Lumpkin County, Georgia

2007 Annual Budget

As Proposed

August 7, 2006

Lumpkin County, Georgia
2007 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	2006 BUDGET *AS ADOPTED* 9/15/2005	2006 BUDGET % of budget	2007 BUDGET *AS ADOPTED* 8/21/2006	2007 BUDGET % of budget	2006-2007 $ Increase/ Decrease (-)
Taxes	**10,746,496**	72.27%	**12,056,831**	74.79%	1,310,335
Licenses and Permits	**348,500**	2.34%	**470,100**	2.92%	121,600
Intergovernmental Revenues	**477,104**	3.21%	**423,268**	2.63%	-53,836
Charges for Services	**2,457,537**	16.53%	**2,353,916**	14.60%	-103,621
Fines and Forfeitures	**506,100**	3.40%	**449,050**	2.79%	-57,050
Investment Income	**219,735**	1.48%	**240,610**	1.49%	20,875
Contributions and Donations from Private Sources	**0**	0.00%	**6,000**	0.04%	6,000
Miscellaneous Revenue	**115,252**	0.78%	**120,200**	0.75%	4,948
Other Financing Sources	**0**	0.00%	**0**	0.00%	0
TOTAL	**14,870,724**	100.00%	**16,119,975**	100.00%	1,249,251

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	2006 BUDGET *AS ADOPTED* 9/15/2005	2006 BUDGET % of budget	2007 BUDGET *AS ADOPTED* 8/21/2006	2007 BUDGET % of budget	2006-2007 $ Increase/ Decrease (-)
General Government	**2,944,138**	19.80%	**3,082,779**	19.12%	138,641
Judicial	**1,697,359**	11.41%	**1,705,045**	10.58%	7,686
Public Safety	**6,043,728**	40.64%	**6,185,633**	38.37%	141,905
Other Protection	**111,309**	0.75%	**148,692**	0.92%	37,383
Public Works	**1,118,139**	7.52%	**1,345,371**	8.35%	227,232
Health & Welfare	**413,821**	2.78%	**505,352**	3.13%	91,531
Culture/Recreation	**1,163,698**	7.83%	**1,264,744**	7.85%	101,046
Development	**448,565**	3.02%	**617,853**	3.83%	169,288
Operating Transfers Out	**929,967**	6.25%	**1,264,506**	7.84%	334,539
TOTAL	**14,870,724**	100.00%	**16,119,975**	100.00%	1,249,251

LUMPKIN COUNTY GENERAL FUND REVENUES	2006 BUDGET *AS ADOPTED* 9/15/2005	2006 BUDGET % of budget	2007 BUDGET *AS ADOPTED* 8/21/2006	2007 BUDGET % of budget	2006-2007 $ Increase/ Decrease (-)
TAXES					
Franchise Fee	**8,000**	0.05%	**8,500**	0.05%	500

