

Lumpkin County, Georgia

FY09

Budget in Brief



Annual Operating & Capital Budget

January 1, 2009 – December 31, 2009

This *Budget in Brief* has been produced to provide an overview of Lumpkin County's Annual Operating and Capital Budget for Fiscal Year 2009 (January 1, 2009 – December 31, 2009). This document provides a brief and understandable summary of the FY09 Budget. We hope that you find this document a helpful tool in understanding the financial plan for Lumpkin County Government for the upcoming year.

A more detailed copy of the FY09 Budget can be viewed at the Commissioner's Office, Suite A, 99 Courthouse Hill, or at Lumpkin County Government's website www.lumpkincounty.gov.

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**LUMPKIN COUNTY GOVERNMENT
MISSION STATEMENT**

Lumpkin County will provide an environment that is safe and promotes a higher quality of life for those who live, work and visit our community. We will innovatively manage our resources while preserving our heritage and planning for the future.

Adopted December 2, 2008

Board of Commissioners

Chairman

Steve Gooch

Commissioner - District 1

Dr. John Raber

Commissioner - District 2

Deborah Hutcheson

Commissioner – District 3

Clarence Stowers

Commissioner – District 4

Clarence Grindle

County Manager

Stan Kelley

Lumpkin County Government at a Glance

Form of Government: Board of Commissioners
(Chairman and 4 Commissioners elected at large)
County Manager, appointed

Population: 26,554 (2007 estimate US Census Bureau)

Land Area: 285 square miles or 182,400 acres

Median Age: 32.2 (2000 Census)

Median Household Income: \$38,758 (2000 Census)

Major Attractions:

- North Georgia College and State University
- Dahlonega Gold Museum
- National Forest Park
- Yahoola Creek Park
- Holly Theater

Principal Employers:

- North Georgia College and State University
- Lumpkin County Board of Education
- Lumpkin County Government
- Wal-Mart
- Timken US Corporation
- Chestatee Regional Hospital
- RefrigiWear, Inc
- The Home Depot
- Hidden Lake Academy

Median Price of an Existing Home: \$111,300 (2000 Census)

Estimated Property Taxes for an \$111,300 home in 2007:

Lumpkin County Government	\$ 245.06
School	\$ 409.40
State	\$ <u>8.63</u>
Total	\$ 663.09

Annual Budget Development Process

The Annual Operating and Capital Budget is the financial plan for raising revenues and expending funds for all Lumpkin County Government departments, offices and constitutional officers.

The process to develop the Annual Operating and Capital Budget begins about nine months prior to the beginning of the fiscal year. Department Heads and Constitutional Officers submit Operating and Capital Budget requests for review by the Manager and Budget Committee. By July 1 of each year, the County Manager must submit a Recommended Budget to the Commission for review. The Commission will review the County Manager's Recommended Budget and make any adjustments they feel are necessary prior to adopting it in September. Major steps in the Annual Budget development process include:

April	Departments Submit Operating and Capital Budget Requests.
May	County Manager & Budget Committee review preliminary Budget Requests.
June	County Manager and Budget Committee meet with Departments and Constitutional Officers to review Budget Requests.
July	County Manager sends Recommended Budget to Commission.
August	Commission Reviews County Manager Recommended Budget.
September	Commission adopts Budget for next fiscal year and establishes the property tax millage rate.
January	Budget for next fiscal year begins on January 1.

FY09 Significant Budget Issues

This Budget includes a reduction of 0.019 of a mill in the property tax rate, from a millage rate of 6.912 to 6.893. This rate is based on the roll back and is the lowest rate, in the unincorporated portion of Lumpkin County, in 11 years.

This Budget includes a \$16.9 million General Fund Operating Budget in FY09, a decrease of 0.91%, and a Capital Budget of \$57 thousand. The total General Fund Operating and Capital Budget for FY09 is \$17 million, a decrease of 4.88% over the previous year.

The Operating budget for all other funds totals \$3.1 million, after deducting for interfund transfers. The total FY09 Budget is \$21.9 million, a decrease of \$395 thousand or 1.81%.

This Budget includes the following additional funding to improve service delivery and respond to the growing demands on Lumpkin County Government services and programs:

Funding to match a CDB Grant to construct a new Health Department

This Budget includes the following additional funding to support new facilities constructed through the SPLOST program:

New Facilities opening during FY08:

3 new ball fields were constructed in conjunction with the Judicial Center Project

Planning for FY09:

Employee benefits remained the same with no loss of existing personnel

In anticipation of another year of economic uncertainty, the levels of services provided will remain the same while capital expenditures were scaled back.

Total full-time authorized positions will be 213 in FY09. Authorized full-time positions have remained around 8 per thousand of Lumpkin County population since 2006.

Commission and Manager Goals and Objectives for FY09

Implementation of the Strategic Plan

- Improve and maintain a safe environment

- Create and maintain a higher quality of life

- Preserve, support and promote the history and heritage of Lumpkin County

- Develop our community by using internal and external resources to plan for the future

Ensure SPLOST projects are completed on budget and on time

Improve the recruitment and retention of workers by exploring a cafeteria plan of benefits

Update the comprehensive plan and short term work program

Fund Balance

Fund Balance is the amount of money that the government holds to pay for unexpected expenses such as disasters. It is recommended by the Government Finance Officers Association that the government hold 15%-25% of general fund balance revenues in fund balance. In most cases this equates to about 3 months of operating expenses. So, while many view the government as having extra money, these funds are actually “held” to offset unexpected occurrences which prevent special tax assessments or higher taxes in subsequent years.

Structure of Budgets

The Lumpkin County Budget is split into a number of Funds, or separate units for accounting and tracking the revenues and expenditures of specific activities. For example, some activities are required by law to be accounted for in a separate fund (i.e. Hotel/Motel Tax Fund and Debt Service Fund), while other funds have been established by management to track specific activities (i.e. Public Defender and Drug Treatment Fund). A listing of revenues and expense budgets by fund can be found on pages 7 and 8.

The General Fund is the largest fund and accounts for over half of government wide revenues and expenditures. The General Fund budget supports the major portion of basic governmental services such as law enforcement, fire, judicial, public works, leisure services, etc. These services are primarily supported from tax revenues such as property tax and sales tax. The FY09 General Fund Budget totals \$16.9 million before transfers for Capital Projects. A listing of budgeted revenues and expenditures by department in the General Fund can be found on pages 9 and 10.

