

Lumpkin County, Georgia

2006 Annual Budget

As Adopted

September 15, 2005

Lumpkin County, Georgia
2006 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	2005 BUDGET *AS ADOPTED* 9/30/2004	2005 BUDGET % of budget	2006 BUDGET *AS ADOPTED* 9/15/2005	2006 BUDGET % of budget	2005-2006 $ Increase/ Decrease (-)
Taxes	**9,140,395**	57.79%	**10,746,496**	72.27%	1,606,101
Licenses and Permits	**335,900**	2.12%	**348,500**	2.34%	12,600
Intergovernmental Revenues	**448,289**	2.83%	**477,104**	3.21%	28,815
Charges for Services	**2,509,337**	15.87%	**2,457,537**	16.53%	-51,800
Fines and Forfeitures	**551,600**	3.49%	**506,100**	3.40%	-45,500
Investment Income	**119,235**	0.75%	**219,735**	1.48%	100,500
Contributions and Donations from Private Sources	**0**	0.00%	**0**	0.00%	0
Miscellaneous Revenue	**2,711,540**	17.14%	**115,252**	0.78%	-2,596,288
Other Financing Sources	**0**	0.00%	**0**	0.00%	0
TOTAL	**15,816,296**	100.00%	**14,870,724**	100.00%	-945,572

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	2005 BUDGET *AS ADOPTED* 9/30/2004	2005 BUDGET % of budget	2006 BUDGET *AS ADOPTED* 9/15/2005	2006 BUDGET % of budget	2005-2006 $ Increase/ Decrease (-)
General Government	**2,287,354**	14.46%	**2,944,138**	19.80%	656,784
Judicial	**1,692,651**	10.70%	**1,697,359**	11.41%	4,708
Public Safety	**5,932,276**	37.51%	**6,043,728**	40.64%	111,452
Other Protection	**107,000**	0.68%	**111,309**	0.75%	4,309
Public Works	**1,059,130**	6.70%	**1,118,139**	7.52%	59,009
Health & Welfare	**449,780**	2.84%	**413,821**	2.78%	-35,959
Culture/Recreation	**1,152,836**	7.29%	**1,163,698**	7.83%	10,862
Development	**372,303**	2.35%	**448,565**	3.02%	76,262
Operating Transfers Out	**2,762,966**	17.47%	**929,967**	6.25%	-1,832,999
TOTAL	**15,816,296**	100.00%	**14,870,724**	100.00%	-945,572

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LUMPKIN COUNTY GENERAL FUND REVENUES	**2005 BUDGET *AS ADOPTED* 9/30/2004**	2005 BUDGET % of budget	**2006 BUDGET *AS ADOPTED* 9/15/2005**	2006 BUDGET % of budget	2005-2006 $ Increase/ Decrease (-)
TAXES					
Franchise Fee	**7,000**	0.04%	**8,000**	0.05%	1,000
Local Option Sales Tax	**1,960,473**	12.40%	**2,250,000**	15.13%	289,527
Beer & Wine Excise Tax	**100,000**	0.63%	**125,000**	0.84%	25,000
Insurance Premium Tax	**662,480**	4.19%	**800,000**	5.38%	137,520
Real & Personal Property	**6,356,942**	40.19%	**7,513,496**	50.53%	1,156,554
Real Estate Transfer Tax	**53,500**	0.34%	**50,000**	0.34%	-3,500
	9,140,395	57.79%	**10,746,496**	72.27%	1,606,101
LICENSE AND PERMITS					
Beer & Wine License	**16,000**	0.10%	**18,400**	0.12%	2,400
Business License	**34,400**	0.22%	**40,000**	0.27%	5,600
Moving Permits	**1,500**	0.01%	**1,200**	0.01%	-300
LDA Permits	**35,000**	0.22%	**35,000**	0.24%	0
Construction Permits	**242,000**	1.53%	**245,000**	1.65%	3,000
Temporary Power Permits	**2,000**	0.01%	**3,000**	0.02%	1,000
Mobile Home Permits	**5,000**	0.03%	**5,000**	0.03%	0
Notice of Intent	**0**	0.00%	**900**	0.01%	900
	335,900	2.12%	**348,500**	2.34%	12,600
INTERGOVERNMENTAL REVENUES					
Commissioner	**89,234**	0.56%	**89,234**	0.60%	0
Sheriff	**90,245**	0.57%	**108,745**	0.73%	18,500
Superior Court	**10,000**	0.06%	**10,000**	0.07%	0
Victim Assistance	**44,726**	0.28%	**45,059**	0.30%	333
Public Works Administration	**0**	0.00%	**0**	0.00%	0
Env. Enf. & Education	**0**	0.00%	**0**	0.00%	0
Emergency Management	**7,478**	0.05%	**10,147**	0.07%	2,669
Planning Department	**19,992**	0.13%	**0**	0.00%	-19,992
Transportation Services	**31,955**	0.20%	**31,955**	0.21%	0
Senior Center	**56,800**	0.36%	**50,600**	0.34%	-6,200
Airport	**0**	0.00%	**24,000**	0.16%	24,000
Fire Department	**0**	0.00%	**2,500**	0.02%	2,500
Drug Task Force	**97,859**	0.62%	**104,864**	0.71%	7,005
	448,289	2.83%	**477,104**	3.21%	28,815
CHARGES FOR SERVICES					
Commissioner	**1,500**	0.01%	**1,000**	0.01%	-500
Tax Assessor	**16,000**	0.10%	**15,000**	0.10%	-1,000
Tax Commissioner	**276,500**	1.75%	**331,500**	2.23%	55,000
Detention Center	**615,700**	3.89%	**500,500**	3.37%	-115,200
Sheriff	**19,500**	0.12%	**19,500**	0.13%	0
Clerk of Superior Court	**428,000**	2.71%	**435,000**	2.93%	7,000
Probate Court	**13,500**	0.09%	**13,500**	0.09%	0
Enotah Judicial Circuit	**208,381**	1.32%	**186,201**	1.25%	-22,180
Victim Assistance	**0**	0.00%	**0**	0.00%	0
Board of Elections	**0**	0.00%	**3,050**	0.02%	3,050
Roads and Bridges	**1,600**	0.01%	**2,000**	0.01%	400
Airport	**25,335**	0.16%	**37,133**	0.25%	11,798

