LUMPKIN COUNTY RESOLUTION 2009-59

A RESOLUTION ESTABLISHING AND ADOPTING THE LUMPKIN COUNTY BUDGET FOR FISCAL YEAR 2010

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 2010 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 2010 Lumpkin County Budget is to be adopted at a public meeting conducted on the 17th day of September, 2009.

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 2010 fiscal year the budget attached and incorporated hereto as "Attachment A".

Resolved, adopted and effective this 17th day of September, 2009.

John Raber, Chairman
Lumpkin County Board of Commissioners

Attest:

Ruth A. Bohac
Lumpkin County Clerk

Resolution 2009-59

Exhibit "A"

Lumpkin County, Georgia

2010 Annual Budget

As Adopted

September 17, 2009

Lumpkin County, Georgia
2010 Annual Budget

Resolution 2009-59

Exhibit "A"

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	2009 BUDGET *AS ADOPTED* 9/25/2008	2009 BUDGET % of budget	2010 BUDGET *AS ADOPTED* 9/17/2009	2010 BUDGET % of budget	2009-2010 $ Increase/ Decrease (-)
Taxes	12,976,796	76.15%	12,381,552	74.33%	-595,244
Licenses and Permits	30,000	0.18%	40,000	0.24%	10,000
Intergovernmental Revenues	532,135	3.12%	551,648	3.31%	19,513
Charges for Services	2,633,098	15.45%	2,581,605	15.50%	-51,493
Fines and Forfeitures	532,550	3.13%	511,050	3.07%	-21,500
Investment Income	215,660	1.27%	64,110	0.38%	-151,550
Contributions and Donations from Private Sources	8,000	0.05%	15,000	0.09%	7,000
Miscellaneous Revenue	113,000	0.66%	99,233	0.60%	-13,767
Other Financing Sources	0	0.00%	412,802	2.48%	412,802
TOTAL	17,041,239	100.00%	16,657,000	100.00%	-384,239

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	2009 BUDGET *AS ADOPTED* 9/25/2008	2009 BUDGET % of budget	2010 BUDGET *AS ADOPTED* 9/17/2009	2010 BUDGET % of budget	2009-2010 $ Increase/ Decrease (-)
General Government	3,063,069	17.97%	3,253,767	19.53%	190,698
Judicial	1,697,786	9.96%	1,671,195	10.03%	-26,591
Public Safety	7,391,131	43.37%	7,607,746	45.67%	216,615
Other Protection	156,580	0.92%	153,640	0.92%	-2,940
Public Works	1,444,358	8.48%	1,199,144	7.20%	-245,214
Health & Welfare	733,214	4.30%	642,523	3.86%	-90,691
Culture/Recreation	1,306,661	7.67%	1,184,333	7.11%	-122,328
Development	123,614	0.73%	95,162	0.57%	-28,452
Operating Transfers Out	1,124,826	6.60%	849,490	5.10%	-275,336
TOTAL	17,041,239	100.00%	16,657,000	100.00%	-384,239

Lumpkin County, Georgia
2010 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	2009 BUDGET *AS ADOPTED* 9/25/2008	2009 BUDGET % of budget	2010 BUDGET *AS ADOPTED* 9/17/2009	2010 BUDGET % of budget	2009-2010 $ Increase/ Decrease (-)
TAXES					
Franchise Fee	9,000	0.05%	45,000	0.27%	36,000
Local Option Sales Tax	2,638,920	15.49%	2,448,727	14.70%	-190,193
Beer & Wine Excise Tax	170,000	1.00%	160,000	0.96%	-10,000
Insurance Premium Tax	843,514	4.95%	864,075	5.19%	20,561
Real & Personal Property	9,245,362	54.25%	8,813,750	52.91%	-431,612
Real Estate Transfer Tax	70,000	0.41%	50,000	0.30%	-20,000
	12,976,796	76.15%	12,381,552	74.33%	-595,244
LICENSE AND PERMITS					
Beer & Wine License	30,000	0.18%	40,000	0.24%	10,000
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
	30,000	0.18%	40,000	0.24%	10,000
INTERGOVERNMENTAL REVENUES					
Commissioner	65,000	0.38%	60,000	0.36%	-5,000
Sheriff	270,419	1.59%	259,210	1.56%	-11,209
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	23,206	0.14%	42,333	0.25%	19,127
Transportation Services	40,000	0.23%	40,000	0.24%	0
Senior Center	44,044	0.26%	89,269	0.54%	45,225
Airport	16,000	0.09%	0	0.00%	-16,000
D.F.A.C.S.	18,000	0.11%	0	0.00%	-18,000
Drug Task Force	44,863	0.26%	50,233	0.30%	5,370
	532,135	3.12%	551,648	3.31%	19,513
CHARGES FOR SERVICES					
Commissioner	150	0.00%	700	0.00%	550
Tax Assessor	2,500	0.01%	2,500	0.02%	0
Tax Commissioner	396,500	2.33%	457,000	2.74%	60,500
Animal Control	0	0.00%	500	0.00%	
Detention Center	320,000	1.88%	325,000	1.95%	5,000
Sheriff	18,000	0.11%	15,500	0.09%	-2,500
Clerk of Superior Court	528,100	3.10%	471,700	2.83%	-56,400
Probate Court	13,500	0.08%	13,500	0.08%	0
Enotah Judicial Circuit	204,230	1.20%	233,770	1.40%	29,540

