



# Lumpkin County, Georgia

## 2014 Annual Budget

*As Adopted*

September 17, 2013

**Lumpkin County, Georgia**  
**2014 Annual Budget**

**GENERAL FUND REVENUE AND EXPENDITURE SUMMARY**

<b>LUMPKIN COUNTY</b>	<b>2013 BUDGET</b>	2013 BUDGET	<b>2014 BUDGET</b>	2014 BUDGET	2013 - 2014
<b>GENERAL FUND REVENUES</b>	<i>AS ADOPTED</i>	% of budget	<i>AS ADOPTED</i>	% of budget	\$ Increase/ Decrease (-)
	<b>8/21/2012</b>		<b>9/17/2013</b>		
Taxes	<b>12,025,776</b>	75.64%	<b>13,022,081</b>	77.01%	996,305
Licenses and Permits	<b>40,000</b>	0.25%	<b>30,000</b>	0.18%	-10,000
Intergovernmental Revenues	<b>606,646</b>	3.82%	<b>501,140</b>	2.96%	-105,506
Charges for Services	<b>2,574,790</b>	16.19%	<b>2,539,975</b>	15.02%	-34,815
Fines and Forfeitures	<b>530,250</b>	3.34%	<b>506,721</b>	3.00%	-23,529
Investment Income	<b>25,358</b>	0.16%	<b>26,214</b>	0.16%	856
Contributions and Donations from Private Sources	<b>11,500</b>	0.07%	<b>24,000</b>	0.14%	12,500
Miscellaneous Revenue	<b>84,697</b>	0.53%	<b>248,869</b>	1.47%	164,172
Other Financing Sources	<b>0</b>	0.00%	<b>11,000</b>	0.07%	11,000
<b>TOTAL</b>	<b>15,899,017</b>	100.00%	<b>16,910,000</b>	100.00%	1,010,983

<b>LUMPKIN COUNTY</b>	<b>2013 BUDGET</b>	2013 BUDGET	<b>2014 BUDGET</b>	2014 BUDGET	2013 - 2014
<b>GENERAL FUND EXPENDITURES</b>	<i>AS ADOPTED</i>	% of budget	<i>AS ADOPTED</i>	% of budget	\$ Increase/ Decrease (-)
	<b>8/21/2012</b>		<b>9/17/2013</b>		
General Government	<b>3,542,237</b>	22.28%	<b>3,574,968</b>	21.14%	32,731
Judicial	<b>1,588,565</b>	9.99%	<b>1,622,204</b>	9.59%	33,639
Public Safety	<b>7,267,097</b>	45.71%	<b>7,240,571</b>	42.82%	-26,526
Other Protection	<b>232,819</b>	1.46%	<b>229,907</b>	1.36%	-2,912
Public Works	<b>1,283,564</b>	8.07%	<b>1,320,918</b>	7.81%	37,354
Health & Welfare	<b>570,052</b>	3.59%	<b>595,989</b>	3.52%	25,937
Culture/Recreation	<b>711,056</b>	4.47%	<b>1,161,173</b>	6.87%	450,117
Development	<b>90,344</b>	0.57%	<b>99,334</b>	0.59%	8,990
Operating Transfers Out	<b>613,283</b>	3.86%	<b>1,064,936</b>	6.30%	451,653
<b>TOTAL</b>	<b>15,899,017</b>	100.00%	<b>16,910,000</b>	100.00%	1,010,983