Special Revenue Funds are established to account for specific revenue sources that are legally restricted such as designated taxes, grants or other restricted revenue sources. Funds included in this group are the Hotel/Motel Tax, Grant Funds, SPLOST and others. Budgets for Special Revenue Funds in FY09 total \$4.3 million.

The Debt Service Fund accounts for accumulation of resources for, and the payment of, general long-term debt principal and interest. The FY09 Debt Service Fund Budget totals \$1.7 million.

Capital Project Funds account for financial resources used for the acquisition, construction, and significant maintenance expenditures for major capital facilities and equipment (other than those financed by Enterprise Funds). Budgets for Capital Project Funds in FY09 total \$57 thousand.

Enterprise Funds are used to account for operations that are similar to a private business or the governing body has identified a need to account for an operation in this manner. Funds in this group include the Solid Waste, Recycling, and Planning. Enterprise Fund budgets in FY09 total \$473 thousand.

**SUMMARY FY 2009 BUDGET
ALL FUNDS**

	<u>FY08</u> <u>BUDGET</u>	<u>FY09</u> <u>BUDGET</u>	<u>%</u> <u>INC/(DEC)</u>	<u>% OF</u> <u>TOTAL</u>
REVENUES:				
PROPERTY TAXES	\$ 8,757,115.00	\$ 9,450,525.00	7.34%	39.98%
SALES TAXES	\$ 6,733,994.00	\$ 6,676,018.00	-0.87%	28.25%
OTHER TAXES	\$ 1,178,600.00	\$ 1,167,814.00	-0.92%	4.94%
LICENSES PERMITS	\$ 29,200.00	\$ 30,000.00	2.67%	0.13%
INTERGOVERNMENTAL REVENUES	\$ 2,195,044.00	\$ 1,740,696.00	-26.10%	7.36%
CHARGES FOR SERVICES	\$ 3,327,200.00	\$ 3,517,886.00	5.42%	14.88%
FINES & FORFEITURES	\$ 617,590.00	\$ 597,550.00	-3.35%	2.53%
OTHER REVENUES	\$ 594,164.00	\$ 455,320.00	-30.49%	1.93%
USE OF FUND BALANCE - (for capital \$614,241)	<u>\$ 1,232,503.00</u>	<u>\$ -</u>	#DIV/0!	0.00%
 SUB-TOTAL REVENUE & OTHER SOURCES	 \$24,665,410.00	 \$23,635,809.00	 -4.36%	 100.00%
 LESS INTERFUND TRANSFERS (1)	 \$ 2,364,754.00	 \$ 1,730,880.00	 -36.62%	
 TOTAL REVENUE & OTHER SOURCES	 \$22,300,656.00	 \$21,904,929.00	 -1.81%	
EXPENDITURES (BY FUND):				
GENERAL FUND	\$17,626,268.00	\$17,041,239.00	-3.43%	72.10%
<u>SPECIAL REVENUE FUNDS:</u>				
HOTEL/MOTEL TAX FUND	\$ 75,600.00	\$ 75,300.00	-0.40%	0.32%
MULTIPLE GRANTS FUND	\$ 450,711.00	\$ 493,718.00	8.71%	2.09%
SPLOST 2008	\$ 2,276,028.00	\$ 2,499,977.00	8.96%	10.58%
DRUG TREATMENT COURT	\$ 161,700.00	\$ 142,549.00	-13.43%	0.60%
DRUG REHABILITATION FUND	\$ 65,040.00	\$ 25,000.00	-160.16%	0.11%
NORTH GEORGIA WASTE MANAGEMENT	\$ -	\$ -	#DIV/0!	0.00%
JUVENILE SERVICES	\$ 6,300.00	\$ 7,500.00	16.00%	0.03%
LAW LIBRARY	\$ 40,000.00	\$ 40,000.00	0.00%	0.17%
SPECIAL PROGRAMS	\$ -	\$ 80,000.00	100.00%	0.34%
PUBLIC DEFENDER	\$ 375,843.00	\$ 369,392.00	-1.75%	1.56%
EMERGENCY TELEPHONE SYSTEM (E911)	<u>\$ 569,928.00</u>	<u>\$ 588,532.00</u>	3.16%	2.49%
SUB-TOTAL SPECIAL REVENUE FUNDS	\$ 4,021,150.00	\$ 4,321,968.00	6.96%	

DEBT SERVICE FUNDS:

DEBT SERVICE FUND	\$ 1,534,966.00	\$ 1,537,121.00	0.14%	6.50%
SPECIAL TAX DISTRICT #1	<u>\$ 205,163.00</u>	<u>\$ 205,163.00</u>	0.00%	0.87%
SUB-TOTAL DEBT SERVICE FUNDS	\$ 1,740,129.00	\$ 1,742,284.00	0.12%	

CAPTIAL PROJECT FUND	\$ 714,241.00	\$ 57,000.00	-1153.05%	0.24%
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ENTERPRISE FUNDS:

SOLID WASTE/RECYCLING	\$ 100,511.00	\$ 100,169.00	-0.34%	0.42%
PLANNING FUND	<u>\$ 463,111.00</u>	<u>\$ 373,149.00</u>	-24.11%	1.58%
SUB-TOTAL ENTERPRISE FUNDS	\$ 563,622.00	\$ 473,318.00	-19.08%	

SUB-TOTAL EXPENDITURES ALL FUNDS	\$24,665,410.00	\$23,635,809.00	-4.36%	100.00%
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LESS INTERFUND TRANSFERS (1)	\$ 2,364,754.00	\$ 1,730,880.00	-36.62%	
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TOTAL OPERATING & CAPITAL EXPENDITURES	\$22,300,656.00	\$21,904,929.00	-1.81%	
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NOTES: (1) - Interfund transfers represent charges and transfers between funds.