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Local Option Sales Tax	**2,250,000**	15.13%	**2,750,000**	17.06%	500,000
Beer & Wine Excise Tax	**125,000**	0.84%	**150,000**	0.93%	25,000
Insurance Premium Tax	**800,000**	5.38%	**850,000**	5.27%	50,000
Real & Personal Property	**7,513,496**	50.53%	**8,228,331**	51.04%	714,835
Real Estate Transfer Tax	**50,000**	0.34%	**70,000**	0.43%	20,000
	10,746,496	72.27%	**12,056,831**	74.79%	1,310,335
LICENSE AND PERMITS					
Beer & Wine License	**18,400**	0.12%	**19,600**	0.12%	1,200
Business License	**40,000**	0.27%	**64,000**	0.40%	24,000
Moving Permits	**1,200**	0.01%	**500**	0.00%	-700
LDA Permits	**35,000**	0.24%	**45,000**	0.28%	10,000
Construction Permits	**245,000**	1.65%	**320,000**	1.99%	75,000
Temporary Power Permits	**3,000**	0.02%	**5,000**	0.03%	2,000
Mobile Home Permits	**5,000**	0.03%	**4,000**	0.02%	-1,000
Notice of Intent	**900**	0.01%	**12,000**	0.07%	11,100
	348,500	2.34%	**470,100**	2.92%	121,600
INTERGOVERNMENTAL REVENUES					
Commissioner	**89,234**	0.60%	**93,879**	0.58%	4,645
Sheriff	**108,745**	0.73%	**73,500**	0.46%	-35,245
Superior Court	**10,000**	0.07%	**0**	0.00%	-10,000
Victim Assistance	**45,059**	0.30%	**0**	0.00%	-45,059
Public Works Administration	**0**	0.00%	**0**	0.00%	0
Emergency Management	**10,147**	0.07%	**10,000**	0.06%	-147
Planning Department	**0**	0.00%	**0**	0.00%	0
Transportation Services	**31,955**	0.21%	**43,812**	0.27%	11,857
Senior Center	**50,600**	0.34%	**77,538**	0.48%	26,938
Airport	**24,000**	0.16%	**30,000**	0.19%	6,000
Fire Department	**2,500**	0.02%	**0**	0.00%	-2,500
Drug Task Force	**104,864**	0.71%	**94,539**	0.59%	-10,325
	477,104	3.21%	**423,268**	2.63%	-53,836
CHARGES FOR SERVICES					
Commissioner	**1,000**	0.01%	**700**	0.00%	-300
Tax Assessor	**15,000**	0.10%	**20,000**	0.12%	5,000
Tax Commissioner	**331,500**	2.23%	**336,500**	2.09%	5,000
Detention Center	**500,500**	3.37%	**300,000**	1.86%	-200,500
Sheriff	**19,500**	0.13%	**27,600**	0.17%	8,100
Clerk of Superior Court	**435,000**	2.93%	**455,100**	2.82%	20,100
Probate Court	**13,500**	0.09%	**13,500**	0.08%	0
Enotah Judicial Circuit	**186,201**	1.25%	**75,391**	0.47%	-110,810
Victim Assistance	**0**	0.00%	**0**	0.00%	0
Board of Elections	**3,050**	0.02%	**0**	0.00%	-3,050
Roads and Bridges	**2,000**	0.01%	**5,000**	0.03%	3,000
Airport	**37,133**	0.25%	**43,000**	0.27%	5,867

LUMPKIN COUNTY GENERAL FUND REVENUES	**2006 BUDGET *AS ADOPTED* 9/15/2005**	2006 BUDGET % of budget	**2007 BUDGET *AS ADOPTED* 8/21/2006**	2007 BUDGET % of budget	2006-2007 $ Increase/ Decrease (-)
CHARGES FOR SERVICES cont'd.					
Ambulance	**507,000**	3.41%	**600,000**	3.72%	93,000
Park and Recreation	**131,200**	0.88%	**139,700**	0.87%	8,500
Planning Department	**50,000**	0.34%	**50,100**	0.31%	100
Transportation Services	**15,978**	0.11%	**13,500**	0.08%	-2,478

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Senior Center	**1,100**	0.01%	**600**	0.00%	-500
Community Center	**53,500**	0.36%	**60,750**	0.38%	7,250
After School Program	**97,000**	0.65%	**98,000**	0.61%	1,000
Financial Administration	**29,375**	0.20%	**18,475**	0.11%	-10,900
Data Processing/GIS	**0**	0.00%	**51,000**	0.32%	51,000
Animal Shelter	**28,000**	0.19%	**45,000**	0.28%	17,000
	2,457,537	16.53%	**2,353,916**	14.60%	-103,621
FINES AND FORFEITURES					
State Probation	**10,000**	0.07%	**10,000**	0.06%	0
Detention Center	**35,600**	0.24%	**39,150**	0.24%	3,550
Clerk of Superior Court	**256,000**	1.72%	**155,500**	0.96%	-100,500
Magistrate Court	**8,000**	0.05%	**43,000**	0.27%	35,000
Probate Court	**182,500**	1.23%	**185,000**	1.15%	2,500
Victim Assistance	**14,000**	0.09%	**16,400**	0.10%	2,400
	506,100	3.40%	**449,050**	2.79%	-57,050
INVESTMENT INCOME					
Commissioner	**204,000**	1.37%	**225,000**	1.40%	21,000
Tax Commissioner	**15,000**	0.10%	**15,000**	0.09%	0
Clerk of Superior Court	**210**	0.00%	**85**	0.00%	-125
Magistrate Court	**25**	0.00%	**25**	0.00%	0
Probate Court	**500**	0.00%	**500**	0.00%	0
	219,735	1.48%	**240,610**	1.49%	20,875
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES					
Animal Shelter	**0**	0.00%	**4,000**	0.02%	4,000
Senior Center	**0**	0.00%	**2,000**	0.01%	2,000
	0	**0%**	**6,000**	**0%**	2,000
MISCELLANEOUS REVENUE					
Commissioner	**44,350**	0.30%	**39,150**	0.24%	-5,200
Detention Center	**40,000**	0.27%	**30,000**	0.19%	-10,000
Airport	**8,702**	0.06%	**11,750**	0.07%	3,048
Park and Recreation	**1,400**	0.01%	**2,800**	0.02%	1,400
Senior Center	**800**	0.01%	**500**	0.00%	-300
Community Center	**20,000**	0.13%	**36,000**	0.22%	16,000
General Government	**0**	0.00%	**0**	0.00%	0
	115,252	0.78%	**120,200**	0.75%	4,948
OTHER FINANCING SOURCES					
General Government	**0**	0.00%	**0**	0.00%	0
	0	0.00%	**0**	0.00%	0
TOTAL	**14,870,724**		**16,119,975**		1,249,251

LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2006 BUDGET *AS ADOPTED* 9/15/2005**	2006 BUDGET % of budget	**2007 BUDGET *AS ADOPTED* 8/21/2006**	2007 BUDGET % of budget	2006-2007 $ Increase/ Decrease (-)
GENERAL GOVERNMENT					
Commissioner	**149,201**	1.00%	**156,192**	0.97%	6,991
County Manager	**259,377**	1.74%	**268,045**	1.66%	8,668
Board of Elections	**168,398**	1.13%	**122,685**	0.76%	-45,713
Financial Administration	**360,592**	2.42%	**372,947**	2.31%	12,355

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Legal	**90,000**	0.61%	**115,000**	0.71%	25,000
Data Processing/GIS	**62,258**	0.42%	**73,742**	0.46%	11,484
Human Resources	**115,851**	0.78%	**153,783**	0.95%	37,932
Tax Commissioner	**358,146**	2.41%	**396,330**	2.46%	38,184
Tax Assessor	**349,494**	2.35%	**391,835**	2.43%	42,341
Board of Equalization	**4,085**	0.03%	**17,330**	0.11%	13,245
Risk Management	**50,000**	0.34%	**31,000**	0.19%	-19,000
General Government Buildings	**343,611**	2.31%	**348,525**	2.16%	4,914
Administrative Support	**610,125**	4.10%	**590,865**	3.67%	-19,260
General Administration Fees	**23,000**	0.15%	**44,500**	0.28%	21,500
	2,944,138	19.80%	**3,082,779**	19.12%	138,641
JUDICIAL					
Enotah Circuit	**312,107**	2.10%	**220,719**	1.37%	-91,388
Superior Court	**241,103**	1.62%	**277,150**	1.72%	36,047
Capital Trial	**150,000**	1.01%	**150,000**	0.93%	0
Clerk of Superior Court	**498,059**	3.35%	**538,456**	3.34%	40,397
District Attorney	**10,020**	0.07%	**12,295**	0.08%	2,275
Victim Assistance	**62,456**	0.42%	**16,400**	0.10%	-46,056
Magistrate Court	**218,482**	1.47%	**263,018**	1.63%	44,536
Probate Court	**205,132**	1.38%	**227,007**	1.41%	21,875
	1,697,359	11.41%	**1,705,045**	10.58%	7,686
PUBLIC SAFETY					
Sheriff - Administration	**867,411**	5.83%	**918,741**	5.70%	51,330
Criminal Investigation	**419,136**	2.82%	**387,861**	2.41%	-31,275
Drug Task Force	**102,881**	0.69%	**95,713**	0.59%	-7,168
Uniform Patrol	**1,217,777**	8.19%	**1,169,621**	7.26%	-48,156
Detention Center	**1,415,787**	9.52%	**1,375,709**	8.53%	-40,078
Sheriff - Court Services-Warrant	**289,907**	1.95%	**322,283**	2.00%	32,376
Animal Control	**61,657**	0.41%	**88,386**	0.55%	26,729
Fire Department	**455,518**	3.06%	**1,694,855**	10.51%	1,239,337
Ambulance	**1,090,156**	7.33%	**0**	0.00%	-1,090,156
Emergency Management	**93,842**	0.63%	**100,526**	0.62%	6,684
Coroner	**29,656**	0.20%	**31,938**	0.20%	2,282
	6,043,728	34.81%	**6,185,633**	32.67%	90,575
OTHER PROTECTION					
Animal Shelter	**111,309**	0.75%	**148,692**	0.92%	37,383
	111,309	0.75%	**148,692**	0.92%	37,383
PUBLIC WORKS					
Public Works Administration	**72,787**	0.49%	**103,443**	0.64%	30,656
Roads and Bridges	**1,045,352**	7.03%	**1,241,928**	7.70%	196,576
	1,118,139	7.52%	**1,345,371**	8.35%	227,232

LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2006 BUDGET** ***AS ADOPTED*** **9/15/2005**	2006 BUDGET % of budget	**2007 BUDGET** ***AS ADOPTED*** **8/21/2006**	2007 BUDGET % of budget	2006-2007 $ Increase/ Decrease (-)
HEALTH AND WELFARE					
Rainbow House	**20,000**	0.13%	**15,000**	0.09%	-5,000
Mental Health	**0**	0.00%	**0**	0.00%	0
Health Department	**125,000**	0.84%	**155,000**	0.96%	30,000
Community Helping Place	**0**	0.00%	**5,000**	0.03%	5,000
Dept. Family & Children Services	**25,925**	0.17%	**25,925**	0.16%	0
Senior Center	**167,827**	1.13%	**214,928**	1.33%	47,101

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Transportation Services	**75,069**	0.50%	**89,499**	0.56%	14,430
	413,821	2.78%	**505,352**	3.13%	91,531
CULTURE/RECREATION					
Admin.-Com. Affairs&Leisure Services	**0**	0.00%	**0**	0.00%	0
Park and Recreation	**450,699**	3.03%	**519,641**	3.22%	68,942
Community Center	**185,736**	1.25%	**219,487**	1.36%	33,751
After School Program	**114,247**	0.77%	**107,092**	0.66%	-7,155
Library	**413,016**	2.78%	**418,524**	2.60%	5,508
	1,163,698	7.83%	**1,264,744**	7.85%	101,046
DEVELOPMENT					
Cooperative Extension Service	**53,323**	0.36%	**56,583**	0.35%	3,260
Planning Department	**325,407**	2.19%	**476,735**	2.96%	151,328
Enviro. Enforcement & Ed.	**0**	0.00%	**0**	0.00%	0
Development Authority	**0**	0.00%	**0**	0.00%	0
Tourism	**0**	0.00%	**0**	0.00%	0
Airport	**69,835**	0.47%	**84,535**	0.52%	14,700
	448,565	3.02%	**617,853**	3.83%	169,288
OPERATING TRANSFERS OUT					
OT out-Capital Projects Fund	**522,297**	3.51%	**667,675**	4.14%	145,378
OT out-Solid Waste Fund	**61,582**	0.41%	**45,732**	0.28%	-15,850
OT out-E911 Fund	**215,088**	1.45%	**180,512**	1.12%	-34,576
OT out-Public Defender	**101,000**	0.68%	**98,843**	0.61%	-2,157
OT out-Grant Fund	**0**	0.00%	**271,744**	1.69%	271,744
OT out-Development Authority	**30,000**	0.20%	**0**	0.00%	-30,000
	929,967	6.25%	**1,264,506**	7.84%	334,539
TOTAL	14,870,724		16,119,975		1,249,251

LUMPKIN COUNTY OTHER FUNDS	**2006 BUDGET *AS ADOPTED* 9/15/2005**	**2007 BUDGET *AS ADOPTED* 8/21/2006**	2006-2007 $ Increase/ Decrease (-)
DRUG TREATMENT COURT			
Revenues	**92,750**	**105,500**	12,750
Drug Fund Transfers	**45,000**	**56,200**	11,200
TOTAL REVENUES	**137,750**	**161,700**	23,950
TOTAL EXPENSES	**137,750**	**161,700**	23,950
DRUG REHABILITATION FUND			
Revenues	**53,840**	**65,040**	11,200

TOTAL REVENUES	**53,840**	**65,040**	11,200
	0	**0**	
TOTAL EXPENSES	**53,840**	**65,040**	11,200

JUVENILE SERVICES

Revenues	**8,500**	**6,300**	-2,200
TOTAL REVENUES	**8,500**	**6,300**	-2,200
			0
TOTAL EXPENSES	**8,500**	**6,300**	-2,200

NORTH GEORGIA WASTE MANAGEMENT

Revenues	**47,934**	**11,984**	-35,950
TOTAL REVENUES	**47,934**	**11,984**	-35,950
			0
TOTAL EXPENSES	**47,934**	**11,984**	-35,950

