LUMPKIN COUNTY RESOLUTION 2004-29

A RESOLUTION ESTABLISHING AND ADOPTING THE LUMPKIN COUNTY BUDGET FOR FISCAL YEAR 2005

Whereas, in accordance with the procedures set out in O.C.G.A. § title 36, chapter 81, the governing authority of Lumpkin County 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 2005 fiscal year; and

Whereas, in accordance with said procedures the governing authority has provided public notice and has conducted a public hearing 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 2005 Lumpkin County Budget is to be adopted at a public meeting conducted on the 30th day of September 2004.

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. § title 36, chapter 81, the governing authority of Lumpkin County hereby adopts as its budget for the 2005 fiscal year the budget attached and incorporated hereto as "Attachment A".

Resolved, adopted and effective this 30th day of September, 2004.

Stephen W. Gooch
Lumpkin County Commissioner

Attest:

Ruth A. Bohac
Clerk, Lumpkin County



Lumpkin County, Georgia

2005 Annual Budget

As Adopted

September 30, 2004

2005 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	2004 BUDGET *AS ADOPTED* 9/11/2003	2004 BUDGET % of budget	2005 BUDGET *AS ADOPTED* 9/30/2004	2005 BUDGET % of budget	2004-2005 $ Increase/ Decrease (-)
Taxes	8,849,665	70.15%	9,140,395	66.35%	290,730
Licenses and Permits	258,700	2.05%	335,900	2.44%	77,200
Intergovernmental Revenues	472,445	3.74%	448,289	3.25%	-24,156
Charges for Services	2,249,755	17.83%	2,476,337	17.98%	226,582
Fines and Forfeitures	543,950	4.31%	551,600	4.00%	7,650
Investment Income	118,205	0.94%	119,235	0.87%	1,030
Contributions and Donations from Private Sources	1,500	0.01%	0	0.00%	-1,500
Miscellaneous Revenue	101,780	0.81%	704,540	5.11%	602,760
Other Financing Sources	20,000	0.16%	0	0.00%	-20,000
TOTAL	12,616,000	100.00%	13,776,296	100.00%	1,160,296

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	2004 BUDGET *AS ADOPTED* 9/11/2003	2004 BUDGET % of budget	2005 BUDGET *AS ADOPTED* 9/30/2004	2005 BUDGET % of budget	2004-2005 $ Increase/ Decrease (-)
General Government	2,070,771	16.41%	2,261,154	16.41%	190,383
Judicial	1,721,813	13.65%	1,692,651	12.29%	-29,162
Public Safety	5,150,535	40.83%	5,935,650	43.09%	785,115
Other Protection	65,000	0.52%	75,000	0.54%	10,000
Public Works	1,018,646	8.07%	1,059,130	7.69%	40,484
Health & Welfare	442,266	3.51%	446,780	3.24%	4,514
Culture/Recreation	1,156,624	9.17%	1,213,431	8.81%	56,807
Development	509,448	4.04%	335,033	2.43%	-174,415
Operating Transfers Out	480,897	3.81%	757,467	5.50%	276,570
TOTAL	12,616,000	100.00%	13,776,296	100.00%	1,160,296

