
	AS ADOPTED 9/17/2009	% of budget	AS ADOPTED 7/15/2010	% of budget	\$ Increase/ Decrease (-)
Taxes	12,381,552	74.33%	11,893,614	76.20%	-487,938
Licenses and Permits	40,000	0.24%	40,000	0.26%	0
Intergovernmental Revenues	551,648	3.31%	524,140	3.36%	-27,508
Charges for Services	2,581,605	15.50%	2,389,217	15.31%	-192,388
Fines and Forfeitures	511,050	3.07%	522,350	3.35%	11,300
Investment Income	64,110	0.38%	40,150	0.26%	-23,960
Contributions and Donations from Private Sources	15,000	0.09%	15,500	0.10%	500
Miscellaneous Revenue	99,233	0.60%	182,873	1.17%	83,640
Other Financing Sources	412,802	2.48%	0	0.00%	-412,802
TOTAL	16,657,000	100.00%	15,607,844	100.00%	-1,049,156

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	2010 BUDGET	2010 BUDGET	2011 BUDGET	2011 BUDGET	2010 - 2011
	AS ADOPTED 9/17/2009	% of budget	AS ADOPTED 7/15/2010	% of budget	\$ Increase/ Decrease (-)
General Government	3,247,615	19.50%	3,116,144	19.97%	-131,471
Judicial	1,671,195	10.03%	1,622,325	10.39%	-48,870
Public Safety	7,607,746	45.67%	7,164,467	45.90%	-443,279
Other Protection	153,640	0.92%	207,436	1.33%	53,796
Public Works	1,199,144	7.20%	1,184,358	7.59%	-14,786
Health & Welfare	642,523	3.86%	598,969	3.84%	-43,554
Culture/Recreation	1,184,333	7.11%	1,052,415	6.74%	-131,918
Development	95,162	0.57%	86,285	0.55%	-8,877
Operating Transfers Out	855,642	5.14%	575,445	3.69%	-280,197
TOTAL	16,657,000	100.00%	15,607,844	100.00%	-1,049,156

Lumpkin County, Georgia 2011 Annual Budget

	2010 BUDGET AS ADOPTED 9/17/2009	2010 BUDGET % of budget	2011 BUDGET AS ADOPTED 7/15/2010	2011 BUDGET % of budget	2010 - 2011 \$ Increase/ Decrease (-)
LUMPKIN COUNTY					
GENERAL FUND REVENUES					
TAXES					
Franchise Fee	45,000	0.27%	35,000	0.22%	-10,000
Local Option Sales Tax	2,448,727	14.70%	2,335,325	14.96%	-113,402
Beer & Wine Excise Tax	160,000	0.96%	160,000	1.03%	0
Insurance Premium Tax	864,075	5.19%	851,685	5.46%	-12,390
Real & Personal Property	8,813,750	52.91%	8,481,604	54.34%	-332,146
Real Estate Transfer Tax	50,000	0.30%	30,000	0.19%	-20,000
	12,381,552	74.33%	11,893,614	76.20%	-487,938
LICENSE AND PERMITS					
Beer & Wine License	40,000	0.24%	40,000	0.26%	0
Business License	0	0.00%	0	0.00%	0
Moving Permits	0	0.00%	0	0.00%	0
LDA Permits	0	0.00%	0	0.00%	0
Construction Permits	0	0.00%	0	0.00%	0
Temporary Power Permits	0	0.00%	0	0.00%	0
Mobile Home Permits	0	0.00%	0	0.00%	0
Notice of Intent	0	0.00%	0	0.00%	0
	40,000	0.24%	40,000	0.26%	0
INTERGOVERNMENTAL REVENUES					
Commissioner	60,000	0.36%	60,000	0.38%	0
Sheriff	259,210	1.56%	251,052	1.61%	-8,158
Superior Court	0	0.00%	0	0.00%	0
Victim Assistance	0	0.00%	0	0.00%	0
Public Works Administration	0	0.00%	0	0.00%	0
Emergency Management	10,603	0.06%	10,603	0.07%	0
Fire Department	42,333	0.25%	56,874	0.36%	14,541
Transportation Services	40,000	0.24%	40,000	0.26%	0
Senior Center	89,269	0.54%	71,995	0.46%	-17,274
Airport	0	0.00%	0	0.00%	0
D.F.A.C.S.	0	0.00%	0	0.00%	0
Drug Task Force	50,233	0.30%	33,616	0.22%	-16,617
	551,648	3.31%	524,140	3.36%	-27,508
CHARGES FOR SERVICES					
Commissioner	700	0.00%	700	0.00%	0
Tax Assessor	2,500	0.02%	1,250	0.01%	-1,250
Tax Commissioner	457,000	2.74%	422,000	2.70%	-35,000
Animal Control	500	0.00%	500	0.00%	0
Detention Center	325,000	1.95%	265,000	1.70%	-60,000
Sheriff	15,500	0.09%	7,500	0.05%	-8,000
Clerk of Superior Court	471,700	2.83%	493,000	3.16%	21,300
Probate Court	13,500	0.08%	15,000	0.10%	1,500
Etowah Judicial Circuit	233,770	1.40%	215,817	1.38%	-17,953
Victim Assistance	0	0.00%	0	0.00%	0
Board of Elections	1,093	0.01%	0	0.00%	-1,093
Roads and Bridges	1,000	0.01%	1,000	0.01%	0
Airport	30,000	0.18%	30,000	0.19%	0

