



Lumpkin County, Georgia

2019 Annual Budget

As Proposed

August 6, 2018

**Lumpkin County, Georgia
2019 Annual Budget**

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	2018 BUDGET AS ADOPTED 8/15/2017	2018 BUDGET % of budget	2019 BUDGET AS PROPOSED 8/6/2018	2019 BUDGET % of budget	2018 - 2019 \$ Increase/ Decrease (-)
Taxes	16,551,088	78.02%	16,059,330	73.64%	-491,758
Licenses and Permits	40,000	0.19%	50,000	0.23%	10,000
Intergovernmental Revenues	424,540	2.00%	441,078	2.02%	16,538
Charges for Services	2,671,512	12.59%	3,443,468	15.79%	771,956
Fines and Forfeitures	568,850	2.68%	603,300	2.77%	34,450
Investment Income	32,647	0.15%	54,574	0.25%	21,927
Contributions and Donations from Private Sources	40,400	0.19%	39,300	0.18%	-1,100
Miscellaneous Revenue	385,761	1.82%	456,934	2.10%	71,173
Other Financing Sources	500,000	2.36%	660,000	3.03%	160,000
TOTAL	21,214,798	100.00%	21,807,984	100.00%	593,186

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	2018 BUDGET AS ADOPTED 8/15/2017	2018 BUDGET % of budget	2019 BUDGET AS PROPOSED 8/6/2018	2019 BUDGET % of budget	2018 - 2019 \$ Increase/ Decrease (-)
General Government	4,642,413	21.88%	4,390,547	20.13%	-251,866
Judicial	1,627,895	7.67%	1,665,656	7.64%	37,761
Public Safety	9,632,379	45.40%	9,654,235	44.27%	21,856
Other Protection	314,183	1.48%	317,952	1.46%	3,769
Public Works	1,464,134	6.90%	1,725,070	7.91%	260,936
Health & Welfare	725,766	3.42%	722,181	3.31%	-3,585
Culture/Recreation	1,394,813	6.57%	1,334,826	6.12%	-59,987
Development	205,336	0.97%	181,544	0.83%	-23,792
Operating Transfers Out	1,207,879	5.69%	1,815,973	8.33%	608,094
TOTAL	21,214,798	100.00%	21,807,984	100.00%	593,186

Lumpkin County, Georgia 2019 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	2018 BUDGET AS ADOPTED 8/15/2017	2018 BUDGET % of budget	2019 BUDGET AS PROPOSED 8/6/2018	2019 BUDGET % of budget	2018 - 2019 \$ Increase/ Decrease (-)
TAXES					
Franchise Fee	40,000	0.19%	40,000	0.18%	0
Local Option Sales Tax	2,357,684	11.11%	2,507,537	11.50%	149,853
Beer & Wine Excise Tax	170,000	0.80%	170,000	0.78%	0
Energy Excise Tax	36,000	0.17%	36,000	0.17%	0
Insurance Premium Tax	1,380,860	6.51%	1,478,854	6.78%	97,994
Real & Personal Property	12,516,544	59.00%	11,746,939	53.87%	-769,605
Real Estate Transfer Tax	50,000	0.24%	80,000	0.37%	30,000
	16,551,088	78.02%	16,059,330	73.64%	-491,758
LICENSE AND PERMITS					
Beer & Wine License	40,000	0.19%	50,000	0.23%	10,000
	40,000	0.19%	50,000	0.23%	10,000
INTERGOVERNMENTAL REVENUES					
Commissioner	50,000	0.24%	58,000	0.27%	8,000
Sheriff	39,423	0.19%	39,477	0.18%	54
Enotah Judicial Circuit	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	11,103	0.05%	11,103	0.05%	0
Emergency Services	65,454	0.31%	65,454	0.30%	0
Transportation Services	76,881	0.36%	74,963	0.34%	-1,918
Senior Center	162,264	0.76%	169,081	0.78%	6,817
Airport	0	0.00%	0	0.00%	0
Drug Task Force	19,415	0.09%	23,000	0.11%	3,585
	424,540	2.00%	441,078	2.02%	16,538
CHARGES FOR SERVICES					
Commissioner	900	0.00%	900	0.00%	0
Tax Assessor	200	0.00%	200	0.00%	0
Tax Commissioner	470,517	2.22%	466,017	2.14%	-4,500
Animal Control	0	0.00%	0	0.00%	0
Detention Center	55,500	0.26%	405,500	1.86%	350,000
Sheriff	32,640	0.15%	37,640	0.17%	5,000
Clerk of Superior Court	364,000	1.72%	464,600	2.13%	100,600
Probate Court	40,000	0.19%	40,000	0.18%	0
Enotah Judicial Circuit	0	0.00%	0	0.00%	0
Victim Assistance	0	0.00%	0	0.00%	0
Board of Elections	792	0.00%	0	0.00%	-792
Roads and Bridges	1,000	0.00%	1,000	0.00%	0
Airport	20,000	0.09%	0	0.00%	-20,000
Ambulance	1,316,319	6.20%	1,701,617	7.80%	385,298
Park and Recreation	249,100	1.17%	234,000	1.07%	-15,100
Emergency Services	9,500	0.04%	15,500	0.07%	6,000
Transportation Services	44,000	0.21%	12,000	0.06%	-32,000
Senior Center	13,900	0.07%	12,400	0.06%	-1,500
Community Center	0	0.00%	0	0.00%	0
After School Program	0	0.00%	0	0.00%	0
Financial Administration	19,044	0.09%	18,694	0.09%	-350
Animal Shelter	26,900	0.13%	26,900	0.12%	0
Data Processing/GIS	7,200	0.03%	6,500	0.03%	-700
	2,671,512	12.59%	3,443,468	15.79%	771,956