Resolution 2009-59

Exhibit "A"

Lumpkin County, Georgia
2010 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	2009 BUDGET *AS ADOPTED* 9/25/2008	2009 BUDGET % of budget	2010 BUDGET *AS ADOPTED* 9/17/2009	2010 BUDGET % of budget	2009-2010 $ Increase/ Decrease (-)
CHARGES FOR SERVICES cont'd.					
Victim Assistance	0	0.00%	0	0.00%	0
Board of Elections	25	0.00%	1,093	0.01%	1,068
Roads and Bridges	2,000	0.01%	1,000	0.01%	-1,000
Airport	75,000	0.44%	30,000	0.18%	-45,000
Ambulance	640,000	3.76%	620,000	3.72%	-20,000
Park and Recreation	173,036	1.02%	145,317	0.87%	-27,719
Fire Department	0	0.00%	1,250	0.01%	1,250
Transportation Services	20,000	0.12%	16,000	0.10%	-4,000
Senior Center	2,106	0.01%	1,775	0.01%	-331
Community Center	40,600	0.24%	45,000	0.27%	4,400
After School Program	98,000	0.58%	122,000	0.73%	24,000
Financial Administration	23,351	0.14%	23,000	0.14%	-351
Data Processing/GIS	28,000	0.16%	15,000	0.09%	-13,000
Animal Shelter	48,000	0.28%	40,000	0.24%	-8,000
	2,633,098	15.45%	2,581,605	15.50%	-51,993
FINES AND FORFEITURES					
State Probation	10,000	0.06%	10,000	0.06%	0
Detention Center	50,650	0.30%	39,350	0.24%	-11,300
Clerk of Superior Court	201,000	1.18%	230,700	1.39%	29,700
Magistrate Court	30,000	0.18%	15,000	0.09%	-15,000
Probate Court	215,000	1.26%	195,000	1.17%	-20,000
Victim Assistance	25,900	0.15%	21,000	0.13%	-4,900
	532,550	3.13%	511,050	3.07%	-21,500
INVESTMENT INCOME					
Commissioner	200,000	1.17%	48,000	0.29%	-152,000
Tax Commissioner	15,000	0.09%	15,000	0.09%	0
Clerk of Superior Court	85	0.00%	1,090	0.01%	1,005
Magistrate Court	75	0.00%	20	0.00%	-55
Probate Court	500	0.00%	0	0.00%	-500
	215,660	1.27%	64,110	0.38%	-151,550
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES					
Animal Shelter	6,000	0.04%	10,000	0.06%	4,000
Senior Center	2,000	0.01%	5,000	0.03%	3,000
	8,000	0%	15,000	0%	3,000
MISCELLANEOUS REVENUE					
Commissioner	38,000	0.22%	51,933	0.31%	13,933
Detention Center	20,000	0.12%	0	0.00%	-20,000
Airport	15,000	0.09%	19,000	0.11%	4,000
Park and Recreation	3,000	0.02%	7,000	0.04%	4,000
Senior Center	0	0.00%	300	0.00%	300
Community Center	37,000	0.22%	21,000	0.13%	-16,000
General Government	0	0.00%	0	0.00%	0
	113,000	0.66%	99,233	0.60%	-13,767

Resolution 2009-59

Exhibit "A"

