



Lumpkin County, Georgia

2016 Annual Budget

As Proposed

July 17, 2015

**Lumpkin County, Georgia
2016 Annual Budget**

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY	2015 BUDGET	2015 BUDGET	2016 BUDGET	2016 BUDGET	2015 - 2016
GENERAL FUND REVENUES	<i>AS ADOPTED</i>	% of budget	<i>AS PROPOSED</i>	% of budget	\$ Increase/ Decrease (-)
	8/19/2014		7/17/2015		
Taxes	12,890,948	72.91%	15,072,705	80.09%	2,181,757
Licenses and Permits	40,000	0.23%	40,000	0.21%	0
Intergovernmental Revenues	543,393	3.07%	560,275	2.98%	16,882
Charges for Services	2,886,155	16.32%	2,414,946	12.83%	-471,209
Fines and Forfeitures	498,925	2.82%	514,300	2.73%	15,375
Investment Income	22,085	0.12%	16,029	0.09%	-6,056
Contributions and Donations from Private Sources	27,000	0.15%	28,000	0.15%	1,000
Miscellaneous Revenue	151,100	0.85%	172,558	0.92%	21,458
Other Financing Sources	621,068	3.51%	0	0.00%	-621,068
TOTAL	17,680,674	100.00%	18,818,813	100.00%	1,138,139

LUMPKIN COUNTY	2015 BUDGET	2015 BUDGET	2016 BUDGET	2016 BUDGET	2015 - 2016
GENERAL FUND EXPENDITURES	<i>AS ADOPTED</i>	% of budget	<i>AS PROPOSED</i>	% of budget	\$ Increase/ Decrease (-)
	8/19/2014		7/17/2015		
General Government	3,396,618	19.21%	3,563,363	18.94%	166,745
Judicial	1,638,290	9.27%	1,493,507	7.94%	-144,783
Public Safety	7,907,350	44.72%	8,509,215	45.22%	601,865
Other Protection	236,105	1.34%	251,923	1.34%	15,818
Public Works	1,381,455	7.81%	1,418,758	7.54%	37,303
Health & Welfare	661,947	3.74%	685,405	3.64%	23,458
Culture/Recreation	1,103,506	6.24%	1,187,910	6.31%	84,404
Development	212,914	1.20%	1,025,059	5.45%	812,145
Operating Transfers Out	1,142,489	6.46%	683,673	3.63%	-458,816
TOTAL	17,680,674	100.00%	18,818,813	100.00%	1,138,139

Lumpkin County, Georgia 2016 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	2015 BUDGET AS ADOPTED 8/19/2014	2015 BUDGET % of budget	2016 BUDGET AS PROPOSED 7/17/2015	2016 BUDGET % of budget	2015 - 2016 \$ Increase/ Decrease (-)
<u>TAXES</u>					
Franchise Fee	40,000	0.23%	40,000	0.21%	0
Local Option Sales Tax	2,180,371	12.33%	2,263,985	12.03%	83,614
Beer & Wine Excise Tax	150,000	0.85%	163,000	0.87%	13,000
Energy Excise Tax	7,000	0.04%	16,000	0.09%	9,000
Insurance Premium Tax	1,148,230	6.49%	1,211,761	6.44%	63,531
Real & Personal Property	9,335,347	52.80%	11,340,959	60.26%	2,005,612
Real Estate Transfer Tax	30,000	0.17%	37,000	0.20%	7,000
	12,890,948	72.91%	15,072,705	80.09%	2,181,757
<u>LICENSE AND PERMITS</u>					
Beer & Wine License	40,000	0.23%	40,000	0.21%	0
	40,000	0.23%	40,000	0.21%	0
<u>INTERGOVERNMENTAL REVENUES</u>					
Commissioner	135,000	0.76%	100,000	0.53%	-35,000
Sheriff	135,664	0.77%	138,584	0.74%	2,920
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	11,103	0.06%	11,103	0.06%	0
Emergency Services	51,472	0.29%	51,472	0.27%	0
Transportation Services	71,827	0.41%	70,928	0.38%	-899
Senior Center	102,285	0.58%	144,188	0.77%	41,903
Airport	0	0.00%	0	0.00%	0
Drug Task Force	36,042	0.20%	44,000	0.23%	7,958
	543,393	3.07%	560,275	2.98%	16,882
<u>CHARGES FOR SERVICES</u>					
Commissioner	4,350	0.02%	13,134	0.07%	8,784
Tax Assessor	600	0.00%	250	0.00%	-350
Tax Commissioner	456,124	2.58%	479,000	2.55%	22,876
Animal Control	700	0.00%	500	0.00%	-200
Detention Center	219,687	1.24%	260,700	1.39%	41,013
Sheriff	39,000	0.22%	32,640	0.17%	-6,360
Clerk of Superior Court	445,450	2.52%	403,000	2.14%	-42,450
Probate Court	32,000	0.18%	32,000	0.17%	0
Enotah Judicial Circuit	162,709	0.92%	0	0.00%	-162,709
Victim Assistance	0	0.00%	0	0.00%	0
Board of Elections	0	0.00%	2	0.00%	2
Roads and Bridges	500	0.00%	750	0.00%	250
Airport	25,000	0.14%	20,000	0.11%	-5,000
Ambulance	1,150,000	6.50%	850,000	4.52%	-300,000

