Lumpkin County, Georgia

2013 Annual Budget

As Adopted

August 21, 2012

Lumpkin County, Georgia
2013 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	2012 BUDGET *AS ADOPTED* 7/21/2011	2012 BUDGET % of budget	2013 BUDGET *AS ADOPTED* 8/21/2012	2013 BUDGET % of budget	2012 - 2013 $ Increase/ Decrease (-)
Taxes	**11,819,332**	74.13%	**12,073,914**	75.71%	254,582
Licenses and Permits	**40,000**	0.25%	**40,000**	0.25%	0
Intergovernmental Revenues	**599,135**	3.76%	**606,646**	3.80%	7,511
Charges for Services	**2,804,940**	17.59%	**2,574,790**	16.15%	-230,150
Fines and Forfeitures	**567,305**	3.56%	**530,250**	3.33%	-37,055
Investment Income	**25,892**	0.16%	**25,358**	0.16%	-534
Contributions and Donations from Private Sources	**16,100**	0.10%	**11,500**	0.07%	-4,600
Miscellaneous Revenue	**71,298**	0.45%	**81,583**	0.51%	10,285
Other Financing Sources	**0**	0.00%	**3,114**	0.02%	3,114
TOTAL	**15,944,002**	100.00%	**15,947,155**	100.00%	3,153

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	2012 BUDGET *AS ADOPTED* 7/21/2011	2012 BUDGET % of budget	2013 BUDGET *AS ADOPTED* 8/21/2012	2013 BUDGET % of budget	2012 - 2013 $ Increase/ Decrease (-)
General Government	**3,330,003**	20.89%	**3,546,803**	22.24%	216,800
Judicial	**1,511,486**	9.48%	**1,542,417**	9.67%	30,931
Public Safety	**7,166,942**	44.95%	**7,305,679**	45.81%	138,737
Other Protection	**209,493**	1.31%	**232,819**	1.46%	23,326
Public Works	**1,317,761**	8.26%	**1,286,564**	8.07%	-31,197
Health & Welfare	**584,723**	3.67%	**570,052**	3.57%	-14,671
Culture/Recreation	**739,552**	4.64%	**711,056**	4.46%	-28,496
Development	**113,870**	0.71%	**90,344**	0.57%	-23,526
Operating Transfers Out	**970,172**	6.08%	**661,421**	4.15%	-308,751
TOTAL	**15,944,002**	100.00%	**15,947,155**	100.00%	3,153

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LUMPKIN COUNTY GENERAL FUND REVENUES	**2012 BUDGET *AS ADOPTED* 7/21/2011**	2012 BUDGET % of budget	**2013 BUDGET *AS ADOPTED* 8/21/2012**	2013 BUDGET % of budget	2012 - 2013 $ Increase/ Decrease (-)
TAXES					
Franchise Fee	**35,000**	0.22%	**39,700**	0.25%	4,700
Local Option Sales Tax	**2,246,059**	14.09%	**2,298,543**	14.41%	52,484
Beer & Wine Excise Tax	**160,000**	1.00%	**160,000**	1.00%	0
Insurance Premium Tax	**828,326**	5.20%	**1,034,121**	6.48%	205,795
Real & Personal Property	**8,529,947**	53.50%	**8,521,550**	53.44%	-8,397
Real Estate Transfer Tax	**20,000**	0.13%	**20,000**	0.13%	0
	11,819,332	74.13%	**12,073,914**	75.71%	254,582
LICENSE AND PERMITS					
Beer & Wine License	**40,000**	0.25%	**40,000**	0.25%	0
	40,000	0.25%	**40,000**	0.25%	0
INTERGOVERNMENTAL REVENUES					
Commissioner	**60,000**	0.38%	**56,300**	0.35%	-3,700
Sheriff	**246,016**	1.54%	**246,016**	1.54%	0
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	**51,874**	0.33%	**70,874**	0.44%	19,000
Transportation Services	**76,612**	0.48%	**68,823**	0.43%	-7,789
Senior Center	**103,393**	0.65%	**103,393**	0.65%	0
Airport	**0**	0.00%	**0**	0.00%	0
D.F.A.C.S.	**0**	0.00%	**0**	0.00%	0
Drug Task Force	**50,637**	0.32%	**50,637**	0.32%	0
	599,135	3.76%	**606,646**	3.80%	7,511
CHARGES FOR SERVICES					
Commissioner	**700**	0.00%	**600**	0.00%	-100
Tax Assessor	**1,250**	0.01%	**700**	0.00%	-550
Tax Commissioner	**400,000**	2.51%	**400,000**	2.51%	0
Animal Control	**500**	0.00%	**1,500**	0.01%	
Detention Center	**817,300**	5.13%	**613,726**	3.85%	-203,574
Sheriff	**28,000**	0.18%	**37,000**	0.23%	9,000
Clerk of Superior Court	**401,900**	2.52%	**363,450**	2.28%	-38,450
Probate Court	**15,500**	0.10%	**25,000**	0.16%	9,500
Enotah Judicial Circuit	**151,350**	0.95%	**183,974**	1.15%	32,624
Victim Assistance	**0**	0.00%	**0**	0.00%	0
Board of Elections	**12,001**	0.08%	**1**	0.00%	-12,000
Roads and Bridges	**500**	0.00%	**500**	0.00%	0
Airport	**58,500**	0.37%	**32,500**	0.20%	-26,000

