LUMPKIN COUNTY RESOLUTION 2008-40

A RESOLUTION ESTABLISHING AND ADOPTING

THE LUMPKIN COUNTY BUDGET FOR FISCAL YEAR 2009

Whereas, in accordance with the procedures set out in O.C.G.A. Title 36, Chapter 81, the Lumpkin County Board of Commissioners 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 2009 fiscal year; and

Whereas, in accordance with said procedures the Lumpkin County Board of Commissioners 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 2009 Lumpkin County Budget is to be adopted at a public meeting conducted on the 25th day of September, 2008.

Now, it is hereby resolved that, pursuant to the authority vested in the Lumpkin County Board of Commissioners 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 Lumpkin County hereby adopts as its budget for the 2009 fiscal year the budget attached and incorporated hereto as "Attachment A".

Resolved, adopted and effective this 25th day of September, 2008.

Stephen W. Gooch, Chairman
Lumpkin County Board of Commissioners

Attest:

Ruth A. Bohac
Clerk, Lumpkin County

Lumpkin County, Georgia

2009 Annual Budget

As Adopted

September 25, 2008

Attachment "A"

Lumpkin County, Georgia
2009 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	2008 BUDGET *AS ADOPTED* 11/15/2007	2008 BUDGET % of budget	2009 BUDGET *AS ADOPTED* 9/25/2008	2009 BUDGET % of budget	2008-2009 $ Increase/ Decrease (-)
Taxes	**12,577,952**	71.36%	**12,976,796**	76.15%	398,844
Licenses and Permits	**29,200**	0.17%	**30,000**	0.18%	800
Intergovernmental Revenues	**424,060**	2.41%	**532,135**	3.12%	108,075
Charges for Services	**2,433,339**	13.81%	**2,633,098**	15.45%	199,759
Fines and Forfeitures	**512,550**	2.91%	**532,550**	3.13%	20,000
Investment Income	**315,585**	1.79%	**215,660**	1.27%	-99,925
Contributions and Donations from Private Sources	**8,000**	0.05%	**8,000**	0.05%	0
Miscellaneous Revenue	**93,079**	0.53%	**113,000**	0.66%	19,921
Other Financing Sources	**1,232,503**	6.99%	**0**	0.00%	-1,232,503
TOTAL	**17,626,268**	100.00%	**17,041,239**	100.00%	-585,029

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	2008 BUDGET *AS ADOPTED* 11/15/2007	2008 BUDGET % of budget	2009 BUDGET *AS ADOPTED* 9/25/2008	2009 BUDGET % of budget	2008-2009 $ Increase/ Decrease (-)
General Government	**3,171,610**	17.99%	**3,063,069**	17.97%	-108,541
Judicial	**1,935,746**	10.98%	**1,697,786**	9.96%	-237,960
Public Safety	**7,253,374**	41.15%	**7,391,131**	43.37%	137,757
Other Protection	**155,869**	0.88%	**156,580**	0.92%	711
Public Works	**1,512,346**	8.58%	**1,444,358**	8.48%	-67,988
Health & Welfare	**709,678**	4.03%	**733,214**	4.30%	23,536
Culture/Recreation	**1,449,095**	8.22%	**1,306,661**	7.67%	-142,434
Development	**157,314**	0.89%	**123,614**	0.73%	-33,700
Operating Transfers Out	**1,281,236**	7.27%	**1,124,826**	6.60%	-156,410
TOTAL	**17,626,268**	100.00%	**17,041,239**	100.00%	-585,029

Attachment "A"