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LUMPKIN COUNTY GENERAL FUND REVENUES	**2005 BUDGET *AS ADOPTED* 9/30/2004**	2005 BUDGET % of budget	**2006 BUDGET *AS ADOPTED* 9/15/2005**	2006 BUDGET % of budget	2005-2006 $ Increase/ Decrease (-)
CHARGES FOR SERVICES cont'd.					
Ambulance	**507,000**	3.21%	**507,000**	3.41%	0
Park and Recreation	**119,200**	0.75%	**131,200**	0.88%	12,000
Planning Department	**49,000**	0.31%	**50,000**	0.34%	1,000
Transportation Services	**15,978**	0.10%	**15,978**	0.11%	0
Senior Center	**1,900**	0.01%	**1,100**	0.01%	-800
Community Center	**51,500**	0.33%	**53,500**	0.36%	2,000
After School Program	**97,700**	0.62%	**97,000**	0.65%	-700
Financial Administration	**29,043**	0.18%	**29,375**	0.20%	332
Animal Shelter	**32,000**	0.20%	**28,000**	0.19%	-4,000
	2,509,337	15.87%	**2,457,537**	16.53%	-51,800
FINES AND FORFEITURES					
State Probation	**8,500**	0.05%	**10,000**	0.07%	1,500
Detention Center	**41,600**	0.26%	**35,600**	0.24%	-6,000
Clerk of Superior Court	**256,000**	1.62%	**256,000**	1.72%	0
Magistrate Court	**15,000**	0.09%	**8,000**	0.05%	-7,000
Probate Court	**211,000**	1.33%	**182,500**	1.23%	-28,500
Victim Assistance	**19,500**	0.12%	**14,000**	0.09%	-5,500
	551,600	3.49%	**506,100**	3.40%	-45,500
INVESTMENT INCOME					
Commissioner	**103,000**	0.65%	**204,000**	1.37%	101,000
Tax Commissioner	**15,000**	0.09%	**15,000**	0.10%	0
Clerk of Superior Court	**210**	0.00%	**210**	0.00%	0
Magistrate Court	**25**	0.00%	**25**	0.00%	0
Probate Court	**1,000**	0.01%	**500**	0.00%	-500
	119,235	0.75%	**219,735**	1.48%	100,500
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES					
Park and Recreation	**0**	0.00%	**0**	0.00%	0
	0	0.00%	**0**	0.00%	0
MISCELLANEOUS REVENUE					
Commissioner	**41,900**	0.26%	**44,350**	0.30%	2,450
Detention Center	**40,000**	0.25%	**40,000**	0.27%	0
Airport	**5,500**	0.03%	**8,702**	0.06%	3,202
Park and Recreation	**1,400**	0.01%	**1,400**	0.01%	0
Senior Center	**1,100**	0.01%	**800**	0.01%	-300
Community Center	**20,000**	0.13%	**20,000**	0.13%	0
General Government	**2,601,640**	16.45%	**0**	0.00%	-2,601,640
	2,711,540	17.14%	**115,252**	0.78%	-2,596,288
OTHER FINANCING SOURCES					
General Government	**0**	0.00%	**0**	0.00%	0
	0	0.00%	**0**	0.00%	0
TOTAL	**15,816,296**		**14,870,724**		-945,572

