Lumpkin County, Georgia

2014 Annual Budget

As Adopted

September 17, 2013

Lumpkin County, Georgia
2014 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	2013 BUDGET *AS ADOPTED* 8/21/2012	2013 BUDGET % of budget	2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2013 - 2014 $ Increase/ Decrease (-)
Taxes	**12,025,776**	75.64%	**13,022,081**	77.01%	996,305
Licenses and Permits	**40,000**	0.25%	**30,000**	0.18%	-10,000
Intergovernmental Revenues	**606,646**	3.82%	**501,140**	2.96%	-105,506
Charges for Services	**2,574,790**	16.19%	**2,539,975**	15.02%	-34,815
Fines and Forfeitures	**530,250**	3.34%	**506,721**	3.00%	-23,529
Investment Income	**25,358**	0.16%	**26,214**	0.16%	856
Contributions and Donations from Private Sources	**11,500**	0.07%	**24,000**	0.14%	12,500
Miscellaneous Revenue	**84,697**	0.53%	**248,869**	1.47%	164,172
Other Financing Sources	**0**	0.00%	**11,000**	0.07%	11,000
TOTAL	**15,899,017**	100.00%	**16,910,000**	100.00%	1,010,983

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	2013 BUDGET *AS ADOPTED* 8/21/2012	2013 BUDGET % of budget	2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2013 - 2014 $ Increase/ Decrease (-)
General Government	**3,542,237**	22.28%	**3,574,968**	21.14%	32,731
Judicial	**1,588,565**	9.99%	**1,622,204**	9.59%	33,639
Public Safety	**7,267,097**	45.71%	**7,240,571**	42.82%	-26,526
Other Protection	**232,819**	1.46%	**229,907**	1.36%	-2,912
Public Works	**1,283,564**	8.07%	**1,320,918**	7.81%	37,354
Health & Welfare	**570,052**	3.59%	**595,989**	3.52%	25,937
Culture/Recreation	**711,056**	4.47%	**1,161,173**	6.87%	450,117
Development	**90,344**	0.57%	**99,334**	0.59%	8,990
Operating Transfers Out	**613,283**	3.86%	**1,064,936**	6.30%	451,653
TOTAL	**15,899,017**	100.00%	**16,910,000**	100.00%	1,010,983

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LUMPKIN COUNTY GENERAL FUND REVENUES	**2013 BUDGET *AS ADOPTED* 8/21/2012**	2013 BUDGET % of budget	**2014 BUDGET *AS ADOPTED* 9/17/2013**	2014 BUDGET % of budget	2013 - 2014 $ Increase/ Decrease (-)
TAXES					
Franchise Fee	**39,700**	0.25%	**39,700**	0.23%	0
Local Option Sales Tax	**2,298,543**	14.46%	**2,283,007**	13.50%	-15,536
Beer & Wine Excise Tax	**160,000**	1.01%	**150,000**	0.89%	-10,000
Energy Excise Tax	**0**	0.00%	**6,000**	0.04%	6,000
Insurance Premium Tax	**1,034,121**	6.50%	**1,104,769**	6.53%	70,648
Real & Personal Property	**8,473,412**	53.30%	**9,415,605**	55.68%	942,193
Real Estate Transfer Tax	**20,000**	0.13%	**23,000**	0.14%	3,000
	12,025,776	75.64%	**13,022,081**	77.01%	996,305
LICENSE AND PERMITS					
Beer & Wine License	**40,000**	0.25%	**30,000**	0.18%	-10,000
	40,000	0.25%	**30,000**	0.18%	-10,000
INTERGOVERNMENTAL REVENUES					
Commissioner	**56,300**	0.35%	**57,078**	0.34%	778
Sheriff	**246,016**	1.55%	**133,033**	0.79%	-112,983
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**	0.06%	0
Fire Department	**70,874**	0.45%	**44,118**	0.26%	-26,756
Transportation Services	**68,823**	0.43%	**73,573**	0.44%	4,750
Senior Center	**103,393**	0.65%	**132,120**	0.78%	28,727
Airport	**0**	0.00%	**0**	0.00%	0
Drug Task Force	**50,637**	0.32%	**50,615**	0.30%	-22
	606,646	3.82%	**501,140**	2.96%	-105,506
CHARGES FOR SERVICES					
Commissioner	**600**	0.00%	**228**	0.00%	-372
Tax Assessor	**700**	0.00%	**250**	0.00%	-450
Tax Commissioner	**400,000**	2.52%	**450,000**	2.66%	50,000
Animal Control	**1,500**	0.01%	**2,000**	0.01%	500
Detention Center	**613,726**	3.86%	**164,000**	0.97%	-449,726
Sheriff	**37,000**	0.23%	**39,000**	0.23%	2,000
Clerk of Superior Court	**363,450**	2.29%	**401,350**	2.37%	37,900
Probate Court	**25,000**	0.16%	**30,500**	0.18%	5,500
Enotah Judicial Circuit	**183,974**	1.16%	**155,262**	0.92%	-28,712
Victim Assistance	**0**	0.00%	**0**	0.00%	0
Board of Elections	**1**	0.00%	**11,093**	0.07%	11,092
Roads and Bridges	**500**	0.00%	**250**	0.00%	-250
Airport	**32,500**	0.20%	**32,500**	0.19%	0
Ambulance	**820,000**	5.16%	**905,000**	5.35%	85,000