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LUMPKIN COUNTY GENERAL FUND REVENUES	2012 BUDGET *AS ADOPTED* 7/21/2011	2012 BUDGET % of budget	2013 BUDGET *AS ADOPTED* 8/21/2012	2013 BUDGET % of budget	2012 - 2013 $ Increase/ Decrease (-)
CHARGES FOR SERVICES cont'd.					
Ambulance	**820,000**	5.14%	**820,000**	5.14%	0
Park and Recreation	**0**	0.00%	**0**	0.00%	0
Fire Department	**2,650**	0.02%	**3,795**	0.02%	1,145
Transportation Services	**17,025**	0.11%	**15,294**	0.10%	-1,731
Senior Center	**3,000**	0.02%	**10,300**	0.06%	7,300
Community Center	**0**	0.00%	**0**	0.00%	0
After School Program	**0**	0.00%	**0**	0.00%	0
Financial Administration	**15,964**	0.10%	**16,450**	0.10%	486
Data Processing/GIS	**7,800**	0.05%	**9,000**	0.06%	1,200
Animal Shelter	**41,000**	0.26%	**41,000**	0.26%	0
AOC - Family Drug Court South	**10,000**	0.06%	**0**	0.00%	-10,000
	2,804,940	17.59%	**2,574,790**	16.15%	-231,150
FINES AND FORFEITURES					
State Probation	**8,000**	0.05%	**12,000**	0.08%	4,000
Detention Center	**58,650**	0.37%	**51,250**	0.32%	-7,400
Clerk of Superior Court	**203,000**	1.27%	**202,000**	1.27%	-1,000
Magistrate Court	**60,655**	0.38%	**18,000**	0.11%	-42,655
Probate Court	**212,000**	1.33%	**220,000**	1.38%	8,000
Victim Assistance	**25,000**	0.16%	**27,000**	0.17%	2,000
	567,305	3.56%	**530,250**	3.33%	-37,055
INVESTMENT INCOME					
Commissioner	**20,000**	0.13%	**22,000**	0.14%	2,000
Tax Commissioner	**3,000**	0.02%	**3,000**	0.02%	0
Clerk of Superior Court	**2,892**	0.02%	**358**	0.00%	-2,534
Magistrate Court	**0**	0.00%	**0**	0.00%	0
Probate Court	**0**	0.00%	**0**	0.00%	0
	25,892	0.16%	**25,358**	0.16%	-534
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES					
Animal Shelter	**6,500**	0.04%	**6,500**	0.04%	0
Senior Center	**9,600**	0.06%	**5,000**	0.03%	-4,600
	16,100	**0%**	**11,500**	**0%**	-4,600
MISCELLANEOUS REVENUE					
Commissioner	**49,000**	0.31%	**61,500**	0.39%	12,500
Tax Commissioner	**3,000**	0.02%	**3,000**	0.02%	0
Roads and Bridges	**0**	0.00%	**500**	0.00%	500
Airport	**16,184**	0.10%	**16,583**	0.10%	399
Park and Recreation	**0**	0.00%	**0**	0.00%	0
Senior Center	**0**	0.00%	**0**	0.00%	0
Community Center	**0**	0.00%	**0**	0.00%	0
General Government	**3,114**	0.02%	**0**	0.00%	-3,114
	71,298	0.45%	**81,583**	0.51%	10,285
OTHER FINANCING SOURCES					
General Government	**0**	0.00%	**3,114**	0.02%	3,114
	0	0.00%	**3,114**	0.02%	3,114
TOTAL	**15,944,002**		**15,947,155**		3,153

