LUMPKIN COUNTY RESOLUTION No. 2014 – 36

A RESOLUTION ESTABLISHING AND ADOPTING THE LUMPKIN COUNTY BUDGET FOR FISCAL YEAR 2015

Whereas, in accordance with the procedures set out in O.C.G.A. Title 36, Chapter 81, the Lumpkin County Board of Commissioners has prepared a proposed budget setting forth its plan for raising and expending funds for specified programs, functions and activities and estimating the financial requirements of each department for the 2015 fiscal year; and

Whereas, in accordance with said procedures the Lumpkin County Board of Commissioners has provided public notice of the 5-years history of the millage rate on July 30, 2014, and has public notice of the availability of the budget on July 30, 2014, and August 6, 2014, and has conducted a public hearing on August 12, 2014, on its proposed budget in order to provide Lumpkin County Taxpayers with an opportunity to obtain information and make recommendations concerning the purposes for which local revenues are proposed to be raised and spent; and

Whereas, in accordance with said procedures, the governing authority has provided proper and lawful public notice that the 2015 Lumpkin County Budget is to be adopted at a public meeting conducted on the 19th day of August, 2014.

Now, therefore, it is hereby resolved that, pursuant to the authority vested in the Lumpkin County Board of Commissioners by Article 9, sections 2 and 4 of the Constitution of the State of Georgia, and O.C.G.A. § title 36, chapter 81, the Lumpkin County hereby adopts as its Budget for the 2015 Fiscal Year the budget attached and incorporated hereto as "**Attachment A**".

Resolved, adopted and effective this 19th day of August, 2014.

Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

Kathleen C. Walker
Clerk, Lumpkin County

Resolution 2014-36

Exhibit "A"

Lumpkin County, Georgia

2015 Annual Budget

As Adopted

August 19, 2014

Lumpkin County, Georgia
2015 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2015 BUDGET *AS ADOPTED* 8/19/2014	2015 BUDGET % of budget	2014 - 2015 $ Increase/ Decrease (-)
Taxes	13,022,081	77.01%	12,890,948	72.91%	-131,133
Licenses and Permits	30,000	0.18%	40,000	0.23%	10,000
Intergovernmental Revenues	501,140	2.96%	543,393	3.07%	42,253
Charges for Services	2,539,975	15.02%	2,886,155	16.32%	346,180
Fines and Forfeitures	506,721	3.00%	498,925	2.82%	-7,796
Investment Income	26,214	0.16%	22,085	0.12%	-4,129
Contributions and Donations from Private Sources	24,000	0.14%	27,000	0.15%	3,000
Miscellaneous Revenue	248,869	1.47%	151,100	0.85%	-97,769
Other Financing Sources	11,000	0.07%	621,068	3.51%	610,068
TOTAL	16,910,000	100.00%	17,680,674	100.00%	770,674

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2015 BUDGET *AS ADOPTED* 8/19/2014	2015 BUDGET % of budget	2014 - 2015 $ Increase/ Decrease (-)
General Government	3,455,928	20.44%	3,396,618	19.21%	-59,310
Judicial	1,622,204	9.59%	1,638,290	9.27%	16,086
Public Safety	7,240,571	42.82%	7,907,350	44.72%	666,779
Other Protection	229,907	1.36%	236,105	1.34%	6,198
Public Works	1,320,918	7.81%	1,381,455	7.81%	60,537
Health & Welfare	595,989	3.52%	661,947	3.74%	65,958
Culture/Recreation	1,161,173	6.87%	1,103,506	6.24%	-57,667
Development	218,374	1.29%	212,914	1.20%	-5,460
Operating Transfers Out	1,064,936	6.30%	1,142,489	6.46%	77,553
TOTAL	16,910,000	100.00%	17,680,674	100.00%	770,674

Resolution 2014-36 Exhibit "A"