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LUMPKIN COUNTY GENERAL FUND REVENUES	2013 BUDGET *AS ADOPTED* 8/21/2012	2013 BUDGET % of budget	2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2013 - 2014 $ Increase/ Decrease (-)
CHARGES FOR SERVICES cont'd.					
Park and Recreation	**0**	0.00%	**85,500**	0.51%	85,500
Fire Department	**3,795**	0.02%	**7,850**	0.05%	4,055
Transportation Services	**15,294**	0.10%	**32,000**	0.19%	16,706
Senior Center	**10,300**	0.06%	**6,400**	0.04%	-3,900
Community Center	**0**	0.00%	**45,000**	0.27%	45,000
After School Program	**0**	0.00%	**94,000**	0.56%	94,000
Financial Administration	**16,450**	0.10%	**16,792**	0.10%	342
Animal Shelter	**41,000**		**36,000**		-5,000
Data Processing/GIS	**9,000**	0.06%	**5,000**	0.03%	-4,000
AOC Family Drug Court	**0**	0.00%	**20,000**	0.12%	20,000
	2,574,790	15.94%	**2,539,975**	14.81%	-34,815
FINES AND FORFEITURES					
State Probation	**12,000**	0.08%	**6,621**	0.04%	-5,379
Detention Center	**51,250**	0.32%	**52,900**	0.31%	1,650
Clerk of Superior Court	**202,000**	1.27%	**176,200**	1.04%	-25,800
Magistrate Court	**18,000**	0.11%	**20,000**	0.12%	2,000
Probate Court	**220,000**	1.38%	**220,000**	1.30%	0
Victim Assistance	**27,000**	0.17%	**31,000**	0.18%	4,000
	530,250	3.34%	**506,721**	3.00%	-23,529
INVESTMENT INCOME					
Commissioner	**22,000**	0.14%	**22,873**	0.14%	873
Tax Commissioner	**3,000**	0.02%	**3,000**	0.02%	0
Clerk of Superior Court	**358**	0.00%	**341**	0.00%	-17
	25,358	0.16%	**26,214**	0.16%	856
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES					
Animal Shelter	**6,500**	0.04%	**10,000**	0.06%	3,500
Fire Department	**0**	0.00%	**3,000**	0.02%	3,000
Park and Recreation	**0**	0.00%	**4,000**	0.02%	4,000
Senior Center	**5,000**	0.03%	**7,000**	0.04%	2,000
	11,500	**0%**	**24,000**	**0%**	12,500
MISCELLANEOUS REVENUE					
Commissioner	**61,500**	0.39%	**68,532**	0.41%	7,032
Tax Commissioner	**3,000**	0.02%	**3,000**	0.02%	0
Detention Center	**0**	0.00%	**30,000**	0.18%	30,000
Roads and Bridges	**500**	0.00%	**500**	0.00%	0
Airport	**16,583**	0.10%	**15,983**	0.09%	-600
Park and Recreation	**0**	0.00%	**7,500**	0.04%	7,500
Community Center	**0**	0.00%	**27,000**	0.16%	27,000
General Government	**0**	0.00%	**93,500**	0.55%	93,500
County Surveyor	**3,114**	0.02%	**2,854**	0.02%	-260
	84,697	0.53%	**248,869**	1.47%	164,172
OTHER FINANCING SOURCES					
General Government	**0**	0.00%	**11,000**	0.07%	11,000
	0	0.00%	**11,000**	0.07%	11,000
TOTAL	**15,899,017**		**16,910,000**		1,010,983

