LUMPKIN COUNTY RESOLUTION 2011-41

A RESOLUTION ESTABLISHING AND ADOPTING THE LUMPKIN COUNTY BUDGET FOR FISCAL YEAR 2012

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 2012 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 12, 2011, 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 21st day of July, 2011.

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 2012 Fiscal Year the budget attached and incorporated hereto as "Attachment A".

Resolved, adopted and effective this 21st day of July, 2011.

John Raber, Chairman
Lumpkin County Board of Commissioners

Attest:

Kathleen C. Walker
Clerk, Lumpkin County



Lumpkin County, Georgia

2012 Annual Budget

As Adopted

July 21, 2011

Resolution 2011-41

Attachment "A"

Lumpkin County, Georgia
2012 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	2011 BUDGET *AS ADOPTED* 7/15/2010	2011 BUDGET % of budget	2012 BUDGET *AS ADOPTED* 7/21/2011	2012 BUDGET % of budget	2011 - 2012 $ Increase/ Decrease (-)
Taxes	**11,893,614**	76.20%	**11,819,332**	74.13%	-74,282
Licenses and Permits	**40,000**	0.26%	**40,000**	0.25%	0
Intergovernmental Revenues	**524,140**	3.36%	**599,135**	3.76%	74,995
Charges for Services	**2,389,217**	15.31%	**2,804,940**	17.59%	415,723
Fines and Forfeitures	**522,350**	3.35%	**567,305**	3.56%	44,955
Investment Income	**40,150**	0.26%	**25,892**	0.16%	-14,258
Contributions and Donations from Private Sources	**15,500**	0.10%	**16,100**	0.10%	600
Miscellaneous Revenue	**182,873**	1.17%	**71,298**	0.45%	-111,575
Other Financing Sources	**0**	0.00%	**0**	0.00%	0
TOTAL	**15,607,844**	100.00%	**15,944,002**	100.00%	336,158

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	2011 BUDGET *AS ADOPTED* 7/15/2010	2011 BUDGET % of budget	2012 BUDGET *AS ADOPTED* 7/21/2011	2012 BUDGET % of budget	2011 - 2012 $ Increase/ Decrease (-)
General Government	**3,116,144**	19.97%	**3,330,003**	20.89%	213,859
Judicial	**1,622,325**	10.39%	**1,511,486**	9.48%	-110,839
Public Safety	**7,164,467**	45.90%	**7,166,942**	44.95%	2,475
Other Protection	**207,436**	1.33%	**209,493**	1.31%	2,057
Public Works	**1,184,358**	7.59%	**1,317,761**	8.26%	133,403
Health & Welfare	**598,969**	3.84%	**584,723**	3.67%	-14,246
Culture/Recreation	**1,052,415**	6.74%	**739,552**	4.64%	-312,863
Development	**86,285**	0.55%	**113,870**	0.71%	27,585
Operating Transfers Out	**575,445**	3.69%	**970,172**	6.08%	394,727
TOTAL	**15,607,844**	100.00%	**15,944,002**	100.00%	336,158

Resolution 2011-41

Attachment "A"

Lumpkin County, Georgia
2012 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	2011 BUDGET *AS ADOPTED* 7/15/2010	2011 BUDGET % of budget	2012 BUDGET *AS ADOPTED* 7/21/2011	2012 BUDGET % of budget	2011 - 2012 $ Increase/ Decrease (-)
TAXES					
Franchise Fee	**35,000**	0.22%	**35,000**	0.22%	0
Local Option Sales Tax	**2,335,325**	14.96%	**2,246,059**	14.09%	-89,266
Beer & Wine Excise Tax	**160,000**	1.03%	**160,000**	1.00%	0
Insurance Premium Tax	**851,685**	5.46%	**828,326**	5.20%	-23,359
Real & Personal Property	**8,481,604**	54.34%	**8,529,947**	53.50%	48,343
Real Estate Transfer Tax	**30,000**	0.19%	**20,000**	0.13%	-10,000
	11,893,614	76.20%	**11,819,332**	74.13%	-74,282
LICENSE AND PERMITS					
Beer & Wine License	**40,000**	0.26%	**40,000**	0.25%	0
	40,000	0.26%	**40,000**	0.25%	0
INTERGOVERNMENTAL REVENUES					
Commissioner	**60,000**	0.38%	**60,000**	0.38%	0
Sheriff	**251,052**	1.61%	**246,016**	1.54%	-5,036
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**	0.07%	**10,603**	0.07%	0
Fire Department	**56,874**	0.36%	**51,874**	0.33%	-5,000
Transportation Services	**40,000**	0.26%	**76,612**	0.48%	36,612
Senior Center	**71,995**	0.46%	**103,393**	0.65%	31,398
Airport	**0**	0.00%	**0**	0.00%	0
D.F.A.C.S.	**0**	0.00%	**0**	0.00%	0
Drug Task Force	**33,616**	0.22%	**50,637**	0.32%	17,021
	524,140	3.36%	**599,135**	3.76%	74,995
CHARGES FOR SERVICES					
Commissioner	**700**	0.00%	**700**	0.00%	0
Tax Assessor	**1,250**	0.01%	**1,250**	0.01%	0
Tax Commissioner	**422,000**	2.70%	**400,000**	2.51%	-22,000
Animal Control	**500**	0.00%	**500**	0.00%	
Detention Center	**265,000**	1.70%	**817,300**	5.13%	552,300
Sheriff	**7,500**	0.05%	**28,000**	0.18%	20,500
Clerk of Superior Court	**493,000**	3.16%	**401,900**	2.52%	-91,100
Probate Court	**15,000**	0.10%	**15,500**	0.10%	500
Enotah Judicial Circuit	**215,817**	1.38%	**151,350**	0.95%	-64,467
Victim Assistance	**0**	0.00%	**0**	0.00%	0
Board of Elections	**0**	0.00%	**12,001**	0.08%	12,001
Roads and Bridges	**1,000**	0.01%	**500**	0.00%	-500
Airport	**30,000**	0.19%	**58,500**	0.37%	28,500