Lumpkin County, Georgia
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LUMPKIN COUNTY GENERAL FUND REVENUES	2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2015 BUDGET *AS ADOPTED* 8/19/2014	2015 BUDGET % of budget	2014 - 2015 $ Increase/ Decrease (-)
TAXES					
Franchise Fee	39,700	0.23%	40,000	0.23%	300
Local Option Sales Tax	2,283,007	13.50%	2,180,371	12.33%	-102,636
Beer & Wine Excise Tax	150,000	0.89%	150,000	0.85%	0
Energy Excise Tax	6,000	0.04%	7,000	0.04%	1,000
Insurance Premium Tax	1,104,769	6.53%	1,148,230	6.49%	43,461
Real & Personal Property	9,415,605	55.68%	9,335,347	52.80%	-80,258
Real Estate Transfer Tax	23,000	0.14%	30,000	0.17%	7,000
	13,022,081	77.01%	12,890,948	72.91%	-131,133
LICENSE AND PERMITS					
Beer & Wine License	30,000	0.18%	40,000	0.23%	10,000
	30,000	0.18%	40,000	0.23%	10,000
INTERGOVERNMENTAL REVENUES					
Commissioner	57,078	0.34%	135,000	0.76%	77,922
Sheriff	133,033	0.79%	135,664	0.77%	2,631
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%	11,103	0.06%	500
Fire Department	44,118	0.26%	51,472	0.29%	7,354
Transportation Services	73,573	0.44%	71,827	0.41%	-1,746
Senior Center	132,120	0.78%	102,285	0.58%	-29,835
Airport	0	0.00%	0	0.00%	0
Drug Task Force	50,615	0.30%	36,042	0.20%	-14,573
	501,140	2.96%	543,393	3.07%	42,253
CHARGES FOR SERVICES					
Commissioner	228	0.00%	4,350	0.02%	4,122
Tax Assessor	250	0.00%	600	0.00%	350
Tax Commissioner	450,000	2.66%	456,124	2.58%	6,124
Animal Control	2,000	0.01%	700	0.00%	-1,300
Detention Center	164,000	0.97%	219,687	1.24%	55,687
Sheriff	39,000	0.23%	39,000	0.22%	0
Clerk of Superior Court	401,350	2.37%	445,450	2.52%	44,100
Probate Court	30,500	0.18%	32,000	0.18%	1,500
Enotah Judicial Circuit	155,262	0.92%	162,709	0.92%	7,447
Victim Assistance	0	0.00%	0	0.00%	0
Board of Elections	11,093	0.07%	0	0.00%	-11,093
Roads and Bridges	250	0.00%	500	0.00%	250
Airport	32,500	0.19%	25,000	0.14%	-7,500
Ambulance	905,000	5.35%	1,150,000	6.50%	245,000

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LUMPKIN COUNTY GENERAL FUND REVENUES	2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2015 BUDGET *AS ADOPTED* 8/19/2014	2015 BUDGET % of budget	2014 - 2015 $ Increase/ Decrease (-)
CHARGES FOR SERVICES cont'd.					
Park and Recreation	85,500	0.51%	83,000	0.47%	-2,500
Fire Department	7,850	0.05%	4,500	0.03%	-3,350
Transportation Services	32,000	0.19%	23,000	0.13%	-9,000
Senior Center	6,400	0.04%	7,500	0.04%	1,100
Community Center	45,000	0.27%	48,000	0.27%	3,000
After School Program	94,000	0.56%	104,000	0.59%	10,000
Financial Administration	16,792	0.10%	18,835	0.11%	2,043
Animal Shelter	36,000		36,200		200
Data Processing/GIS	5,000	0.03%	5,000	0.03%	0
AOC Family Drug Court	20,000	0.12%	20,000	0.11%	0
	2,539,975	14.81%	2,886,155	16.12%	346,180
FINES AND FORFEITURES					
State Probation	6,621	0.04%	10,000	0.06%	3,379
Detention Center	52,900	0.31%	59,725	0.34%	6,825
Clerk of Superior Court	176,200	1.04%	171,000	0.97%	-5,200
Magistrate Court	20,000	0.12%	20,000	0.11%	0
Probate Court	220,000	1.30%	220,000	1.24%	0
Victim Assistance	31,000	0.18%	18,200	0.10%	-12,800
	506,721	3.00%	498,925	2.82%	-7,796
INVESTMENT INCOME					
Commissioner	22,873	0.14%	20,000	0.11%	-2,873
Tax Commissioner	3,000	0.02%	2,000	0.01%	-1,000
Clerk of Superior Court	341	0.00%	85	0.00%	-256
	26,214	0.16%	22,085	0.12%	-4,129
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES					
Animal Shelter	10,000	0.06%	10,000	0.06%	0
Fire Department	3,000	0.02%	3,000	0.02%	0
Park and Recreation	4,000	0.02%	4,000	0.02%	0
Senior Center	7,000	0.04%	10,000	0.06%	3,000
	24,000	0%	27,000	0%	3,000
MISCELLANEOUS REVENUE					
Commissioner	68,532	0.41%	64,000	0.36%	-4,532
Tax Commissioner	3,000	0.02%	3,000	0.02%	0
Detention Center	30,000	0.18%	30,000	0.17%	0
Roads and Bridges	500	0.00%	0	0.00%	-500
Airport	15,983	0.09%	16,000	0.09%	17
Park and Recreation	7,500	0.04%	3,000	0.02%	-4,500
Community Center	27,000	0.16%	25,000	0.14%	-2,000
Senior Center	0	0.00%	500	0.00%	500
General Government	93,500	0.55%	0	0.00%	-93,500
Rainbow House	0	0.00%	9,600	0.05%	9,600
County Surveyor	2,854	0.02%	0	0.00%	-2,854
	248,869	1.47%	151,100	0.85%	-97,769
OTHER FINANCING SOURCES					
General Government	11,000	0.07%	621,068	3.51%	610,068
	11,000	0.07%	621,068	3.51%	610,068
TOTAL	16,910,000		17,680,674		770,674