Lumpkin County, Georgia
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LUMPKIN COUNTY GENERAL FUND REVENUES	2004 BUDGET *AS ADOPTED* 9/11/2003	2004 BUDGET % of budget	2005 BUDGET *AS ADOPTED* 9/30/2004	2005 BUDGET % of budget	2004-2005 $ Increase/ Decrease (-)
TAXES					
Franchise Fee	7,000	0.06%	7,000	0.05%	0
Local Option Sales Tax	1,945,613	15.42%	1,960,473	14.23%	14,860
Beer & Wine Excise Tax	70,525	0.56%	100,000	0.73%	29,475
Insurance Premium Tax	617,728	4.90%	662,480	4.81%	44,752
Real & Personal Property	6,093,799	48.30%	6,356,942	46.14%	263,143
Real Estate Transfer Tax	60,000	0.48%	53,500	0.39%	-6,500
Hotel-Motel Tax	55,000	0.44%	0	0.00%	-55,000
	8,849,665	70.15%	9,140,395	66.35%	290,730
LICENSE AND PERMITS					
Beer & Wine License	12,000	0.10%	16,000	0.12%	4,000
Business License	30,000	0.24%	34,400	0.25%	4,400
Moving Permits	3,700	0.03%	1,500	0.01%	-2,200
LDA Permits	25,000	0.20%	35,000	0.25%	10,000
Construction Permits	160,000	1.27%	242,000	1.76%	82,000
Temporary Power Permits	0	0.00%	2,000	0.01%	2,000
Mobile Home Permits	28,000	0.22%	5,000	0.04%	-23,000
	258,700	2.05%	335,900	2.44%	77,200
INTERGOVERNMENTAL REVENUES					
Commissioner	86,128	0.68%	89,234	0.65%	3,106
Sheriff	55,000	0.44%	90,245	0.66%	35,245
Superior Court	24,000	0.19%	10,000	0.07%	-14,000
Victim Assistance	42,765	0.34%	44,726	0.32%	1,961
Public Works Administration	18,982	0.15%	0	0.00%	-18,982
Env. Enf. & Education	45,360	0.36%	0	0.00%	-45,360
Emergency Management	7,478	0.06%	7,478	0.05%	0
Planning Department	20,000	0.16%	19,992	0.15%	-8
Transportation Services	30,764	0.24%	31,955	0.23%	1,191
Senior Center	45,700	0.36%	56,800	0.41%	11,100
Drug Task Force	96,268	0.76%	97,859	0.71%	1,591
	472,445	3.74%	448,289	3.25%	-24,156
CHARGES FOR SERVICES					
Commissioner	1,900	0.02%	1,500	0.01%	-400
Tax Assessor	5,000	0.04%	15,000	0.11%	10,000
Tax Commissioner	266,500	2.11%	276,500	2.01%	10,000
Detention Center	441,000	3.50%	615,700	4.47%	174,700
Sheriff	24,500	0.19%	19,500	0.14%	-5,000
Clerk of Superior Court	463,000	3.67%	428,000	3.11%	-35,000
Probate Court	10,000	0.08%	13,500	0.10%	3,500
Enotah Judicial Circuit	125,642	1.00%	208,381	1.51%	82,739
Victim Assistance	637	0.01%	0	0.00%	-637
Board of Elections	17,100	0.14%	0	0.00%	-17,100
Roads and Bridges	1,200	0.01%	1,600	0.01%	400
Airport	21,070	0.17%	25,335	0.18%	4,265