Lumpkin County, Georgia
2010 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	2009 BUDGET *AS ADOPTED* 9/25/2008	2009 BUDGET % of budget	2010 BUDGET *AS ADOPTED* 9/17/2009	2010 BUDGET % of budget	2009-2010 $ Increase/ Decrease (-)
OTHER FINANCING SOURCES					
General Government	**0**	0.00%	**412,802**	2.48%	412,802
	0	0.00%	**412,802**	2.48%	412,802
TOTAL	**17,041,239**		**16,657,000**		-384,239

Resolution 2009-59

Exhibit "A"

Lumpkin County, Georgia
2010 Annual Budget

LUMPKIN COUNTY GENERAL FUND EXPENDITURE	2009 BUDGET *AS ADOPTED* 9/25/2008	2009 BUDGET % of budget	2010 BUDGET *AS ADOPTED* 9/17/2009	2010 BUDGET % of budget	2009-2010 $ Increase/ Decrease (-)
GENERAL GOVERNMENT					
Commissioner	**139,519**	0.82%	**128,778**	0.77%	-10,741
County Manager	**284,013**	1.67%	**284,862**	1.71%	849
Board of Elections	**134,558**	0.79%	**205,698**	1.23%	71,140
Financial Administration	**366,449**	2.15%	**380,323**	2.28%	13,874
Legal	**125,000**	0.73%	**135,000**	0.81%	10,000
Data Processing/GIS	**66,927**	0.39%	**73,186**	0.44%	6,259
Human Resources	**150,558**	0.88%	**161,211**	0.97%	10,653
Tax Commissioner	**310,154**	1.82%	**313,568**	1.88%	3,414
Tax Assessor	**393,978**	2.31%	**389,189**	2.34%	-4,789
Board of Equalization	**5,975**	0.04%	**2,300**	0.01%	-3,675
Risk Management	**34,000**	0.20%	**34,000**	0.20%	0
General Government Buildings	**525,650**	3.08%	**708,714**	4.25%	183,064
County Surveyor	**0**	0.00%	**12,817**	0.08%	12,817
Administrative Support	**497,288**	2.92%	**395,121**	2.37%	-102,167
General Administration Fees	**29,000**	0.17%	**29,000**	0.17%	0
	3,063,069	17.97%	**3,253,767**	19.53%	190,698
JUDICIAL					
Enotah Circuit	**381,962**	2.24%	**374,269**	2.25%	-7,693
Superior Court	**194,023**	1.14%	**211,661**	1.27%	17,638
Capital Trial	**50,000**	0.29%	**50,000**	0.30%	0
Clerk of Superior Court	**527,054**	3.09%	**501,839**	3.01%	-25,215
District Attorney	**11,670**	0.07%	**11,670**	0.07%	0
Victim Assistance	**25,900**	0.15%	**21,000**	0.13%	-4,900
Magistrate Court	**267,659**	1.57%	**268,819**	1.61%	1,160
Probate Court	**239,518**	1.41%	**231,937**	1.39%	-7,581
	1,697,786	9.96%	**1,671,195**	10.03%	-26,591
PUBLIC SAFETY					
Sheriff - Administration	**977,900**	5.74%	**867,969**	5.21%	-109,931
Criminal Investigation	**459,456**	2.70%	**592,912**	3.56%	133,456
Drug Task Force	**45,160**	0.27%	**50,558**	0.30%	5,398
Uniform Patrol	**1,485,705**	8.72%	**1,468,234**	8.81%	-17,471
Detention Center	**1,512,329**	8.87%	**1,579,983**	9.49%	67,654
Sheriff - Court Services-Warrant	**420,748**	2.47%	**576,907**	3.46%	156,159
Animal Control	**71,331**	0.42%	**73,737**	0.44%	2,406
Fire Department	**2,211,097**	12.97%	**2,199,455**	13.20%	-11,642
Ambulance	**0**	0.00%	**0**	0.00%	0
Emergency Management	**171,488**	1.01%	**169,508**	1.02%	-1,980
Coroner	**35,917**	0.21%	**28,483**	0.17%	-7,434
	7,391,131	37.63%	**7,607,746**	40.46%	326,546
OTHER PROTECTION					
Animal Shelter	**156,580**	0.92%	**153,640**	0.92%	-2,940
	156,580	0.92%	**153,640**	0.92%	-2,940

Resolution 2009-59

Exhibit "A"