Resolution 2011-41

Attachment "A"

Lumpkin County, Georgia
2012 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	2011 BUDGET *AS ADOPTED* 7/15/2010	2011 BUDGET % of budget	2012 BUDGET *AS ADOPTED* 7/21/2011	2012 BUDGET % of budget	2011 - 2012 $ Increase/ Decrease (-)
CHARGES FOR SERVICES cont'd.					
Ambulance	**620,000**	3.97%	**820,000**	5.14%	200,000
Park and Recreation	**103,200**	0.66%	**0**	0.00%	-103,200
Fire Department	**1,250**	0.01%	**2,650**	0.02%	1,400
Transportation Services	**16,000**	0.10%	**17,025**	0.11%	1,025
Senior Center	**1,500**	0.01%	**3,000**	0.02%	1,500
Community Center	**45,000**	0.29%	**0**	0.00%	-45,000
After School Program	**91,500**	0.59%	**0**	0.00%	-91,500
Financial Administration	**17,000**	0.11%	**15,964**	0.10%	-1,036
Data Processing/GIS	**9,000**	0.06%	**7,800**	0.05%	-1,200
Animal Shelter	**33,000**	0.21%	**41,000**	0.26%	8,000
AOC - Family Drug Court South	**0**	0.00%	**10,000**	0.06%	10,000
	2,389,217	15.31%	**2,804,940**	17.59%	415,723
FINES AND FORFEITURES					
State Probation	**8,000**	0.05%	**8,000**	0.05%	0
Detention Center	**39,350**	0.25%	**58,650**	0.37%	19,300
Clerk of Superior Court	**221,000**	1.42%	**203,000**	1.27%	-18,000
Magistrate Court	**25,000**	0.16%	**60,655**	0.38%	35,655
Probate Court	**208,000**	1.33%	**212,000**	1.33%	4,000
Victim Assistance	**21,000**	0.13%	**25,000**	0.16%	4,000
	522,350	3.35%	**567,305**	3.56%	44,955
INVESTMENT INCOME					
Commissioner	**30,000**	0.19%	**20,000**	0.13%	-10,000
Tax Commissioner	**7,000**	0.04%	**3,000**	0.02%	-4,000
Clerk of Superior Court	**3,130**	0.02%	**2,892**	0.02%	-238
Magistrate Court	**20**	0.00%	**0**	0.00%	-20
Probate Court	**0**	0.00%	**0**	0.00%	0
	40,150	0.26%	**25,892**	0.16%	-14,258
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES					
Animal Shelter	**6,500**	0.04%	**6,500**	0.04%	0
Senior Center	**9,000**	0.06%	**9,600**	0.06%	600
	15,500	**0%**	**16,100**	**0%**	600
MISCELLANEOUS REVENUE					
Commissioner	**51,826**	0.33%	**49,000**	0.31%	-2,826
Tax Commissioner	**0**	0.00%	**3,000**	0.02%	3,000
Detention Center	**0**	0.00%	**0**	0.00%	0
Airport	**18,200**	0.12%	**16,184**	0.10%	-2,016
Park and Recreation	**7,000**	0.04%	**0**	0.00%	-7,000
Senior Center	**200**	0.00%	**0**	0.00%	-200
Community Center	**21,500**	0.14%	**0**	0.00%	-21,500
General Government	**84,147**	0.54%	**3,114**	0.02%	-81,033
	182,873	1.17%	**71,298**	0.45%	-111,575
OTHER FINANCING SOURCES					
General Government	**0**	0.00%	**0**	0.00%	0
	0	0.00%	**0**	0.00%	0
TOTAL	**15,607,844**		**15,944,002**		336,158