## Lumpkin County, Georgia 2014 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	2013 BUDGET AS ADOPTED 8/21/2012	2013 BUDGET % of budget	2014 BUDGET AS ADOPTED 9/17/2013	2014 BUDGET % of budget	2013 - 2014 \$ Increase/ Decrease (-)
<b><u>TAXES</u></b>					
Franchise Fee	39,700	0.25%	39,700	0.23%	0
Local Option Sales Tax	2,298,543	14.46%	2,283,007	13.50%	-15,536
Beer & Wine Excise Tax	160,000	1.01%	150,000	0.89%	-10,000
Energy Excise Tax	0	0.00%	6,000	0.04%	6,000
Insurance Premium Tax	1,034,121	6.50%	1,104,769	6.53%	70,648
Real & Personal Property	8,473,412	53.30%	9,415,605	55.68%	942,193
Real Estate Transfer Tax	20,000	0.13%	23,000	0.14%	3,000
	<b>12,025,776</b>	<b>75.64%</b>	<b>13,022,081</b>	<b>77.01%</b>	<b>996,305</b>
<b><u>LICENSE AND PERMITS</u></b>					
Beer & Wine License	40,000	0.25%	30,000	0.18%	-10,000
	<b>40,000</b>	<b>0.25%</b>	<b>30,000</b>	<b>0.18%</b>	<b>-10,000</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>					
Commissioner	56,300	0.35%	57,078	0.34%	778
Sheriff	246,016	1.55%	133,033	0.79%	-112,983
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	0.06%	0
Fire Department	70,874	0.45%	44,118	0.26%	-26,756
Transportation Services	68,823	0.43%	73,573	0.44%	4,750
Senior Center	103,393	0.65%	132,120	0.78%	28,727
Airport	0	0.00%	0	0.00%	0
Drug Task Force	50,637	0.32%	50,615	0.30%	-22
	<b>606,646</b>	<b>3.82%</b>	<b>501,140</b>	<b>2.96%</b>	<b>-105,506</b>
<b><u>CHARGES FOR SERVICES</u></b>					
Commissioner	600	0.00%	228	0.00%	-372
Tax Assessor	700	0.00%	250	0.00%	-450
Tax Commissioner	400,000	2.52%	450,000	2.66%	50,000
Animal Control	1,500	0.01%	2,000	0.01%	500
Detention Center	613,726	3.86%	164,000	0.97%	-449,726
Sheriff	37,000	0.23%	39,000	0.23%	2,000
Clerk of Superior Court	363,450	2.29%	401,350	2.37%	37,900
Probate Court	25,000	0.16%	30,500	0.18%	5,500
Enotah Judicial Circuit	183,974	1.16%	155,262	0.92%	-28,712
Victim Assistance	0	0.00%	0	0.00%	0
Board of Elections	1	0.00%	11,093	0.07%	11,092
Roads and Bridges	500	0.00%	250	0.00%	-250
Airport	32,500	0.20%	32,500	0.19%	0
Ambulance	820,000	5.16%	905,000	5.35%	85,000