Lumpkin County, Georgia 2016 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	2015 BUDGET AS ADOPTED 8/19/2014	2015 BUDGET % of budget	2016 BUDGET AS PROPOSED 7/17/2015	2016 BUDGET % of budget	2015 - 2016 \$ Increase/ Decrease (-)
<u>CHARGES FOR SERVICES cont'd.</u>					
Park and Recreation	83,000	0.47%	87,500	0.46%	4,500
Emergency Services	4,500	0.03%	4,500	0.02%	0
Transportation Services	23,000	0.13%	23,000	0.12%	0
Senior Center	7,500	0.04%	7,500	0.04%	0
Community Center	48,000	0.27%	45,000	0.24%	-3,000
After School Program	104,000	0.59%	95,000	0.50%	-9,000
Financial Administration	18,835	0.11%	17,470	0.09%	-1,365
Animal Shelter	36,200	0.20%	36,000	0.19%	-200
Data Processing/GIS	5,000	0.03%	7,000	0.04%	2,000
AOC Family Drug Court	20,000	0.11%	0	0.00%	-20,000
	2,886,155	16.32%	2,414,946	12.83%	-471,209
<u>FINES AND FORFEITURES</u>					
State Probation	10,000	0.06%	18,000	0.10%	8,000
Detention Center	59,725	0.34%	51,300	0.27%	-8,425
Clerk of Superior Court	171,000	0.97%	171,000	0.91%	0
Magistrate Court	20,000	0.11%	15,000	0.08%	-5,000
Probate Court	220,000	1.24%	240,000	1.28%	20,000
Victim Assistance	18,200	0.10%	19,000	0.10%	800
	498,925	2.82%	514,300	2.73%	15,375
<u>INVESTMENT INCOME</u>					
Commissioner	20,000	0.11%	14,000	0.07%	-6,000
Tax Commissioner	2,000	0.01%	2,000	0.01%	0
Clerk of Superior Court	85	0.00%	29	0.00%	-56
	22,085	0.12%	16,029	0.09%	-6,056
<u>CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES</u>					
Animal Shelter	10,000	0.06%	10,000	0.05%	0
Sheriff	0	0.00%	1,000	0.01%	1,000
Emergency Services	3,000	0.02%	3,000	0.02%	0
Park and Recreation	4,000	0.02%	4,000	0.02%	0
Senior Center	10,000	0.06%	10,000	0.05%	0
	27,000	0%	28,000	0%	1,000
<u>MISCELLANEOUS REVENUE</u>					
Commissioner	64,000	0.36%	69,339	0.37%	5,339
Tax Commissioner	3,000	0.02%	1,500	0.01%	-1,500
Sheriff	0	0.00%	2,400	0.01%	2,400
Detention Center	30,000	0.17%	30,000	0.16%	0
Roads and Bridges	0	0.00%	0	0.00%	0
Airport	16,000	0.09%	14,180	0.08%	-1,820
Park and Recreation	3,000	0.02%	1,500	0.01%	-1,500
Fleet Maintenance	0	0.00%	560	0.00%	560
Community Center	25,000	0.14%	28,000	0.15%	3,000
Senior Center	500	0.00%	500	0.00%	0
General Government	0	0.00%	0	0.00%	0
District Attorney	0	0.00%	6,500	0.03%	6,500
Health Department	0	0.00%	4,000	0.02%	4,000
Rainbow House	9,600	0.05%	0	0.00%	-9,600
County Surveyor	0	0.00%	14,079	0.07%	14,079
	151,100	0.85%	172,558	0.92%	21,458
<u>OTHER FINANCING SOURCES</u>					
General Government	621,068	3.51%	0	0.00%	-621,068
	621,068	3.51%	0	0.00%	-621,068
TOTAL	17,680,674		18,818,813		1,138,139

