

LUMPKIN COUNTY RESOLUTION NO. 2014 – 51

**A RESOLUTION TO AMEND THE 2014 BUDGET
AMENDMENT 1**

Whereas, on September 17, 2013, in accordance with the procedures set out in O.C.G.A. title 36, chapter 81, the governing authority of Lumpkin County adopted by Lumpkin County Resolution No. 2013-57 the Lumpkin County Budget for the 2014 fiscal year; and,

Whereas, since the adoption of said 2014 budget, projected governmental needs have changed such that adjustments have been required to be made to the 2014 budget;

Now, it is hereby resolved that, pursuant to the authority vested in the governing authority of Lumpkin County by Article 9, Sections 2 and 4 of the Constitution of the State of Georgia, and O.C.G.A. § 36-81-3(d), the governing authority of Lumpkin County hereby amends the Lumpkin County 2014 fiscal year budget, as amended, as reflected in Exhibit “A” attached hereto and incorporated herein.

Resolved, adopted and effective this 16th day of December, 2014.

Clarence Stowers, Vice-Chairman
Lumpkin County Board of Commissioners

Attest:

Kathleen C. Walker
Clerk, Lumpkin County

Exhibit "A"
Lumpkin County, Georgia
General Fund budget Amendments - Summarized by Department
December 31, 2014

Department		Expenditure Increase/ (Decrease)	
Bd of Elections	14000	3,500.00	insurance charges
Financial Administration	15100	15,000.00	contract services
Legal	15300	25,000.00	litigation costs
Tax Commissioner	15450	4,800.00	insurance and bankruptcy attorney
Tax Assessor	15500	8,625.00	Cell Tower valuation contract
Public Buildings	15650	15,000.00	emergency repairs & hvac units
Administrative Support	15900	54,000.00	computer replacement
Superior Court	21500	5,000.00	Jury Script
Capital Trial	21520	1,678.00	attorney fees
District Attorney	22000	2,800.00	telephone
Sheriff's Office	33000	23,082.00	per BOC recognize housing revenue
Detention Center	33260	55,000.00	inmate medical expenditures & facility repairs
Emergency Services	35000	31,823.00	insurance and firewise expenditures
Coroner	37000	4,000.00	contract services & supplies
Roads and Bridges	42000	12,900.00	insurance, insurance claims
Health Department	51700	3,000.00	r/m vehicles, telephone, fuel (offsetting revenue line item)
Senior Center	55200	7,363.00	insurance and cash match
Community Center	61220	14,000.00	Contract Services

Exhibit "A"
 Lumpkin County, Georgia
 General Fund budget Amendments - Summarized by Department
 December 31, 2014

Out to Other Funds	90000	86,259.00	approved projects
General Fund Expenditure Amendments - 12-18-14		372,830.00	
Original 2014 General Fund Expenditure Budget		<u>16,910,000.00</u>	
Amended 2014 General Fund Expenditure Budget		<u><u>17,282,830.00</u></u>	

Department		REVENUE INCREASE/ (DECREASE)	
Commissioner	11000	228,780.00	insurance premium tax/license/Secure Rural Schools/Admin Fees
Tax Commissioner	15450	17,565.00	Commission sales tax
Clerk of Court	21800	14,900.00	Real estate transfer tax
District Attorney	22000	4,620.00	reimbursements
Detention Center	33260	96,018.00	inmate housing revenue
Health Department	51700	3,473.00	reimbursements
Rainbow Children's Home	51500	6,869.00	reimbursements
Community Center	61200	605.00	programming
General Fund Revenue Amendments - 12-18-14		372,830.00	
Original 2014 General Fund Expenditure Budget		<u>16,910,000.00</u>	
Amended 2014 General Fund Expenditure Budget		<u><u>17,282,830.00</u></u>	