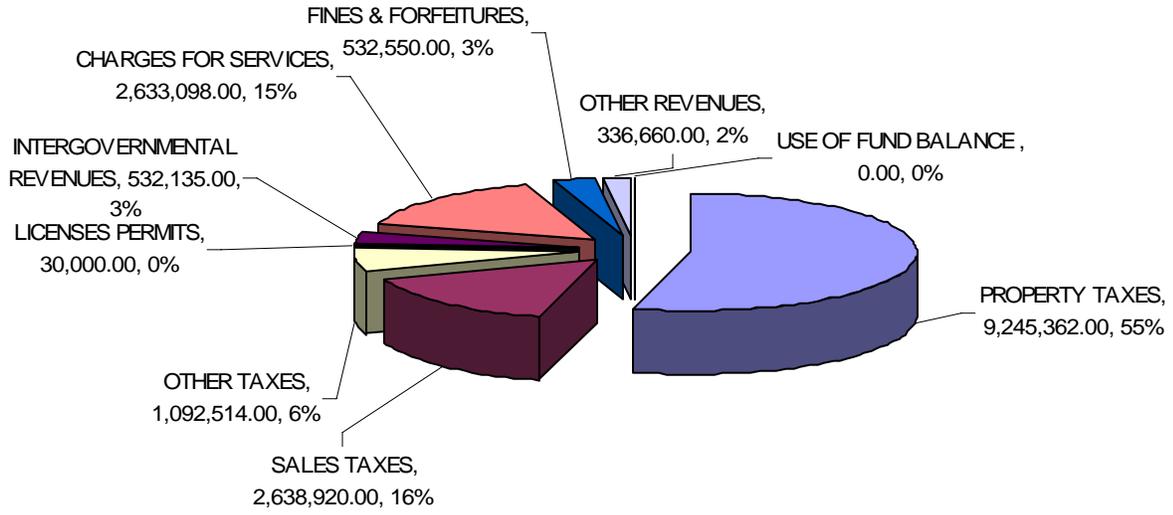
The amount of these inter-fund charges and transfers are subtracted from the revenue and expenditure total to avoid "double counting".

**SUMMARY FY2009 BUDGET
GENERAL FUND**

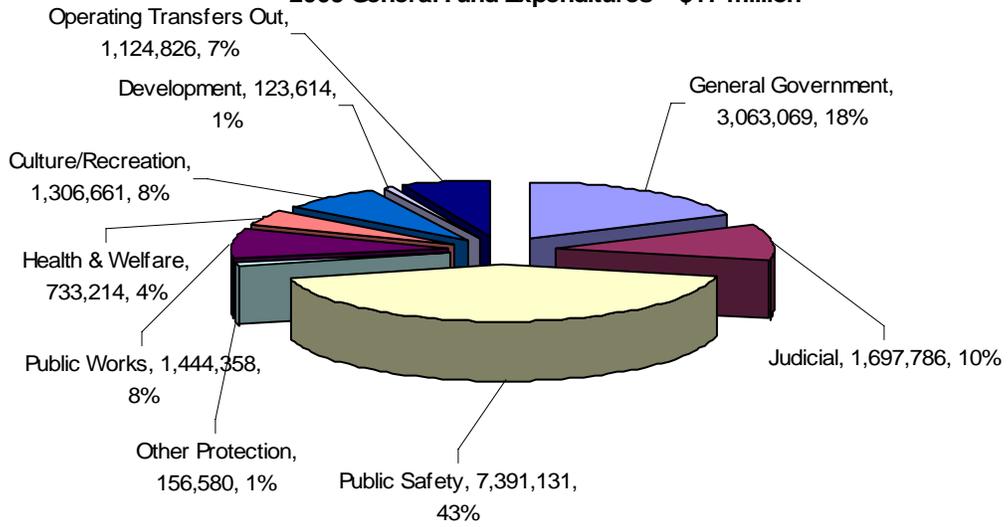
	<u>FY08 BUDGET</u>	<u>FY09 BUDGET</u>	<u>% INC/ (DEC)</u>
REVENUES:			
PROPERTY TAXES	8,551,952.00	9,245,362.00	7.50%
SALES TAXES	2,923,000.00	2,638,920.00	-10.77%
OTHER TAXES	1,103,000.00	1,092,514.00	-0.96%
LICENSES PERMITS	29,200.00	30,000.00	2.67%
INTERGOVERNMENTAL REVENUES	424,060.00	532,135.00	20.31%
CHARGES FOR SERVICES	2,433,339.00	2,633,098.00	7.59%
FINES & FORFEITURES	512,550.00	532,550.00	3.76%
OTHER REVENUES	416,664.00	336,660.00	-23.76%
USE OF FUND BALANCE - (for capital \$614,241)	<u>1,232,503.00</u>	<u>0.00</u>	#DIV/0!
TOTAL REVENUE & OTHER SOURCES	<u>17,626,268.00</u>	<u>17,041,239.00</u>	-3.43%
EXPENDITURES (BY DEPARTMENT):			
Commissioner	144,170	139,519	-3.33%
County Manager	294,296	284,013	-3.62%
Board of Elections	211,979	134,558	-57.54%
Financial Administration	409,389	366,449	-11.72%
Legal	125,000	125,000	0.00%
Data Processing/GIS	67,509	66,927	-0.87%
Human Resources	146,611	150,558	2.62%
Tax Commissioner	418,668	310,154	-34.99%
Tax Assessor	407,521	393,978	-3.44%
Board of Equalization	5,975	5,975	0.00%
Risk Management	34,000	34,000	0.00%
General Government Buildings	390,883	525,650	25.64%
Administrative Support	471,109	497,288	5.26%
General Administration Fees	<u>44,500</u>	<u>29,000</u>	-53.45%
TOTAL GENERAL GOVERNMENT	3,171,610	3,063,069	-3.54%