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Lumpkin County, Georgia
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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2015 BUDGET *AS ADOPTED* 8/19/2014	2015 BUDGET % of budget	2014 - 2015 $ Increase/ Decrease (-)
GENERAL GOVERNMENT					
Commissioner	140,686	0.83%	151,400	0.86%	10,714
County Manager	232,783	1.38%	228,040	1.29%	-4,743
Board of Elections	180,824	1.07%	140,547	0.79%	-40,277
Financial Administration	452,896	2.68%	489,223	2.77%	36,327
Legal	160,000	0.95%	180,000	1.02%	20,000
Data Processing/GIS	67,547	0.40%	75,149	0.43%	7,602
Human Resources	215,894	1.28%	204,551	1.16%	-11,343
Tax Commissioner	375,056	2.22%	361,252	2.04%	-13,804
Tax Assessor	401,212	2.37%	394,811	2.23%	-6,401
Board of Equalization	8,560	0.05%	7,315	0.04%	-1,245
Risk Management	30,000	0.18%	18,000	0.10%	-12,000
General Government Buildings	725,342	4.29%	717,159	4.06%	-8,183
County Surveyor	10,645	0.06%	12,390	0.07%	1,745
Administrative Support	424,683	2.51%	389,554	2.20%	-35,129
General Administration Fees	29,800	0.18%	27,227	0.15%	-2,573
	3,455,928	20.44%	3,396,618	19.21%	-59,310
JUDICIAL					
Enotah Circuit	363,550	2.15%	396,742	2.24%	33,192
Superior Court	236,664	1.40%	234,554	1.33%	-2,110
Capital Trial	0	0.00%	20,000	0.11%	20,000
Clerk of Superior Court	541,643	3.20%	525,834	2.97%	-15,809
District Attorney	4,850	0.03%	4,530	0.03%	-320
Victim Assistance	27,000	0.16%	18,200	0.10%	-8,800
Magistrate Court	205,332	1.21%	204,734	1.16%	-598
Probate Court	243,165	1.44%	233,696	1.32%	-9,469
	1,622,204	9.59%	1,638,290	9.27%	16,086
PUBLIC SAFETY					
Sheriff - Administration	3,856,346	22.81%	4,016,528	22.72%	160,182
Special Services	33,350	0.20%	30,550	0.17%	-2,800
Criminal Investigation	96,734	0.57%	84,978	0.48%	-11,756
Drug Task Force	52,970	0.31%	54,980	0.31%	2,010
Uniform Patrol	211,330	1.25%	182,000	1.03%	-29,330
Detention Center	541,648	3.20%	564,260	3.19%	22,612
Sheriff - Court Services-Warrant	34,190	0.20%	30,140	0.17%	-4,050
Animal Control	13,500	0.08%	12,160	0.07%	-1,340
Emergency Services	2,287,777	13.53%	2,767,565	15.65%	479,788
Emergency Management	65,828	0.39%	108,723	0.61%	42,895
Coroner	46,898	0.28%	55,466	0.31%	8,568
	7,240,571	19.82%	7,907,350	44.72%	666,779
OTHER PROTECTION					
Animal Shelter	229,907	1.36%	236,105	1.34%	6,198
	229,907	1.36%	236,105	1.34%	6,198
PUBLIC WORKS					
Public Works Administration	53,049	0.31%	53,049	0.30%	0
Roads and Bridges	1,089,765	6.44%	1,115,250	6.31%	25,485
Fleet Maintenance	178,104	1.05%	213,156	1.21%	35,052
	1,320,918	7.81%	1,381,455	7.81%	60,537