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2012 BUDGET *AS ADOPTED* 7/21/2011**	2012 BUDGET % of budget	**2013 BUDGET *AS ADOPTED* 8/21/2012**	2013 BUDGET % of budget	2012 - 2013 $ Increase/ Decrease (-)
GENERAL GOVERNMENT					
Commissioner	**145,054**	0.91%	**145,264**	0.91%	210
County Manager	**232,754**	1.46%	**236,489**	1.48%	3,735
Board of Elections	**181,075**	1.14%	**129,928**	0.81%	-51,147
Financial Administration	**425,671**	2.67%	**428,571**	2.69%	2,900
Legal	**122,000**	0.77%	**122,000**	0.77%	0
Data Processing/GIS	**95,126**	0.60%	**65,772**	0.41%	-29,354
Human Resources	**189,333**	1.19%	**217,716**	1.37%	28,383
Tax Commissioner	**319,785**	2.01%	**341,340**	2.14%	21,555
Tax Assessor	**400,683**	2.51%	**397,036**	2.49%	-3,647
Board of Equalization	**5,300**	0.03%	**7,490**	0.05%	2,190
Risk Management	**25,000**	0.16%	**25,000**	0.16%	0
General Government Buildings	**732,504**	4.59%	**751,229**	4.71%	18,725
County Surveyor	**12,278**	0.08%	**12,299**	0.08%	21
Administrative Support	**413,240**	2.59%	**636,869**	3.99%	223,629
General Administration Fees	**30,200**	0.19%	**29,800**	0.19%	-400
	3,330,003	20.89%	**3,546,803**	22.24%	216,800
JUDICIAL					
Enotah Circuit	**319,536**	2.00%	**381,336**	2.39%	61,800
Superior Court	**164,571**	1.03%	**165,018**	1.03%	447
Capital Trial	**43,000**	0.27%	**25,000**	0.16%	-18,000
Clerk of Superior Court	**459,575**	2.88%	**469,970**	2.95%	10,395
District Attorney	**5,650**	0.04%	**5,100**	0.03%	-550
Victim Assistance	**25,000**	0.16%	**27,000**	0.17%	2,000
Magistrate Court	**259,635**	1.63%	**231,022**	1.45%	-28,613
Probate Court	**234,519**	1.47%	**237,971**	1.49%	3,452
	1,511,486	9.48%	**1,542,417**	9.67%	30,931
PUBLIC SAFETY					
Sheriff - Administration	**4,161,981**	26.10%	**4,214,355**	26.43%	52,374
Criminal Investigation	**86,293**	0.54%	**76,266**	0.48%	-10,027
Drug Task Force	**49,936**	0.31%	**49,936**	0.31%	0
Sheriff - Special Services	**0**	0.00%	**33,100**	0.21%	33,100
Uniform Patrol	**212,567**	1.33%	**190,100**	1.19%	-22,467
Detention Center	**550,827**	3.45%	**542,350**	3.40%	-8,477
Sheriff - Court Services-Warrant	**52,647**	0.33%	**26,500**	0.17%	-26,147
Animal Control	**11,985**	0.08%	**12,700**	0.08%	715
Emergency Services	**1,955,308**	12.26%	**2,068,462**	12.97%	113,154
Emergency Management	**61,092**	0.38%	**64,237**	0.40%	3,145
Coroner	**24,306**	0.15%	**27,673**	0.17%	3,367
	7,166,942	18.85%	**7,305,679**	45.81%	138,737
OTHER PROTECTION					
Animal Shelter	**209,493**	1.31%	**232,819**	1.46%	23,326
	209,493	1.31%	**232,819**	1.46%	23,326
PUBLIC WORKS					
Public Works Administration	**52,181**	0.33%	**52,192**	0.33%	11
Roads and Bridges	**1,099,124**	6.89%	**1,065,168**	6.68%	
Fleet Maintenance	**166,456**	1.04%	**169,204**	1.06%	2,748
	1,317,761	8.26%	**1,286,564**	8.07%	2,759

