LUMPKIN COUNTY RESOLUTION 2010-36

A RESOLUTION ESTABLISHING AND ADOPTING THE LUMPKIN COUNTY BUDGET FOR FISCAL YEAR 2011

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 2011 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 July 8, 2010, 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 2011 Lumpkin County Budget is to be adopted at a public meeting conducted on the 15th day of July, 2010.

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, Lumpkin County hereby adopts as its Budget for the 2011 Fiscal Year the budget attached and incorporated hereto as "Attachment A".

Resolved, adopted and effective this 15th day of July, 2010.

John Raber, Chairman
Lumpkin County Board of Commissioners

Attest:

Ruth A. Bohac
Clerk, Lumpkin County

Lumpkin County, Georgia

2011 Annual Budget

As Adopted

July 15, 2010

Lumpkin County, Georgia
2011 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	2010 BUDGET *AS ADOPTED* 9/17/2009	2010 BUDGET % of budget	2011 BUDGET *AS ADOPTED* 7/15/2010	2011 BUDGET % of budget	2010 - 2011 $ Increase/ Decrease (-)
Taxes	**12,381,552**	74.33%	**11,893,614**	76.20%	-487,938
Licenses and Permits	**40,000**	0.24%	**40,000**	0.26%	0
Intergovernmental Revenues	**551,648**	3.31%	**524,140**	3.36%	-27,508
Charges for Services	**2,581,605**	15.50%	**2,389,217**	15.31%	-192,388
Fines and Forfeitures	**511,050**	3.07%	**522,350**	3.35%	11,300
Investment Income	**64,110**	0.38%	**40,150**	0.26%	-23,960
Contributions and Donations from Private Sources	**15,000**	0.09%	**15,500**	0.10%	500
Miscellaneous Revenue	**99,233**	0.60%	**182,873**	1.17%	83,640
Other Financing Sources	**412,802**	2.48%	**0**	0.00%	-412,802
TOTAL	**16,657,000**	100.00%	**15,607,844**	100.00%	-1,049,156

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	2010 BUDGET *AS ADOPTED* 9/17/2009	2010 BUDGET % of budget	2011 BUDGET *AS ADOPTED* 7/15/2010	2011 BUDGET % of budget	2010 - 2011 $ Increase/ Decrease (-)
General Government	**3,247,615**	19.50%	**3,116,144**	19.97%	-131,471
Judicial	**1,671,195**	10.03%	**1,622,325**	10.39%	-48,870
Public Safety	**7,607,746**	45.67%	**7,164,467**	45.90%	-443,279
Other Protection	**153,640**	0.92%	**207,436**	1.33%	53,796
Public Works	**1,199,144**	7.20%	**1,184,358**	7.59%	-14,786
Health & Welfare	**642,523**	3.86%	**598,969**	3.84%	-43,554
Culture/Recreation	**1,184,333**	7.11%	**1,052,415**	6.74%	-131,918
Development	**95,162**	0.57%	**86,285**	0.55%	-8,877
Operating Transfers Out	**855,642**	5.14%	**575,445**	3.69%	-280,197
TOTAL	**16,657,000**	100.00%	**15,607,844**	100.00%	-1,049,156