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LUMPKIN COUNTY GENERAL FUND REVENUES	2004 BUDGET *AS ADOPTED* 9/11/2003	2004 BUDGET % of budget	2005 BUDGET *AS ADOPTED* 9/30/2004	2005 BUDGET % of budget	2004-2005 $ Increase/ Decrease (-)
CHARGES FOR SERVICES cont'd.					
Ambulance	567,000	4.49%	507,000	3.68%	-60,000
Park and Recreation	121,500	0.96%	119,200	0.87%	-2,300
Planning Department	21,000	0.17%	49,000	0.36%	28,000
Transportation Services	12,306	0.10%	15,978	0.12%	3,672
Senior Center	2,200	0.02%	1,900	0.01%	-300
Community Center	35,500	0.28%	51,500	0.37%	16,000
After School Program	112,700	0.89%	97,700	0.71%	-15,000
Financial Administration	0	0.00%	29,043	0.21%	29,043
	2,249,755	17.83%	2,476,337	17.98%	226,582
FINES AND FORFEITURES					
State Probation	10,500	0.08%	8,500	0.06%	-2,000
Detention Center	50,950	0.40%	41,600	0.30%	-9,350
Clerk of Superior Court	230,500	1.83%	256,000	1.86%	25,500
Magistrate Court	23,000	0.18%	15,000	0.11%	-8,000
Probate Court	201,000	1.59%	211,000	1.53%	10,000
Victim Assistance	28,000	0.22%	19,500	0.14%	-8,500
	543,950	4.31%	551,600	4.00%	7,650
INVESTMENT INCOME					
Commissioner	103,000	0.82%	103,000	0.75%	0
Tax Commissioner	15,000	0.12%	15,000	0.11%	0
Clerk of Superior Court	205	0.00%	210	0.00%	5
Magistrate Court	0	0.00%	25	0.00%	25
Probate Court	0	0.00%	1,000	0.01%	1,000
	118,205	0.94%	119,235	0.87%	1,030
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES					
Park and Recreation	1,500	0.01%	0	0.00%	-1,500
	1,500	0.01%	0	0.00%	-1,500
MISCELLANEOUS REVENUE					
Commissioner	45,200	0.36%	41,900	0.30%	-3,300
Detention Center	34,000	0.27%	40,000	0.29%	6,000
Airport	4,080	0.03%	5,500	0.04%	1,420
Park and Recreation	0	0.00%	1,400	0.01%	1,400
Senior Center	1,500	0.01%	1,100	0.01%	-400
Community Center	17,000	0.13%	20,000	0.15%	3,000
General Government	0	0.00%	594,640	4.32%	594,640
	101,780	0.81%	704,540	5.11%	602,760
OTHER FINANCING SOURCES					
General Government	20,000	0.16%	0	0.00%	-20,000
	20,000	0.16%	0	0.00%	-20,000
TOTAL	12,616,000		13,776,296		1,160,296

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	2004 BUDGET *AS ADOPTED* 9/11/2003	2004 BUDGET % of budget	2005 BUDGET *AS ADOPTED* 9/30/2004	2005 BUDGET % of budget	2004-2005 $ Increase/ Decrease (-)
GENERAL GOVERNMENT					
Commissioner	260,694	2.07%	224,772	1.63%	-35,922
County Manager	0	0.00%	197,490	1.43%	197,490
Board of Elections	105,236	0.83%	81,884	0.59%	-23,352
Financial Administration	262,347	2.08%	275,504	2.00%	13,157
Legal	50,000	0.40%	70,000	0.51%	20,000
Data Processing/MIS	65,096	0.52%	70,933	0.51%	5,837
Human Resources	36,750	0.29%	66,363	0.48%	29,613
Tax Commissioner	343,332	2.72%	342,241	2.48%	-1,091
Tax Assessor	275,256	2.18%	282,409	2.05%	7,153
Board of Equalization	3,869	0.03%	5,035	0.04%	1,166
Risk Management	100,000	0.79%	50,000	0.36%	-50,000
General Government Buildings	307,822	2.44%	319,146	2.32%	11,324
Administrative Support	235,769	1.87%	250,777	1.82%	15,008
General Administration Fees	24,600	0.19%	24,600	0.18%	0
	2,070,771	16.41%	2,261,154	16.41%	190,383
JUDICIAL					
Enotah Circuit	236,011	1.87%	322,373	2.34%	86,362
Superior Court	328,625	2.60%	239,367	1.74%	-89,258
Capital Trial	200,000	1.59%	150,000	1.09%	-50,000
Clerk of Superior Court	475,252	3.77%	485,769	3.53%	10,517
District Attorney	6,450	0.05%	7,970	0.06%	1,520
Victim Assistance	71,402	0.57%	60,520	0.44%	-10,882
Magistrate Court	212,334	1.68%	220,052	1.60%	7,718
Probate Court	191,739	1.52%	206,600	1.50%	14,861
	1,721,813	13.65%	1,692,651	12.29%	-29,162
PUBLIC SAFETY					
Criminal Investigation	579,832	4.60%	575,583	4.18%	-4,249
Drug Task Force	96,268	0.76%	97,859	0.71%	1,591
Uniform Patrol	1,423,570	11.28%	1,661,295	12.06%	237,725
Detention Center	1,712,880	13.58%	1,909,146	13.86%	196,266
Animal Control	42,125	0.33%	59,032	0.43%	16,907
Fire Department	340,616	2.70%	423,161	3.07%	82,545
Ambulance	848,554	6.73%	1,092,500	7.93%	243,946
Emergency Management	86,455	0.69%	88,837	0.64%	2,382
Coroner	20,235	0.16%	28,237	0.20%	8,002
	5,150,535	40.83%	5,935,650	43.09%	785,115
OTHER PROTECTION					
Animal Shelter	65,000	0.52%	75,000	0.54%	10,000
	65,000	0.52%	75,000	0.54%	10,000
PUBLIC WORKS					
Public Works Administration	67,623	0.54%	70,829	0.51%	3,206
Roads and Bridges	951,023	7.54%	988,301	7.17%	37,278
	1,018,646	8.07%	1,059,130	7.69%	40,484