Lumpkin County, Georgia 2019 Annual Budget

LUMPKIN COUNTY	2018 BUDGET	2018 BUDGET	2019 BUDGET	2019 BUDGET	2018 - 2019
GENERAL FUND REVENUES	AS ADOPTED	% of budget	AS PROPOSED	% of budget	\$ Increase/ Decrease (-)
<u>FINES AND FORFEITURES</u>	8/15/2017		8/6/2018		
State Probation	4,250	0.02%	10,000	0.05%	5,750
Detention Center	49,100	0.23%	58,800	0.27%	9,700
Clerk of Superior Court	166,500	0.78%	126,500	0.58%	-40,000
Magistrate Court	10,000	0.05%	6,000	0.03%	-4,000
Probate Court	315,000	1.48%	375,000	1.72%	60,000
Victim Assistance	24,000	0.11%	27,000	0.12%	3,000
	568,850	2.68%	603,300	2.77%	34,450
<u>INVESTMENT INCOME</u>					
Commissioner	30,100	0.14%	52,000	0.24%	21,900
Tax Commissioner	2,500	0.01%	2,500	0.01%	0
Clerk of Superior Court	47	0.00%	74	0.00%	27
	32,647	0.15%	54,574	0.25%	21,927
<u>CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES</u>					
Commissioner	0	0.00%	3,000	0.45%	3,000
Animal Shelter	4,000	0.02%	4,000	0.02%	0
Sheriff	2,400	0.01%	0	0.00%	-2,400
Emergency Services	20,000	0.09%	20,000	0.09%	0
Park and Recreation	12,000	0.06%	10,000	0.05%	-2,000
Senior Center	2,000	0.01%	2,300	0.01%	300
	40,400	0	39,300	0	-1,100
<u>MISCELLANEOUS REVENUE</u>					
Commissioner	197,000	0.93%	270,673	1.24%	73,673
Tax Commissioner	22,000	0.10%	22,000	0.10%	0
Sheriff	99,161	0.47%	99,161	0.45%	0
Detention Center	21,000	0.10%	34,000	0.16%	13,000
Roads and Bridges	0	0.00%	0	0.00%	0
Airport	13,500	0.06%	0	0.00%	-13,500
Park and Recreation	32,000	0.15%	30,000	0.14%	-2,000
Emergency Services	0	0.00%	0	0.00%	0
Fleet Maintenance	600	0.00%	600	0.00%	0
Community Center	0	0.00%	0	0.00%	0
Senior Center	500	0.00%	500	0.00%	0
Risk Management	0	0.00%	0	0.00%	0
District Attorney	0	0.00%	0	0.00%	0
Health Department	0	0.00%	0	0.00%	0
Rainbow House	0	0.00%	0	0.00%	0
County Surveyor	0	0.00%	0	0.00%	0
	385,761	1.82%	456,934	2.10%	71,173
<u>OTHER FINANCING SOURCES</u>					
General Government	500,000	2.36%	660,000	3.03%	160,000
	500,000	2.36%	660,000	3.03%	160,000
TOTAL	21,214,798		21,807,984		593,186

