



Lumpkin County, Georgia

2013 Annual Budget

As Adopted

August 21, 2012

Lumpkin County, Georgia
2013 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY	2012 BUDGET	2012 BUDGET	2013 BUDGET	2013 BUDGET	2012 - 2013
GENERAL FUND REVENUES	<i>AS ADOPTED</i>	% of budget	<i>AS ADOPTED</i>	% of budget	\$ Increase/ Decrease (-)
	7/21/2011		8/21/2012		
Taxes	11,819,332	74.13%	12,073,914	75.71%	254,582
Licenses and Permits	40,000	0.25%	40,000	0.25%	0
Intergovernmental Revenues	599,135	3.76%	606,646	3.80%	7,511
Charges for Services	2,804,940	17.59%	2,574,790	16.15%	-230,150
Fines and Forfeitures	567,305	3.56%	530,250	3.33%	-37,055
Investment Income	25,892	0.16%	25,358	0.16%	-534
Contributions and Donations from Private Sources	16,100	0.10%	11,500	0.07%	-4,600
Miscellaneous Revenue	71,298	0.45%	81,583	0.51%	10,285
Other Financing Sources	0	0.00%	3,114	0.02%	3,114
TOTAL	15,944,002	100.00%	15,947,155	100.00%	3,153

LUMPKIN COUNTY	2012 BUDGET	2012 BUDGET	2013 BUDGET	2013 BUDGET	2012 - 2013
GENERAL FUND EXPENDITURES	<i>AS ADOPTED</i>	% of budget	<i>AS ADOPTED</i>	% of budget	\$ Increase/ Decrease (-)
	7/21/2011		8/21/2012		
General Government	3,330,003	20.89%	3,546,803	22.24%	216,800
Judicial	1,511,486	9.48%	1,542,417	9.67%	30,931
Public Safety	7,166,942	44.95%	7,305,679	45.81%	138,737
Other Protection	209,493	1.31%	232,819	1.46%	23,326
Public Works	1,317,761	8.26%	1,286,564	8.07%	-31,197
Health & Welfare	584,723	3.67%	570,052	3.57%	-14,671
Culture/Recreation	739,552	4.64%	711,056	4.46%	-28,496
Development	113,870	0.71%	90,344	0.57%	-23,526
Operating Transfers Out	970,172	6.08%	661,421	4.15%	-308,751
TOTAL	15,944,002	100.00%	15,947,155	100.00%	3,153

Lumpkin County, Georgia 2013 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	2012 BUDGET AS ADOPTED 7/21/2011	2012 BUDGET % of budget	2013 BUDGET AS ADOPTED 8/21/2012	2013 BUDGET % of budget	2012 - 2013 \$ Increase/ Decrease (-)
<u>TAXES</u>					
Franchise Fee	35,000	0.22%	39,700	0.25%	4,700
Local Option Sales Tax	2,246,059	14.09%	2,298,543	14.41%	52,484
Beer & Wine Excise Tax	160,000	1.00%	160,000	1.00%	0
Insurance Premium Tax	828,326	5.20%	1,034,121	6.48%	205,795
Real & Personal Property	8,529,947	53.50%	8,521,550	53.44%	-8,397
Real Estate Transfer Tax	20,000	0.13%	20,000	0.13%	0
	11,819,332	74.13%	12,073,914	75.71%	254,582
<u>LICENSE AND PERMITS</u>					
Beer & Wine License	40,000	0.25%	40,000	0.25%	0
	40,000	0.25%	40,000	0.25%	0
<u>INTERGOVERNMENTAL REVENUES</u>					
Commissioner	60,000	0.38%	56,300	0.35%	-3,700
Sheriff	246,016	1.54%	246,016	1.54%	0
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	0.07%	10,603	0.07%	0
Fire Department	51,874	0.33%	70,874	0.44%	19,000
Transportation Services	76,612	0.48%	68,823	0.43%	-7,789
Senior Center	103,393	0.65%	103,393	0.65%	0
Airport	0	0.00%	0	0.00%	0
D.F.A.C.S.	0	0.00%	0	0.00%	0
Drug Task Force	50,637	0.32%	50,637	0.32%	0
	599,135	3.76%	606,646	3.80%	7,511
<u>CHARGES FOR SERVICES</u>					
Commissioner	700	0.00%	600	0.00%	-100
Tax Assessor	1,250	0.01%	700	0.00%	-550
Tax Commissioner	400,000	2.51%	400,000	2.51%	0
Animal Control	500	0.00%	1,500	0.01%	1,000
Detention Center	817,300	5.13%	613,726	3.85%	-203,574
Sheriff	28,000	0.18%	37,000	0.23%	9,000
Clerk of Superior Court	401,900	2.52%	363,450	2.28%	-38,450
Probate Court	15,500	0.10%	25,000	0.16%	9,500
Enotah Judicial Circuit	151,350	0.95%	183,974	1.15%	32,624
Victim Assistance	0	0.00%	0	0.00%	0
Board of Elections	12,001	0.08%	1	0.00%	-12,000
Roads and Bridges	500	0.00%	500	0.00%	0
Airport	58,500	0.37%	32,500	0.20%	-26,000