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LUMPKIN COUNTY GENERAL FUND REVENUES	2010 BUDGET *AS ADOPTED* 9/17/2009	2010 BUDGET % of budget	2011 BUDGET *AS ADOPTED* 7/15/2010	2011 BUDGET % of budget	2010 - 2011 $ Increase/ Decrease (-)
TAXES					
Franchise Fee	**45,000**	0.27%	**35,000**	0.22%	-10,000
Local Option Sales Tax	**2,448,727**	14.70%	**2,335,325**	14.96%	-113,402
Beer & Wine Excise Tax	**160,000**	0.96%	**160,000**	1.03%	0
Insurance Premium Tax	**864,075**	5.19%	**851,685**	5.46%	-12,390
Real & Personal Property	**8,813,750**	52.91%	**8,481,604**	54.34%	-332,146
Real Estate Transfer Tax	**50,000**	0.30%	**30,000**	0.19%	-20,000
	12,381,552	74.33%	**11,893,614**	76.20%	-487,938
LICENSE AND PERMITS					
Beer & Wine License	**40,000**	0.24%	**40,000**	0.26%	0
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
	40,000	0.24%	**40,000**	0.26%	0
INTERGOVERNMENTAL REVENUES					
Commissioner	**60,000**	0.36%	**60,000**	0.38%	0
Sheriff	**259,210**	1.56%	**251,052**	1.61%	-8,158
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**	0.07%	0
Fire Department	**42,333**	0.25%	**56,874**	0.36%	14,541
Transportation Services	**40,000**	0.24%	**40,000**	0.26%	0
Senior Center	**89,269**	0.54%	**71,995**	0.46%	-17,274
Airport	**0**	0.00%	**0**	0.00%	0
D.F.A.C.S.	**0**	0.00%	**0**	0.00%	0
Drug Task Force	**50,233**	0.30%	**33,616**	0.22%	-16,617
	551,648	3.31%	**524,140**	3.36%	-27,508
CHARGES FOR SERVICES					
Commissioner	**700**	0.00%	**700**	0.00%	0
Tax Assessor	**2,500**	0.02%	**1,250**	0.01%	-1,250
Tax Commissioner	**457,000**	2.74%	**422,000**	2.70%	-35,000
Animal Control	**500**	0.00%	**500**	0.00%	
Detention Center	**325,000**	1.95%	**265,000**	1.70%	-60,000
Sheriff	**15,500**	0.09%	**7,500**	0.05%	-8,000
Clerk of Superior Court	**471,700**	2.83%	**493,000**	3.16%	21,300
Probate Court	**13,500**	0.08%	**15,000**	0.10%	1,500
Enotah Judicial Circuit	**233,770**	1.40%	**215,817**	1.38%	-17,953
Victim Assistance	**0**	0.00%	**0**	0.00%	0
Board of Elections	**1,093**	0.01%	**0**	0.00%	-1,093
Roads and Bridges	**1,000**	0.01%	**1,000**	0.01%	0
Airport	**30,000**	0.18%	**30,000**	0.19%	0

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LUMPKIN COUNTY GENERAL FUND REVENUES	2010 BUDGET *AS ADOPTED* 9/17/2009	2010 BUDGET % of budget	2011 BUDGET *AS ADOPTED* 7/15/2010	2011 BUDGET % of budget	2010 - 2011 $ Increase/ Decrease (-)
CHARGES FOR SERVICES cont'd.					
Ambulance	620,000	3.72%	620,000	3.97%	0
Park and Recreation	145,317	0.87%	103,200	0.66%	-42,117
Fire Department	1,250	0.01%	1,250	0.01%	0
Transportation Services	16,000	0.10%	16,000	0.10%	0
Senior Center	1,775	0.01%	1,500	0.01%	-275
Community Center	45,000	0.27%	45,000	0.29%	0
After School Program	122,000	0.73%	91,500	0.59%	-30,500
Financial Administration	23,000	0.14%	17,000	0.11%	-6,000
Data Processing/GIS	15,000	0.09%	9,000	0.06%	-6,000
Animal Shelter	40,000	0.24%	33,000	0.21%	-7,000
	2,581,605	15.50%	2,389,217	15.31%	-192,388
FINES AND FORFEITURES					
State Probation	10,000	0.06%	8,000	0.05%	-2,000
Detention Center	39,350	0.24%	39,350	0.25%	0
Clerk of Superior Court	230,700	1.39%	221,000	1.42%	-9,700
Magistrate Court	15,000	0.09%	25,000	0.16%	10,000
Probate Court	195,000	1.17%	208,000	1.33%	13,000
Victim Assistance	21,000	0.13%	21,000	0.13%	0
	511,050	3.07%	522,350	3.35%	11,300
INVESTMENT INCOME					
Commissioner	48,000	0.29%	30,000	0.19%	-18,000
Tax Commissioner	15,000	0.09%	7,000	0.04%	-8,000
Clerk of Superior Court	1,090	0.01%	3,130	0.02%	2,040
Magistrate Court	20	0.00%	20	0.00%	0
Probate Court	0	0.00%	0	0.00%	0
	64,110	0.38%	40,150	0.26%	-23,960
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES					
Animal Shelter	10,000	0.06%	6,500	0.04%	-3,500
Senior Center	5,000	0.03%	9,000	0.06%	4,000
	15,000	0%	15,500	0%	4,000
MISCELLANEOUS REVENUE					
Commissioner	51,933	0.31%	51,826	0.33%	-107
Detention Center	0	0.00%	0	0.00%	0
Airport	19,000	0.11%	18,200	0.12%	-800
Park and Recreation	7,000	0.04%	7,000	0.04%	0
Senior Center	300	0.00%	200	0.00%	-100
Community Center	21,000	0.13%	21,500	0.14%	500
General Government	0	0.00%	84,147	0.54%	84,147
	99,233	0.60%	182,873	1.17%	83,640
OTHER FINANCING SOURCES					
General Government	412,802	2.48%	0	0.00%	-412,802
	412,802	2.48%	0	0.00%	-412,802
TOTAL	16,657,000		15,607,844		-1,049,156

