



Lumpkin County, Georgia

2010 Annual Budget

As Adopted

September 17, 2009

**Lumpkin County, Georgia
2010 Annual Budget**

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

	2009 BUDGET	2009 BUDGET	2010 BUDGET	2010 BUDGET	2009-2010
LUMPKIN COUNTY	<i>AS ADOPTED</i>	% of budget	<i>AS ADOPTED</i>	% of budget	\$ Increase/
GENERAL FUND REVENUES	9/25/2008		9/17/2009		Decrease (-)
Taxes	12,976,796	76.15%	12,381,552	74.33%	-595,244
Licenses and Permits	30,000	0.18%	40,000	0.24%	10,000
Intergovernmental Revenues	532,135	3.12%	551,648	3.31%	19,513
Charges for Services	2,633,098	15.45%	2,581,605	15.50%	-51,493
Fines and Forfeitures	532,550	3.13%	511,050	3.07%	-21,500
Investment Income	215,660	1.27%	64,110	0.38%	-151,550
Contributions and Donations from Private Sources	8,000	0.05%	15,000	0.09%	7,000
Miscellaneous Revenue	113,000	0.66%	99,233	0.60%	-13,767
Other Financing Sources	0	0.00%	412,802	2.48%	412,802
TOTAL	17,041,239	100.00%	16,657,000	100.00%	-384,239

	2009 BUDGET	2009 BUDGET	2010 BUDGET	2010 BUDGET	2009-2010
LUMPKIN COUNTY	<i>AS ADOPTED</i>	% of budget	<i>AS ADOPTED</i>	% of budget	\$ Increase/
GENERAL FUND EXPENDITURES	9/25/2008		9/17/2009		Decrease (-)
General Government	3,063,069	17.97%	3,253,767	19.53%	190,698
Judicial	1,697,786	9.96%	1,671,195	10.03%	-26,591
Public Safety	7,391,131	43.37%	7,607,746	45.67%	216,615
Other Protection	156,580	0.92%	153,640	0.92%	-2,940
Public Works	1,444,358	8.48%	1,199,144	7.20%	-245,214
Health & Welfare	733,214	4.30%	642,523	3.86%	-90,691
Culture/Recreation	1,306,661	7.67%	1,184,333	7.11%	-122,328
Development	123,614	0.73%	95,162	0.57%	-28,452
Operating Transfers Out	1,124,826	6.60%	849,490	5.10%	-275,336
TOTAL	17,041,239	100.00%	16,657,000	100.00%	-384,239

Lumpkin County, Georgia 2010 Annual Budget

	2009 BUDGET AS ADOPTED 9/25/2008	2009 BUDGET % of budget	2010 BUDGET AS ADOPTED 9/17/2009	2010 BUDGET % of budget	2009-2010 \$ Increase/ Decrease (-)
LUMPKIN COUNTY					
GENERAL FUND REVENUES					
TAXES					
Franchise Fee	9,000	0.05%	45,000	0.27%	36,000
Local Option Sales Tax	2,638,920	15.49%	2,448,727	14.70%	-190,193
Beer & Wine Excise Tax	170,000	1.00%	160,000	0.96%	-10,000
Insurance Premium Tax	843,514	4.95%	864,075	5.19%	20,561
Real & Personal Property	9,245,362	54.25%	8,813,750	52.91%	-431,612
Real Estate Transfer Tax	70,000	0.41%	50,000	0.30%	-20,000
	12,976,796	76.15%	12,381,552	74.33%	-595,244
LICENSE AND PERMITS					
Beer & Wine License	30,000	0.18%	40,000	0.24%	10,000
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
	30,000	0.18%	40,000	0.24%	10,000
INTERGOVERNMENTAL REVENUES					
Commissioner	65,000	0.38%	60,000	0.36%	-5,000
Sheriff	270,419	1.59%	259,210	1.56%	-11,209
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	0.06%	0
Fire Department	23,206	0.14%	42,333	0.25%	19,127
Transportation Services	40,000	0.23%	40,000	0.24%	0
Senior Center	44,044	0.26%	89,269	0.54%	45,225
Airport	16,000	0.09%	0	0.00%	-16,000
D.F.A.C.S.	18,000	0.11%	0	0.00%	-18,000
Drug Task Force	44,863	0.26%	50,233	0.30%	5,370
	532,135	3.12%	551,648	3.31%	19,513
CHARGES FOR SERVICES					
Commissioner	150	0.00%	700	0.00%	550
Tax Assessor	2,500	0.01%	2,500	0.02%	0
Tax Commissioner	396,500	2.33%	457,000	2.74%	60,500
Animal Control	0	0.00%	500	0.00%	500
Detention Center	320,000	1.88%	325,000	1.95%	5,000
Sheriff	18,000	0.11%	15,500	0.09%	-2,500
Clerk of Superior Court	528,100	3.10%	471,700	2.83%	-56,400
Probate Court	13,500	0.08%	13,500	0.08%	0
Enotah Judicial Circuit	204,230	1.20%	233,770	1.40%	29,540
Victim Assistance	0	0.00%	0	0.00%	0
Board of Elections	25	0.00%	1,093	0.01%	1,068
Roads and Bridges	2,000	0.01%	1,000	0.01%	-1,000
Airport	75,000	0.44%	30,000	0.18%	-45,000