Enotah Circuit	375,828	381,962	1.61%
Superior Court	320,513	194,023	-65.19%
Capital Trial	50,000	50,000	0.00%
Clerk of Superior Court	617,366	527,054	-17.14%
District Attorney	13,410	11,670	-14.91%
Victim Assistance	27,900	25,900	-7.72%
Magistrate Court	284,748	267,659	-6.38%
Probate Court	<u>245,981</u>	<u>239,518</u>	-2.70%
TOTAL JUDICIAL	1,935,746	1,697,786	-14.02%
Sheriff - Administration	1,000,387	977,900	-2.30%
Criminal Investigation	412,987	459,456	10.11%
Drug Task Force	89,093	45,160	-97.28%
Uniform Patrol	1,390,020	1,485,705	6.44%
Detention Center	1,474,486	1,512,329	2.50%
Sheriff - Court Services-Warrant	392,680	420,748	6.67%
Animal Control	102,516	71,331	-43.72%
Fire Department	2,174,866	2,211,097	1.64%
Emergency Management	175,201	171,488	-2.17%
Coroner	41,138	35,917	-14.54%
Animal Shelter	<u>155,869</u>	<u>156,580</u>	0.45%
TOTAL PUBLIC SAFETY	7,409,243	7,547,711	1.83%
Public Works Administration	104,567	86,491	-20.90%
Roads and Bridges	1,233,428	1,190,312	-3.62%
Fleet Maintenance	<u>174,351</u>	<u>167,555</u>	-4.06%
TOTAL PUBLIC WORKS	1,512,346	1,444,358	-4.71%
Rainbow House	15,000	15,000	0.00%
Literacy Coalition	5,000	7,800	35.90%
Health Department	271,865	271,865	0.00%
Community Helping Place	5,000	5,000	0.00%
Dept. Family & Children Services	43,925	43,925	0.00%
Math Task Force	0	15,000	100.00%
Family Connection	0	5,000	100.00%
Senior Center	274,385	265,745	-3.25%
Transportation Services	<u>94,503</u>	<u>103,879</u>	9.03%
TOTAL HEALTH AND WELFARE	709,678	733,214	3.21%
Park and Recreation	612,951	495,747	-23.64%
Community Center	222,272	189,408	-17.35%
After School Program	126,432	134,066	5.69%
Library	<u>487,440</u>	<u>487,440</u>	0.00%
TOTAL CULTURE/RECREATION	1,449,095	1,306,661	-10.90%
Cooperative Extension Service	59,054	59,054	0.00%
Planning Department	0	0	#DIV/0!
Airport	<u>98,260</u>	<u>64,560</u>	-52.20%
TOTAL DEVELOPMENT	157,314	123,614	-27.26%
Transfers out to other funds	1281236	1124826	-13.91%
TOTAL OPERATING EXPENDITURES	17,626,268	17,041,239	-3.43%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$0	\$0	

2009 GENERAL FUND REVENUES - \$17 MILLION



2009 General Fund Expenditures - \$17 million



General Fund Revenues and Expenditures Per Capita

General Fund Revenues: Property taxes account for the largest source of revenue – 55% or \$348 per capita – in the General Fund. All tax revenues – property, sales and other – account for about 77% of all General Fund revenues. On average, each Lumpkin County resident will pay \$641 for General Fund services in FY09.

Per Capita Revenue by Type

Property Tax	\$348
Sales Tax	\$ 99
Other Taxes	\$ 41
Charges for Services	\$ 99
Other Revenues	\$ 34
Use of Fund Balance	\$ 0
Fines & Forfeitures	<u>\$ 20</u>
Total	\$641

General Fund Expenditures: Over half of all General Fund dollars are expended in the areas of Public Safety (Sheriff, Fire, Ambulance, Coroner, and Animal Shelter) and Judicial services (Courts and prosecuting offices). Lumpkin County Government expends approximately \$348 per capita for these services. Departments included under each functional area (Public Works, General Government, etc.) can be found on page 9 and 10.

Per Capita Expenditures by Function

Public Safety	\$279
Judicial	\$ 64
Public Works	\$ 54
General Government	\$115
Leisure Services	\$ 87
Transfers to Other Funds & Debt Service	<u>\$ 42</u>
Total	\$641

Understanding Property Taxes

The property tax rate or millage rate is adopted annually for the Government and School System. A tax rate of one mill is equal to a tax of \$1 for every \$1,000 of assessed property value. (Note: the assessed property value is equal to 40% of a property's fair market value). Taxes may be reduced further by certain exemptions and tax credits such as the State Homeowner's Tax Relief Credit and the Homestead Exemption. There is also a \$6,000 credit for homeowners over the age of 65. (This credit will not be shown in the calculations in this book.) In general, the property tax would be calculated as follows:

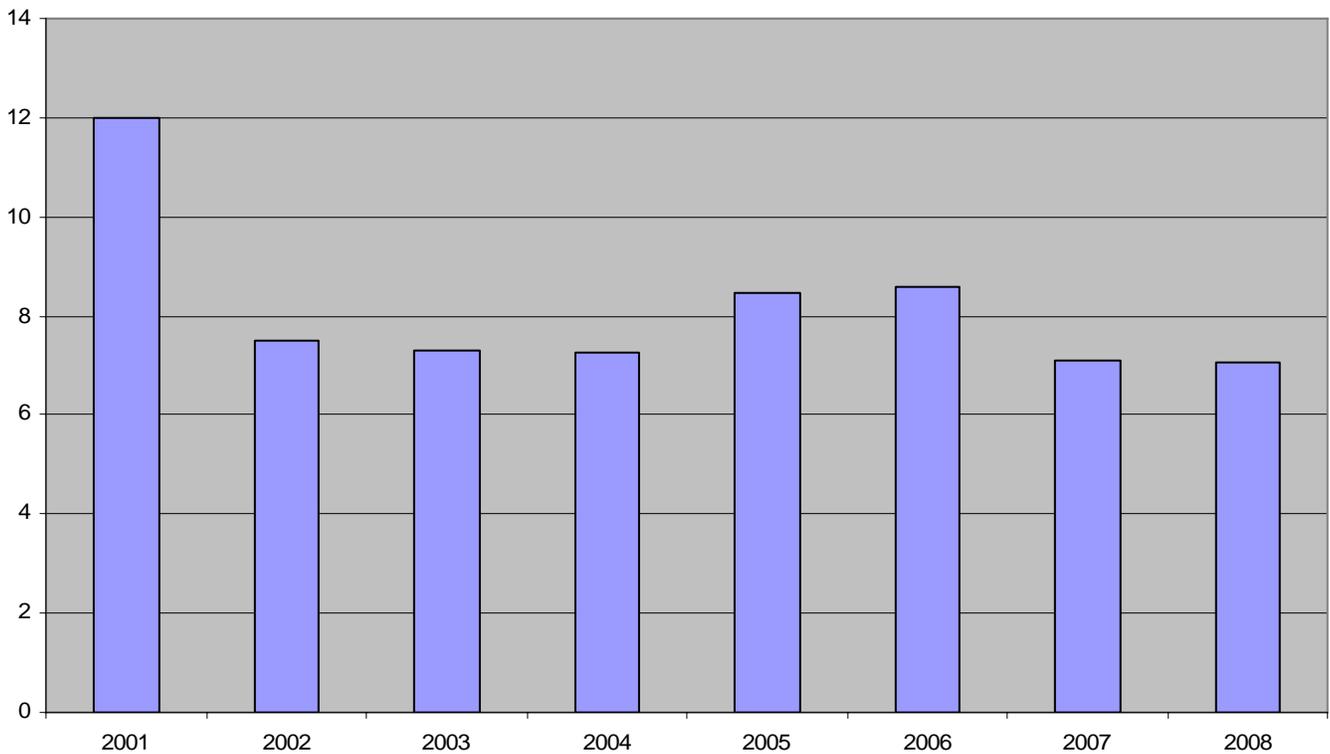
$$\begin{aligned} \text{Fair Market Value} \times 40\% &= \text{Assessed Value} \\ \text{Assessed Value} - \text{Exemptions} &= \text{Taxable Value} \\ \text{Taxable Value} \times \text{Tax Rate} &= \text{Amount of Tax Bill} \end{aligned}$$