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	**4,000**	**0**	-4,000
TOTAL REVENUES	**4,000**	**0**	-4,000
			0
TOTAL EXPENSES	**4,000**	**0**	-4,000

PUBLIC DEFENDER

Revenues	**230,212**	**236,046**	5,834
General Fund Transfers	**101,000**	**98,843**	-2,157
TOTAL REVENUES	**331,212**	**334,889**	3,677
			0
TOTAL EXPENSES	**331,212**	**334,889**	3,677

LUMPKIN COUNTY OTHER FUNDS	**2006 BUDGET *AS ADOPTED* 9/15/2005**	**2007 BUDGET *AS ADOPTED* 8/21/2006**	2006-2007 $ Increase/ Decrease (-)
Multiple Grant Fund			
Revenues	**0**	**899,853**	899,853
TOTAL REVENUES	**0**	**899,853**	899,853
			0
TOTAL EXPENSES	**0**	**899,853**	899,853

SPECIAL UNINCORPORATED
TAX DISTRICT OF LUMPKIN COUNTY

Revenues	**290,000**	**166,784**	-123,216
TOTAL REVENUES	**290,000**	**166,784**	-123,216
			0
TOTAL EXPENSES	**0**	**166,784**	166,784

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HOTEL/MOTEL TAX			
Revenues	**60,200**	**70,500**	10,300
TOTAL REVENUES	**60,200**	**70,500**	10,300
Expense	**60,000**	**70,000**	10,000
General Fund Transfers	**200**	**500**	300
TOTAL EXPENSES	**60,200**	**70,500**	10,300
DEBT SERVICE FUND			
Revenues	**3,000,000**	**3,500,000**	500,000
TOTAL REVENUES	**3,000,000**	**3,500,000**	500,000
TOTAL EXPENSES	**1,540,623**	**1,538,846**	-1,777
SOLID WASTE FUND			
Revenues	**17,000**	**40,000**	23,000
General Fund Transfers	**61,582**	**45,732**	-15,850
TOTAL REVENUES	**78,582**	**85,732**	7,150
TOTAL EXPENSES	**53,308**	**85,732**	32,424
E911 SYSTEM			
Revenues	**250,250**	**327,250**	77,000
General Fund Transfers	**214,085**	**180,512**	-33,573
TOTAL REVENUES	**464,335**	**507,762**	43,427
TOTAL EXPENSES	**479,093**	**507,762**	28,669

LUMPKIN COUNTY OTHER FUNDS	**2006 BUDGET** ***AS ADOPTED*** **9/15/2005**	**2007 BUDGET** ***AS ADOPTED*** **8/21/2006**	2006-2007 $ 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**	**60,000**	-40,000
General Fund Transfers	**522,297**	**667,675**	145,378
TOTAL REVENUES	**622,297**	**727,675**	105,378
CAPITAL PROJECTS EXPENSE			
TOTAL EXPENSES	**482,590**	**727,675**	245,085

	2006 BUDGET	**2007 BUDGET**	2006-2007

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LUMPKIN COUNTY OTHER FUNDS	*AS ADOPTED* **9/15/2005**	*AS ADOPTED* **8/21/2006**	$ Increase/ Decrease (-)
CAPITAL PROJECTS EXPENSE			
Commissioners	**0**	**0**	0
Board of Elections	**0**	**0**	0
Financial Administration	**0**	**5,000**	5,000
Data Processing/GIS	**5,000**	**28,500**	23,500
Tax Assessor	**0**	**25,000**	25,000
General Government Buildings	**7,147**	**23,000**	15,853
Administrative Support	**0**	**20,000**	20,000
Clerk of Superior Court	**36,100**	**38,000**	1,900
Criminal Investigation	**15,000**	**20,000**	5,000
Uniform Patrol	**12,000**	**105,000**	93,000
Detention Center	**10,300**	**0**	-10,300
Fire Department	**164,500**	**92,475**	-72,025
E-911	**11,000**	**0**	-11,000
Roads and Bridges	**335,250**	**355,700**	20,450
Senior Center	**10,000**	**0**	-10,000
Park and Recreation	**10,000**	**0**	-10,000
Community Center	**0**	**15,000**	15,000
Planning	**6,000**	**0**	-6,000
TOTAL	**622,297**	**727,675**	105,378