Lumpkin County, Georgia 2013 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	2012 BUDGET <i>AS ADOPTED</i> 7/21/2011	2012 BUDGET % of budget	2013 BUDGET <i>AS ADOPTED</i> 8/21/2012	2013 BUDGET % of budget	2012 - 2013 \$ Increase/ Decrease (-)
<u>CHARGES FOR SERVICES cont'd.</u>					
Ambulance	820,000	5.14%	820,000	5.14%	0
Park and Recreation	0	0.00%	0	0.00%	0
Fire Department	2,650	0.02%	3,795	0.02%	1,145
Transportation Services	17,025	0.11%	15,294	0.10%	-1,731
Senior Center	3,000	0.02%	10,300	0.06%	7,300
Community Center	0	0.00%	0	0.00%	0
After School Program	0	0.00%	0	0.00%	0
Financial Administration	15,964	0.10%	16,450	0.10%	486
Data Processing/GIS	7,800	0.05%	9,000	0.06%	1,200
Animal Shelter	41,000	0.26%	41,000	0.26%	0
AOC - Family Drug Court South	10,000	0.06%	0	0.00%	-10,000
	2,804,940	17.59%	2,574,790	16.15%	-231,150
<u>FINES AND FORFEITURES</u>					
State Probation	8,000	0.05%	12,000	0.08%	4,000
Detention Center	58,650	0.37%	51,250	0.32%	-7,400
Clerk of Superior Court	203,000	1.27%	202,000	1.27%	-1,000
Magistrate Court	60,655	0.38%	18,000	0.11%	-42,655
Probate Court	212,000	1.33%	220,000	1.38%	8,000
Victim Assistance	25,000	0.16%	27,000	0.17%	2,000
	567,305	3.56%	530,250	3.33%	-37,055
<u>INVESTMENT INCOME</u>					
Commissioner	20,000	0.13%	22,000	0.14%	2,000
Tax Commissioner	3,000	0.02%	3,000	0.02%	0
Clerk of Superior Court	2,892	0.02%	358	0.00%	-2,534
Magistrate Court	0	0.00%	0	0.00%	0
Probate Court	0	0.00%	0	0.00%	0
	25,892	0.16%	25,358	0.16%	-534
<u>CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES</u>					
Animal Shelter	6,500	0.04%	6,500	0.04%	0
Senior Center	9,600	0.06%	5,000	0.03%	-4,600
	16,100	0%	11,500	0%	-4,600
<u>MISCELLANEOUS REVENUE</u>					
Commissioner	49,000	0.31%	61,500	0.39%	12,500
Tax Commissioner	3,000	0.02%	3,000	0.02%	0
Roads and Bridges	0	0.00%	500	0.00%	500
Airport	16,184	0.10%	16,583	0.10%	399
Park and Recreation	0	0.00%	0	0.00%	0
Senior Center	0	0.00%	0	0.00%	0
Community Center	0	0.00%	0	0.00%	0
General Government	3,114	0.02%	0	0.00%	-3,114
	71,298	0.45%	81,583	0.51%	10,285
<u>OTHER FINANCING SOURCES</u>					
General Government	0	0.00%	3,114	0.02%	3,114
	0	0.00%	3,114	0.02%	3,114
TOTAL	15,944,002		15,947,155		3,153