Example for \$150,000 home:

$$\begin{aligned} \$150,000 \times 40\% &= \$60,000 \\ \$60,000 - \$10,000 &= \$50,000 \\ \$50,000 \times .007071 &= \$353.55 \end{aligned}$$

Over the last 8 years, the millage rate for Lumpkin County governmental services has dropped from 11.995 to 7.071 mills. (Note: the Lumpkin County Board of Education adopts a separate millage rate for the school system that is not included in these figures.)

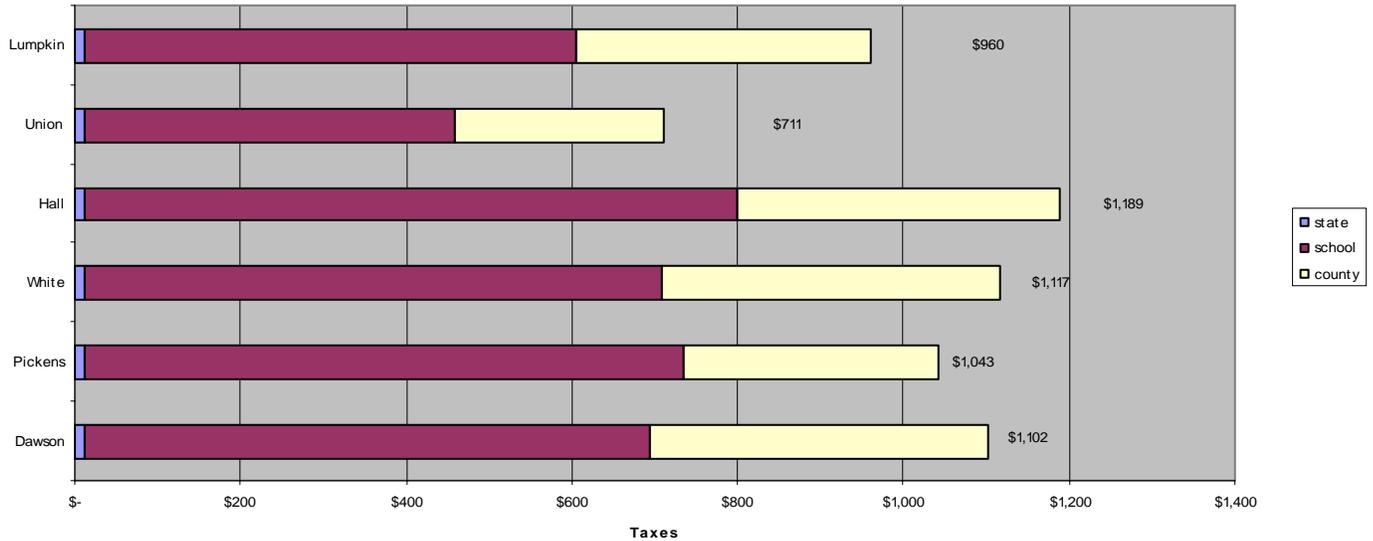
Lumpkin County Millage Rate History 2001-2008



Comparative Property Taxes for a \$150,000 Home

Using the prior year's property tax bill for comparison, the taxes on a \$150,000 home in Lumpkin County for government services and the school system are lower than most of the surrounding counties.

**Tax Comparison On A \$150,000 Home
Surrounding Counties**

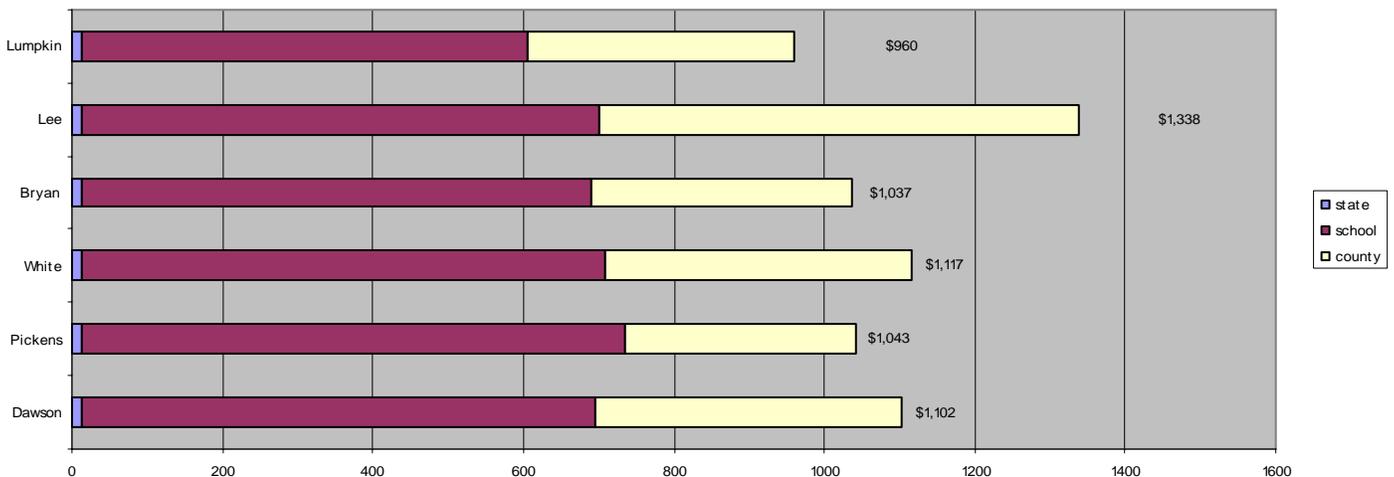


In addition, a comparison of similar size counties throughout Georgia shows that Lumpkin County property taxes on a \$150,000 home are similar to other counties our size. (Note: Tax rate amounts are for 2007.)