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LUMPKIN COUNTY GENERAL FUND REVENUES	2009 BUDGET AS ADOPTED 9/25/2008	2009 BUDGET % of budget	2010 BUDGET AS ADOPTED 9/17/2009	2010 BUDGET % of budget	2009-2010 \$ Increase/ Decrease (-)
CHARGES FOR SERVICES cont'd.					
Ambulance	640,000	3.76%	620,000	3.72%	-20,000
Park and Recreation	173,036	1.02%	145,317	0.87%	-27,719
Fire Department	0	0.00%	1,250	0.01%	1,250
Transportation Services	20,000	0.12%	16,000	0.10%	-4,000
Senior Center	2,106	0.01%	1,775	0.01%	-331
Community Center	40,600	0.24%	45,000	0.27%	4,400
After School Program	98,000	0.58%	122,000	0.73%	24,000
Financial Administration	23,351	0.14%	23,000	0.14%	-351
Data Processing/GIS	28,000	0.16%	15,000	0.09%	-13,000
Animal Shelter	48,000	0.28%	40,000	0.24%	-8,000
	2,633,098	15.45%	2,581,605	15.50%	-51,993
FINES AND FORFEITURES					
State Probation	10,000	0.06%	10,000	0.06%	0
Detention Center	50,650	0.30%	39,350	0.24%	-11,300
Clerk of Superior Court	201,000	1.18%	230,700	1.39%	29,700
Magistrate Court	30,000	0.18%	15,000	0.09%	-15,000
Probate Court	215,000	1.26%	195,000	1.17%	-20,000
Victim Assistance	25,900	0.15%	21,000	0.13%	-4,900
	532,550	3.13%	511,050	3.07%	-21,500
INVESTMENT INCOME					
Commissioner	200,000	1.17%	48,000	0.29%	-152,000
Tax Commissioner	15,000	0.09%	15,000	0.09%	0
Clerk of Superior Court	85	0.00%	1,090	0.01%	1,005
Magistrate Court	75	0.00%	20	0.00%	-55
Probate Court	500	0.00%	0	0.00%	-500
	215,660	1.27%	64,110	0.38%	-151,550
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES					
Animal Shelter	6,000	0.04%	10,000	0.06%	4,000
Senior Center	2,000	0.01%	5,000	0.03%	3,000
	8,000	0%	15,000	0%	3,000
MISCELLANEOUS REVENUE					
Commissioner	38,000	0.22%	51,933	0.31%	13,933
Detention Center	20,000	0.12%	0	0.00%	-20,000
Airport	15,000	0.09%	19,000	0.11%	4,000
Park and Recreation	3,000	0.02%	7,000	0.04%	4,000
Senior Center	0	0.00%	300	0.00%	300
Community Center	37,000	0.22%	21,000	0.13%	-16,000
General Government	0	0.00%	0	0.00%	0
	113,000	0.66%	99,233	0.60%	-13,767
OTHER FINANCING SOURCES					
General Government	0	0.00%	412,802	2.48%	412,802
	0	0.00%	412,802	2.48%	412,802
TOTAL	17,041,239		16,657,000		-384,239