**Lumpkin County, Georgia
2019 Annual Budget**

LUMPKIN COUNTY GENERAL FUND EXPENDITURE	2018 BUDGET AS ADOPTED 8/15/2017	2018 BUDGET % of budget	2019 BUDGET AS PROPOSED 8/6/2018	2019 BUDGET % of budget	2018 - 2019 \$ Increase/ Decrease (-)
GENERAL GOVERNMENT					
Commissioner	124,389	0.59%	126,554	0.58%	2,165
County Manager	301,473	1.42%	273,952	1.26%	-27,521
Board of Elections	206,342	0.97%	167,163	0.77%	-39,179
Financial Administration	474,296	2.24%	450,117	2.06%	-24,179
Legal	125,000	0.59%	128,000	0.59%	3,000
Data Processing/GIS	79,952	0.38%	60,779	0.28%	-19,173
Human Resources	253,151	1.19%	238,329	1.09%	-14,822
Tax Commissioner	423,651	2.00%	391,395	1.79%	-32,256
Tax Assessor	510,743	2.41%	482,445	2.21%	-28,298
Board of Equalization	9,400	0.04%	9,745	0.04%	345
Risk Management	20,000	0.09%	20,000	0.09%	0
ADA Mitigation	200,000	0.94%	35,000	0.16%	-165,000
General Government Buildings	829,544	3.91%	922,596	4.23%	93,052
County Surveyor	0	0.00%	0	0.00%	0
Administrative Support	1,056,800	4.98%	1,056,800	4.85%	0
General Administration Fees	27,672	0.13%	27,672	0.13%	0
	4,642,413	21.88%	4,390,547	20.13%	-251,866
JUDICIAL					
Enotah Circuit	223,230	1.05%	218,531	1.00%	-4,699
Superior Court	256,820	1.21%	257,270	1.18%	450
Capital Trial	0	0.00%	0	0.00%	0
Clerk of Superior Court	612,971	2.89%	618,020	2.83%	5,049
District Attorney	5,000	0.02%	5,000	0.02%	0
Victim Assistance	24,000	0.11%	27,000	0.12%	3,000
Magistrate Court	236,613	1.12%	236,956	1.09%	343
Probate Court	269,261	1.27%	302,879	1.39%	33,618
	1,627,895	7.67%	1,665,656	7.64%	37,761
PUBLIC SAFETY					
Sheriff - Administration	4,809,576	22.67%	4,900,314	22.47%	90,738
Special Services	0	0.00%	0	0.00%	0
Criminal Investigation	41,250	0.19%	48,000	0.22%	6,750
Drug Task Force	58,122	0.27%	57,576	0.26%	-546
Uniform Patrol	178,500	0.84%	189,000	0.87%	10,500
Detention Center	604,813	2.85%	651,150	2.99%	46,337
Sheriff - Court Services-Warrant	24,875	0.12%	19,500	0.09%	-5,375
Animal Control	0	0.00%	0	0.00%	0
Emergency Services	3,764,795	17.75%	3,620,960	16.60%	-143,835
Emergency Management	111,344	0.52%	124,740	0.57%	13,396
Coroner	39,104	0.18%	42,995	0.20%	3,891
	9,632,379	45.40%	9,654,235	44.27%	21,856
OTHER PROTECTION					
Animal Shelter	314,183	1.48%	317,952	1.46%	3,769
	314,183	1.48%	317,952	1.46%	3,769
PUBLIC WORKS					
Public Works Administration	48,926	0.23%	77,500	0.36%	28,574
Roads and Bridges	1,181,379	5.57%	1,434,229	6.58%	252,850
Fleet Maintenance	233,829	1.10%	213,341	0.98%	-20,488
	1,464,134	6.90%	1,725,070	7.91%	260,936