Understanding Sales Taxes

The tax rate on retail sales in Lumpkin County is \$0.07 for every \$1.00 of sales, similar to most Georgia

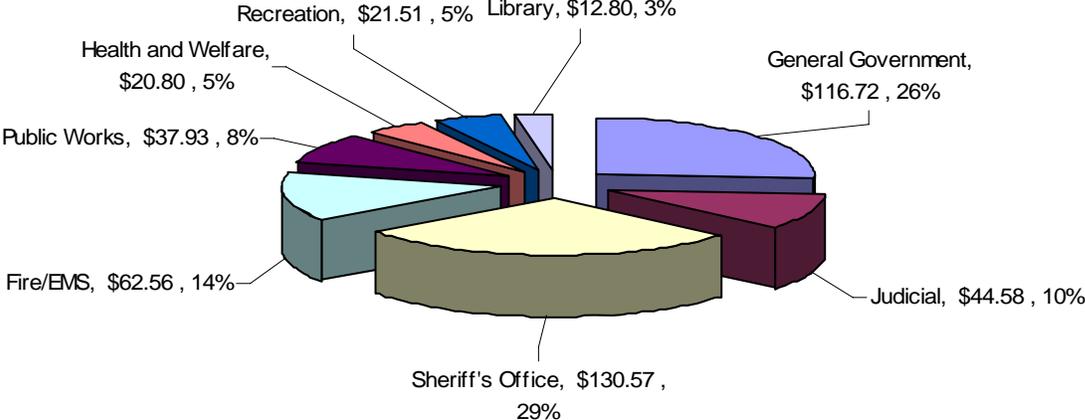
**Tax Comparison On A \$150,000 Home
Similar Size Counties**



Property Taxes In Lumpkin County

The chart shown below reflects how tax dollars are spent in Lumpkin County. The chart is based on a home valued at \$150,000 and one acre of land valued at \$32,500. For purposes of this book, only the State Homeowner’s Tax Relief Credit and Homestead Exemptions are used in the calculations. Your individual taxes may vary based on location and the type of exemptions claimed.

How Your Tax Dollars are Spent
\$447.47
(Value based on \$150,000 home with 1 acre of land valued at \$32,500)

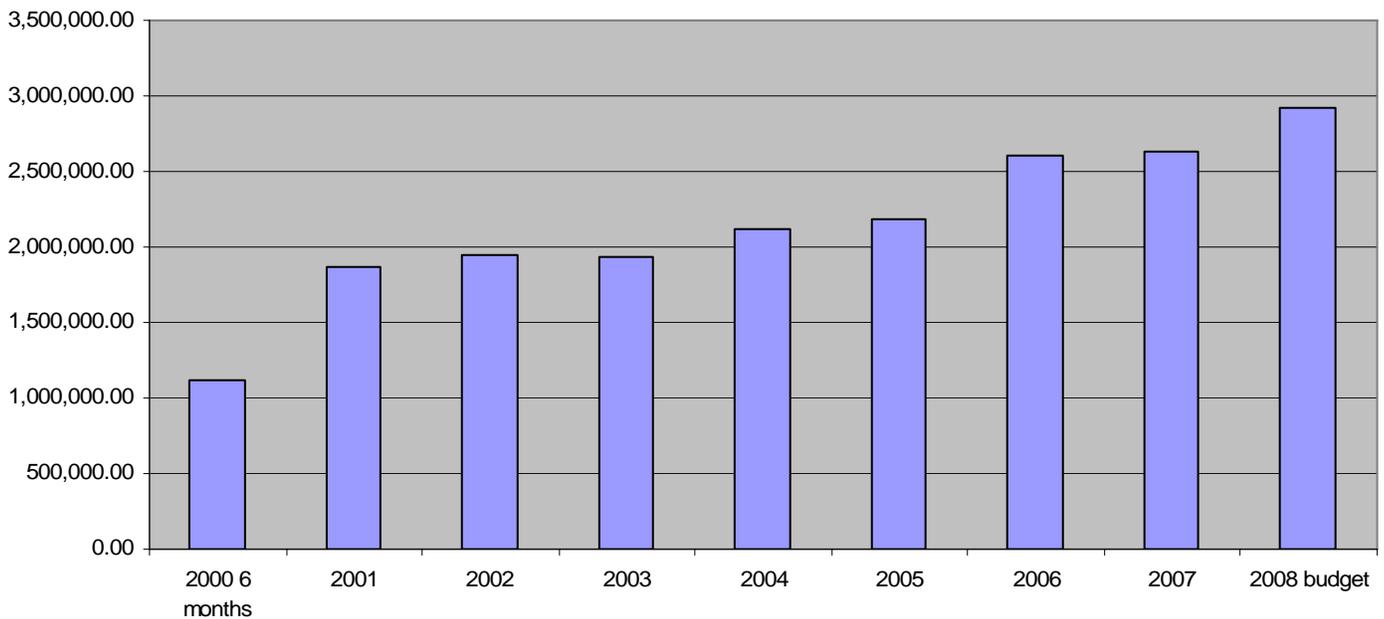


counties. The \$0.07 sales tax is divided as follows:

- \$0.04 State of Georgia
- \$0.01 LOST (Local Option Sales Tax) Lumpkin County General Fund
- \$0.01 SPLOST (Special Purpose Local Option Sales Tax) Projects
- \$0.01 SPLOST (Special Purpose Local Option Sales Tax) Education
- \$0.07 Total Sales Tax

The LOST tax is the only sales tax revenue that goes into the Lumpkin County General Fund to fund ongoing operating expenses. The SPLOST revenues are accounted for separately and can only be used for capital projects approved by a voter referendum. The ESPLOST revenues go to the Lumpkin County School System and can only be used for school system capital projects approved by a voter referendum.

Local Option Sales Tax (LOST) Collection History



The FY09 Capital Budget

A Capital project is defined as an individual asset or project of at least \$5,000 and includes facilities,

equipment, vehicles, infrastructure repairs and improvements. The FY09 Capital Budget for all Funds totals \$57,000 a decrease of \$657,241 or 92% under the previous year.