**Lumpkin County, Georgia
2010 Annual Budget**

LUMPKIN COUNTY	2009 BUDGET AS ADOPTED	2009 BUDGET % of budget	2010 BUDGET AS ADOPTED	2010 BUDGET % of budget	2009-2010 \$ Increase/ Decrease (-)
GENERAL FUND EXPENDITURE	9/25/2008		9/17/2009		
GENERAL GOVERNMENT					
Commissioner	139,519	0.82%	128,778	0.77%	-10,741
County Manager	284,013	1.67%	284,862	1.71%	849
Board of Elections	134,558	0.79%	205,698	1.23%	71,140
Financial Administration	366,449	2.15%	380,323	2.28%	13,874
Legal	125,000	0.73%	135,000	0.81%	10,000
Data Processing/GIS	66,927	0.39%	73,186	0.44%	6,259
Human Resources	150,558	0.88%	161,211	0.97%	10,653
Tax Commissioner	310,154	1.82%	313,568	1.88%	3,414
Tax Assessor	393,978	2.31%	389,189	2.34%	-4,789
Board of Equalization	5,975	0.04%	2,300	0.01%	-3,675
Risk Management	34,000	0.20%	34,000	0.20%	0
General Government Buildings	525,650	3.08%	708,714	4.25%	183,064
County Surveyor	0	0.00%	12,817	0.08%	12,817
Administrative Support	497,288	2.92%	395,121	2.37%	-102,167
General Administration Fees	29,000	0.17%	29,000	0.17%	0
	3,063,069	17.97%	3,253,767	19.53%	190,698
JUDICIAL					
Enotah Circuit	381,962	2.24%	374,269	2.25%	-7,693
Superior Court	194,023	1.14%	211,661	1.27%	17,638
Capital Trial	50,000	0.29%	50,000	0.30%	0
Clerk of Superior Court	527,054	3.09%	501,839	3.01%	-25,215
District Attorney	11,670	0.07%	11,670	0.07%	0
Victim Assistance	25,900	0.15%	21,000	0.13%	-4,900
Magistrate Court	267,659	1.57%	268,819	1.61%	1,160
Probate Court	239,518	1.41%	231,937	1.39%	-7,581
	1,697,786	9.96%	1,671,195	10.03%	-26,591
PUBLIC SAFETY					
Sheriff - Administration	977,900	5.74%	867,969	5.21%	-109,931
Criminal Investigation	459,456	2.70%	592,912	3.56%	133,456
Drug Task Force	45,160	0.27%	50,558	0.30%	5,398
Uniform Patrol	1,485,705	8.72%	1,468,234	8.81%	-17,471
Detention Center	1,512,329	8.87%	1,579,983	9.49%	67,654
Sheriff - Court Services-Warrant	420,748	2.47%	576,907	3.46%	156,159
Animal Control	71,331	0.42%	73,737	0.44%	2,406
Fire Department	2,211,097	12.97%	2,199,455	13.20%	-11,642
Ambulance	0	0.00%	0	0.00%	0
Emergency Management	171,488	1.01%	169,508	1.02%	-1,980
Coroner	35,917	0.21%	28,483	0.17%	-7,434
	7,391,131	37.63%	7,607,746	40.46%	326,546
OTHER PROTECTION					
Animal Shelter	156,580	0.92%	153,640	0.92%	-2,940
	156,580	0.92%	153,640	0.92%	-2,940
PUBLIC WORKS					
Public Works Administration	86,491	0.51%	50,076	0.30%	-36,415
Roads and Bridges	1,190,312	6.98%	983,301	5.90%	-207,011
Fleet Maintenance	167,555	0.98%	165,767	1.00%	-1,788
	1,444,358	8.48%	1,199,144	7.20%	-38,203