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	2010 BUDGET *AS ADOPTED* 9/17/2009	2010 BUDGET % of budget	2011 BUDGET *AS ADOPTED* 7/15/2010	2011 BUDGET % of budget	2010 - 2011 $ Increase/ Decrease (-)
GENERAL GOVERNMENT					
Commissioner	128,778	0.77%	116,666	0.75%	-12,112
County Manager	284,862	1.71%	237,054	1.52%	-47,808
Board of Elections	205,698	1.23%	134,766	0.86%	-70,932
Financial Administration	380,323	2.28%	382,640	2.45%	2,317
Legal	135,000	0.81%	121,500	0.78%	-13,500
Data Processing/GIS	73,186	0.44%	59,826	0.38%	-13,360
Human Resources	161,211	0.97%	175,447	1.12%	14,236
Tax Commissioner	313,568	1.88%	312,215	2.00%	-1,353
Tax Assessor	389,189	2.34%	381,642	2.45%	-7,547
Board of Equalization	2,300	0.01%	2,300	0.01%	0
Risk Management	34,000	0.20%	34,000	0.22%	0
General Government Buildings	708,714	4.25%	756,753	4.85%	48,039
County Surveyor	12,817	0.08%	12,278	0.08%	-539
Administrative Support	388,969	2.34%	361,757	2.32%	-27,212
General Administration Fees	29,000	0.17%	27,300	0.17%	-1,700
	3,247,615	19.50%	3,116,144	19.97%	-131,471
JUDICIAL					
Enotah Circuit	374,269	2.25%	359,749	2.30%	-14,520
Superior Court	211,661	1.27%	210,161	1.35%	-1,500
Capital Trial	50,000	0.30%	43,000	0.28%	-7,000
Clerk of Superior Court	501,839	3.01%	485,248	3.11%	-16,591
District Attorney	11,670	0.07%	13,490	0.09%	1,820
Victim Assistance	21,000	0.13%	21,000	0.13%	0
Magistrate Court	268,819	1.61%	264,411	1.69%	-4,408
Probate Court	231,937	1.39%	225,266	1.44%	-6,671
	1,671,195	10.03%	1,622,325	10.39%	-48,870
PUBLIC SAFETY					
Sheriff - Administration	867,969	5.21%	890,489	5.71%	22,520
Criminal Investigation	592,912	3.56%	469,572	3.01%	-123,340
Drug Task Force	50,558	0.30%	50,580	0.32%	22
Uniform Patrol	1,468,234	8.81%	1,386,717	8.88%	-81,517
Detention Center	1,579,983	9.49%	1,448,242	9.28%	-131,741
Sheriff - Court Services-Warrant	576,907	3.46%	774,383	4.96%	197,476
Animal Control	73,737	0.44%	78,327	0.50%	4,590
Fire Department	2,199,455	13.20%	1,877,280	12.03%	-322,175
Ambulance	0	0.00%	0	0.00%	0
Emergency Management	169,508	1.02%	162,908	1.04%	-6,600
Coroner	28,483	0.17%	25,969	0.17%	-2,514
	7,607,746	40.46%	7,164,467	40.20%	-465,799
OTHER PROTECTION					
Animal Shelter	153,640	0.92%	207,436	1.33%	53,796
	153,640	0.92%	207,436	1.33%	53,796
PUBLIC WORKS					
Public Works Administration	50,076	0.30%	51,744	0.33%	1,668
Roads and Bridges	983,301	5.90%	979,064	6.27%	
Fleet Maintenance	165,767	1.00%	153,550	0.98%	-12,217
	1,199,144	7.20%	1,184,358	7.59%	-10,549