Some of the major Capital Projects budgeted in FY09 include:

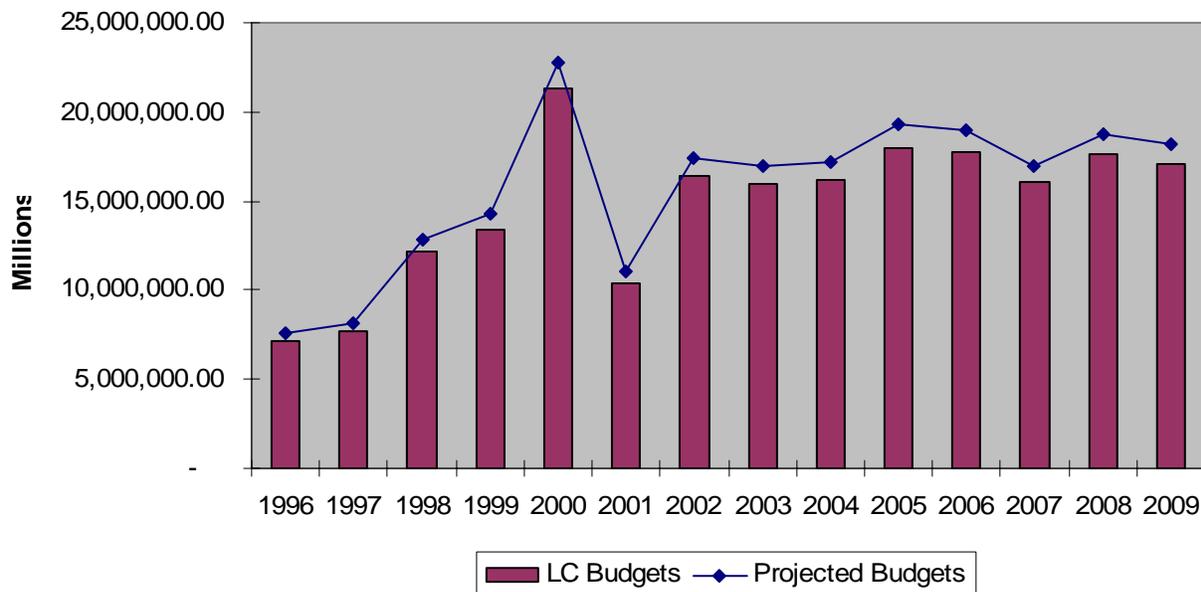
Clerk of Court Security Micro/Imaging	\$ 37,000
Recorder for E911 Center	<u>\$ 20,000</u>
Total Capital Budget	\$ 57,000

Budget History and Trends

The FY09 General Fund Operating Budget is \$16.9 million, a decrease of \$156 thousand below FY08. The FY09 Budget continues the trend of maintaining General Fund Operating Budget growth to levels comparable to the combined current annual increase of the CPI (2.8%) and population increase for the last year (4.28%) as

shown in the graph below.

GENERAL FUND BUDGETS COMPARED TO POPULATION AND CPI INCREASE (FY96 - FY09)