Lumpkin County, Georgia
2009 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	2008 BUDGET *AS ADOPTED* 11/15/2007	2008 BUDGET % of budget	2009 BUDGET *AS ADOPTED* 9/25/2008	2009 BUDGET % of budget	2008-2009 $ Increase/ Decrease (-)
TAXES					
Franchise Fee	8,000	0.05%	9,000	0.05%	1,000
Local Option Sales Tax	2,923,000	16.58%	2,638,920	15.49%	-284,080
Beer & Wine Excise Tax	150,000	0.85%	170,000	1.00%	20,000
Insurance Premium Tax	850,000	4.82%	843,514	4.95%	-6,486
Real & Personal Property	8,551,952	48.52%	9,245,362	54.25%	693,410
Real Estate Transfer Tax	95,000	0.54%	70,000	0.41%	-25,000
	12,577,952	71.36%	12,976,796	76.15%	398,844
LICENSE AND PERMITS					
Beer & Wine License	29,200	0.17%	30,000	0.18%	800
Business License	0	0.00%	0	0.00%	0
Moving Permits	0	0.00%	0	0.00%	0
LDA Permits	0	0.00%	0	0.00%	0
Construction Permits	0	0.00%	0	0.00%	0
Temporary Power Permits	0	0.00%	0	0.00%	0
Mobile Home Permits	0	0.00%	0	0.00%	0
Notice of Intent	0	0.00%	0	0.00%	0
	29,200	0.17%	30,000	0.18%	800
INTERGOVERNMENTAL REVENUES					
Commissioner	93,879	0.53%	65,000	0.38%	-28,879
Sheriff	97,285	0.55%	270,419	1.59%	173,134
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	10,603	0.06%	10,603	0.06%	0
Fire Department	9,457	0.05%	23,206	0.14%	13,749
Transportation Services	44,000	0.25%	40,000	0.23%	-4,000
Senior Center	44,044	0.25%	44,044	0.26%	0
Airport	16,000	0.09%	16,000	0.09%	0
D.F.A.C.S.	18,000	0.10%	18,000	0.11%	0
Drug Task Force	90,792	0.52%	44,863	0.26%	-45,929
	424,060	2.41%	532,135	3.12%	108,075
CHARGES FOR SERVICES					
Commissioner	400	0.00%	150	0.00%	-250
Tax Assessor	15,000	0.09%	2,500	0.01%	-12,500
Tax Commissioner	396,500	2.25%	396,500	2.33%	0
Detention Center	200,000	1.13%	320,000	1.88%	120,000
Sheriff	8,000	0.05%	18,000	0.11%	10,000

Attachment "A"

Lumpkin County, Georgia
2009 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	2008 BUDGET *AS ADOPTED* 11/15/2007	2008 BUDGET % of budget	2009 BUDGET *AS ADOPTED* 9/25/2008	2009 BUDGET % of budget	2008-2009 $ Increase/ Decrease (-)
CHARGES FOR SERVICES cont'd.					
Clerk of Superior Court	468,100	2.66%	528,100	3.10%	60,000
Probate Court	13,500	0.08%	13,500	0.08%	0
Enotah Judicial Circuit	198,300	1.13%	204,230	1.20%	5,930
Victim Assistance	0	0.00%	0	0.00%	0
Board of Elections	11,878	0.07%	25	0.00%	-11,853
Roads and Bridges	8,500	0.05%	2,000	0.01%	-6,500
Airport	67,260	0.38%	75,000	0.44%	7,740
Ambulance	600,000	3.40%	640,000	3.76%	40,000
Park and Recreation	173,036	0.98%	173,036	1.02%	0
Planning Department	0	0.00%	0	0.00%	0
Transportation Services	14,000	0.08%	20,000	0.12%	6,000
Senior Center	2,106	0.01%	2,106	0.01%	0
Community Center	39,100	0.22%	40,600	0.24%	1,500
After School Program	98,000	0.56%	98,000	0.58%	0
Financial Administration	23,659	0.13%	23,351	0.14%	-308
Data Processing/GIS	48,000	0.27%	28,000	0.16%	-20,000
Animal Shelter	48,000	0.27%	48,000	0.28%	0
	2,433,339	13.81%	2,633,098	15.45%	199,759
FINES AND FORFEITURES					
State Probation	10,000	0.06%	10,000	0.06%	0
Detention Center	40,650	0.23%	50,650	0.30%	10,000
Clerk of Superior Court	176,000	1.00%	201,000	1.18%	25,000
Magistrate Court	43,000	0.24%	30,000	0.18%	-13,000
Probate Court	215,000	1.22%	215,000	1.26%	0
Victim Assistance	27,900	0.16%	25,900	0.15%	-2,000
	512,550	2.91%	532,550	3.13%	20,000
INVESTMENT INCOME					
Commissioner	300,000	1.70%	200,000	1.17%	-100,000
Tax Commissioner	15,000	0.09%	15,000	0.09%	0
Clerk of Superior Court	85	0.00%	85	0.00%	0
Magistrate Court	0	0.00%	75	0.00%	75
Probate Court	500	0.00%	500	0.00%	0
	315,585	1.79%	215,660	1.27%	-99,925
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES					
Animal Shelter	6,000	0.03%	6,000	0.04%	0
Senior Center	2,000	0.01%	2,000	0.01%	0
	8,000	0%	8,000	0%	0

Attachment "A"