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	2004 BUDGET *AS ADOPTED* 9/11/2003	2004 BUDGET % of budget	2005 BUDGET *AS ADOPTED* 9/30/2004	2005 BUDGET % of budget	2004-2005 $ Increase/ Decrease (-)
HEALTH AND WELFARE					
Rainbow House	53,709	0.43%	51,169	0.37%	-2,540
Mental Health	6,480	0.05%	8,640	0.06%	2,160
Health Department	125,000	0.99%	125,000	0.91%	0
Dept. Family & Children Services	27,500	0.22%	27,500	0.20%	0
Senior Center	160,187	1.27%	155,247	1.13%	-4,940
Transportation Services	69,390	0.55%	79,224	0.58%	9,834
	442,266	3.51%	446,780	3.24%	4,514
CULTURE/RECREATION					
Admin.-Com. Affairs&Leisure Services	60,883	0.48%	65,135	0.47%	4,252
Park and Recreation	383,431	3.04%	396,135	2.88%	12,704
Community Center	155,570	1.23%	197,277	1.43%	41,707
After School Program	119,866	0.95%	108,010	0.78%	-11,856
Library	436,874	3.46%	446,874	3.24%	10,000
	1,156,624	9.17%	1,213,431	8.81%	56,807
DEVELOPMENT					
Cooperative Extension Service	46,495	0.37%	46,523	0.34%	28
Planning Department	260,667	2.07%	257,675	1.87%	-2,992
Enviro. Enforcement & Ed.	61,539	0.49%	0	0.00%	-61,539
Development Authority	60,097	0.48%	0	0.00%	-60,097
Tourism	55,500	0.44%	0	0.00%	-55,500
Airport	25,150	0.20%	30,835	0.22%	5,685
	509,448	4.04%	335,033	2.43%	-174,415
OPERATING TRANSFERS OUT					
OT out-Capital Projects Fund	191,550	1.52%	382,590	2.78%	191,040
OT out-Solid Waste Fund	139,369	1.10%	53,308	0.39%	-86,061
OT out-E911 Fund	0	0.00%	192,093	1.39%	192,093
OT out-Public Defender	0	0.00%	90,655	0.66%	90,655
OT out-Juvenile Services	149,978	1.19%	0	0.00%	-149,978
OT out-Development Authority	0	0.00%	38,821	0.28%	38,821
	480,897	3.81%	757,467	5.50%	276,570
TOTAL	12,616,000		13,776,296		1,160,296