Lumpkin County, Georgia 2016 Annual Budget

	2015 BUDGET AS ADOPTED 8/19/2014	2015 BUDGET % of budget	2016 BUDGET AS PROPOSED 7/17/2015	2016 BUDGET % of budget	2015 - 2016 \$ Increase/ Decrease (-)
LUMPKIN COUNTY					
GENERAL FUND EXPENDITURE					
GENERAL GOVERNMENT					
Commissioner	151,400	0.86%	137,133	0.73%	-14,267
County Manager	228,040	1.29%	240,771	1.28%	12,731
Board of Elections	140,547	0.79%	192,069	1.02%	51,522
Financial Administration	489,223	2.77%	497,436	2.64%	8,213
Legal	180,000	1.02%	160,000	0.85%	-20,000
Data Processing/GIS	75,149	0.43%	90,846	0.48%	15,697
Human Resources	204,551	1.16%	207,206	1.10%	2,655
Tax Commissioner	361,252	2.04%	396,926	2.11%	35,674
Tax Assessor	394,811	2.23%	414,120	2.20%	19,309
Board of Equalization	7,315	0.04%	10,380	0.06%	3,065
Risk Management	18,000	0.10%	16,000	0.09%	-2,000
General Government Buildings	717,159	4.06%	744,255	3.95%	27,096
County Surveyor	12,390	0.07%	14,079	0.07%	1,689
Administrative Support	389,554	2.20%	414,900	2.20%	25,346
General Administration Fees	27,227	0.15%	27,242	0.14%	15
	3,396,618	19.21%	3,563,363	18.94%	166,745
JUDICIAL					
Enotah Circuit	396,742	2.24%	208,415	1.11%	-188,327
Superior Court	234,554	1.33%	208,120	1.11%	-26,434
Capital Trial	20,000	0.11%	2,500	0.01%	-17,500
Clerk of Superior Court	525,834	2.97%	582,085	3.09%	56,251
District Attorney	4,530	0.03%	3,500	0.02%	-1,030
Victim Assistance	18,200	0.10%	19,000	0.10%	800
Magistrate Court	204,734	1.16%	225,320	1.20%	20,586
Probate Court	233,696	1.32%	244,567	1.30%	10,871
	1,638,290	9.27%	1,493,507	7.94%	-144,783
PUBLIC SAFETY					
Sheriff - Administration	4,016,528	22.72%	4,198,225	22.31%	181,697
Special Services	30,550	0.17%	46,900	0.25%	16,350
Criminal Investigation	84,978	0.48%	44,456	0.24%	-40,522
Drug Task Force	54,980	0.31%	55,028	0.29%	48
Uniform Patrol	182,000	1.03%	169,750	0.90%	-12,250
Detention Center	564,260	3.19%	638,328	3.39%	74,068
Sheriff - Court Services-Warrant	30,140	0.17%	21,500	0.11%	-8,640
Animal Control	12,160	0.07%	9,410	0.05%	-2,750
Emergency Services	2,767,565	15.65%	3,167,830	16.83%	400,265
Emergency Management	108,723	0.61%	102,322	0.54%	-6,401
Coroner	55,466	0.31%	55,466	0.29%	0
	7,907,350	44.72%	8,509,215	45.22%	601,865
OTHER PROTECTION					
Animal Shelter	236,105	1.34%	251,923	1.34%	15,818
	236,105	1.34%	251,923	1.34%	15,818
PUBLIC WORKS					
Public Works Administration	53,049	0.30%	56,370	0.30%	3,321
Roads and Bridges	1,115,250	6.31%	1,122,923	5.97%	7,673
Fleet Maintenance	213,156	1.21%	239,465	1.27%	26,309
	1,381,455	7.81%	1,418,758	7.54%	37,303