Lumpkin County, Georgia

2013 Annual Budget

	2012 BUDGET <i>AS ADOPTED</i> 7/21/2011	2012 BUDGET % of budget	2013 BUDGET <i>AS ADOPTED</i> 8/21/2012	2013 BUDGET % of budget	2012 - 2013 \$ Increase/ Decrease (-)
LUMPKIN COUNTY					
GENERAL FUND EXPENDITURE					
<u>GENERAL GOVERNMENT</u>					
Commissioner	145,054	0.91%	145,264	0.91%	210
County Manager	232,754	1.46%	236,489	1.48%	3,735
Board of Elections	181,075	1.14%	129,928	0.81%	-51,147
Financial Administration	425,671	2.67%	428,571	2.69%	2,900
Legal	122,000	0.77%	122,000	0.77%	0
Data Processing/GIS	95,126	0.60%	65,772	0.41%	-29,354
Human Resources	189,333	1.19%	217,716	1.37%	28,383
Tax Commissioner	319,785	2.01%	341,340	2.14%	21,555
Tax Assessor	400,683	2.51%	397,036	2.49%	-3,647
Board of Equalization	5,300	0.03%	7,490	0.05%	2,190
Risk Management	25,000	0.16%	25,000	0.16%	0
General Government Buildings	732,504	4.59%	751,229	4.71%	18,725
County Surveyor	12,278	0.08%	12,299	0.08%	21
Administrative Support	413,240	2.59%	636,869	3.99%	223,629
General Administration Fees	30,200	0.19%	29,800	0.19%	-400
	3,330,003	20.89%	3,546,803	22.24%	216,800
<u>JUDICIAL</u>					
Enotah Circuit	319,536	2.00%	381,336	2.39%	61,800
Superior Court	164,571	1.03%	165,018	1.03%	447
Capital Trial	43,000	0.27%	25,000	0.16%	-18,000
Clerk of Superior Court	459,575	2.88%	469,970	2.95%	10,395
District Attorney	5,650	0.04%	5,100	0.03%	-550
Victim Assistance	25,000	0.16%	27,000	0.17%	2,000
Magistrate Court	259,635	1.63%	231,022	1.45%	-28,613
Probate Court	234,519	1.47%	237,971	1.49%	3,452
	1,511,486	9.48%	1,542,417	9.67%	30,931
<u>PUBLIC SAFETY</u>					
Sheriff - Administration	4,161,981	26.10%	4,214,355	26.43%	52,374
Criminal Investigation	86,293	0.54%	76,266	0.48%	-10,027
Drug Task Force	49,936	0.31%	49,936	0.31%	0
Sheriff - Special Services	0	0.00%	33,100	0.21%	33,100
Uniform Patrol	212,567	1.33%	190,100	1.19%	-22,467
Detention Center	550,827	3.45%	542,350	3.40%	-8,477
Sheriff - Court Services-Warrant	52,647	0.33%	26,500	0.17%	-26,147
Animal Control	11,985	0.08%	12,700	0.08%	715
Emergency Services	1,955,308	12.26%	2,068,462	12.97%	113,154
Emergency Management	61,092	0.38%	64,237	0.40%	3,145
Coroner	24,306	0.15%	27,673	0.17%	3,367
	7,166,942	18.85%	7,305,679	45.81%	138,737
<u>OTHER PROTECTION</u>					
Animal Shelter	209,493	1.31%	232,819	1.46%	23,326
	209,493	1.31%	232,819	1.46%	23,326
<u>PUBLIC WORKS</u>					
Public Works Administration	52,181	0.33%	52,192	0.33%	11
Roads and Bridges	1,099,124	6.89%	1,065,168	6.68%	-33,956
Fleet Maintenance	166,456	1.04%	169,204	1.06%	2,748
	1,317,761	8.26%	1,286,564	8.07%	-31,197