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LUMPKIN COUNTY OTHER FUNDS		2004 BUDGET *AS ADOPTED* 9/11/2003	2005 BUDGET *AS ADOPTED* 9/30/2004	2004-2005 $ Increase/ Decrease (-)
DRUG TREATMENT COURT				
	Revenues	91,250	90,850	-400
	Fund Transfers	35,000	45,000	10,000
	TOTAL REVENUES	126,250	135,850	9,600
	TOTAL EXPENSES	126,250	135,850	9,600
DRUG FUND				
	Revenues	44,000	54,000	10,000
	TOTAL REVENUES	44,000	54,000	10,000
	TOTAL EXPENSES	44,000	54,000	10,000
JUVENILE SERVICES				
	Revenues	0	6,300	6,300
	TOTAL REVENUES	0	6,300	6,300
				0
	TOTAL EXPENSES	0	6,300	6,300
LAW LIBRARY				
	Revenues	41,000	40,000	-1,000
	TOTAL REVENUES	41,000	40,000	-1,000
				0
	TOTAL EXPENSES	41,000	40,000	-1,000
SPECIAL PROGRAMS				
	Revenues	0	25,000	25,000
	TOTAL REVENUES	0	25,000	25,000
				0
	TOTAL EXPENSES	0	25,000	25,000
PUBLIC DEFENDER				
	Revenues	0	200,840	200,840
	General Fund Transfers	0	90,655	90,655
	TOTAL REVENUES	0	291,495	291,495
				0
	TOTAL EXPENSES	0	291,495	291,495

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LUMPKIN COUNTY OTHER FUNDS		2004 BUDGET *AS ADOPTED* 9/11/2003	2005 BUDGET *AS ADOPTED* 9/30/2004	2004-2005 $ Increase/ Decrease (-)
HOTEL/MOTEL TAX				
	Revenues	0	60,200	60,200
	TOTAL REVENUES	0	60,200	60,200
	Expense	0	60,000	60,000
	General Fund Transfers	0	200	200
	TOTAL EXPENSES	0	60,200	60,200
DEBT SERVICE FUND				
	Revenues	1,093,636	1,540,623	446,987
	TOTAL REVENUES	1,093,636	1,540,623	446,987
	TOTAL EXPENSES	1,093,636	1,540,623	446,987
SOLID WASTE FUND				
	Revenues	491,000	0	-491,000
	General Fund Transfers	139,369	53,308	-86,061
	TOTAL REVENUES	630,369	53,308	-577,061
	TOTAL EXPENSES	630,369	53,308	-577,061
E911 SYSTEM				
	Revenues	285,000	287,000	2,000
	General Fund Transfers	149,978	192,093	42,115
	TOTAL REVENUES	434,978	479,093	44,115
	TOTAL EXPENSES	434,978	479,093	44,115
CAPITAL PROJECTS REVENUE				
	Revenues	0	0	0
	General Fund Transfers	191,550	404,090	212,540
	TOTAL REVENUES	191,550	404,090	212,540
	Roads and Bridges	0	100,000	100,000
	General Fund Transfers	191,550	382,590	191,040
	TOTAL REVENUES	191,550	482,590	291,040
CAPITAL PROJECTS EXPENSE				
	TOTAL EXPENSES	191,550	482,590	291,040

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LUMPKIN COUNTY OTHER FUNDS	2004 BUDGET *AS ADOPTED* 9/11/2003	2005 BUDGET *AS ADOPTED* 9/30/2004	2004-2005 $ Increase/ Decrease (-)
CAPITAL PROJECTS EXPENSE			
Commissioner	**0**	**5,000**	5,000
Board of Elections	**8,250**	**0**	-8,250
Data Processing/GIS	**0**	**5,000**	5,000
Tax Assessor	**0**	**1,000**	1,000
General Government Buildings	**0**	**4,000**	4,000
Clerk of Superior Court	**36,000**	**38,600**	2,600
Criminal Investigation	**750**	**5,000**	4,250
Uniform Patrol	**92,800**	**114,800**	22,000
Detention Center	**750**	**8,190**	7,440
Fire Department	**0**	**25,000**	25,000
E-911	**0**	**2,000**	2,000
Roads and Bridges	**40,000**	**250,000**	210,000
Senior Center	**0**	**3,000**	3,000
Park and Recreation	**13,000**	**10,000**	-3,000
Community Center	**0**	**10,000**	10,000
Planning	**0**	**1,000**	1,000
TOTAL	**191,550**	**482,590**	291,040