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2013 BUDGET *AS ADOPTED* 8/21/2012**	2013 BUDGET % of budget	**2014 BUDGET *AS ADOPTED* 9/17/2013**	2014 BUDGET % of budget	2013 - 2014 $ Increase/ Decrease (-)
GENERAL GOVERNMENT					
Commissioner	**128,144**	0.81%	**140,686**	0.83%	12,542
County Manager	**236,489**	1.49%	**232,783**	1.38%	-3,706
Board of Elections	**129,928**	0.82%	**180,824**	1.07%	50,896
Financial Administration	**428,571**	2.70%	**452,896**	2.68%	24,325
Legal	**122,000**	0.77%	**160,000**	0.95%	38,000
Data Processing/GIS	**65,772**	0.41%	**67,547**	0.40%	1,775
Human Resources	**217,716**	1.37%	**215,894**	1.28%	-1,822
Tax Commissioner	**337,901**	2.13%	**375,056**	2.22%	37,155
Tax Assessor	**397,036**	2.50%	**401,212**	2.37%	4,176
Board of Equalization	**7,490**	0.05%	**8,560**	0.05%	1,070
Risk Management	**25,000**	0.16%	**30,000**	0.18%	5,000
General Government Buildings	**751,229**	4.73%	**725,342**	4.29%	-25,887
County Surveyor	**12,299**	0.08%	**10,645**	0.06%	-1,654
Administrative Support	**652,862**	4.11%	**543,723**	3.22%	-109,139
General Administration Fees	**29,800**	0.19%	**29,800**	0.18%	0
	3,542,237	22.28%	**3,574,968**	21.14%	32,731
JUDICIAL					
Enotah Circuit	**389,550**	2.45%	**363,550**	2.15%	-26,000
Superior Court	**165,018**	1.04%	**236,664**	1.40%	71,646
Capital Trial	**25,000**	0.16%	**0**	0.00%	-25,000
Clerk of Superior Court	**466,488**	2.93%	**541,643**	3.20%	75,155
District Attorney	**5,100**	0.03%	**4,850**	0.03%	-250
Victim Assistance	**27,000**	0.17%	**27,000**	0.16%	0
Magistrate Court	**275,553**	1.73%	**205,332**	1.21%	-70,221
Probate Court	**234,856**	1.48%	**243,165**	1.44%	8,309
	1,588,565	9.99%	**1,622,204**	9.59%	33,639
PUBLIC SAFETY					
Sheriff - Administration	**4,175,773**	26.26%	**3,856,346**	22.81%	-319,427
Special Services	**0**	0.00%	**33,350**	0.20%	33,350
Criminal Investigation	**82,766**	0.52%	**96,734**	0.57%	13,968
Drug Task Force	**49,936**	0.31%	**52,970**	0.31%	3,034
Uniform Patrol	**192,700**	1.21%	**211,330**	1.25%	18,630
Detention Center	**542,350**	3.41%	**541,648**	3.20%	-702
Sheriff - Court Services-Warrant	**50,500**	0.32%	**34,190**	0.20%	-16,310
Animal Control	**12,700**	0.08%	**13,500**	0.08%	800
Emergency Services	**2,068,462**	13.01%	**2,287,777**	13.53%	219,315
Emergency Management	**64,237**	0.40%	**65,828**	0.39%	1,591
Coroner	**27,673**	0.17%	**46,898**	0.28%	19,225
	7,267,097	19.44%	**7,240,571**	42.82%	-26,526
OTHER PROTECTION					
Animal Shelter	**232,819**	1.46%	**229,907**	1.36%	-2,912
	232,819	1.46%	**229,907**	1.36%	-2,912
PUBLIC WORKS					
Public Works Administration	**52,192**	0.33%	**53,049**	0.31%	857
Roads and Bridges	**1,065,168**	6.70%	**1,089,765**	6.44%	24,597
Fleet Maintenance	**166,204**	1.05%	**178,104**	1.05%	11,900
	1,283,564	8.07%	**1,320,918**	7.81%	37,354