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2005 BUDGET *AS ADOPTED* 9/30/2004**	2005 BUDGET % of budget	**2006 BUDGET *AS ADOPTED* 9/15/2005**	2006 BUDGET % of budget	2005-2006 $ Increase/ Decrease (-)
GENERAL GOVERNMENT					
Commissioner	**167,732**	1.06%	**149,201**	1.00%	-18,531
County Manager	**235,810**	1.49%	**259,377**	1.74%	23,567
Board of Elections	**86,884**	0.55%	**168,398**	1.13%	81,514
Financial Administration	**335,099**	2.12%	**360,592**	2.42%	25,493
Legal	**73,553**	0.47%	**90,000**	0.61%	16,447
Data Processing/MIS	**67,939**	0.43%	**62,258**	0.42%	-5,681
Human Resources	**89,083**	0.56%	**115,851**	0.78%	26,768
Tax Commissioner	**342,241**	2.16%	**358,146**	2.41%	15,905
Tax Assessor	**283,409**	1.79%	**349,494**	2.35%	66,085
Board of Equalization	**5,035**	0.03%	**4,085**	0.03%	-950
Risk Management	**50,000**	0.32%	**50,000**	0.34%	0
General Government Buildings	**319,146**	2.02%	**343,611**	2.31%	24,465
Administrative Support	**206,823**	1.31%	**610,125**	4.10%	403,302
General Administration Fees	**24,600**	0.16%	**23,000**	0.15%	-1,600
	2,287,354	14.46%	**2,944,138**	19.80%	656,784
JUDICIAL					
Enotah Circuit	**322,373**	2.04%	**312,107**	2.10%	-10,266
Superior Court	**241,553**	1.53%	**241,103**	1.62%	-450
Capital Trial	**147,814**	0.93%	**150,000**	1.01%	2,186
Clerk of Superior Court	**485,769**	3.07%	**498,059**	3.35%	12,290
District Attorney	**7,970**	0.05%	**10,020**	0.07%	2,050
Victim Assistance	**60,520**	0.38%	**62,456**	0.42%	1,936
Magistrate Court	**220,052**	1.39%	**218,482**	1.47%	-1,570
Probate Court	**206,600**	1.31%	**205,132**	1.38%	-1,468
	1,692,651	10.70%	**1,697,359**	11.41%	4,708
PUBLIC SAFETY					
Sheriff - Administration	**0**	0.00%	**867,411**	5.83%	867,411
Criminal Investigation	**592,413**	3.75%	**419,136**	2.82%	-173,277
Drug Task Force	**97,859**	0.62%	**102,881**	0.69%	5,022
Uniform Patrol	**1,661,295**	10.50%	**1,217,777**	8.19%	-443,518
Detention Center	**1,890,816**	11.95%	**1,415,787**	9.52%	-475,029
Sheriff - Court Services-Warrant	**0**	0.00%	**289,907**	1.95%	289,907
Animal Control	**59,032**	0.37%	**61,657**	0.41%	2,625
Fire Department	**420,161**	2.66%	**455,518**	3.06%	35,357
Ambulance	**1,092,500**	6.91%	**1,090,156**	7.33%	-2,344
Emergency Management	**89,963**	0.57%	**93,842**	0.63%	3,879
Coroner	**28,237**	0.18%	**29,656**	0.20%	1,419
	5,932,276	37.51%	**6,043,728**	34.81%	111,452
OTHER PROTECTION					
Animal Shelter	**107,000**	0.68%	**111,309**	0.75%	4,309
	107,000	0.68%	**111,309**	0.75%	4,309
PUBLIC WORKS					
Public Works Administration	**70,829**	0.45%	**72,787**	0.49%	1,958
Roads and Bridges	**988,301**	6.25%	**1,045,352**	7.03%	57,051
	1,059,130	6.70%	**1,118,139**	7.52%	59,009