Lumpkin County, Georgia
2010 Annual Budget

LUMPKIN COUNTY GENERAL FUND EXPENDITURE	2009 BUDGET *AS ADOPTED* 9/25/2008	2009 BUDGET % of budget	2010 BUDGET *AS ADOPTED* 9/17/2009	2010 BUDGET % of budget	2009-2010 $ Increase/ Decrease (-)
PUBLIC WORKS					
Public Works Administration	86,491	0.51%	50,076	0.30%	-36,415
Roads and Bridges	1,190,312	6.98%	983,301	5.90%	
Fleet Maintenance	167,555	0.98%	165,767	1.00%	-1,788
	1,444,358	8.48%	1,199,144	7.20%	-38,203
HEALTH AND WELFARE					
Rainbow House	15,000	0.09%	0	0.00%	-15,000
Literacy Coalition	7,800	0.05%	0	0.00%	-7,800
Health Department	271,865	1.60%	271,865	1.63%	0
Community Helping Place	5,000	0.03%	0	0.00%	-5,000
Dept. Family & Children Services	43,925	0.26%	20,000	0.12%	-23,925
Meth Task Force	15,000	0.09%	0	0.00%	-15,000
Family Connection	5,000	0.03%	0	0.00%	-5,000
Senior Center	265,745	1.56%	254,085	1.53%	-11,660
Transportation Services	103,879	0.61%	96,573	0.58%	-7,306
	733,214	4.30%	642,523	3.86%	-90,691
CULTURE/RECREATION					
Admin.-Com. Affairs&Leisure Services	0	0.00%	0	0.00%	0
Park and Recreation	495,747	2.91%	454,297	2.73%	-41,450
Community Center	189,408	1.11%	223,115	1.34%	33,707
After School Program	134,066	0.79%	121,843	0.73%	-12,223
Library	487,440	2.86%	385,078	2.31%	-102,362
	1,306,661	7.67%	1,184,333	7.11%	-122,328
DEVELOPMENT					
Cooperative Extension Service	59,054	0.35%	57,852	0.35%	-1,202
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	64,560	0.38%	37,310	0.22%	-27,250
	123,614	0.73%	95,162	0.57%	-28,452
OPERATING TRANSFERS OUT					
OT out-Capital Projects Fund	57,000	0.33%	245,494	1.47%	188,494
OT out-Solid Waste Fund	52,606	0.31%	80,598	0.48%	27,992
OT out-E911 Fund	203,282	1.19%	193,022	1.16%	-10,260
OT out-Public Defender	107,583	0.63%	101,431	0.61%	-6,152
OT out-Grant Fund	169,423	0.99%	203,945	1.22%	34,522
OT out - CDBG	534,932	3.14%	0	0.00%	-534,932
OT out-Development Authority	0	0.00%	25,000	0.15%	25,000
	1,124,826	6.60%	849,490	5.10%	-275,336
TOTAL	17,041,239		16,657,000		-384,239

Resolution 2009-59

Exhibit "A"

Lumpkin County, Georgia
2010 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2009 BUDGET *AS ADOPTED* 9/25/2008	2010 BUDGET *AS ADOPTED* 9/17/2009	2009-2010 $ Increase/ Decrease (-)
DRUG TREATMENT COURT			
Revenues	126,389	134,877	8,488
Drug Fund Transfers	16,160	15,160	-1,000
TOTAL REVENUES	142,549	150,037	7,488
TOTAL EXPENSES	142,549	150,037	7,488
DRUG REHABILITATION FUND			
Revenues	25,000	24,000	-1,000
TOTAL REVENUES	25,000	24,000	-1,000
	0	0	
TOTAL EXPENSES	25,000	24,000	-1,000
JUVENILE SERVICES			
Revenues	7,500	11,060	3,560
TOTAL REVENUES	7,500	11,060	3,560
			0
TOTAL EXPENSES	7,500	11,060	3,560
NORTH GEORGIA WASTE MANAGEMENT			
Revenues	0	0	0
TOTAL REVENUES	0	0	0
			0
TOTAL EXPENSES	0	0	0
LAW LIBRARY			
Revenues	40,000	30,000	-10,000
TOTAL REVENUES	40,000	30,000	-10,000
			0
TOTAL EXPENSES	40,000	30,000	-10,000
SPECIAL PROGRAMS			
Revenues	80,000	30,100	-49,900
TOTAL REVENUES	0	30,100	30,100
			0
TOTAL EXPENSES	80,000	30,100	-49,900
PUBLIC DEFENDER			
Revenues	261,809	247,226	-14,583
General Fund Transfers	107,583	101,431	-6,152
TOTAL REVENUES	369,392	348,657	-20,735
			0
TOTAL EXPENSES	369,392	348,657	-20,735