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2015 BUDGET *AS ADOPTED* 8/19/2014	2015 BUDGET % of budget	2014 - 2015 $ Increase/ Decrease (-)
HEALTH AND WELFARE					
Rainbow House	11,910	0.07%	9,600	0.05%	-2,310
Health Department	209,199	1.24%	209,199	1.18%	0
DFACS	0	0.00%	15,000	0.08%	15,000
Senior Center	215,077	1.27%	318,211	1.80%	103,134
Transportation Services	159,803	0.95%	109,937	0.62%	-49,866
	595,989	3.52%	661,947	3.74%	65,958
CULTURE/RECREATION					
Park and Recreation	480,352	2.84%	432,248	2.44%	-48,104
Community Center	238,494	1.41%	235,016	1.33%	-3,478
After School Program	128,727	0.76%	122,642	0.69%	-6,085
Library	313,600	1.85%	313,600	1.77%	0
	1,161,173	6.87%	1,103,506	6.24%	-57,667
DEVELOPMENT					
Cooperative Extension Service	55,344	0.33%	55,477	0.31%	133
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
Airport	43,990	0.26%	38,397	0.22%	-5,593
Debt Service	119,040	0.70%	119,040	0.67%	0
	218,374	1.29%	212,914	1.20%	-5,460
OPERATING TRANSFERS OUT					
OT out-Drug Court Fund	0	0.00%	0	0.00%	0
OT out-Capital Projects Fund	301,800	1.78%	741,378	4.19%	439,578
OT out-Solid Waste Fund	66,457	0.39%	60,947	0.34%	-5,510
OT out-E911 Fund	136,267	0.81%	160,754	0.91%	24,487
OT out-Public Defender	102,401	0.61%	116,152	0.66%	13,751
OT out-Grant Fund	458,011	2.71%	63,258	0.36%	-394,753
OT out - CDBG	0	0.00%	0	0.00%	0
OT out-Development Authority	0	0.00%	0	0.00%	0
	1,064,936	6.30%	1,142,489	6.46%	77,553
TOTAL	16,910,000		17,680,674		770,674

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LUMPKIN COUNTY OTHER FUNDS		2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2015 BUDGET *AS ADOPTED* 8/19/2014	2015 BUDGET % of budget	2014 - 2015 $ Increase/ Decrease (-)
DRUG TREATMENT COURT						
	Revenues	0		0		0
	Drug Fund Transfers	0		0		0
	TOTAL REVENUES	0		0		0
	TOTAL EXPENSES	0		0		0
DRUG REHABILITATION						
	Revenues	50,000		34,600		-15,400
	TOTAL REVENUES	50,000		34,600		-15,400
	TOTAL EXPENSES	50,000		34,600		-15,400
JUVENILE SERVICES						
	Revenues	7,500		1,250		-6,250
	TOTAL REVENUES	7,500		1,250		-6,250
	TOTAL EXPENSES	7,500		1,250		-6,250
NORTH GEORGIA WASTE MANAGEMENT						
	Revenues	0		0		0
	TOTAL REVENUES	0		0		0
	TOTAL EXPENSES	0		0		0
LAW LIBRARY						
	Revenues	30,000		30,000		0
	TOTAL REVENUES	30,000		30,000		0
	TOTAL EXPENSES	30,000		30,000		0
SPECIAL PROGRAMS						
	Revenues	19,010		18,500		-510
	TOTAL REVENUES	19,010		18,500		-510
	TOTAL EXPENSES	19,010		18,500		-510
PUBLIC DEFENDER						
	Revenues	258,202		250,746		-7,456
	General Fund Transfers	102,401		116,152		13,751
	TOTAL REVENUES	360,603		366,898		6,295
	TOTAL EXPENSES	360,603		366,898		