Lumpkin County, Georgia 2019 Annual Budget

	2018 BUDGET AS ADOPTED 8/15/2017	2018 BUDGET % of budget	2019 BUDGET AS PROPOSED 8/6/2018	2019 BUDGET % of budget	2018 - 2019 \$ Increase/ Decrease (-)
LUMPKIN COUNTY					
GENERAL FUND EXPENDITURE					
HEALTH AND WELFARE					
Health Department	209,199	0.99%	209,199	0.96%	0
DFACS	15,000	0.07%	15,000	0.07%	0
Senior Center	331,943	1.56%	328,323	1.51%	-3,620
Transportation Services	169,624	0.80%	169,659	0.78%	35
	725,766	3.42%	722,181	3.31%	-3,585
CULTURE/RECREATION					
Park and Recreation	994,813	4.69%	914,560	4.19%	-80,253
Community Center	0	0.00%	0	0.00%	0
After School Program	0	0.00%	0	0.00%	0
Library	400,000	1.89%	420,266	1.93%	20,266
	1,394,813	6.57%	1,334,826	6.12%	-59,987
DEVELOPMENT					
Cooperative Extension Service	59,297	0.28%	62,504	0.29%	3,207
Airport	26,999	0.13%	0	0.00%	-26,999
Debt Service	119,040	0.56%	119,040	0.55%	0
	205,336	0.97%	181,544	0.83%	-23,792
OPERATING TRANSFERS OUT					
OT out-Airport Authority	0	0.00%	13,330	0.06%	13,330
OT out-Capital Projects Fund	378,086	1.78%	936,457	4.29%	558,371
OT out-Solid Waste Fund	125,159	0.59%	77,747	0.36%	-47,412
OT out-E911 Fund	319,302	1.51%	425,374	1.95%	106,072
OT out-Public Defender	124,482	0.59%	146,684	0.67%	22,202
OT out-Grant Fund	260,850	1.23%	216,381	0.99%	-44,469
OT out - CDBG	0	0.00%	0	0.00%	0
OT out-Other Funds	0	0.00%	0	0.00%	0
	1,207,879	5.69%	1,815,973	8.33%	608,094
TOTAL	21,214,798		21,807,984		593,186

Lumpkin County, Georgia 2019 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2018 BUDGET AS ADOPTED 8/15/2017	2018 BUDGET % of budget	2019 BUDGET AS PROPOSED 8/6/2018	2019 BUDGET % of budget	2018 - 2019 \$ Increase/ Decrease (-)
<u>DRUG REHABILITATION</u>					
Revenues	65,000		65,000		0
TOTAL REVENUES	65,000		65,000		0
TOTAL EXPENSES	65,000		65,000		0
<u>JUVENILE SERVICES</u>					
Revenues	900		900		0
TOTAL REVENUES	900		900		0
TOTAL EXPENSES	1,300		900		-400
<u>LAW LIBRARY</u>					
Revenues	16,000		16,000		0
TOTAL REVENUES	16,000		16,000		0
TOTAL EXPENSES	25,000		16,000		-9,000
<u>SPECIAL REVENUE FUNDS FOR LCSO PROGRAMS</u>					
Revenues	100,100		56,865		-43,235
TOTAL REVENUES	100,100		56,865		-43,235
TOTAL EXPENSES	100,100		5,865		-94,235
<u>ASSET FORFEITURE</u>					
Revenues	5,000		1,500		-3,500
TOTAL REVENUES	5,000		1,500		-3,500
TOTAL EXPENSES	5,000		1,500		-3,500
<u>PUBLIC DEFENDER</u>					
Revenues	280,945		319,345		38,400
General Fund Transfers	124,482		146,684		22,202
TOTAL REVENUES	405,427		466,029		60,602
TOTAL EXPENSES	405,427		466,029		
<u>PLANNING</u>					
Revenues	391,535		476,130		84,595
TOTAL REVENUES	391,535		476,130		84,595
TOTAL EXPENSES	391,535		476,130		84,595
<u>MUTIPLE GRANT</u>					
Revenues	510,235		980,416		470,181
TOTAL REVENUES	510,235		980,416		470,181
TOTAL EXPENSES	510,235		980,416		470,181