Lumpkin County, Georgia 2011 Annual Budget

	2010 BUDGET AS ADOPTED 9/17/2009	2010 BUDGET % of budget	2011 BUDGET AS ADOPTED 7/15/2010	2011 BUDGET % of budget	2010 - 2011 \$ Increase/ Decrease (-)
LUMPKIN COUNTY					
GENERAL FUND REVENUES					
<u>CHARGES FOR SERVICES cont'd.</u>					
Ambulance	620,000	3.72%	620,000	3.97%	0
Park and Recreation	145,317	0.87%	103,200	0.66%	-42,117
Fire Department	1,250	0.01%	1,250	0.01%	0
Transportation Services	16,000	0.10%	16,000	0.10%	0
Senior Center	1,775	0.01%	1,500	0.01%	-275
Community Center	45,000	0.27%	45,000	0.29%	0
After School Program	122,000	0.73%	91,500	0.59%	-30,500
Financial Administration	23,000	0.14%	17,000	0.11%	-6,000
Data Processing/GIS	15,000	0.09%	9,000	0.06%	-6,000
Animal Shelter	40,000	0.24%	33,000	0.21%	-7,000
	2,581,605	15.50%	2,389,217	15.31%	-192,388
<u>FINES AND FORFEITURES</u>					
State Probation	10,000	0.06%	8,000	0.05%	-2,000
Detention Center	39,350	0.24%	39,350	0.25%	0
Clerk of Superior Court	230,700	1.39%	221,000	1.42%	-9,700
Magistrate Court	15,000	0.09%	25,000	0.16%	10,000
Probate Court	195,000	1.17%	208,000	1.33%	13,000
Victim Assistance	21,000	0.13%	21,000	0.13%	0
	511,050	3.07%	522,350	3.35%	11,300
<u>INVESTMENT INCOME</u>					
Commissioner	48,000	0.29%	30,000	0.19%	-18,000
Tax Commissioner	15,000	0.09%	7,000	0.04%	-8,000
Clerk of Superior Court	1,090	0.01%	3,130	0.02%	2,040
Magistrate Court	20	0.00%	20	0.00%	0
Probate Court	0	0.00%	0	0.00%	0
	64,110	0.38%	40,150	0.26%	-23,960
<u>CONTRIBUTIONS AND DONATIONS</u>					
<u>FROM PRIVATE SOURCES</u>					
Animal Shelter	10,000	0.06%	6,500	0.04%	-3,500
Senior Center	5,000	0.03%	9,000	0.06%	4,000
	15,000	0%	15,500	0%	4,000
<u>MISCELLANEOUS REVENUE</u>					
Commissioner	51,933	0.31%	51,826	0.33%	-107
Detention Center	0	0.00%	0	0.00%	0
Airport	19,000	0.11%	18,200	0.12%	-800
Park and Recreation	7,000	0.04%	7,000	0.04%	0
Senior Center	300	0.00%	200	0.00%	-100
Community Center	21,000	0.13%	21,500	0.14%	500
General Government	0	0.00%	84,147	0.54%	84,147
	99,233	0.60%	182,873	1.17%	83,640
<u>OTHER FINANCING SOURCES</u>					
General Government	412,802	2.48%	0	0.00%	-412,802
	412,802	2.48%	0	0.00%	-412,802
TOTAL	16,657,000		15,607,844		-1,049,156