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2005 BUDGET *AS ADOPTED* 9/30/2004**	2005 BUDGET % of budget	**2006 BUDGET *AS ADOPTED* 9/15/2005**	2006 BUDGET % of budget	2005-2006 $ Increase/ Decrease (-)
HEALTH AND WELFARE					
Rainbow House	**51,169**	0.32%	**20,000**	0.13%	-31,169
Mental Health	**8,640**	0.05%	**0**	0.00%	-8,640
Health Department	**125,000**	0.79%	**125,000**	0.84%	0
Dept. Family & Children Services	**27,500**	0.17%	**25,925**	0.17%	-1,575
Senior Center	**158,247**	1.00%	**167,827**	1.13%	9,580
Transportation Services	**79,224**	0.50%	**75,069**	0.50%	-4,155
	449,780	2.84%	**413,821**	2.78%	-35,959
CULTURE/RECREATION					
Admin.-Com. Affairs&Leisure Services	**4,540**	0.03%	**0**	0.00%	-4,540
Park and Recreation	**397,185**	2.51%	**450,699**	3.03%	53,514
Community Center	**200,827**	1.27%	**185,736**	1.25%	-15,091
After School Program	**103,410**	0.65%	**114,247**	0.77%	10,837
Library	**446,874**	2.83%	**413,016**	2.78%	-33,858
	1,152,836	7.29%	**1,163,698**	7.83%	10,862
DEVELOPMENT					
Cooperative Extension Service	**46,523**	0.29%	**53,323**	0.36%	6,800
Planning Department	**260,575**	1.65%	**325,407**	2.19%	64,832
Enviro. Enforcement & Ed.	**34,370**	0.22%	**0**	0.00%	-34,370
Development Authority	**0**	0.00%	**0**	0.00%	0
Tourism	**0**	0.00%	**0**	0.00%	0
Airport	**30,835**	0.19%	**69,835**	0.47%	39,000
	372,303	2.35%	**448,565**	3.02%	76,262
OPERATING TRANSFERS OUT					
OT out-Capital Projects Fund	**2,063,089**	13.04%	**522,297**	3.51%	-1,540,792
OT out-Solid Waste Fund	**378,308**	2.39%	**61,582**	0.41%	-316,726
OT out-E911 Fund	**192,093**	1.21%	**215,088**	1.45%	22,995
OT out-Public Defender	**90,655**	0.57%	**101,000**	0.68%	10,345
OT out-Juvenile Services	**0**	0.00%	**0**	0.00%	0
OT out-Development Authority	**38,821**	0.25%	**30,000**	0.20%	-8,821
	2,762,966	17.47%	**929,967**	6.25%	-1,832,999
TOTAL	15,816,296		14,870,724		-945,572

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LUMPKIN COUNTY OTHER FUNDS	2005 BUDGET *AS ADOPTED* 9/30/2004	2006 BUDGET *AS ADOPTED* 9/15/2005	2005-2006 $ Increase/ Decrease (-)
DRUG TREATMENT COURT			
Revenues	**90,850**	**92,750**	1,900
Drug Fund Transfers	**45,000**	**52,500**	7,500
TOTAL REVENUES	**135,850**	**145,250**	9,400
TOTAL EXPENSES	**135,850**	**145,250**	9,400
DRUG REHABILITATION FUND			
Revenues	**54,000**	**61,340**	7,340
TOTAL REVENUES	**54,000**	**61,340**	7,340
	54,000	**61,340**	
TOTAL EXPENSES	**54,000**	**61,340**	7,340
JUVENILE SERVICES			
Revenues	**6,300**	**8,500**	2,200
TOTAL REVENUES	**6,300**	**8,500**	2,200
			0
TOTAL EXPENSES	**6,300**	**8,500**	2,200
NORTH GEORGIA WASTE MANAGEMENT			
Revenues	**0**	**47,934**	47,934
TOTAL REVENUES	**0**	**47,934**	47,934
			0
TOTAL EXPENSES	**0**	**47,934**	47,934
LAW LIBRARY			
Revenues	**40,000**	**40,000**	0
TOTAL REVENUES	**40,000**	**40,000**	0
			0
TOTAL EXPENSES	**40,000**	**40,000**	0
SPECIAL PROGRAMS			
Revenues	**25,000**	**4,000**	-21,000
TOTAL REVENUES	**25,000**	**4,000**	-21,000
			0
TOTAL EXPENSES	**25,000**	**4,000**	-21,000
PUBLIC DEFENDER			
Revenues	**221,392**	**230,212**	8,820
General Fund Transfers	**99,466**	**101,000**	1,534
TOTAL REVENUES	**320,858**	**331,212**	10,354
			0
TOTAL EXPENSES	**320,858**	**331,212**	10,354