Lumpkin County, Georgia
2009 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	2008 BUDGET *AS ADOPTED* 11/15/2007	2008 BUDGET % of budget	2009 BUDGET *AS ADOPTED* 9/25/2008	2009 BUDGET % of budget	2008-2009 $ Increase/ Decrease (-)
MISCELLANEOUS REVENUE					
Commissioner	**38,079**	0.22%	**38,000**	0.22%	-79
Detention Center	**0**	0.00%	**20,000**	0.12%	20,000
Airport	**15,000**	0.09%	**15,000**	0.09%	0
Park and Recreation	**3,000**	0.02%	**3,000**	0.02%	0
Senior Center	**0**	0.00%	**0**	0.00%	0
Community Center	**37,000**	0.21%	**37,000**	0.22%	0
General Government	**0**	0.00%	**0**	0.00%	0
	93,079	0.53%	**113,000**	0.66%	19,921
OTHER FINANCING SOURCES					
General Government	**1,232,503**	6.99%	**0**	0.00%	-1,232,503
	1,232,503	6.99%	**0**	0.00%	-1,232,503
TOTAL	**17,626,268**		**17,041,239**		-585,029

Attachment "A"

Lumpkin County, Georgia
2009 Annual Budget

LUMPKIN COUNTY GENERAL FUND EXPENDITURE	2008 BUDGET *AS ADOPTED* 11/15/2007	2008 BUDGET % of budget	2009 BUDGET *AS ADOPTED* 9/25/2008	2009 BUDGET % of budget	2008-2009 $ Increase/ Decrease (-)
GENERAL GOVERNMENT					
Commissioner	**144,170**	0.82%	**139,519**	0.82%	-4,651
County Manager	**294,296**	1.67%	**284,013**	1.67%	-10,283
Board of Elections	**211,979**	1.20%	**134,558**	0.79%	-77,421
Financial Administration	**409,389**	2.32%	**366,449**	2.15%	-42,940
Legal	**125,000**	0.71%	**125,000**	0.73%	0
Data Processing/GIS	**67,509**	0.38%	**66,927**	0.39%	-582
Human Resources	**146,611**	0.83%	**150,558**	0.88%	3,947
Tax Commissioner	**418,668**	2.38%	**310,154**	1.82%	-108,514
Tax Assessor	**407,521**	2.31%	**393,978**	2.31%	-13,543
Board of Equalization	**5,975**	0.03%	**5,975**	0.04%	0
Risk Management	**34,000**	0.19%	**34,000**	0.20%	0
General Government Buildings	**390,883**	2.22%	**525,650**	3.08%	134,767
Administrative Support	**471,109**	2.67%	**497,288**	2.92%	26,179
General Administration Fees	**44,500**	0.25%	**29,000**	0.17%	-15,500
	3,171,610	17.99%	**3,063,069**	17.97%	-108,541
JUDICIAL					
Enotah Circuit	**375,828**	2.13%	**381,962**	2.24%	6,134
Superior Court	**320,513**	1.82%	**194,023**	1.14%	-126,490
Capital Trial	**50,000**	0.28%	**50,000**	0.29%	0
Clerk of Superior Court	**617,366**	3.50%	**527,054**	3.09%	-90,312
District Attorney	**13,410**	0.08%	**11,670**	0.07%	-1,740
Victim Assistance	**27,900**	0.16%	**25,900**	0.15%	-2,000
Magistrate Court	**284,748**	1.62%	**267,659**	1.57%	-17,089
Probate Court	**245,981**	1.40%	**239,518**	1.41%	-6,463
	1,935,746	10.98%	**1,697,786**	9.96%	-237,960
PUBLIC SAFETY					
Sheriff - Administration	**1,000,387**	5.68%	**977,900**	5.74%	-22,487
Criminal Investigation	**412,987**	2.34%	**459,456**	2.70%	46,469
Drug Task Force	**89,093**	0.51%	**45,160**	0.27%	-43,933
Uniform Patrol	**1,390,020**	7.89%	**1,485,705**	8.72%	95,685
Detention Center	**1,474,486**	8.37%	**1,512,329**	8.87%	37,843
Sheriff - Court Services-Warrant	**392,680**	2.23%	**420,748**	2.47%	28,068
Animal Control	**102,516**	0.58%	**71,331**	0.42%	-31,185
Fire Department	**2,174,866**	12.34%	**2,211,097**	12.97%	36,231
Ambulance	**0**	0.00%	**0**	0.00%	0
Emergency Management	**175,201**	0.99%	**171,488**	1.01%	-3,713
Coroner	**41,138**	0.23%	**35,917**	0.21%	-5,221
	7,253,374	35.48%	**7,391,131**	37.63%	160,244

Attachment "A"