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2010 BUDGET *AS ADOPTED* 9/17/2009**	2010 BUDGET % of budget	**2011 BUDGET *AS ADOPTED* 7/15/2010**	2011 BUDGET % of budget	2010 - 2011 $ Increase/ Decrease (-)
HEALTH AND WELFARE					
Rainbow House	**0**	0.00%	**0**	0.00%	0
Literacy Coalition	**0**	0.00%	**0**	0.00%	0
Health Department	**271,865**	1.63%	**244,678**	1.57%	-27,187
Community Helping Place	**0**	0.00%	**0**	0.00%	0
Dept. Family & Children Services	**20,000**	0.12%	**15,000**	0.10%	-5,000
Meth Task Force	**0**	0.00%	**0**	0.00%	0
Family Connection	**0**	0.00%	**0**	0.00%	0
Senior Center	**254,085**	1.53%	**250,330**	1.60%	-3,755
Transportation Services	**96,573**	0.58%	**88,961**	0.57%	-7,612
	642,523	3.86%	**598,969**	3.84%	-43,554
CULTURE/RECREATION					
Admin.-Com. Affairs&Leisure Services	**0**	0.00%	**0**	0.00%	0
Park and Recreation	**454,297**	2.73%	**392,864**	2.52%	-61,433
Community Center	**223,115**	1.34%	**209,943**	1.35%	-13,172
After School Program	**121,843**	0.73%	**103,038**	0.66%	-18,805
Library	**385,078**	2.31%	**346,570**	2.22%	-38,508
	1,184,333	7.11%	**1,052,415**	6.74%	-131,918
DEVELOPMENT					
Cooperative Extension Service	**57,852**	0.35%	**51,980**	0.33%	-5,872
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	**37,310**	0.22%	**34,305**	0.22%	-3,005
	95,162	0.57%	**86,285**	0.55%	-8,877
OPERATING TRANSFERS OUT					
OT out-Drug Court Fund	**0**	0.00%	**12,000**	0.08%	12,000
OT out-Capital Projects Fund	**245,494**	1.47%	**75,700**	0.49%	-169,794
OT out-Solid Waste Fund	**80,598**	0.48%	**74,693**	0.48%	-5,905
OT out-E911 Fund	**193,022**	1.16%	**161,755**	1.04%	-31,267
OT out-Public Defender	**107,583**	0.65%	**101,431**	0.65%	-6,152
OT out-Grant Fund	**203,945**	1.22%	**149,866**	0.96%	-54,079
OT out - CDBG	**0**	0.00%	**0**	0.00%	0
OT out-Development Authority	**25,000**	0.15%	**0**	0.00%	-25,000
	855,642	5.14%	**575,445**	3.69%	-280,197
TOTAL	**16,657,000**		**15,607,844**		-1,049,156

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LUMPKIN COUNTY OTHER FUNDS		2010 BUDGET *AS ADOPTED* 9/17/2009	2011 BUDGET *AS ADOPTED* 7/15/2010	2010 - 2011 $ Increase/ Decrease (-)
DRUG TREATMENT COURT				
	Revenues	**134,877**	**130,193**	-4,684
	Drug Fund Transfers	**15,160**	**21,854**	6,694
	TOTAL REVENUES	**150,037**	**152,047**	2,010
	TOTAL EXPENSES	**150,037**	**152,047**	2,010
DRUG REHABILITATION				
	Revenues	**24,000**	**24,000**	0
	TOTAL REVENUES	**24,000**	**24,000**	0
		0	**0**	
	TOTAL EXPENSES	**24,000**	**24,000**	0
JUVENILE SERVICES				
	Revenues	**11,060**	**7,500**	-3,560
	TOTAL REVENUES	**11,060**	**7,500**	-3,560
				0
	TOTAL EXPENSES	**11,060**	**7,500**	-3,560
NORTH GEORGIA WASTE MANAGEMENT				
	Revenues	**0**	**0**	0
	TOTAL REVENUES	**0**	**0**	0
				0
	TOTAL EXPENSES	**0**	**0**	0
LAW LIBRARY				
	Revenues	**30,000**	**30,000**	0
	TOTAL REVENUES	**30,000**	**30,000**	0
				0
	TOTAL EXPENSES	**30,000**	**30,000**	0
SPECIAL PROGRAMS				
	Revenues	**30,100**	**30,100**	0
	TOTAL REVENUES	**0**	**30,100**	30,100
				0
	TOTAL EXPENSES	**30,100**	**30,100**	0
PUBLIC DEFENDER				
	Revenues	**261,909**	**247,226**	-14,683
	General Fund Transfers	**107,583**	**101,431**	-6,152
	TOTAL REVENUES	**369,492**	**348,657**	-20,835
				0
	TOTAL EXPENSES	**369,392**	**348,657**	-20,735