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LUMPKIN COUNTY OTHER FUNDS	2005 BUDGET *AS ADOPTED* 9/30/2004	2006 BUDGET *AS ADOPTED* 9/15/2005	2005-2006 $ Increase/ Decrease (-)
TECHNOLOGY FEE FUND			
Revenues	**0**	**0**	0
TOTAL REVENUES	**0**	**0**	0
			0
TOTAL EXPENSES	**0**	**500**	500
SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY			
Revenues	**0**	**290,000**	290,000
TOTAL REVENUES	**0**	**290,000**	290,000
			0
TOTAL EXPENSES	**0**	**290,000**	290,000
HOTEL/MOTEL TAX			
Revenues	**60,200**	**60,200**	0
TOTAL REVENUES	**60,200**	**60,200**	0
Expense	**60,000**	**60,000**	0
General Fund Transfers	**200**	**200**	0
TOTAL EXPENSES	**60,200**	**60,200**	0
DEBT SERVICE FUND			
Revenues	**1,540,623**	**3,000,000**	1,459,377
TOTAL REVENUES	**1,540,623**	**3,000,000**	1,459,377
TOTAL EXPENSES	**1,540,623**	**3,000,000**	1,459,377
SOLID WASTE FUND			
Revenues	**0**	**17,000**	17,000
General Fund Transfers	**378,308**	**61,582**	-316,726
TOTAL REVENUES	**378,308**	**78,582**	-299,726
TOTAL EXPENSES	**378,308**	**78,582**	-299,726
E911 SYSTEM			
Revenues	**287,000**	**250,250**	-36,750
General Fund Transfers	**192,093**	**215,088**	22,995
TOTAL REVENUES	**479,093**	**465,338**	-13,755
TOTAL EXPENSES	**479,093**	**465,338**	-13,755

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LUMPKIN COUNTY OTHER FUNDS	2005 BUDGET *AS ADOPTED* 9/30/2004	2006 BUDGET *AS ADOPTED* 9/15/2005	2005-2006 $ Increase/ Decrease (-)
CAPITAL PROJECTS REVENUE			
Revenues	**0**	**0**	0
General Fund Transfers	**0**	**0**	0
TOTAL REVENUES	**0**	**0**	0
Roads and Bridges	**100,000**	**100,000**	0
General Fund Transfers	**2,058,590**	**522,297**	-1,536,293
TOTAL REVENUES	**2,158,590**	**622,297**	-1,536,293
CAPITAL PROJECTS EXPENSE			
TOTAL EXPENSES	**2,158,590**	**622,297**	-1,536,293

LUMPKIN COUNTY OTHER FUNDS	2005 BUDGET *AS ADOPTED* 9/30/2004	2006 BUDGET *AS ADOPTED* 9/15/2005	2005-2006 $ Increase/ Decrease (-)
CAPITAL PROJECTS EXPENSE			
Commissioners	**5,000**	**0**	-5,000
Board of Elections	**0**	**0**	0
Data Processing/GIS	**5,000**	**5,000**	0
Tax Assessor	**1,000**	**0**	-1,000
General Government Buildings	**4,000**	**7,147**	3,147
Clerk of Superior Court	**38,600**	**36,100**	-2,500
Criminal Investigation	**5,000**	**15,000**	10,000
Uniform Patrol	**114,800**	**12,000**	-102,800
Detention Center	**8,190**	**10,300**	2,110
Fire Department	**704,000**	**164,500**	-539,500
E-911	**2,000**	**11,000**	9,000
Roads and Bridges	**1,029,000**	**335,250**	-693,750
Senior Center	**0**	**10,000**	10,000
Park and Recreation	**231,000**	**10,000**	-221,000
Community Center	**10,000**	**0**	-10,000
Planning	**1,000**	**6,000**	5,000
TOTAL	**2,158,590**	**622,297**	-1,536,293