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2013 BUDGET *AS ADOPTED* 8/21/2012**	2013 BUDGET % of budget	**2014 BUDGET *AS ADOPTED* 9/17/2013**	2014 BUDGET % of budget	2013 - 2014 $ Increase/ Decrease (-)
HEALTH AND WELFARE					
Rainbow House	**0**	0.00%	**11,910**	0.07%	11,910
Health Department	**209,199**	1.32%	**209,199**	1.24%	0
Senior Center	**250,017**	1.57%	**215,077**	1.27%	-34,940
Transportation Services	**110,836**	0.70%	**159,803**	0.95%	48,967
	570,052	3.59%	**595,989**	3.52%	25,937
CULTURE/RECREATION					
Admin.-Com. Affairs&Leisure Services	**0**	0.00%	**0**	0.00%	0
Park and Recreation	**406,590**	2.56%	**480,352**	2.84%	73,762
Community Center	**0**	0.00%	**238,494**	1.41%	238,494
After School Program	**0**	0.00%	**128,727**	0.76%	128,727
Library	**304,466**	1.91%	**313,600**	1.85%	9,134
	711,056	4.47%	**1,161,173**	6.87%	450,117
DEVELOPMENT					
Cooperative Extension Service	**53,959**	0.34%	**55,344**	0.33%	1,385
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	**36,385**	0.23%	**43,990**	0.26%	7,605
	90,344	0.57%	**99,334**	0.59%	8,990
OPERATING TRANSFERS OUT					
OT out-Drug Court Fund	**0**	0.00%	**0**	0.00%	0
OT out-Capital Projects Fund	**17,100**	0.11%	**301,800**	1.78%	284,700
OT out-Solid Waste Fund	**62,507**	0.39%	**66,457**	0.39%	3,950
OT out-E911 Fund	**125,231**	0.79%	**136,267**	0.81%	11,036
OT out-Public Defender	**85,596**	0.54%	**102,401**	0.61%	16,805
OT out-Grant Fund	**322,849**	2.03%	**458,011**	2.71%	135,162
OT out - CDBG	**0**	0.00%	**0**	0.00%	0
OT out-Development Authority	**0**	0.00%	**0**	0.00%	0
	613,283	3.86%	**1,064,936**	6.30%	451,653
TOTAL	**15,899,017**		**16,910,000**		1,010,983

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LUMPKIN COUNTY OTHER FUNDS	2013 BUDGET *AS ADOPTED* 8/21/2012	2013 BUDGET % of budget	2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2013 - 2014 $ Increase/ Decrease (-)
DRUG TREATMENT COURT					
Revenues	**147,133**		**0**		-147,133
Drug Fund Transfers	**30,000**		**0**		-30,000
TOTAL REVENUES	**177,133**		**0**		-177,133
TOTAL EXPENSES	**177,133**		**0**		-177,133
DRUG REHABILITATION					
Revenues	**50,000**		**50,000**		0
TOTAL REVENUES	**50,000**		**50,000**		0
TOTAL EXPENSES	**50,000**		**50,000**		0
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	**19,010**		**19,010**		0
TOTAL REVENUES	**19,010**		**19,010**		0
TOTAL EXPENSES	**19,010**		**19,010**		0
PUBLIC DEFENDER					
Revenues	**265,349**		**258,202**		-7,147
General Fund Transfers	**85,596**		**102,401**		16,805
TOTAL REVENUES	**350,945**		**360,603**		9,658
TOTAL EXPENSES	**350,945**		**360,603**		