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	2015 BUDGET AS ADOPTED 8/19/2014	2015 BUDGET % of budget	2016 BUDGET AS PROPOSED 7/17/2015	2016 BUDGET % of budget	2015 - 2016 \$ Increase/ Decrease (-)
LUMPKIN COUNTY					
GENERAL FUND EXPENDITURE					
<u>HEALTH AND WELFARE</u>					
Rainbow House	9,600	0.05%	0	0.00%	-9,600
Health Department	209,199	1.18%	213,742	1.14%	4,543
DFACS	15,000	0.08%	15,000	0.08%	0
Senior Center	318,211	1.80%	345,658	1.84%	27,447
Transportation Services	109,937	0.62%	111,005	0.59%	1,068
	661,947	3.74%	685,405	3.64%	23,458
<u>CULTURE/RECREATION</u>					
Park and Recreation	432,248	2.44%	492,160	2.62%	59,912
Community Center	235,016	1.33%	243,654	1.29%	8,638
After School Program	122,642	0.69%	87,996	0.47%	-34,646
Library	313,600	1.77%	364,100	1.93%	50,500
	1,103,506	6.24%	1,187,910	6.31%	84,404
<u>DEVELOPMENT</u>					
Cooperative Extension Service	55,477	0.31%	56,473	0.30%	996
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	38,397	0.22%	29,076	0.15%	-9,321
Debt Service	119,040	0.67%	939,510	4.99%	820,470
	212,914	1.20%	1,025,059	5.45%	812,145
<u>OPERATING TRANSFERS OUT</u>					
OT out-Drug Court Fund	0	0.00%	0	0.00%	0
OT out-Capital Projects Fund	741,378	4.19%	184,650	0.98%	-556,728
OT out-Solid Waste Fund	60,947	0.34%	71,061	0.38%	10,114
OT out-E911 Fund	160,754	0.91%	178,753	0.95%	17,999
OT out-Public Defender	116,152	0.66%	105,951	0.56%	-10,201
OT out-Grant Fund	63,258	0.36%	63,258	0.34%	0
OT out - CDBG	0	0.00%	0	0.00%	0
OT out-Other Funds	0	0.00%	80,000	0.43%	80,000
	1,142,489	6.46%	683,673	3.63%	-458,816
TOTAL	17,680,674		18,818,813		1,138,139

Lumpkin County, Georgia 2016 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2015 BUDGET AS ADOPTED 8/19/2014	2015 BUDGET % of budget	2016 BUDGET AS PROPOSED 7/17/2015	2016 BUDGET % of budget	2015 - 2016 \$ Increase/ Decrease (-)
<u>DRUG TREATMENT COURT</u>					
Revenues	0		0		0
Drug Fund Transfers	0		0		0
TOTAL REVENUES	0		0		0
TOTAL EXPENSES	0		0		0
<u>DRUG REHABILITATION</u>					
Revenues	34,600		40,000		5,400
TOTAL REVENUES	34,600		40,000		5,400
TOTAL EXPENSES	34,600		40,000		5,400
<u>JUVENILE SERVICES</u>					
Revenues	1,250		1,000		-250
TOTAL REVENUES	1,250		1,000		-250
TOTAL EXPENSES	1,250		1,000		-250
<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		25,000		-5,000
TOTAL REVENUES	30,000		25,000		-5,000
TOTAL EXPENSES	30,000		25,000		-5,000
<u>SPECIAL PROGRAMS</u>					
Revenues	18,500		30,000		11,500
TOTAL REVENUES	18,500		30,000		11,500
TOTAL EXPENSES	18,500		30,000		11,500
<u>PUBLIC DEFENDER</u>					
Revenues	250,746		260,914		10,168
General Fund Transfers	116,152		105,951		-10,201
TOTAL REVENUES	366,898		366,865		-33
TOTAL EXPENSES	366,898		366,865		-33