## Lumpkin County, Georgia 2014 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	2013 BUDGET <i>AS ADOPTED</i> 8/21/2012	2013 BUDGET % of budget	2014 BUDGET <i>AS ADOPTED</i> 9/17/2013	2014 BUDGET % of budget	2013 - 2014 \$ Increase/ Decrease (-)
<u>CHARGES FOR SERVICES cont'd.</u>					
Park and Recreation	0	0.00%	85,500	0.51%	85,500
Fire Department	3,795	0.02%	7,850	0.05%	4,055
Transportation Services	15,294	0.10%	32,000	0.19%	16,706
Senior Center	10,300	0.06%	6,400	0.04%	-3,900
Community Center	0	0.00%	45,000	0.27%	45,000
After School Program	0	0.00%	94,000	0.56%	94,000
Financial Administration	16,450	0.10%	16,792	0.10%	342
Animal Shelter	41,000		36,000		-5,000
Data Processing/GIS	9,000	0.06%	5,000	0.03%	-4,000
AOC Family Drug Court	0	0.00%	20,000	0.12%	20,000
	<b>2,574,790</b>	15.94%	<b>2,539,975</b>	14.81%	-34,815
<u>FINES AND FORFEITURES</u>					
State Probation	12,000	0.08%	6,621	0.04%	-5,379
Detention Center	51,250	0.32%	52,900	0.31%	1,650
Clerk of Superior Court	202,000	1.27%	176,200	1.04%	-25,800
Magistrate Court	18,000	0.11%	20,000	0.12%	2,000
Probate Court	220,000	1.38%	220,000	1.30%	0
Victim Assistance	27,000	0.17%	31,000	0.18%	4,000
	<b>530,250</b>	3.34%	<b>506,721</b>	3.00%	-23,529
<u>INVESTMENT INCOME</u>					
Commissioner	22,000	0.14%	22,873	0.14%	873
Tax Commissioner	3,000	0.02%	3,000	0.02%	0
Clerk of Superior Court	358	0.00%	341	0.00%	-17
	<b>25,358</b>	0.16%	<b>26,214</b>	0.16%	856
<u>CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES</u>					
Animal Shelter	6,500	0.04%	10,000	0.06%	3,500
Fire Department	0	0.00%	3,000	0.02%	3,000
Park and Recreation	0	0.00%	4,000	0.02%	4,000
Senior Center	5,000	0.03%	7,000	0.04%	2,000
	<b>11,500</b>	<b>0%</b>	<b>24,000</b>	<b>0%</b>	12,500
<u>MISCELLANEOUS REVENUE</u>					
Commissioner	61,500	0.39%	68,532	0.41%	7,032
Tax Commissioner	3,000	0.02%	3,000	0.02%	0
Detention Center	0	0.00%	30,000	0.18%	30,000
Roads and Bridges	500	0.00%	500	0.00%	0
Airport	16,583	0.10%	15,983	0.09%	-600
Park and Recreation	0	0.00%	7,500	0.04%	7,500
Community Center	0	0.00%	27,000	0.16%	27,000
General Government	0	0.00%	93,500	0.55%	93,500
County Surveyor	3,114	0.02%	2,854	0.02%	-260
	<b>84,697</b>	0.53%	<b>248,869</b>	1.47%	164,172
<u>OTHER FINANCING SOURCES</u>					
General Government	0	0.00%	11,000	0.07%	11,000
	<b>0</b>	<b>0.00%</b>	<b>11,000</b>	<b>0.07%</b>	<b>11,000</b>
<b>TOTAL</b>	<b>15,899,017</b>		<b>16,910,000</b>		1,010,983