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	2012 BUDGET <i>AS ADOPTED</i> 7/21/2011	2012 BUDGET % of budget	2013 BUDGET <i>AS ADOPTED</i> 8/21/2012	2013 BUDGET % of budget	2012 - 2013 \$ Increase/ Decrease (-)
LUMPKIN COUNTY					
GENERAL FUND EXPENDITURE					
HEALTH AND WELFARE					
Rainbow House	10,000	0.06%	0	0.00%	-10,000
Health Department	220,210	1.38%	209,199	1.31%	-11,011
Senior Center	247,081	1.55%	250,017	1.57%	2,936
Transportation Services	107,432	0.67%	110,836	0.70%	3,404
	584,723	3.67%	570,052	3.57%	-14,671
CULTURE/RECREATION					
Admin.-Com. Affairs&Leisure Services	0	0.00%	0	0.00%	0
Park and Recreation	410,400	2.57%	406,590	2.55%	-3,810
Community Center	0	0.00%	0	0.00%	0
After School Program	0	0.00%	0	0.00%	0
Library	329,152	2.06%	304,466	1.91%	-24,686
	739,552	4.64%	711,056	4.46%	-28,496
DEVELOPMENT					
Cooperative Extension Service	52,319	0.33%	53,959	0.34%	1,640
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	61,551	0.39%	36,385	0.23%	-25,166
	113,870	0.71%	90,344	0.57%	-23,526
OPERATING TRANSFERS OUT					
OT out-Drug Court Fund	0	0.00%	0	0.00%	0
OT out-Capital Projects Fund	372,070	2.33%	65,238	0.41%	-306,832
OT out-Solid Waste Fund	55,165	0.35%	62,507	0.39%	7,342
OT out-E911 Fund	196,413	1.23%	125,231	0.79%	-71,182
OT out-Public Defender	98,982	0.62%	85,596	0.54%	-13,386
OT out-Grant Fund	247,542	1.55%	322,849	2.02%	75,307
OT out - CDBG	0	0.00%	0	0.00%	0
OT out-Development Authority	0	0.00%	0	0.00%	0
	970,172	6.08%	661,421	4.15%	-308,751
TOTAL	15,944,002		15,947,155		3,153

Lumpkin County, Georgia 2013 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2012 BUDGET AS ADOPTED 7/21/2011	2012 BUDGET % of budget	2013 BUDGET AS ADOPTED 8/21/2012	2013 BUDGET % of budget	2012 - 2013 \$ Increase/ Decrease (-)
<u>DRUG TREATMENT COURT</u>					
Revenues	147,133		147,133		0
Drug Fund Transfers	30,000		30,000		0
TOTAL REVENUES	177,133		177,133		0
TOTAL EXPENSES	177,133		177,133		0
<u>DRUG REHABILITATION</u>					
Revenues	70,000		50,000		-20,000
TOTAL REVENUES	70,000		50,000		-20,000
TOTAL EXPENSES	70,000		50,000		-20,000
<u>JUVENILE SERVICES</u>					
Revenues	7,500		7,500		0
TOTAL REVENUES	7,500		7,500		0
TOTAL EXPENSES	7,500		7,500		0
<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	26,010		19,010		-7,000
TOTAL REVENUES	30,100		19,010		-11,090
TOTAL EXPENSES	26,010		19,010		-7,000
<u>PUBLIC DEFENDER</u>					
Revenues	242,130		265,349		23,219
General Fund Transfers	98,982		85,596		-13,386
TOTAL REVENUES	341,112		350,945		9,833
TOTAL EXPENSES	341,112		350,945		9,833