Lumpkin County, Georgia 2016 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2015 BUDGET <i>AS ADOPTED</i> 8/19/2014	2015 BUDGET % of budget	2016 BUDGET <i>AS PROPOSED</i> 7/17/2015	2016 BUDGET % of budget	2015 - 2016 \$ Increase/ Decrease (-)
<u>PLANNING</u>					
Revenues	228,972		274,363		45,391
TOTAL REVENUES	<u>228,972</u>		<u>274,363</u>		<u>45,391</u>
TOTAL EXPENSES	<u>228,972</u>		<u>274,363</u>		<u>45,391</u>
<u>MUTIPLE GRANT</u>					
Revenues	355,114		416,416		61,302
TOTAL REVENUES	<u>355,114</u>		<u>416,416</u>		<u>61,302</u>
TOTAL EXPENSES	<u>355,114</u>		<u>416,416</u>		<u>61,302</u>
<u>2008 S.P.L.O.S.T.</u>					
Revenues	2,900,000		0		-2,900,000
TOTAL REVENUES	<u>2,900,000</u>		<u>0</u>		<u>-2,900,000</u>
TOTAL EXPENSES	<u>2,900,000</u>		<u>0</u>		<u>-2,900,000</u>
<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>		<u>0</u>
<u>HOTEL/MOTEL TAX</u>					
Revenues	126,000		130,270		4,270
TOTAL REVENUES	<u>126,000</u>		<u>130,270</u>		<u>4,270</u>
Expense	115,000		119,270		4,270
General Fund Transfers	11,000		11,000		0
TOTAL EXPENSES	<u>126,000</u>		<u>130,270</u>		<u>4,270</u>
<u>DEBT SERVICE FUND</u>					
Revenues	623,543		625,180		1,637
TOTAL REVENUES	<u>623,543</u>		<u>625,180</u>		<u>1,637</u>
TOTAL EXPENSES	<u>623,543</u>		<u>625,180</u>		<u>1,637</u>
<u>SOLID WASTE FUND</u>					
Revenues	16,200		16,200		0
Other Financing Sources	25,000		20,000		-5,000
General Fund Transfers	60,947		71,061		10,114
TOTAL REVENUES	<u>102,147</u>		<u>107,261</u>		<u>5,114</u>
TOTAL EXPENSES	<u>102,147</u>		<u>107,261</u>		<u>5,114</u>

Lumpkin County, Georgia 2016 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2015 BUDGET <i>AS ADOPTED</i> 8/19/2014	2015 BUDGET % of budget	2016 BUDGET <i>AS PROPOSED</i> 7/17/2015	2016 BUDGET % of budget	2015 - 2016 \$ Increase/ Decrease (-)
<u>E911 SYSTEM</u>					
Revenues	512,050		524,850		12,800
General Fund Transfers	160,754		178,753		17,999
TOTAL REVENUES	672,804		703,603		30,799
TOTAL EXPENSES	672,804		703,603		30,799
<u>CAPITAL PROJECTS REVENUE</u>					
Revenues	0		0		0
General Fund Transfers	741,378		184,650		-556,728
TOTAL REVENUES	741,378		184,650		-556,728
<u>CAPITAL PROJECTS EXPENSE</u>					
TOTAL EXPENSES	741,378		184,650		-556,728

LUMPKIN COUNTY OTHER FUNDS	2015 BUDGET <i>AS ADOPTED</i> 8/19/2014	2015 BUDGET % of budget	2016 BUDGET <i>AS PROPOSED</i> 7/17/2015	2016 BUDGET % of budget	2015 - 2016 \$ Increase/ Decrease (-)
<u>CAPITAL PROJECTS EXPENSE</u>					
Commissioners	0		0		0
Board of Elections	0		0		0
Financial Administration	0		0		0
Animal Shelter	15,000		15,000		0
Tax Commissioner	0		0		0
General Government Buildings	10,000		24,000		14,000
Administrative Support	65,000		65,000		0
Clerk of Superior Court	20,850		15,500		-5,350
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	541,000		0		-541,000
Park & Recreation	44,068		37,650		-6,418
Transportation	9,460		0		-9,460
Community Center	36,000		15,000		-21,000
Senior Center	0		5,000		5,000
Fleet Maintenance	0		7,500		7,500
TOTAL	741,378		184,650		-556,728