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LUMPKIN COUNTY OTHER FUNDS		2013 BUDGET *AS ADOPTED* 8/21/2012	2013 BUDGET % of budget	2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2013 - 2014 $ Increase/ Decrease (-)
PLANNING						
	Revenues	**218,063**		**226,590**		8,527
	TOTAL REVENUES	**218,063**		**226,590**		8,527
	TOTAL EXPENSES	**223,744**		**226,590**		2,846
MUTIPLE GRANT						
	Revenues	**580,863**		**679,556**		98,693
	TOTAL REVENUES	**580,863**		**679,556**		98,693
	TOTAL EXPENSES	**550,556**		**679,556**		129,000
2008 S.P.L.O.S.T.						
	Revenues	**0**		**2,786,000**		2,786,000
	TOTAL REVENUES	**0**		**2,786,000**		2,786,000
	TOTAL EXPENSES	**0**		**2,786,000**		2,786,000
SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY						
	Revenues	**205,164**		**205,164**		0
	TOTAL REVENUES	**205,164**		**205,164**		0
	TOTAL EXPENSES	**205,164**		**205,164**		0
HOTEL/MOTEL TAX						
	Revenues	**109,100**		**125,100**		16,000
	TOTAL REVENUES	**109,100**		**125,100**		16,000
	Expense	**109,000**		**114,100**		5,100
	General Fund Transfers	**100**		**11,000**		10,900
	TOTAL EXPENSES	**109,100**		**125,100**		16,000
DEBT SERVICE FUND						
	Revenues	**1,534,782**		**1,534,782**		0
	TOTAL REVENUES	**1,534,782**		**1,534,782**		0
	TOTAL EXPENSES	**1,536,483**		**1,534,782**		-1,701
SOLID WASTE FUND						
	Revenues	**16,200**		**16,200**		0
	Other Financing Sources	**27,000**		**27,000**		0
	General Fund Transfers	**62,507**		**66,457**		3,950
	TOTAL REVENUES	**105,707**		**109,657**		3,950
	TOTAL EXPENSES	**105,707**		**109,657**		3,950

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LUMPKIN COUNTY OTHER FUNDS	2013 BUDGET *AS ADOPTED* 8/21/2012	2013 BUDGET % of budget	2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2013 - 2014 $ Increase/ Decrease (-)
E911 SYSTEM					
Revenues	**549,500**		**542,234**		-7,266
General Fund Transfers	**125,231**		**136,267**		11,036
TOTAL REVENUES	**674,731**		**678,501**		3,770
TOTAL EXPENSES	**674,731**		**678,501**		3,770
CAPITAL PROJECTS REVENUE					
Revenues	**0**		**365,000**		365,000
General Fund Transfers	**17,100**		**318,386**		301,286
TOTAL REVENUES	**17,100**		**683,386**		666,286
CAPITAL PROJECTS EXPENSE					
TOTAL EXPENSES	**17,100**		**683,386**		666,286

LUMPKIN COUNTY OTHER FUNDS	2013 BUDGET *AS ADOPTED* 8/21/2012	2013 BUDGET % of budget	2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2013 - 2014 $ 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**		**65,000**		65,000
Clerk of Superior Court	**17,100**		**15,800**		-1,300
Criminal Investigation	**0**		**0**		0
Uniform Patrol	**0**		**0**		0
Detention Center	**0**		**0**		0
Court Services/Warrants	**0**		**0**		0
Emergency Services	**0**		**0**		0
E-911	**0**		**0**		0
Roads and Bridges	**0**		**505,000**		505,000
Fleet Maintenance	**0**		**0**		0
Transportation	**0**		**0**		0
Community Center	**0**		**81,000**		81,000
Senior Center	**0**		**0**		0
Debt Service (land park)	**0**		**0**		0
TOTAL	**17,100**		**666,800**		649,700