Lumpkin County, Georgia 2013 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2012 BUDGET <i>AS ADOPTED</i> 7/21/2011	2012 BUDGET % of budget	2013 BUDGET <i>AS ADOPTED</i> 8/21/2012	2013 BUDGET % of budget	2012 - 2013 \$ Increase/ Decrease (-)
<u>PLANNING</u>					
Revenues	223,744		218,063		-5,681
TOTAL REVENUES	<u>223,744</u>		<u>218,063</u>		-5,681
TOTAL EXPENSES	<u>223,744</u>		<u>218,063</u>		-5,681
<u>MUTIPLE GRANT</u>					
Revenues	599,119		592,788		-6,331
TOTAL REVENUES	<u>599,119</u>		<u>592,788</u>		-6,331
TOTAL EXPENSES	<u>550,556</u>		<u>592,788</u>		42,232
<u>2008 S.P.L.O.S.T.</u>					
Revenues	0		0		0
TOTAL REVENUES	<u>0</u>		<u>0</u>		0
TOTAL EXPENSES	<u>1,801,400</u>		<u>0</u>		-1,801,400
<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	100,100		109,100		9,000
TOTAL REVENUES	<u>100,100</u>		<u>109,100</u>		9,000
Expense	100,000		109,000		9,000
General Fund Transfers	100		100		0
TOTAL EXPENSES	<u>100,100</u>		<u>109,100</u>		9,000
<u>DEBT SERVICE FUND</u>					
Revenues	1,536,483		1,534,782		-1,701
TOTAL REVENUES	<u>1,536,483</u>		<u>1,534,782</u>		-1,701
TOTAL EXPENSES	<u>1,536,483</u>		<u>1,534,782</u>		-1,701
<u>SOLID WASTE FUND</u>					
Revenues	15,000		16,200		1,200
Other Financing Sources	37,955		27,000		-10,955
General Fund Transfers	55,165		62,507		7,342
TOTAL REVENUES	<u>108,120</u>		<u>105,707</u>		-2,413
TOTAL EXPENSES	<u>108,120</u>		<u>105,707</u>		-2,413

Lumpkin County, Georgia 2013 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2012 BUDGET <i>AS ADOPTED</i> 7/21/2011	2012 BUDGET % of budget	2013 BUDGET <i>AS ADOPTED</i> 8/21/2012	2013 BUDGET % of budget	2012 - 2013 \$ Increase/ Decrease (-)
<u>E911 SYSTEM</u>					
Revenues	490,134		549,500		59,366
General Fund Transfers	196,413		125,231		-71,182
TOTAL REVENUES	<u>686,547</u>		<u>674,731</u>		<u>-11,816</u>
TOTAL EXPENSES	<u>686,547</u>		<u>674,731</u>		<u>-11,816</u>

CAPITAL PROJECTS REVENUE

Revenues	0		48,138		48,138
General Fund Transfers	372,070		17,100		-354,970
TOTAL REVENUES	<u>372,070</u>		<u>65,238</u>		<u>-306,832</u>

CAPITAL PROJECTS EXPENSE

TOTAL EXPENSES	<u>372,070</u>		<u>65,238</u>		<u>-306,832</u>
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LUMPKIN COUNTY OTHER FUNDS	2012 BUDGET <i>AS ADOPTED</i> 7/21/2011	2012 BUDGET % of budget	2013 BUDGET <i>AS ADOPTED</i> 8/21/2012	2013 BUDGET % of budget	2012 - 2013 \$ Increase/ Decrease (-)
<u>CAPITAL PROJECTS EXPENSE</u>					
Commissioners	0		0		0
Board of Elections	0		0		0
Financial Administration	0		0		0
Data Processing/GIS	0		0		0
Tax Commissioner	0		0		0
General Government Buildings	0		0		0
Administrative Support	0		0		0
Clerk of Superior Court	18,800		17,100		-1,700
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	353,270		0		-353,270
Roads and Bridges	0		48,138		48,138
Fleet Maintenance	0		0		0
Transportation	0		0		0
Park and Recreation	0		0		0
Senior Center	0		0		0
Debt Service (land park)	0		0		0
TOTAL	<u>372,070</u>		<u>65,238</u>		<u>-306,832</u>