Lumpkin County, Georgia
2009 Annual Budget

LUMPKIN COUNTY GENERAL FUND EXPENDITURE	2008 BUDGET *AS ADOPTED* 11/15/2007	2008 BUDGET % of budget	2009 BUDGET *AS ADOPTED* 9/25/2008	2009 BUDGET % of budget	2008-2009 $ Increase/ Decrease (-)
OTHER PROTECTION					
Animal Shelter	**155,869**	0.88%	**156,580**	0.92%	711
	155,869	0.88%	**156,580**	0.92%	711
PUBLIC WORKS					
Public Works Administration	**104,567**	0.59%	**86,491**	0.51%	-18,076
Roads and Bridges	**1,233,428**	7.00%	**1,190,312**	6.98%	
Fleet Maintenance	**174,351**	0.99%	**167,555**	0.98%	-6,796
	1,512,346	8.58%	**1,444,358**	8.48%	-24,872
HEALTH AND WELFARE					
Rainbow House	**15,000**	0.09%	**15,000**	0.09%	0
Literacy Coalition	**5,000**	0.03%	**7,800**	0.05%	2,800
Health Department	**271,865**	1.54%	**271,865**	1.60%	0
Community Helping Place	**5,000**	0.03%	**5,000**	0.03%	0
Dept. Family & Children Services	**43,925**	0.25%	**43,925**	0.26%	0
Meth Task Force	**0**	0.00%	**15,000**	0.09%	15,000
Family Connection	**0**	0.00%	**5,000**	0.03%	5,000
Senior Center	**274,385**	1.56%	**265,745**	1.56%	-8,640
Transportation Services	**94,503**	0.54%	**103,879**	0.61%	9,376
	709,678	4.03%	**733,214**	4.30%	23,536
CULTURE/RECREATION					
Admin.-Com. Affairs&Leisure Services	**0**	0.00%	**0**	0.00%	0
Park and Recreation	**612,951**	3.48%	**495,747**	2.91%	-117,204
Community Center	**222,272**	1.26%	**189,408**	1.11%	-32,864
After School Program	**126,432**	0.72%	**134,066**	0.79%	7,634
Library	**487,440**	2.77%	**487,440**	2.86%	0
	1,449,095	8.22%	**1,306,661**	7.67%	-142,434
DEVELOPMENT					
Cooperative Extension Service	**59,054**	0.34%	**59,054**	0.35%	0
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
Tourism	**0**	0.00%	**0**	0.00%	0
Airport	**98,260**	0.56%	**64,560**	0.38%	-33,700
	157,314	0.89%	**123,614**	0.73%	-33,700

Attachment "A"

Lumpkin County, Georgia
2009 Annual Budget

LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2008 BUDGET *AS ADOPTED* 11/15/2007**	2008 BUDGET % of budget	**2009 BUDGET *AS ADOPTED* 9/25/2008**	2009 BUDGET % of budget	2008-2009 $ Increase/ Decrease (-)
OPERATING TRANSFERS OUT					
OT out-Capital Projects Fund	**614,241**	3.48%	**57,000**	0.33%	-557,241
OT out-Solid Waste Fund	**58,912**	0.33%	**52,606**	0.31%	-6,306
OT out-E911 Fund	**244,678**	1.39%	**203,282**	1.19%	-41,396
OT out-Public Defender	**109,487**	0.62%	**107,583**	0.63%	-1,904
OT out-Grant Fund	**203,918**	1.16%	**169,423**	0.99%	-34,495
OT out - CDBG	**0**	0.00%	**534,932**	3.14%	534,932
OT out-Development Authority	**50,000**	0.28%	**0**	0.00%	-50,000
	1,281,236	7.27%	**1,124,826**	6.60%	-156,410
TOTAL	17,626,268		17,041,239		-585,029

Attachment "A"

Lumpkin County, Georgia
2009 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2008 BUDGET *AS ADOPTED* 11/15/2007	2009 BUDGET *AS ADOPTED* 9/25/2008	2008-2009 $ Increase/ Decrease (-)
DRUG TREATMENT COURT			
Revenues	105,500	126,389	20,889
Drug Fund Transfers	56,200	16,160	-40,040
TOTAL REVENUES	161,700	142,549	-19,151
TOTAL EXPENSES	161,700	142,549	-19,151
DRUG REHABILITATION FUND			
Revenues	65,040	25,000	-40,040
TOTAL REVENUES	65,040	25,000	-40,040
	0	0	
TOTAL EXPENSES	65,040	25,000	-40,040
JUVENILE SERVICES			
Revenues	6,300	7,500	1,200
TOTAL REVENUES	6,300	7,500	1,200
			0
TOTAL EXPENSES	6,300	7,500	1,200
NORTH GEORGIA WASTE MANAGEMENT			
Revenues	0	0	0
TOTAL REVENUES	0	0	0
			0
TOTAL EXPENSES	0	0	0
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	0	80,000	80,000
TOTAL REVENUES	0	80,000	80,000
			0
TOTAL EXPENSES	0	80,000	80,000