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2012 BUDGET *AS ADOPTED* 7/21/2011**	2012 BUDGET % of budget	**2013 BUDGET *AS ADOPTED* 8/21/2012**	2013 BUDGET % of budget	2012 - 2013 $ Increase/ Decrease (-)
HEALTH AND WELFARE					
Rainbow House	**10,000**	0.06%	**0**	0.00%	-10,000
Health Department	**220,210**	1.38%	**209,199**	1.31%	-11,011
Senior Center	**247,081**	1.55%	**250,017**	1.57%	2,936
Transportation Services	**107,432**	0.67%	**110,836**	0.70%	3,404
	584,723	3.67%	**570,052**	3.57%	-14,671
CULTURE/RECREATION					
Admin.-Com. Affairs&Leisure Services	**0**	0.00%	**0**	0.00%	0
Park and Recreation	**410,400**	2.57%	**406,590**	2.55%	-3,810
Community Center	**0**	0.00%	**0**	0.00%	0
After School Program	**0**	0.00%	**0**	0.00%	0
Library	**329,152**	2.06%	**304,466**	1.91%	-24,686
	739,552	4.64%	**711,056**	4.46%	-28,496
DEVELOPMENT					
Cooperative Extension Service	**52,319**	0.33%	**53,959**	0.34%	1,640
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	**61,551**	0.39%	**36,385**	0.23%	-25,166
	113,870	0.71%	**90,344**	0.57%	-23,526
OPERATING TRANSFERS OUT					
OT out-Drug Court Fund	**0**	0.00%	**0**	0.00%	0
OT out-Capital Projects Fund	**372,070**	2.33%	**65,238**	0.41%	-306,832
OT out-Solid Waste Fund	**55,165**	0.35%	**62,507**	0.39%	7,342
OT out-E911 Fund	**196,413**	1.23%	**125,231**	0.79%	-71,182
OT out-Public Defender	**98,982**	0.62%	**85,596**	0.54%	-13,386
OT out-Grant Fund	**247,542**	1.55%	**322,849**	2.02%	75,307
OT out - CDBG	**0**	0.00%	**0**	0.00%	0
OT out-Development Authority	**0**	0.00%	**0**	0.00%	0
	970,172	6.08%	**661,421**	4.15%	-308,751
TOTAL	**15,944,002**		**15,947,155**		3,153

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LUMPKIN COUNTY OTHER FUNDS	2012 BUDGET *AS ADOPTED* 7/21/2011	2012 BUDGET % of budget	2013 BUDGET *AS ADOPTED* 8/21/2012	2013 BUDGET % of budget	2012 - 2013 $ Increase/ Decrease (-)
DRUG TREATMENT COURT					
Revenues	**147,133**		**147,133**		0
Drug Fund Transfers	**30,000**		**30,000**		0
TOTAL REVENUES	**177,133**		**177,133**		0
TOTAL EXPENSES	**177,133**		**177,133**		0
DRUG REHABILITATION					
Revenues	**70,000**		**50,000**		-20,000
TOTAL REVENUES	**70,000**		**50,000**		-20,000
TOTAL EXPENSES	**70,000**		**50,000**		-20,000
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	**26,010**		**19,010**		-7,000
TOTAL REVENUES	**30,100**		**19,010**		-11,090
TOTAL EXPENSES	**26,010**		**19,010**		-7,000
PUBLIC DEFENDER					
Revenues	**242,130**		**265,349**		23,219
General Fund Transfers	**98,982**		**85,596**		-13,386
TOTAL REVENUES	**341,112**		**350,945**		9,833
TOTAL EXPENSES	**341,112**		**350,945**		