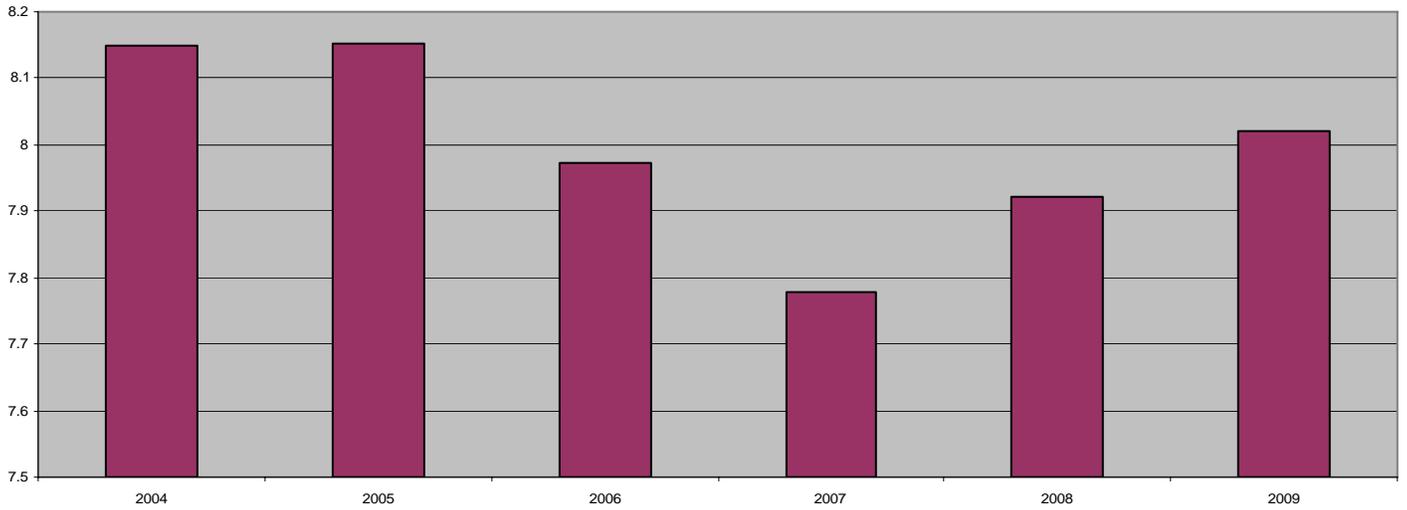


Full-time Employees: Trends and Comparisons

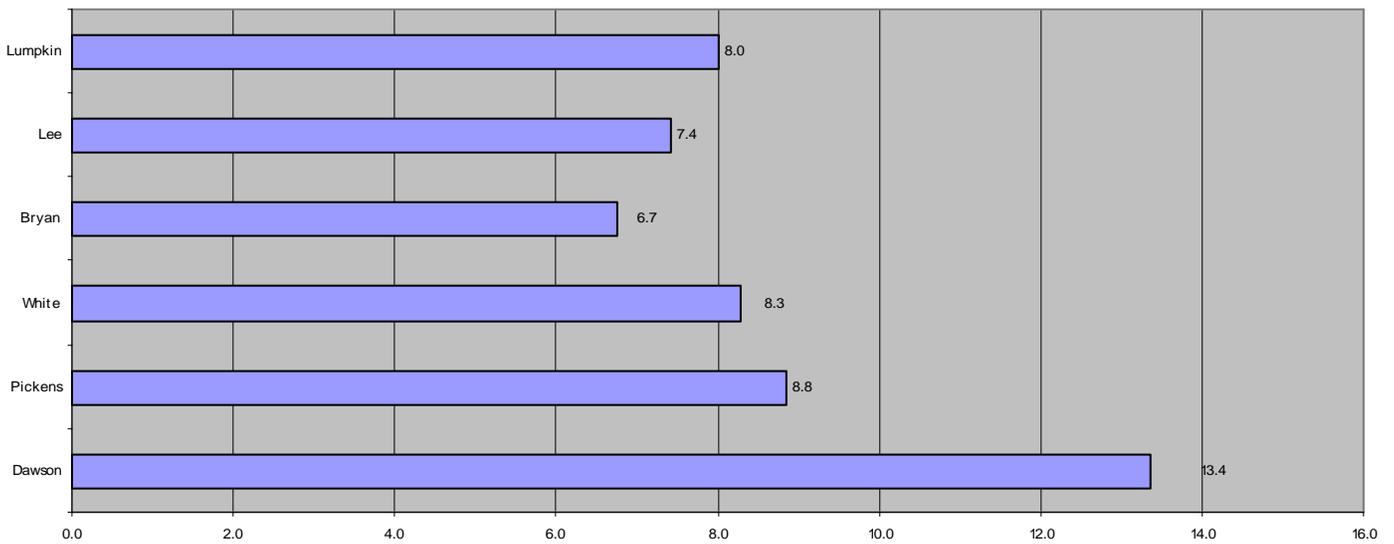
This Budget will reduce the number of full-time authorized employee positions at 213. This leaves the number of full-time employees per thousand residences to 8. The 5-year trend of full-time employees per thousand residences has remained close to 8 per thousand residences, but falls as the population increases. (Note: FY07, FY08 and FY09 population numbers are estimated.)

However, Lumpkin County Government's 8 full time employees per 1,000 of population still compares favorably with similar sized governments in Georgia as shown on the graph below.

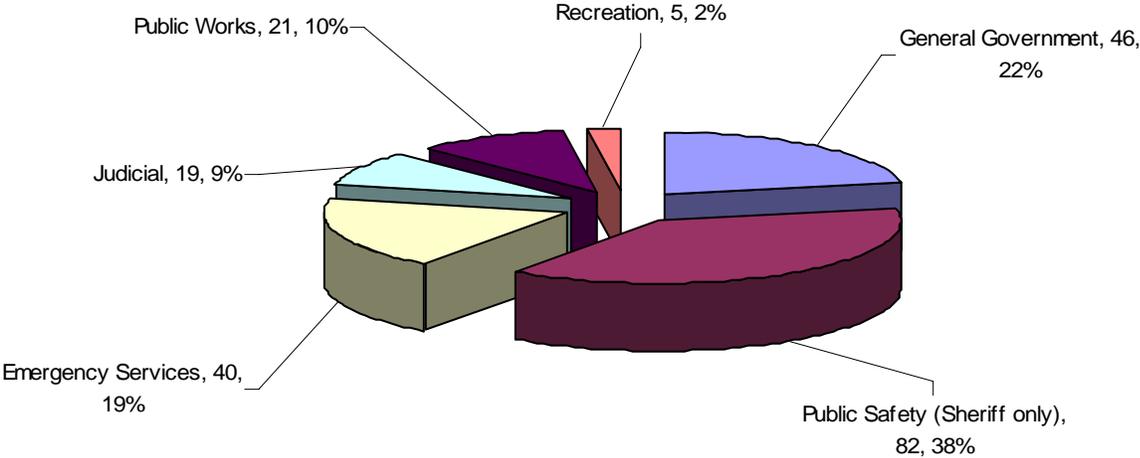
Employees per 1,000 Population - History



Employees Per 1,000 Population - Comparison



Full-Time Employees - By Function
Total of 213



FULL-TIME AUTHORIZED POSITIONS

<u>Department or Office</u>	Change from	
	<u>FY09</u>	<u>FY08 to FY09</u>
County Manager	4	
Board of Elections	2	
Financial Administration	5	
Data Processing/GIS	1	
Human Resources	2	
Tax Commissioner	5	-1
Tax Assessor	7	
General Government Buildings	6	4
Enotah Circuit	2	
District Attorney	0	-1
Clerk of Court	10	
Magistrate Court	4	
Probate Court	3	
Sheriff - Administration	11	
Criminal Investigation	7	1
Drug Task Force	1	-1
Uniform Patrol	28	1
Domestic Violence	1	
Detention Center	25	2
Court Services/Warrants	8	
Animal Control	1	-1
Fire Department	28	1
Emergency Management	2	
Animal Shelter	2	
Public Works Administration	0	-1
Roads and Bridges	18	
Fleet Maintenance	3	
Senior Center	3	
Transportation	2	
Park and Recreation	4	-2
Community Center	0	-1
After School Program	1	
Planning	6	-2
Recycling	1	
E911	10	
	<hr/>	
	213	-1

There are several requirements under Georgia Law and the Government's Charter that must be met as a part of preparing and adopting the Annual Budget. Some of these requirements include:

Budgets must be balanced so that projected expenditures do not exceed projected revenues and available fund balances.

Budgets must be provided at least at the department level and be separated by fund.

A separate Operating and Capital Budget must be submitted and adopted.

The Manager's Recommended Budget must be submitted to the Commission no later than July 1st of each year.

At the time the proposed budget is approved by the Commission, it shall be made available for public review.

Public Hearings must be held to receive public input on the proposed budget at least one week prior to the budget being adopted.

Public Hearings must be held to receive public input if the proposed budget will include an increase in the property tax millage rate.

During the fiscal year, the Commission may change the Budget as needed through the adoption of a budget amendment identifying the change. Also, departments can transfer budget funds between line items within their department's budget to cover unanticipated expenses with approval of the Finance Director. However, the department's total budget or full-time authorized positions cannot increase without Commission approval.

Mailing Address:
Lumpkin County Government

Finance Department
194 Courthouse Hill, Annex A
Dahlonega, Georgia 30533

Allison Martin, Finance Director

Phone Number: 706-864-8080 ext 106

Website: www.lumpkincounty.gov