Resolution 2011-41

Attachment "A"

Lumpkin County, Georgia
2012 Annual Budget

LUMPKIN COUNTY GENERAL FUND EXPENDITURE	2011 BUDGET *AS ADOPTED* 7/15/2010	2011 BUDGET % of budget	2012 BUDGET *AS ADOPTED* 7/21/2011	2012 BUDGET % of budget	2011 - 2012 $ Increase/ Decrease (-)
GENERAL GOVERNMENT					
Commissioner	**116,666**	0.75%	**145,054**	0.91%	28,388
County Manager	**237,054**	1.52%	**232,754**	1.46%	-4,300
Board of Elections	**134,766**	0.86%	**181,075**	1.14%	46,309
Financial Administration	**382,640**	2.45%	**425,671**	2.67%	43,031
Legal	**121,500**	0.78%	**122,000**	0.77%	500
Data Processing/GIS	**59,826**	0.38%	**95,126**	0.60%	35,300
Human Resources	**175,447**	1.12%	**189,333**	1.19%	13,886
Tax Commissioner	**312,215**	2.00%	**319,785**	2.01%	7,570
Tax Assessor	**381,642**	2.45%	**400,683**	2.51%	19,041
Board of Equalization	**2,300**	0.01%	**5,300**	0.03%	3,000
Risk Management	**34,000**	0.22%	**25,000**	0.16%	-9,000
General Government Buildings	**756,753**	4.85%	**732,504**	4.59%	-24,249
County Surveyor	**12,278**	0.08%	**12,278**	0.08%	0
Administrative Support	**361,757**	2.32%	**413,240**	2.59%	51,483
General Administration Fees	**27,300**	0.17%	**30,200**	0.19%	2,900
	3,116,144	19.97%	**3,330,003**	20.89%	213,859
JUDICIAL					
Enotah Circuit	**359,749**	2.30%	**319,536**	2.00%	-40,213
Superior Court	**210,161**	1.35%	**164,571**	1.03%	-45,590
Capital Trial	**43,000**	0.28%	**43,000**	0.27%	0
Clerk of Superior Court	**485,248**	3.11%	**459,575**	2.88%	-25,673
District Attorney	**13,490**	0.09%	**5,650**	0.04%	-7,840
Victim Assistance	**21,000**	0.13%	**25,000**	0.16%	4,000
Magistrate Court	**264,411**	1.69%	**259,635**	1.63%	-4,776
Probate Court	**225,266**	1.44%	**234,519**	1.47%	9,253
	1,622,325	10.39%	**1,511,486**	9.48%	-110,839
PUBLIC SAFETY					
Sheriff - Administration	**890,489**	5.71%	**4,161,981**	26.10%	3,271,492
Criminal Investigation	**469,572**	3.01%	**86,293**	0.54%	-383,279
Drug Task Force	**50,580**	0.32%	**49,936**	0.31%	-644
Uniform Patrol	**1,386,717**	8.88%	**212,567**	1.33%	-1,174,150
Detention Center	**1,448,242**	9.28%	**550,827**	3.45%	-897,415
Sheriff - Court Services-Warrant	**774,383**	4.96%	**52,647**	0.33%	-721,736
Animal Control	**78,327**	0.50%	**11,985**	0.08%	-66,342
Fire Department	**1,877,280**	12.03%	**1,955,308**	12.26%	78,028
Ambulance	**0**	0.00%	**0**	0.00%	0
Emergency Management	**162,908**	1.04%	**61,092**	0.38%	-101,816
Coroner	**25,969**	0.17%	**24,306**	0.15%	-1,663
	7,164,467	40.20%	**7,166,942**	44.95%	2,475
OTHER PROTECTION					
Animal Shelter	**207,436**	1.33%	**209,493**	1.31%	2,057
	207,436	1.33%	**209,493**	1.31%	2,057
PUBLIC WORKS					
Public Works Administration	**51,744**	0.33%	**52,181**	0.33%	437
Roads and Bridges	**979,064**	6.27%	**1,099,124**	6.89%	
Fleet Maintenance	**153,550**	0.98%	**166,456**	1.04%	12,906
	1,184,358	7.59%	**1,317,761**	8.26%	13,343