# Lumpkin County, Georgia

## 2014 Annual Budget

	2013 BUDGET	2013 BUDGET	2014 BUDGET	2014 BUDGET	2013 - 2014
LUMPKIN COUNTY	<i>AS ADOPTED</i>	% of budget	<i>AS ADOPTED</i>	% of budget	\$ Increase/
GENERAL FUND EXPENDITURE	8/21/2012		9/17/2013		Decrease (-)
<b><u>GENERAL GOVERNMENT</u></b>					
Commissioner	128,144	0.81%	140,686	0.83%	12,542
County Manager	236,489	1.49%	232,783	1.38%	-3,706
Board of Elections	129,928	0.82%	180,824	1.07%	50,896
Financial Administration	428,571	2.70%	452,896	2.68%	24,325
Legal	122,000	0.77%	160,000	0.95%	38,000
Data Processing/GIS	65,772	0.41%	67,547	0.40%	1,775
Human Resources	217,716	1.37%	215,894	1.28%	-1,822
Tax Commissioner	337,901	2.13%	375,056	2.22%	37,155
Tax Assessor	397,036	2.50%	401,212	2.37%	4,176
Board of Equalization	7,490	0.05%	8,560	0.05%	1,070
Risk Management	25,000	0.16%	30,000	0.18%	5,000
General Government Buildings	751,229	4.73%	725,342	4.29%	-25,887
County Surveyor	12,299	0.08%	10,645	0.06%	-1,654
Administrative Support	652,862	4.11%	543,723	3.22%	-109,139
General Administration Fees	29,800	0.19%	29,800	0.18%	0
	<b>3,542,237</b>	<b>22.28%</b>	<b>3,574,968</b>	<b>21.14%</b>	<b>32,731</b>
<b><u>JUDICIAL</u></b>					
Enotah Circuit	389,550	2.45%	363,550	2.15%	-26,000
Superior Court	165,018	1.04%	236,664	1.40%	71,646
Capital Trial	25,000	0.16%	0	0.00%	-25,000
Clerk of Superior Court	466,488	2.93%	541,643	3.20%	75,155
District Attorney	5,100	0.03%	4,850	0.03%	-250
Victim Assistance	27,000	0.17%	27,000	0.16%	0
Magistrate Court	275,553	1.73%	205,332	1.21%	-70,221
Probate Court	234,856	1.48%	243,165	1.44%	8,309
	<b>1,588,565</b>	<b>9.99%</b>	<b>1,622,204</b>	<b>9.59%</b>	<b>33,639</b>
<b><u>PUBLIC SAFETY</u></b>					
Sheriff - Administration	4,175,773	26.26%	3,856,346	22.81%	-319,427
Special Services	0	0.00%	33,350	0.20%	33,350
Criminal Investigation	82,766	0.52%	96,734	0.57%	13,968
Drug Task Force	49,936	0.31%	52,970	0.31%	3,034
Uniform Patrol	192,700	1.21%	211,330	1.25%	18,630
Detention Center	542,350	3.41%	541,648	3.20%	-702
Sheriff - Court Services-Warrant	50,500	0.32%	34,190	0.20%	-16,310
Animal Control	12,700	0.08%	13,500	0.08%	800
Emergency Services	2,068,462	13.01%	2,287,777	13.53%	219,315
Emergency Management	64,237	0.40%	65,828	0.39%	1,591
Coroner	27,673	0.17%	46,898	0.28%	19,225
	<b>7,267,097</b>	<b>19.44%</b>	<b>7,240,571</b>	<b>42.82%</b>	<b>-26,526</b>
<b><u>OTHER PROTECTION</u></b>					
Animal Shelter	232,819	1.46%	229,907	1.36%	-2,912
	<b>232,819</b>	<b>1.46%</b>	<b>229,907</b>	<b>1.36%</b>	<b>-2,912</b>
<b><u>PUBLIC WORKS</u></b>					
Public Works Administration	52,192	0.33%	53,049	0.31%	857
Roads and Bridges	1,065,168	6.70%	1,089,765	6.44%	24,597
Fleet Maintenance	166,204	1.05%	178,104	1.05%	11,900
	<b>1,283,564</b>	<b>8.07%</b>	<b>1,320,918</b>	<b>7.81%</b>	<b>37,354</b>

## Lumpkin County, Georgia 2014 Annual Budget

	2013 BUDGET <i>AS ADOPTED</i> 8/21/2012	2013 BUDGET % of budget	2014 BUDGET <i>AS ADOPTED</i> 9/17/2013	2014 BUDGET % of budget	2013 - 2014 \$ Increase/ Decrease (-)
<b>LUMPKIN COUNTY</b>					
<b>GENERAL FUND EXPENDITURE</b>					
<b><u>HEALTH AND WELFARE</u></b>					
Rainbow House	0	0.00%	11,910	0.07%	11,910
Health Department	209,199	1.32%	209,199	1.24%	0
Senior Center	250,017	1.57%	215,077	1.27%	-34,940
Transportation Services	110,836	0.70%	159,803	0.95%	48,967
	<b>570,052</b>	<b>3.59%</b>	<b>595,989</b>	<b>3.52%</b>	<b>25,937</b>
<b><u>CULTURE/RECREATION</u></b>					
Admin.-Com. Affairs&Leisure Services	0	0.00%	0	0.00%	0
Park and Recreation	406,590	2.56%	480,352	2.84%	73,762
Community Center	0	0.00%	238,494	1.41%	238,494
After School Program	0	0.00%	128,727	0.76%	128,727
Library	304,466	1.91%	313,600	1.85%	9,134
	<b>711,056</b>	<b>4.47%</b>	<b>1,161,173</b>	<b>6.87%</b>	<b>450,117</b>
<b><u>DEVELOPMENT</u></b>					
Cooperative Extension Service	53,959	0.34%	55,344	0.33%	1,385
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	36,385	0.23%	43,990	0.26%	7,605
	<b>90,344</b>	<b>0.57%</b>	<b>99,334</b>	<b>0.59%</b>	<b>8,990</b>
<b><u>OPERATING TRANSFERS OUT</u></b>					
OT out-Drug Court Fund	0	0.00%	0	0.00%	0
OT out-Capital Projects Fund	17,100	0.11%	301,800	1.78%	284,700
OT out-Solid Waste Fund	62,507	0.39%	66,457	0.39%	3,950
OT out-E911 Fund	125,231	0.79%	136,267	0.81%	11,036
OT out-Public Defender	85,596	0.54%	102,401	0.61%	16,805
OT out-Grant Fund	322,849	2.03%	458,011	2.71%	135,162
OT out - CDBG	0	0.00%	0	0.00%	0
OT out-Development Authority	0	0.00%	0	0.00%	0
	<b>613,283</b>	<b>3.86%</b>	<b>1,064,936</b>	<b>6.30%</b>	<b>451,653</b>
<b>TOTAL</b>	<b>15,899,017</b>		<b>16,910,000</b>		<b>1,010,983</b>