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	2009 BUDGET AS ADOPTED 9/25/2008	2009 BUDGET % of budget	2010 BUDGET AS ADOPTED 9/17/2009	2010 BUDGET % of budget	2009-2010 \$ Increase/ Decrease (-)
HEALTH AND WELFARE					
Rainbow House	15,000	0.09%	0	0.00%	-15,000
Literacy Coalition	7,800	0.05%	0	0.00%	-7,800
Health Department	271,865	1.60%	271,865	1.63%	0
Community Helping Place	5,000	0.03%	0	0.00%	-5,000
Dept. Family & Children Services	43,925	0.26%	20,000	0.12%	-23,925
Meth Task Force	15,000	0.09%	0	0.00%	-15,000
Family Connection	5,000	0.03%	0	0.00%	-5,000
Senior Center	265,745	1.56%	254,085	1.53%	-11,660
Transportation Services	103,879	0.61%	96,573	0.58%	-7,306
	733,214	4.30%	642,523	3.86%	-90,691
CULTURE/RECREATION					
Admin.-Com. Affairs&Leisure Services	0	0.00%	0	0.00%	0
Park and Recreation	495,747	2.91%	454,297	2.73%	-41,450
Community Center	189,408	1.11%	223,115	1.34%	33,707
After School Program	134,066	0.79%	121,843	0.73%	-12,223
Library	487,440	2.86%	385,078	2.31%	-102,362
	1,306,661	7.67%	1,184,333	7.11%	-122,328
DEVELOPMENT					
Cooperative Extension Service	59,054	0.35%	57,852	0.35%	-1,202
Planning Department	0	0.00%	0	0.00%	0
Enviro. Enforcement & Ed.	0	0.00%	0	0.00%	0
Development Authority	0	0.00%	0	0.00%	0
Tourism	0	0.00%	0	0.00%	0
Airport	64,560	0.38%	37,310	0.22%	-27,250
	123,614	0.73%	95,162	0.57%	-28,452
OPERATING TRANSFERS OUT					
OT out-Capital Projects Fund	57,000	0.33%	245,494	1.47%	188,494
OT out-Solid Waste Fund	52,606	0.31%	80,598	0.48%	27,992
OT out-E911 Fund	203,282	1.19%	193,022	1.16%	-10,260
OT out-Public Defender	107,583	0.63%	101,431	0.61%	-6,152
OT out-Grant Fund	169,423	0.99%	203,945	1.22%	34,522
OT out - CDBG	534,932	3.14%	0	0.00%	-534,932
OT out-Development Authority	0	0.00%	25,000	0.15%	25,000
	1,124,826	6.60%	849,490	5.10%	-275,336
TOTAL	17,041,239		16,657,000		-384,239

**Lumpkin County, Georgia
2010 Annual Budget**

LUMPKIN COUNTY OTHER FUNDS	2009 BUDGET <i>AS ADOPTED</i> 9/25/2008	2010 BUDGET <i>AS ADOPTED</i> 9/17/2009	2009-2010 \$ Increase/ Decrease (-)
<u>DRUG TREATMENT COURT</u>			
Revenues	126,389	134,877	8,488
Drug Fund Transfers	16,160	15,160	-1,000
TOTAL REVENUES	142,549	150,037	7,488
TOTAL EXPENSES	142,549	150,037	7,488
<u>DRUG REHABILITATION FUND</u>			
Revenues	25,000	24,000	-1,000
TOTAL REVENUES	25,000	24,000	-1,000
TOTAL EXPENSES	25,000	24,000	-1,000
<u>JUVENILE SERVICES</u>			
Revenues	7,500	11,060	3,560
TOTAL REVENUES	7,500	11,060	3,560
TOTAL EXPENSES	7,500	11,060	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	40,000	30,000	-10,000
TOTAL REVENUES	40,000	30,000	-10,000
TOTAL EXPENSES	40,000	30,000	-10,000
<u>SPECIAL PROGRAMS</u>			
Revenues	80,000	30,100	-49,900
TOTAL REVENUES	0	30,100	30,100
TOTAL EXPENSES	80,000	30,100	-49,900
<u>PUBLIC DEFENDER</u>			
Revenues	261,809	247,226	-14,583
General Fund Transfers	107,583	101,431	-6,152
TOTAL REVENUES	369,392	348,657	-20,735
TOTAL EXPENSES	369,392	348,657	-20,735