Resolution 2011-41

Attachment "A"

Lumpkin County, Georgia
2012 Annual Budget

LUMPKIN COUNTY GENERAL FUND EXPENDITURE	2011 BUDGET *AS ADOPTED* 7/15/2010	2011 BUDGET % of budget	2012 BUDGET *AS ADOPTED* 7/21/2011	2012 BUDGET % of budget	2011 - 2012 $ Increase/ Decrease (-)
HEALTH AND WELFARE					
Rainbow House	**0**	0.00%	**10,000**	0.06%	10,000
Literacy Coalition	**0**	0.00%	**0**	0.00%	0
Health Department	**244,678**	1.57%	**220,210**	1.38%	-24,468
Community Helping Place	**0**	0.00%	**0**	0.00%	0
Dept. Family & Children Services	**15,000**	0.10%	**0**	0.00%	-15,000
Meth Task Force	**0**	0.00%	**0**	0.00%	0
Family Connection	**0**	0.00%	**0**	0.00%	0
Senior Center	**250,330**	1.60%	**247,081**	1.55%	-3,249
Transportation Services	**88,961**	0.57%	**107,432**	0.67%	18,471
	598,969	3.84%	**584,723**	3.67%	-14,246
CULTURE/RECREATION					
Admin.-Com. Affairs&Leisure Services	**0**	0.00%	**0**	0.00%	0
Park and Recreation	**392,864**	2.52%	**410,400**	2.57%	17,536
Community Center	**209,943**	1.35%	**0**	0.00%	-209,943
After School Program	**103,038**	0.66%	**0**	0.00%	-103,038
Library	**346,570**	2.22%	**329,152**	2.06%	-17,418
	1,052,415	6.74%	**739,552**	4.64%	-312,863
DEVELOPMENT					
Cooperative Extension Service	**51,980**	0.33%	**52,319**	0.33%	339
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	**34,305**	0.22%	**61,551**	0.39%	27,246
	86,285	0.55%	**113,870**	0.71%	27,585
OPERATING TRANSFERS OUT					
OT out-Drug Court Fund	**12,000**	0.08%	**0**	0.00%	-12,000
OT out-Capital Projects Fund	**75,700**	0.49%	**372,070**	2.33%	296,370
OT out-Solid Waste Fund	**74,693**	0.48%	**55,165**	0.35%	-19,528
OT out-E911 Fund	**161,755**	1.04%	**196,413**	1.23%	34,658
OT out-Public Defender	**101,431**	0.65%	**98,982**	0.62%	-2,449
OT out-Grant Fund	**149,866**	0.96%	**247,542**	1.55%	97,676
OT out - CDBG	**0**	0.00%	**0**	0.00%	0
OT out-Development Authority	**0**	0.00%	**0**	0.00%	0
	575,445	3.69%	**970,172**	6.08%	394,727
TOTAL	**15,607,844**		**15,944,002**		336,158

Resolution 2011-41

Attachment "A"

Lumpkin County, Georgia
2012 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2011 BUDGET *AS ADOPTED* 7/15/2010	2011 BUDGET % of budget	2012 BUDGET *AS ADOPTED* 7/21/2011	2012 BUDGET % of budget	2011 - 2012 $ Increase/ Decrease (-)
DRUG TREATMENT COURT					
Revenues	**130,193**		**147,133**		16,940
Drug Fund Transfers	**21,854**		**30,000**		8,146
TOTAL REVENUES	**152,047**		**177,133**		25,086
TOTAL EXPENSES	**152,047**		**177,133**		25,086
DRUG REHABILITATION					
Revenues	**24,000**		**70,000**		46,000
TOTAL REVENUES	**24,000**		**70,000**		46,000
TOTAL EXPENSES	**24,000**		**70,000**		46,000
JUVENILE SERVICES					
Revenues	**7,500**		**7,500**		0
TOTAL REVENUES	**7,500**		**7,500**		0
TOTAL EXPENSES	**7,500**		**7,500**		0
NORTH GEORGIA WASTE MANAGEMENT					
Revenues	**0**		**0**		0
TOTAL REVENUES	**0**		**0**		0
TOTAL EXPENSES	**0**		**0**		0
LAW LIBRARY					
Revenues	**30,000**		**30,000**		0
TOTAL REVENUES	**30,000**		**30,000**		0
TOTAL EXPENSES	**30,000**		**30,000**		0
SPECIAL PROGRAMS					
Revenues	**30,100**		**26,010**		-4,090
TOTAL REVENUES	**30,100**		**26,010**		-4,090
TOTAL EXPENSES	**30,100**		**26,010**		-4,090
PUBLIC DEFENDER					
Revenues	**247,226**		**242,130**		-5,096
General Fund Transfers	**101,431**		**98,982**		-2,449
TOTAL REVENUES	**348,657**		**341,112**		-7,545
TOTAL EXPENSES	**348,657**		**341,112**		