## Lumpkin County, Georgia 2014 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2013 BUDGET <i>AS ADOPTED</i> 8/21/2012	2013 BUDGET % of budget	2014 BUDGET <i>AS ADOPTED</i> 9/17/2013	2014 BUDGET % of budget	2013 - 2014 \$ Increase/ Decrease (-)
<b><u>DRUG TREATMENT COURT</u></b>					
Revenues	147,133		0		-147,133
Drug Fund Transfers	30,000		0		-30,000
<b>TOTAL REVENUES</b>	<b>177,133</b>		<b>0</b>		<b>-177,133</b>
<b>TOTAL EXPENSES</b>	<b>177,133</b>		<b>0</b>		<b>-177,133</b>
<b><u>DRUG REHABILITATION</u></b>					
Revenues	50,000		50,000		0
<b>TOTAL REVENUES</b>	<b>50,000</b>		<b>50,000</b>		<b>0</b>
<b>TOTAL EXPENSES</b>	<b>50,000</b>		<b>50,000</b>		<b>0</b>
<b><u>JUVENILE SERVICES</u></b>					
Revenues	7,500		7,500		0
<b>TOTAL REVENUES</b>	<b>7,500</b>		<b>7,500</b>		<b>0</b>
<b>TOTAL EXPENSES</b>	<b>7,500</b>		<b>7,500</b>		<b>0</b>
<b><u>NORTH GEORGIA WASTE MANAGEMENT</u></b>					
Revenues	0		0		0
<b>TOTAL REVENUES</b>	<b>0</b>		<b>0</b>		<b>0</b>
<b>TOTAL EXPENSES</b>	<b>0</b>		<b>0</b>		<b>0</b>
<b><u>LAW LIBRARY</u></b>					
Revenues	30,000		30,000		0
<b>TOTAL REVENUES</b>	<b>30,000</b>		<b>30,000</b>		<b>0</b>
<b>TOTAL EXPENSES</b>	<b>30,000</b>		<b>30,000</b>		<b>0</b>
<b><u>SPECIAL PROGRAMS</u></b>					
Revenues	19,010		19,010		0
<b>TOTAL REVENUES</b>	<b>19,010</b>		<b>19,010</b>		<b>0</b>
<b>TOTAL EXPENSES</b>	<b>19,010</b>		<b>19,010</b>		<b>0</b>
<b><u>PUBLIC DEFENDER</u></b>					
Revenues	265,349		258,202		-7,147
General Fund Transfers	85,596		102,401		16,805
<b>TOTAL REVENUES</b>	<b>350,945</b>		<b>360,603</b>		<b>9,658</b>
<b>TOTAL EXPENSES</b>	<b>350,945</b>		<b>360,603</b>		