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LUMPKIN COUNTY OTHER FUNDS	2009 BUDGET AS ADOPTED 9/25/2008	2010 BUDGET AS ADOPTED 9/17/2009	2009-2010 \$ Increase/ Decrease (-)
<u>Planning</u>			
Revenues	373,149	568,084	194,935
TOTAL REVENUES	<u>373,149</u>	<u>568,084</u>	194,935
TOTAL EXPENSES	<u>373,149</u>	<u>568,084</u>	194,935
<u>Multiple Grant Fund</u>			
Revenues	493,718	615,954	122,236
TOTAL REVENUES	<u>493,718</u>	<u>615,954</u>	122,236
TOTAL EXPENSES	<u>493,718</u>	<u>615,954</u>	122,236
<u>2008 S.P.L.O.S.T.</u>			
Revenues	2,499,977	2,500,000	23
TOTAL REVENUES	<u>2,499,977</u>	<u>2,500,000</u>	23
TOTAL EXPENSES	<u>2,499,977</u>	<u>2,500,000</u>	23
<u>SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY</u>			
Revenues	205,163	205,164	1
TOTAL REVENUES	<u>205,163</u>	<u>205,164</u>	1
TOTAL EXPENSES	<u>205,163</u>	<u>205,164</u>	1
<u>HOTEL/MOTEL TAX</u>			
Revenues	75,300	75,050	-250
TOTAL REVENUES	<u>75,300</u>	<u>75,050</u>	-250
Expense	75,000	75,000	0
General Fund Transfers	300	50	-250
TOTAL EXPENSES	<u>75,300</u>	<u>75,050</u>	-250
<u>DEBT SERVICE FUND</u>			
Revenues	1,537,121	1,539,880	2,759
TOTAL REVENUES	<u>1,537,121</u>	<u>1,539,880</u>	2,759
TOTAL EXPENSES	<u>1,537,121</u>	<u>1,539,880</u>	2,759
<u>SOLID WASTE FUND</u>			
Revenues	47,563	15,000	-32,563
General Fund Transfers	52,606	80,598	27,992
TOTAL REVENUES	<u>100,169</u>	<u>95,598</u>	-4,571
TOTAL EXPENSES	<u>100,169</u>	<u>95,598</u>	-4,571
<u>E911 SYSTEM</u>			
Revenues	385,250	385,400	150
General Fund Transfers	203,282	193,022	-10,260
TOTAL REVENUES	<u>588,532</u>	<u>578,422</u>	-10,110
TOTAL EXPENSES	<u>203,282</u>	<u>578,422</u>	375,140

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LUMPKIN COUNTY OTHER FUNDS	2009 BUDGET <i>AS ADOPTED</i> 9/25/2008	2010 BUDGET <i>AS ADOPTED</i> 9/17/2009	2009-2010 \$ Increase/ Decrease (-)
<u>CAPITAL PROJECTS REVENUE</u>			
Revenues	0	0	0
General Fund Transfers	57,000	245,494	188,494
TOTAL REVENUES	57,000	245,494	188,494

<u>CAPITAL PROJECTS EXPENSE</u>			
TOTAL EXPENSES	57,000	245,494	188,494

LUMPKIN COUNTY OTHER FUNDS	2009 BUDGET <i>AS ADOPTED</i> 9/25/2008	2010 BUDGET <i>AS ADOPTED</i> 9/17/2009	2009-2010 \$ Increase/ Decrease (-)
<u>CAPITAL PROJECTS EXPENSE</u>			
Commissioners	0	0	0
Board of Elections	0	0	0
Financial Administration	0	75,000	75,000
Data Processing/GIS	0	0	0
Tax Commissioner	0	4,340	4,340
General Government Buildings	0	6,554	6,554
Administrative Support	0	0	0
Clerk of Superior Court	37,000	31,500	-5,500
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	20,000	0	-20,000
Roads and Bridges	0	75,000	75,000
Fleet Maintenance	0	0	0
Transportation	0	4,000	4,000
Park and Recreation	0	0	0
Senior Center	0	5,000	5,000
Debt Service (land park)	0	44,100	44,100
TOTAL	57,000	245,494	188,494