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LUMPKIN COUNTY OTHER FUNDS		2012 BUDGET *AS ADOPTED* 7/21/2011	2012 BUDGET % of budget	2013 BUDGET *AS ADOPTED* 8/21/2012	2013 BUDGET % of budget	2012 - 2013 $ Increase/ Decrease (-)
PLANNING						
	Revenues	**223,744**		**218,063**		-5,681
	TOTAL REVENUES	**223,744**		**218,063**		-5,681
	TOTAL EXPENSES	**223,744**		**218,063**		-5,681
MUTIPLE GRANT						
	Revenues	**599,119**		**592,788**		-6,331
	TOTAL REVENUES	**599,119**		**592,788**		-6,331
	TOTAL EXPENSES	**550,556**		**592,788**		42,232
2008 S.P.L.O.S.T.						
	Revenues	**0**		**0**		0
	TOTAL REVENUES	**0**		**0**		0
	TOTAL EXPENSES	**1,801,400**		**0**		-1,801,400
SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY						
	Revenues	**205,163**		**205,164**		1
	TOTAL REVENUES	**205,163**		**205,164**		1
	TOTAL EXPENSES	**205,163**		**205,164**		1
HOTEL/MOTEL TAX						
	Revenues	**100,100**		**109,100**		9,000
	TOTAL REVENUES	**100,100**		**109,100**		9,000
	Expense	**100,000**		**109,000**		9,000
	General Fund Transfers	**100**		**100**		0
	TOTAL EXPENSES	**100,100**		**109,100**		9,000
DEBT SERVICE FUND						
	Revenues	**1,536,483**		**1,534,782**		-1,701
	TOTAL REVENUES	**1,536,483**		**1,534,782**		-1,701
	TOTAL EXPENSES	**1,536,483**		**1,534,782**		-1,701
SOLID WASTE FUND						
	Revenues	**15,000**		**16,200**		1,200
	Other Financing Sources	**37,955**		**27,000**		-10,955
	General Fund Transfers	**55,165**		**62,507**		7,342
	TOTAL REVENUES	**108,120**		**105,707**		-2,413
	TOTAL EXPENSES	**108,120**		**105,707**		-2,413

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LUMPKIN COUNTY OTHER FUNDS	2012 BUDGET *AS ADOPTED* 7/21/2011	2012 BUDGET % of budget	2013 BUDGET *AS ADOPTED* 8/21/2012	2013 BUDGET % of budget	2012 - 2013 $ Increase/ Decrease (-)
E911 SYSTEM					
Revenues	**490,134**		**549,500**		59,366
General Fund Transfers	**196,413**		**125,231**		-71,182
TOTAL REVENUES	**686,547**		**674,731**		-11,816
TOTAL EXPENSES	**686,547**		**674,731**		-11,816
CAPITAL PROJECTS REVENUE					
Revenues	**0**		**48,138**		48,138
General Fund Transfers	**372,070**		**17,100**		-354,970
TOTAL REVENUES	**372,070**		**65,238**		-306,832
CAPITAL PROJECTS EXPENSE					
TOTAL EXPENSES	**372,070**		**65,238**		-306,832

LUMPKIN COUNTY OTHER FUNDS	2012 BUDGET *AS ADOPTED* 7/21/2011	2012 BUDGET % of budget	2013 BUDGET *AS ADOPTED* 8/21/2012	2013 BUDGET % of budget	2012 - 2013 $ 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	**0**		**0**		0
General Government Buildings	**0**		**0**		0
Administrative Support	**0**		**0**		0
Clerk of Superior Court	**18,800**		**17,100**		-1,700
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	**353,270**		**0**		-353,270
Roads and Bridges	**0**		**48,138**		48,138
Fleet Maintenance	**0**		**0**		0
Transportation	**0**		**0**		0
Park and Recreation	**0**		**0**		0
Senior Center	**0**		**0**		0
Debt Service (land park)	**0**		**0**		0
TOTAL	**372,070**		**65,238**		-306,832