Resolution 2011-41

Attachment "A"

Lumpkin County, Georgia
2012 Annual Budget

LUMPKIN COUNTY OTHER FUNDS		2011 BUDGET *AS ADOPTED* 7/15/2010	2011 BUDGET % of budget	2012 BUDGET *AS ADOPTED* 7/21/2011	2012 BUDGET % of budget	2011 - 2012 $ Increase/ Decrease (-)
PLANNING						
	Revenues	212,597		223,744		11,147
	TOTAL REVENUES	212,597		223,744		11,147
	TOTAL EXPENSES	212,597		223,744		11,147
MUTIPLE GRANT						
	Revenues	550,556		599,119		48,563
	TOTAL REVENUES	550,556		599,119		48,563
	TOTAL EXPENSES	550,556		599,119		48,563
2008 S.P.L.O.S.T.						
	Revenues	1,801,400		0		-1,801,400
	TOTAL REVENUES	1,801,400		0		-1,801,400
	TOTAL EXPENSES	1,801,400		0		-1,801,400
SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY						
	Revenues	205,164		205,163		-1
	TOTAL REVENUES	205,164		205,163		-1
	TOTAL EXPENSES	205,164		205,163		-1
HOTEL/MOTEL TAX						
	Revenues	75,050		100,100		25,050
	TOTAL REVENUES	75,050		100,100		25,050
	Expense	75,000		100,000		25,000
	General Fund Transfers	50		100		50
	TOTAL EXPENSES	75,050		100,100		25,050
DEBT SERVICE FUND						
	Revenues	1,539,880		1,536,483		-3,397
	TOTAL REVENUES	1,539,880		1,536,483		-3,397
	TOTAL EXPENSES	1,539,880		1,536,483		-3,397
SOLID WASTE FUND						
	Revenues	15,000		15,000		0
	Other Financing Sources	0		37,955		37,955
	General Fund Transfers	74,693		55,165		-19,528
	TOTAL REVENUES	89,693		108,120		18,427
	TOTAL EXPENSES	89,693		108,120		18,427

Resolution 2011-41

Attachment "A"

Lumpkin County, Georgia
2012 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2011 BUDGET *AS ADOPTED* 7/15/2010	2011 BUDGET % of budget	2012 BUDGET *AS ADOPTED* 7/21/2011	2012 BUDGET % of budget	2011 - 2012 $ Increase/ Decrease (-)
E911 SYSTEM					
Revenues	**426,400**		**490,134**		63,734
General Fund Transfers	**161,755**		**196,413**		34,658
TOTAL REVENUES	**588,155**		**686,547**		98,392
TOTAL EXPENSES	**588,155**		**686,547**		98,392
CAPITAL PROJECTS REVENUE					
Revenues	**0**		**0**		0
General Fund Transfers	**75,700**		**372,070**		296,370
TOTAL REVENUES	**75,700**		**372,070**		296,370
CAPITAL PROJECTS EXPENSE					
TOTAL EXPENSES	**75,700**		**372,070**		296,370

LUMPKIN COUNTY OTHER FUNDS	2011 BUDGET *AS ADOPTED* 7/15/2010	2011 BUDGET % of budget	2012 BUDGET *AS ADOPTED* 7/21/2011	2012 BUDGET % of budget	2011 - 2012 $ Increase/ Decrease (-)
CAPITAL PROJECTS EXPENSE					
Commissioners	**0**		**0**		0
Board of Elections	**0**		**0**		0
Financial Administration	**0**		**0**		0
Data Processing/GIS	**0**		**0**		0
Tax Commissioner	**4,800**		**0**		-4,800
General Government Buildings	**0**		**0**		0
Administrative Support	**0**		**0**		0
Clerk of Superior Court	**26,800**		**18,800**		-8,000
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**		**353,270**		353,270
Roads and Bridges	**0**		**0**		0
Fleet Maintenance	**0**		**0**		0
Transportation	**0**		**0**		0
Park and Recreation	**0**		**0**		0
Senior Center	**0**		**0**		0
Debt Service (land park)	**44,100**		**0**		-44,100
TOTAL	**75,700**		**372,070**		296,370

Resolution 2011-41

Attachment "A"