Lumpkin County, Georgia 2011 Annual Budget

	2010 BUDGET		2010 BUDGET		2011 BUDGET		2010 - 2011	
	AS ADOPTED 9/17/2009	% of budget	AS ADOPTED 7/15/2010	% of budget	AS ADOPTED 7/15/2010	% of budget	\$ Increase/ Decrease (-)	
LUMPKIN COUNTY								
GENERAL FUND EXPENDITURE								
GENERAL GOVERNMENT								
Commissioner	128,778	0.77%	116,666	0.75%			-12,112	
County Manager	284,862	1.71%	237,054	1.52%			-47,808	
Board of Elections	205,698	1.23%	134,766	0.86%			-70,932	
Financial Administration	380,323	2.28%	382,640	2.45%			2,317	
Legal	135,000	0.81%	121,500	0.78%			-13,500	
Data Processing/GIS	73,186	0.44%	59,826	0.38%			-13,360	
Human Resources	161,211	0.97%	175,447	1.12%			14,236	
Tax Commissioner	313,568	1.88%	312,215	2.00%			-1,353	
Tax Assessor	389,189	2.34%	381,642	2.45%			-7,547	
Board of Equalization	2,300	0.01%	2,300	0.01%			0	
Risk Management	34,000	0.20%	34,000	0.22%			0	
General Government Buildings	708,714	4.25%	756,753	4.85%			48,039	
County Surveyor	12,817	0.08%	12,278	0.08%			-539	
Administrative Support	388,969	2.34%	361,757	2.32%			-27,212	
General Administration Fees	29,000	0.17%	27,300	0.17%			-1,700	
	3,247,615	19.50%	3,116,144	19.97%			-131,471	
JUDICIAL								
Enotah Circuit	374,269	2.25%	359,749	2.30%			-14,520	
Superior Court	211,661	1.27%	210,161	1.35%			-1,500	
Capital Trial	50,000	0.30%	43,000	0.28%			-7,000	
Clerk of Superior Court	501,839	3.01%	485,248	3.11%			-16,591	
District Attorney	11,670	0.07%	13,490	0.09%			1,820	
Victim Assistance	21,000	0.13%	21,000	0.13%			0	
Magistrate Court	268,819	1.61%	264,411	1.69%			-4,408	
Probate Court	231,937	1.39%	225,266	1.44%			-6,671	
	1,671,195	10.03%	1,622,325	10.39%			-48,870	
PUBLIC SAFETY								
Sheriff - Administration	867,969	5.21%	890,489	5.71%			22,520	
Criminal Investigation	592,912	3.56%	469,572	3.01%			-123,340	
Drug Task Force	50,558	0.30%	50,580	0.32%			22	
Uniform Patrol	1,468,234	8.81%	1,386,717	8.88%			-81,517	
Detention Center	1,579,983	9.49%	1,448,242	9.28%			-131,741	
Sheriff - Court Services-Warrant	576,907	3.46%	774,383	4.96%			197,476	
Animal Control	73,737	0.44%	78,327	0.50%			4,590	
Fire Department	2,199,455	13.20%	1,877,280	12.03%			-322,175	
Ambulance	0	0.00%	0	0.00%			0	
Emergency Management	169,508	1.02%	162,908	1.04%			-6,600	
Coroner	28,483	0.17%	25,969	0.17%			-2,514	
	7,607,746	40.46%	7,164,467	40.20%			-465,799	
OTHER PROTECTION								
Animal Shelter	153,640	0.92%	207,436	1.33%			53,796	
	153,640	0.92%	207,436	1.33%			53,796	
PUBLIC WORKS								
Public Works Administration	50,076	0.30%	51,744	0.33%			1,668	
Roads and Bridges	983,301	5.90%	979,064	6.27%			-4,237	
Fleet Maintenance	165,767	1.00%	153,550	0.98%			-12,217	
	1,199,144	7.20%	1,184,358	7.59%			-10,549	