FUND/DEPARTMENT		EXPENDITURE INCREASE/ (DECREASE)
206		30,000.00
Total Change in Expenses		<u>30,000.00</u>
FUND/DEPARTMENT		REVENUE INCREASE/ (DECREASE)
206		30,000.00
Total Change in Revenues		<u>30,000.00</u>
FUND/DEPARTMENT		EXPENDITURE INCREASE/ (DECREASE)
215		12,000.00
Total Change in Expenses		<u>12,000.00</u>
FUND/DEPARTMENT		REVENUE INCREASE/ (DECREASE)
215		12,000.00
Total Change in Revenues		<u>12,000.00</u>
FUND/DEPARTMENT		EXPENDITURE INCREASE/ (DECREASE)
250		101,400.00
Total Change in Expenses		<u>176,500.00</u>
FUND/DEPARTMENT		REVENUE INCREASE/ (DECREASE)
250		176,500.00
Total Change in Revenues		<u>176,500.00</u>
FUND/DEPARTMENT		EXPENDITURE INCREASE/ (DECREASE)
301		86,259.00
Total Change in Expenses		<u>86,259.00</u>
FUND/DEPARTMENT		REVENUE INCREASE/ (DECREASE)
301		86,259.00
Total Change in Revenues		<u>86,259.00</u>
FUND/DEPARTMENT		EXPENDITURE INCREASE/ (DECREASE)
320		1,974,569.00
Total Change in Expenses		<u>1,974,569.00</u>
FUND/DEPARTMENT		REVENUE INCREASE/ (DECREASE)
320		1,974,569.00
Total Change in Revenues		<u>1,974,569.00</u>
FUND/DEPARTMENT		EXPENDITURE INCREASE/ (DECREASE)
340		593.00
Total Change in Expenses		<u>593.00</u>
FUND/DEPARTMENT		REVENUE INCREASE/ (DECREASE)
340		593.00
Total Change in Revenues		<u>593.00</u>



Lumpkin County, Georgia

Finance Department

Date: November 26, 2014

Agenda Item: Budget Amendment Year End 2014

Item Description: Annual Year End Budget Amendment

Facts & Historical Information:

The budget is the single most important financial and policy document of a local government as stated in Budget Manual for Georgia Local Government. The Official Code of Georgia Annotated requires that local governments adopt balanced budgets for general, special revenue, and debt service funds. Capital projects must balance over the duration of the fund/project. A budget is an estimate of the government's expected revenues and expenses, and serves as an instrument to control use of resources, provide a tool for the public to understand the activities of their government during the next fiscal year, serve as a planning tool, and serve as a day-to-day operations guide. The budget is proof that the staff and public officials are being good stewards of the taxpayer's dollars.

A budget should also be a statement of the true needs of the organization in regard to both short term and long term planning. While State law requires officials to comply with the adopted budget, except in an emergency such as a natural disaster or civic emergency, the budget may be amended with the approval of the governing authority (O.C.G.A. 36-81-3 (d)) to adapt to changing conditions or unexpected events. Budget amendments may consist of transfers between budgeted line items, they may add new line items or increase or decrease existing line items that increase or decrease the overall budget.

Certain circumstances require amending the budget like significant shortfalls in projected revenues or when expenses threaten to exceed the adopted budget. Formally amending the budget for these instances will help prevent cash flow issues for the government. Budgets do not have to be amended to make all amounts equal as GASBS (Government Accounting Standards Board Statements) No. 34 requires government to provide budgetary comparison data in the annual financial report but

should be amended to reflect policy change or other significant events that occur throughout the year in order to keep the financial reporting for the organization in compliance. Many governments revise their budgets over the course of the year for a variety of reasons and having to report original and final amended increases the usefulness of the end financial statements and reports. Our local legislation requires that budget amendments be advertised prior to adoption. Most organizations appropriate monies for budget amendments from fund balance, raising revenues or cutting expenses as soon as issues become apparent and if needed; some amendments are simply the movement of funds between line items which are outside the legal level of budgetary control set when the budget is adopted.

This amendment covers items that have been approved by the Board of Commissioners throughout the year and also accounts for additional revenues and expenditures that have arisen that were not included in the original 2014 budget. Notations are included as needed. The attached exhibit is a draft and the numbers will be edited prior to the regular meeting to be as accurate as possible.

- Potential Courses of Action:**
- A) Approve annual amendment to keep County compliant with standards and Georgia Budget Law.
 - B) Choose to not adopt the amendment. This will become a part of the annual audit report.

Sources: Kittredge, W.P., Ouart, S.M., (2005) *Budget Manual for Georgia Local Government*
Kavanagh, S., Williams, W.A., (2004) *Financial Policies: Design and Implementation*