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LUMPKIN COUNTY OTHER FUNDS		2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2015 BUDGET *AS ADOPTED* 8/19/2014	2015 BUDGET % of budget	2014 - 2015 $ Increase/ Decrease (-)
PLANNING						
	Revenues	226,590		228,972		2,382
	TOTAL REVENUES	226,590		228,972		2,382
	TOTAL EXPENSES	226,590		228,972		2,382
MUTIPLE GRANT						
	Revenues	679,556		355,114		-324,442
	TOTAL REVENUES	679,556		355,114		-324,442
	TOTAL EXPENSES	679,556		355,114		-324,442
2008 S.P.L.O.S.T.						
	Revenues	2,786,000		2,900,000		114,000
	TOTAL REVENUES	2,786,000		2,900,000		114,000
	TOTAL EXPENSES	2,786,000		2,900,000		114,000
SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY						
	Revenues	205,164		205,163		-1
	TOTAL REVENUES	205,164		205,163		-1
	TOTAL EXPENSES	205,164		205,163		-1
HOTEL/MOTEL TAX						
	Revenues	125,100		126,000		900
	TOTAL REVENUES	125,100		126,000		900
	Expense	114,100		115,000		900
	General Fund Transfers	11,000		11,000		0
	TOTAL EXPENSES	125,100		126,000		900
DEBT SERVICE FUND						
	Revenues	1,534,782		623,543		-911,239
	TOTAL REVENUES	1,534,782		623,543		-911,239
	TOTAL EXPENSES	1,534,782		623,543		-911,239
SOLID WASTE FUND						
	Revenues	16,200		16,200		0
	Other Financing Sources	27,000		25,000		-2,000
	General Fund Transfers	66,457		60,947		-5,510
	TOTAL REVENUES	109,657		102,147		-7,510
	TOTAL EXPENSES	109,657		102,147		-7,510

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LUMPKIN COUNTY OTHER FUNDS	2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2015 BUDGET *AS ADOPTED* 8/19/2014	2015 BUDGET % of budget	2014 - 2015 $ Increase/ Decrease (-)
E911 SYSTEM					
Revenues	542,234		512,050		-30,184
General Fund Transfers	136,267		160,754		24,487
TOTAL REVENUES	678,501		672,804		-5,697
TOTAL EXPENSES	678,501		672,804		-5,697
CAPITAL PROJECTS REVENUE					
Revenues	365,000		0		-365,000
General Fund Transfers	318,386		741,378		422,992
TOTAL REVENUES	683,386		741,378		57,992
CAPITAL PROJECTS EXPENSE					
TOTAL EXPENSES	683,386		741,378		57,992

LUMPKIN COUNTY OTHER FUNDS	2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2015 BUDGET *AS ADOPTED* 8/19/2014	2015 BUDGET % of budget	2014 - 2015 $ Increase/ Decrease (-)
CAPITAL PROJECTS EXPENSE					
Commissioners	0		0		0
Board of Elections	0		0		0
Financial Administration	0		0		0
Animal Shelter	0		15,000		15,000
Tax Commissioner	0		0		0
General Government Buildings	0		10,000		10,000
Administrative Support	65,000		65,000		0
Clerk of Superior Court	15,800		20,850		5,050
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	505,000		541,000		36,000
Park & Recreation	0		44,068		44,068
Transportation	0		9,460		9,460
Community Center	81,000		36,000		-45,000
Senior Center	0		0		0
Debt Service (land park)	0		0		0
TOTAL	666,800		741,378		74,578