Lumpkin County, Georgia 2011 Annual Budget

LUMPKIN COUNTY GENERAL FUND EXPENDITURE	2010 BUDGET	2010 BUDGET	2011 BUDGET	2010 - 2011
	AS ADOPTED 9/17/2009	% of budget	AS ADOPTED 7/15/2010	\$ Increase/ Decrease (-)
HEALTH AND WELFARE				
Rainbow House	0	0.00%	0	0
Literacy Coalition	0	0.00%	0	0
Health Department	271,865	1.63%	244,678	-27,187
Community Helping Place	0	0.00%	0	0
Dept. Family & Children Services	20,000	0.12%	15,000	-5,000
Meth Task Force	0	0.00%	0	0
Family Connection	0	0.00%	0	0
Senior Center	254,085	1.53%	250,330	-3,755
Transportation Services	96,573	0.58%	88,961	-7,612
	642,523	3.86%	598,969	-43,554
CULTURE/RECREATION				
Admin.-Com. Affairs&Leisure Services	0	0.00%	0	0
Park and Recreation	454,297	2.73%	392,864	-61,433
Community Center	223,115	1.34%	209,943	-13,172
After School Program	121,843	0.73%	103,058	-18,805
Library	385,078	2.31%	346,570	-38,508
	1,184,333	7.11%	1,052,415	-131,918
DEVELOPMENT				
Cooperative Extension Service	57,852	0.35%	51,980	-5,872
Planning Department	0	0.00%	0	0
Enviro. Enforcement & Ed.	0	0.00%	0	0
Development Authority	0	0.00%	0	0
Tourism	0	0.00%	0	0
Airport	37,310	0.22%	34,305	-3,005
	95,162	0.57%	86,285	-8,877
OPERATING TRANSFERS OUT				
OT out-Drug Court Fund	0	0.00%	12,000	12,000
OT out-Capital Projects Fund	245,494	1.47%	75,700	-169,794
OT out-Solid Waste Fund	80,598	0.48%	74,693	-5,905
OT out-E911 Fund	193,022	1.16%	161,755	-31,267
OT out-Public Defender	107,583	0.65%	101,431	-6,152
OT out-Grant Fund	203,945	1.22%	149,866	-54,079
OT out - CDBG	0	0.00%	0	0
OT out-Development Authority	25,000	0.15%	0	-25,000
	855,642	5.14%	575,445	-280,197
TOTAL	16,657,000		15,607,844	-1,049,156

Lumpkin County, Georgia 2011 Annual Budget

	2010 BUDGET AS ADOPTED 9/17/2009	2011 BUDGET AS ADOPTED 7/15/2010	2010 - 2011 \$ Increase/ Decrease (-)
LUMPKIN COUNTY			
OTHER FUNDS			
<u>DRUG TREATMENT COURT</u>			
Revenues	134,877	130,193	-4,684
Drug Fund Transfers	15,160	21,854	6,694
TOTAL REVENUES	150,037	152,047	2,010
TOTAL EXPENSES	150,037	152,047	2,010
<u>DRUG REHABILITATION</u>			
Revenues	24,000	24,000	0
TOTAL REVENUES	24,000	24,000	0
TOTAL EXPENSES	0	0	0
<u>JUVENILE SERVICES</u>			
Revenues	11,060	7,500	-3,560
TOTAL REVENUES	11,060	7,500	-3,560
TOTAL EXPENSES	11,060	7,500	-3,560
<u>NORTH GEORGIA WASTE MANAGEMENT</u>			
Revenues	0	0	0
TOTAL REVENUES	0	0	0
TOTAL EXPENSES	0	0	0
<u>LAW LIBRARY</u>			
Revenues	30,000	30,000	0
TOTAL REVENUES	30,000	30,000	0
TOTAL EXPENSES	30,000	30,000	0
<u>SPECIAL PROGRAMS</u>			
Revenues	30,100	30,100	0
TOTAL REVENUES	0	30,100	30,100
TOTAL EXPENSES	30,100	30,100	0
<u>PUBLIC DEFENDER</u>			
Revenues	261,909	247,226	-14,683
General Fund Transfers	107,583	101,431	-6,152
TOTAL REVENUES	369,492	348,657	-20,835
TOTAL EXPENSES	369,392	348,657	-20,735