Resolution 2009-59

Exhibit "A"

Lumpkin County, Georgia
2010 Annual Budget

LUMPKIN COUNTY OTHER FUNDS		2009 BUDGET *AS ADOPTED* 9/25/2008	2010 BUDGET *AS ADOPTED* 9/17/2009	2009-2010 $ Increase/ Decrease (-)
PLANNING				
	Revenues	373,149	568,084	194,935
	TOTAL REVENUES	373,149	568,084	194,935
				0
	TOTAL EXPENSES	373,149	568,084	194,935
MULTIPLE GRANT FUND				
	Revenues	493,718	615,954	122,236
	TOTAL REVENUES	493,718	615,954	122,236
				0
	TOTAL EXPENSES	493,718	615,954	122,236
2008 S.P.L.O.S.T.				
	Revenues	2,499,977	2,500,000	23
	TOTAL REVENUES	2,499,977	2,500,000	23
				0
	TOTAL EXPENSES	2,499,977	2,500,000	23
SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY				
	Revenues	205,163	205,164	1
	TOTAL REVENUES	205,163	205,164	1
				0
	TOTAL EXPENSES	205,163	205,164	1
HOTEL/MOTEL TAX				
	Revenues	75,300	75,050	-250
	TOTAL REVENUES	75,300	75,050	-250
	Expense	75,000	75,000	0
	General Fund Transfers	300	50	-250
	TOTAL EXPENSES	75,300	75,050	-250
DEBT SERVICE FUND				
	Revenues	1,537,121	1,539,880	2,759
	TOTAL REVENUES	1,537,121	1,539,880	2,759
	TOTAL EXPENSES	1,537,121	1,539,880	2,759
SOLID WASTE FUND				
	Revenues	47,563	15,000	-32,563
	General Fund Transfers	52,606	80,598	27,992
	TOTAL REVENUES	100,169	95,598	-4,571
	TOTAL EXPENSES	100,169	95,598	-4,571

Lumpkin County, Georgia
2010 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2009 BUDGET *AS ADOPTED* 9/25/2008	2010 BUDGET *AS ADOPTED* 9/17/2009	2009-2010 $ Increase/ Decrease (-)
E911 SYSTEM			
Revenues	**385,250**	**385,400**	150
General Fund Transfers	**203,282**	**193,022**	-10,260
TOTAL REVENUES	**588,532**	**578,422**	-10,110
TOTAL EXPENSES	**203,282**	**578,422**	375,140
CAPITAL PROJECTS REVENUE			
Revenues	**0**	**0**	0
General Fund Transfers	**57,000**	**245,494**	188,494
TOTAL REVENUES	**57,000**	**245,494**	188,494
CAPITAL PROJECTS EXPENSE			
TOTAL EXPENSES	**57,000**	**245,494**	188,494
CAPITAL PROJECTS EXPENSE			
Commissioners	**0**	**0**	0
Board of Elections	**0**	**0**	0
Financial Administration	**0**	**75,000**	75,000
Data Processing/GIS	**0**	**0**	0
Tax Commissioner	**0**	**4,340**	4,340
General Government Buildings	**0**	**6,554**	6,554
Administrative Support	**0**	**0**	0
Clerk of Superior Court	**37,000**	**31,500**	-5,500
Criminal Investigation	**0**	**0**	0
Uniform Patrol	**0**	**0**	0
Detention Center	**0**	**0**	0
Court Services/Warrants	**0**	**0**	0
Fire Department	**0**	**0**	0
E-911	**20,000**	**0**	-20,000
Roads and Bridges	**0**	**75,000**	75,000
Fleet Maintenance	**0**	**0**	0
Transportation	**0**	**4,000**	4,000
Park and Recreation	**0**	**0**	0
Senior Center	**0**	**5,000**	5,000
Debt Service (land park)	**0**	**44,100**	44,100
TOTAL	**57,000**	**245,494**	188,494

Resolution 2009-59

Exhibit "A"