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LUMPKIN COUNTY OTHER FUNDS		2010 BUDGET *AS ADOPTED* 9/17/2009	2011 BUDGET *AS ADOPTED* 7/15/2010	2010 - 2011 $ Increase/ Decrease (-)
PLANNING				
	Revenues	568,084	212,597	-355,487
	TOTAL REVENUES	568,084	212,597	-355,487
				0
	TOTAL EXPENSES	568,084	212,597	-355,487
MUTIPLE GRANT				
	Revenues	615,954	550,556	-65,398
	TOTAL REVENUES	615,954	550,556	-65,398
				0
	TOTAL EXPENSES	615,954	550,556	-65,398
2008 S.P.L.O.S.T.				
	Revenues	2,500,000	1,801,400	-698,600
	TOTAL REVENUES	2,500,000	1,801,400	-698,600
				0
	TOTAL EXPENSES	2,500,000	1,801,400	-698,600
SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY				
	Revenues	205,164	205,164	0
	TOTAL REVENUES	205,164	205,164	0
				0
	TOTAL EXPENSES	205,164	205,164	0
HOTEL/MOTEL TAX				
	Revenues	75,050	75,050	0
	TOTAL REVENUES	75,050	75,050	0
	Expense	75,000	75,000	0
	General Fund Transfers	50	50	0
	TOTAL EXPENSES	75,050	75,050	0
DEBT SERVICE FUND				
	Revenues	1,539,880	1,539,880	0
	TOTAL REVENUES	1,539,880	1,539,880	0
	TOTAL EXPENSES	1,539,880	1,539,880	0
SOLID WASTE FUND				
	Revenues	15,000	15,000	0
	General Fund Transfers	80,598	74,693	-5,905
	TOTAL REVENUES	95,598	89,693	-5,905
	TOTAL EXPENSES	95,598	89,693	-5,905

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LUMPKIN COUNTY OTHER FUNDS	2010 BUDGET *AS ADOPTED* 9/17/2009	2011 BUDGET *AS ADOPTED* 7/15/2010	2010 - 2011 $ Increase/ Decrease (-)
E911 SYSTEM			
Revenues	385,400	426,400	41,000
General Fund Transfers	193,022	161,755	-31,267
TOTAL REVENUES	578,422	588,155	9,733
TOTAL EXPENSES	578,422	588,155	9,733
CAPITAL PROJECTS REVENUE			
Revenues	0	0	0
General Fund Transfers	245,494	75,700	-169,794
TOTAL REVENUES	245,494	75,700	-169,794
CAPITAL PROJECTS EXPENSE			
TOTAL EXPENSES	245,494	75,700	-169,794

LUMPKIN COUNTY OTHER FUNDS	2010 BUDGET *AS ADOPTED* 9/17/2009	2011 BUDGET *AS ADOPTED* 7/15/2010	2010 - 2011 $ Increase/ Decrease (-)
CAPITAL PROJECTS EXPENSE			
Commissioners	0	0	0
Board of Elections	0	0	0
Financial Administration	75,000	0	-75,000
Data Processing/GIS	0	0	0
Tax Commissioner	4,340	4,800	460
General Government Buildings	6,554	0	-6,554
Administrative Support	0	0	0
Clerk of Superior Court	31,500	26,800	-4,700
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	0	0	0
Roads and Bridges	75,000	0	-75,000
Fleet Maintenance	0	0	0
Transportation	4,000	0	-4,000
Park and Recreation	0	0	0
Senior Center	5,000	0	-5,000
Debt Service (land park)	44,100	44,100	0
TOTAL	245,494	75,700	-169,794