Lumpkin County, Georgia 2011 Annual Budget

	2010 BUDGET AS ADOPTED 9/17/2009	2011 BUDGET AS ADOPTED 7/15/2010	2010 - 2011 \$ Increase/ Decrease (-)
LUMPKIN COUNTY OTHER FUNDS			
PLANNING			
Revenues	568,084	212,597	-355,487
TOTAL REVENUES	568,084	212,597	-355,487
TOTAL EXPENSES	568,084	212,597	-355,487
			0
MULTIPLE GRANT			
Revenues	615,954	550,556	-65,398
TOTAL REVENUES	615,954	550,556	-65,398
TOTAL EXPENSES	615,954	550,556	-65,398
			0
2008 S.P.L.O.S.I.			
Revenues	2,500,000	1,801,400	-698,600
TOTAL REVENUES	2,500,000	1,801,400	-698,600
TOTAL EXPENSES	2,500,000	1,801,400	-698,600
			0
SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY			
Revenues	205,164	205,164	0
TOTAL REVENUES	205,164	205,164	0
TOTAL EXPENSES	205,164	205,164	0
			0
HOTEL/MOTEL TAX			
Revenues	75,050	75,050	0
TOTAL REVENUES	75,050	75,050	0
Expense	75,000	75,000	0
General Fund Transfers	50	50	0
TOTAL EXPENSES	75,050	75,050	0
			0
DEBT SERVICE FUND			
Revenues	1,539,880	1,539,880	0
TOTAL REVENUES	1,539,880	1,539,880	0
TOTAL EXPENSES	1,539,880	1,539,880	0
			0
SOLID WASTE FUND			
Revenues	15,000	15,000	0
General Fund Transfers	80,598	74,693	-5,905
TOTAL REVENUES	95,598	89,693	-5,905
TOTAL EXPENSES	95,598	89,693	-5,905

Lumpkin County, Georgia 2011 Annual Budget

LUMPKIN COUNTY OTHER FUNDS E911 SYSTEM	2010 BUDGET	2011 BUDGET	2010 - 2011 \$ Increase/ Decrease (-)
	AS ADOPTED 9/17/2009	AS ADOPTED 7/15/2010	
Revenues	385,400	426,400	41,000
General Fund Transfers	193,022	161,755	-31,267
TOTAL REVENUES	578,422	588,155	9,733
TOTAL EXPENSES	578,422	588,155	9,733

CAPITAL PROJECTS REVENUE			
Revenues	0	0	0
General Fund Transfers	245,494	75,700	-169,794
TOTAL REVENUES	245,494	75,700	-169,794

CAPITAL PROJECTS EXPENSE	
TOTAL EXPENSES	75,700

LUMPKIN COUNTY OTHER FUNDS CAPITAL PROJECTS EXPENSE	2010 BUDGET	2011 BUDGET	2010 - 2011 \$ Increase/ Decrease (-)
	AS ADOPTED 9/17/2009	AS ADOPTED 7/15/2010	
Commissioners	0	0	0
Board of Elections	0	0	0
Financial Administration	75,000	0	-75,000
Data Processing/GIS	0	0	0
Tax Commissioner	4,340	4,800	460
General Government Buildings	6,554	0	-6,554
Administrative Support	0	0	0
Clerk of Superior Court	31,500	26,800	-4,700
Criminal Investigation	0	0	0
Uniform Patrol	0	0	0
Detention Center	0	0	0
Court Services/Warrants	0	0	0
Fire Department	0	0	0
E-911	0	0	0
Roads and Bridges	75,000	0	-75,000
Fleet Maintenance	0	0	0
Transportation	4,000	0	-4,000
Park and Recreation	0	0	0
Senior Center	5,000	0	-5,000
Debt Services (land park)	44,100	44,100	0
TOTAL	245,494	75,700	-169,794