Lumpkin County, Georgia 2019 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2018 BUDGET <i>AS ADOPTED</i> 8/15/2017	2018 BUDGET % of budget	2019 BUDGET <i>AS PROPOSED</i> 8/6/2018	2019 BUDGET % of budget	2018 - 2019 \$ Increase/ Decrease (-)
<u>2014 S.P.L.O.S.T.</u>					
Revenues	3,200,000		4,502,580		1,302,580
TOTAL REVENUES	<u>3,200,000</u>		<u>4,502,580</u>		<u>1,302,580</u>
TOTAL EXPENSES	<u>3,472,500</u>		<u>4,502,580</u>		1,030,080
<u>SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY</u>					
Revenues	205,163		205,163		0
TOTAL REVENUES	<u>205,163</u>		<u>205,163</u>		<u>0</u>
TOTAL EXPENSES	<u>205,163</u>		<u>205,163</u>		0
<u>HOTEL/MOTEL TAX</u>					
Revenues	167,600		185,200		17,600
TOTAL REVENUES	<u>167,600</u>		<u>185,200</u>		<u>17,600</u>
Expense	167,600		185,200		17,600
General Fund Transfers	0		0		0
TOTAL EXPENSES	<u>167,600</u>		<u>185,200</u>		<u>17,600</u>
<u>DEBT SERVICE FUND</u>					
Revenues	0		1,900,000		1,900,000
TOTAL REVENUES	<u>0</u>		<u>1,900,000</u>		<u>1,900,000</u>
TOTAL EXPENSES	<u>0</u>		<u>1,900,000</u>		1,900,000
<u>CAPTIAL PROJECTS FUND - PUBLIC ROADS</u>					
Revenues	510,000		550,000		40,000
TOTAL REVENUES	<u>510,000</u>		<u>550,000</u>		<u>40,000</u>
TOTAL EXPENSES	<u>510,000</u>		<u>550,000</u>		40,000
<u>TECHNOLOGY FUND</u>					
Revenues	10,000		20,000		10,000
TOTAL REVENUES	<u>10,000</u>		<u>20,000</u>		<u>10,000</u>
TOTAL EXPENSES	<u>10,000</u>		<u>20,000</u>		10,000
<u>SOLID WASTE FUND</u>					
Revenues	16,200		16,200		0
Other Financing Sources	18,000		18,000		0
General Fund Transfers	125,159		77,747		-47,412
TOTAL REVENUES	<u>159,359</u>		<u>111,947</u>		<u>-47,412</u>
TOTAL EXPENSES	<u>159,359</u>		<u>111,947</u>		<u>-47,412</u>

Lumpkin County, Georgia 2019 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2018 BUDGET <i>AS ADOPTED</i> 8/15/2017	2018 BUDGET % of budget	2019 BUDGET <i>AS PROPOSED</i> 8/6/2018	2019 BUDGET % of budget	2018 - 2019 \$ Increase/ Decrease (-)
<u>E911 SYSTEM</u>					
Revenues	530,020		512,075		-17,945
General Fund Transfers	319,302		425,374		106,072
TOTAL REVENUES	849,322		937,449		88,127
TOTAL EXPENSES	849,322		937,449		88,127
 <u>AIRPORT AUTHORITY</u>					
Revenues	0		34,450		34,450
General Fund Transfers	0		13,330		13,330
TOTAL REVENUES	0		47,780		47,780
TOTAL EXPENSES	0		47,780		47,780
 <u>HOSPITAL AUTHORITY</u>					
Revenues	65,350		65,350		0
General Fund Transfers	0		0		0
TOTAL REVENUES	65,350		65,350		0
TOTAL EXPENSES	65,350		65,350		0
 <u>CAPITAL PROJECTS REVENUE</u>					
Revenues	0		0		0
General Fund Transfers	378,086		936,457		558,371
TOTAL REVENUES	378,086		936,457		558,371
 <u>CAPITAL PROJECTS EXPENSE</u>					
TOTAL EXPENSES	378,086		936,457		558,371
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LUMPKIN COUNTY OTHER FUNDS	2018 BUDGET <i>AS ADOPTED</i> 8/15/2017	2018 BUDGET % of budget	2019 BUDGET <i>AS PROPOSED</i> 8/6/2018	2019 BUDGET % of budget	2018 - 2019 \$ Increase/ Decrease (-)
<u>CAPITAL PROJECTS EXPENSE</u>					
Commissioners	174,086		174,086		0
ADA Mitigation	0		200,000		200,000
Financial Administration	0		0		0
Animal Shelter	0		0		0
Tax Commissioner	0		0		0
General Government Buildings	70,000		36,000		-34,000
Administrative Support	85,000		115,000		30,000
Clerk of Superior Court	13,000		15,400		2,400
Criminal Investigation	0		0		0
Uniform Patrol	0		160,000		160,000
Detention Center	0		0		0
Court Services/Warrants	0		0		0
Emergency Services	0		37,000		37,000
E-911	0		0		0
Roads and Bridges	0		160,000		160,000
Park & Recreation	0		15,000		15,000
Transportation	0		4,471		4,471
Community Center	0		0		0
Senior Center	0		4,500		4,500
Fleet Maintenance	36,000		15,000		-21,000
TOTAL	378,086		936,457		558,371