Attachment "A"

Lumpkin County, Georgia
2009 Annual Budget

LUMPKIN COUNTY OTHER FUNDS		2008 BUDGET *AS ADOPTED* 11/15/2007	2009 BUDGET *AS ADOPTED* 9/25/2008	2008-2009 $ Increase/ Decrease (-)
PUBLIC DEFENDER				
	Revenues	266,356	261,809	-4,547
	General Fund Transfers	109,487	107,583	-1,904
	TOTAL REVENUES	375,843	369,392	-6,451
				0
	TOTAL EXPENSES	375,843	369,392	-6,451
Planning				
	Revenues	463,111	373,149	-89,962
	TOTAL REVENUES	463,111	373,149	-89,962
				0
	TOTAL EXPENSES	463,111	373,149	-89,962
Multiple Grant Fund				
	Revenues	450,711	493,718	43,007
	TOTAL REVENUES	450,711	493,718	43,007
				0
	TOTAL EXPENSES	450,711	493,718	43,007
2008 S.P.L.O.S.T.				
	Revenues	2,276,028	2,499,977	223,949
	TOTAL REVENUES	2,276,028	2,499,977	223,949
				0
	TOTAL EXPENSES	2,276,028	2,499,977	223,949
SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY				
	Revenues	205,163	205,163	0
	TOTAL REVENUES	205,163	205,163	0
				0
	TOTAL EXPENSES	205,163	205,163	0
HOTEL/MOTEL TAX				
	Revenues	75,600	75,300	-300
	TOTAL REVENUES	75,600	75,300	-300
	Expense	75,100	75,000	-100
	General Fund Transfers	500	300	-200
	TOTAL EXPENSES	75,600	75,300	-300

Attachment "A"

Lumpkin County, Georgia
2009 Annual Budget

LUMPKIN COUNTY OTHER FUNDS		2008 BUDGET *AS ADOPTED* 11/15/2007	2009 BUDGET *AS ADOPTED* 9/25/2008	2008-2009 $ Increase/ Decrease (-)
DEBT SERVICE FUND				
	Revenues	1,534,966	1,537,121	2,155
	TOTAL REVENUES	1,534,966	1,537,121	2,155
	TOTAL EXPENSES	1,534,966	1,537,121	2,155
SOLID WASTE FUND				
	Revenues	41,599	47,563	5,964
	General Fund Transfers	58,912	52,606	-6,306
	TOTAL REVENUES	100,511	100,169	-342
	TOTAL EXPENSES	100,511	100,169	-342
E911 SYSTEM				
	Revenues	325,250	385,250	60,000
	General Fund Transfers	244,678	203,282	-41,396
	TOTAL REVENUES	569,928	588,532	18,604
	TOTAL EXPENSES	569,928	203,282	-366,646
CAPITAL PROJECTS REVENUE				
	Revenues	100,000	0	-100,000
	General Fund Transfers	614,241	57,000	-557,241
	TOTAL REVENUES	714,241	57,000	-657,241
CAPITAL PROJECTS EXPENSE				
	TOTAL EXPENSES	714,241	57,000	-657,241

Attachment "A"

Lumpkin County, Georgia
2009 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2008 BUDGET *AS ADOPTED* 11/15/2007	2009 BUDGET *AS ADOPTED* 9/25/2008	2008-2009 $ Increase/ Decrease (-)
CAPITAL PROJECTS EXPENSE			
Commissioners	**0**	**0**	0
Board of Elections	**0**	**0**	0
Financial Administration	**0**	**0**	0
Data Processing/GIS	**6,200**	**0**	-6,200
Tax Assessor	**0**	**0**	0
General Government Buildings	**44,541**	**0**	-44,541
Administrative Support	**0**	**0**	0
Clerk of Superior Court	**37,000**	**37,000**	0
Criminal Investigation	**30,000**	**0**	-30,000
Uniform Patrol	**64,000**	**0**	-64,000
Detention Center	**30,000**	**0**	-30,000
Court Services/Warrants	**30,000**	**0**	-30,000
Fire Department	**0**	**0**	0
E-911	**12,000**	**20,000**	8,000
Roads and Bridges	**422,800**	**0**	-422,800
Fleet Maintenance	**10,000**	**0**	-10,000
Transportation	**4,000**	**0**	-4,000
Park and Recreation	**18,700**	**0**	-18,700
Community Center	**5,000**	**0**	-5,000
Planning	**0**	**0**	0
TOTAL	**714,241**	**57,000**	-657,241