## Lumpkin County, Georgia 2014 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2013 BUDGET <i>AS ADOPTED</i> 8/21/2012	2013 BUDGET % of budget	2014 BUDGET <i>AS ADOPTED</i> 9/17/2013	2014 BUDGET % of budget	2013 - 2014 \$ Increase/ Decrease (-)
<u>PLANNING</u>					
Revenues	218,063		226,590		8,527
TOTAL REVENUES	<u>218,063</u>		<u>226,590</u>		8,527
TOTAL EXPENSES	<u>223,744</u>		<u>226,590</u>		2,846
<u>MUTIPLE GRANT</u>					
Revenues	580,863		679,556		98,693
TOTAL REVENUES	<u>580,863</u>		<u>679,556</u>		98,693
TOTAL EXPENSES	<u>550,556</u>		<u>679,556</u>		129,000
<u>2008 S.P.L.O.S.T.</u>					
Revenues	0		2,786,000		2,786,000
TOTAL REVENUES	<u>0</u>		<u>2,786,000</u>		2,786,000
TOTAL EXPENSES	<u>0</u>		<u>2,786,000</u>		2,786,000
<u>SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY</u>					
Revenues	205,164		205,164		0
TOTAL REVENUES	<u>205,164</u>		<u>205,164</u>		0
TOTAL EXPENSES	<u>205,164</u>		<u>205,164</u>		0
<u>HOTEL/MOTEL TAX</u>					
Revenues	109,100		125,100		16,000
TOTAL REVENUES	<u>109,100</u>		<u>125,100</u>		16,000
Expense	109,000		114,100		5,100
General Fund Transfers	100		11,000		10,900
TOTAL EXPENSES	<u>109,100</u>		<u>125,100</u>		16,000
<u>DEBT SERVICE FUND</u>					
Revenues	1,534,782		1,534,782		0
TOTAL REVENUES	<u>1,534,782</u>		<u>1,534,782</u>		0
TOTAL EXPENSES	<u>1,536,483</u>		<u>1,534,782</u>		-1,701
<u>SOLID WASTE FUND</u>					
Revenues	16,200		16,200		0
Other Financing Sources	27,000		27,000		0
General Fund Transfers	62,507		66,457		3,950
TOTAL REVENUES	<u>105,707</u>		<u>109,657</u>		3,950
TOTAL EXPENSES	<u>105,707</u>		<u>109,657</u>		3,950

## Lumpkin County, Georgia 2014 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2013 BUDGET <i>AS ADOPTED</i> 8/21/2012	2013 BUDGET % of budget	2014 BUDGET <i>AS ADOPTED</i> 9/17/2013	2014 BUDGET % of budget	2013 - 2014 \$ Increase/ Decrease (-)
<u>E911 SYSTEM</u>					
Revenues	549,500		542,234		-7,266
General Fund Transfers	125,231		136,267		11,036
TOTAL REVENUES	<u>674,731</u>		<u>678,501</u>		<u>3,770</u>
TOTAL EXPENSES	<u>674,731</u>		<u>678,501</u>		<u>3,770</u>
 <u>CAPITAL PROJECTS REVENUE</u>					
Revenues	0		365,000		365,000
General Fund Transfers	17,100		318,386		301,286
TOTAL REVENUES	<u>17,100</u>		<u>683,386</u>		<u>666,286</u>
 <u>CAPITAL PROJECTS EXPENSE</u>					
TOTAL EXPENSES	<u>17,100</u>		<u>683,386</u>		<u>666,286</u>

LUMPKIN COUNTY OTHER FUNDS	2013 BUDGET <i>AS ADOPTED</i> 8/21/2012	2013 BUDGET % of budget	2014 BUDGET <i>AS ADOPTED</i> 9/17/2013	2014 BUDGET % of budget	2013 - 2014 \$ 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		65,000		65,000
Clerk of Superior Court	17,100		15,800		-1,300
Criminal Investigation	0		0		0
Uniform Patrol	0		0		0
Detention Center	0		0		0
Court Services/Warrants	0		0		0
Emergency Services	0		0		0
E-911	0		0		0
Roads and Bridges	0		505,000		505,000
Fleet Maintenance	0		0		0
Transportation	0		0		0
Community Center	0		81,000		81,000
Senior Center	0		0		0
Debt Service (land park)	0		0		0
TOTAL	<u>17,100</u>		<u>666,800</u>		<u>649,700</u>