Lumpkin County, Georgia

2015 Annual Budget

As Adopted

August 19, 2014

Lumpkin County, Georgia
2015 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2015 BUDGET *AS ADOPTED* 8/19/2014	2015 BUDGET % of budget	2014 - 2015 $ Increase/ Decrease (-)
Taxes	**13,022,081**	77.01%	**12,890,948**	72.91%	-131,133
Licenses and Permits	**30,000**	0.18%	**40,000**	0.23%	10,000
Intergovernmental Revenues	**501,140**	2.96%	**543,393**	3.07%	42,253
Charges for Services	**2,539,975**	15.02%	**2,886,155**	16.32%	346,180
Fines and Forfeitures	**506,721**	3.00%	**498,925**	2.82%	-7,796
Investment Income	**26,214**	0.16%	**22,085**	0.12%	-4,129
Contributions and Donations from Private Sources	**24,000**	0.14%	**27,000**	0.15%	3,000
Miscellaneous Revenue	**248,869**	1.47%	**151,100**	0.85%	-97,769
Other Financing Sources	**11,000**	0.07%	**621,068**	3.51%	610,068
TOTAL	**16,910,000**	100.00%	**17,680,674**	100.00%	770,674

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2015 BUDGET *AS ADOPTED* 8/19/2014	2015 BUDGET % of budget	2014 - 2015 $ Increase/ Decrease (-)
General Government	**3,455,928**	20.44%	**3,396,618**	19.21%	-59,310
Judicial	**1,622,204**	9.59%	**1,638,290**	9.27%	16,086
Public Safety	**7,240,571**	42.82%	**7,907,350**	44.72%	666,779
Other Protection	**229,907**	1.36%	**236,105**	1.34%	6,198
Public Works	**1,320,918**	7.81%	**1,381,455**	7.81%	60,537
Health & Welfare	**595,989**	3.52%	**661,947**	3.74%	65,958
Culture/Recreation	**1,161,173**	6.87%	**1,103,506**	6.24%	-57,667
Development	**218,374**	1.29%	**212,914**	1.20%	-5,460
Operating Transfers Out	**1,064,936**	6.30%	**1,142,489**	6.46%	77,553
TOTAL	**16,910,000**	100.00%	**17,680,674**	100.00%	770,674

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LUMPKIN COUNTY GENERAL FUND REVENUES	**2014 BUDGET *AS ADOPTED* 9/17/2013**	2014 BUDGET % of budget	**2015 BUDGET *AS ADOPTED* 8/19/2014**	2015 BUDGET % of budget	2014 - 2015 $ Increase/ Decrease (-)
TAXES					
Franchise Fee	**39,700**	0.23%	**40,000**	0.23%	300
Local Option Sales Tax	**2,283,007**	13.50%	**2,180,371**	12.33%	-102,636
Beer & Wine Excise Tax	**150,000**	0.89%	**150,000**	0.85%	0
Energy Excise Tax	**6,000**	0.04%	**7,000**	0.04%	1,000
Insurance Premium Tax	**1,104,769**	6.53%	**1,148,230**	6.49%	43,461
Real & Personal Property	**9,415,605**	55.68%	**9,335,347**	52.80%	-80,258
Real Estate Transfer Tax	**23,000**	0.14%	**30,000**	0.17%	7,000
	13,022,081	77.01%	**12,890,948**	72.91%	-131,133
LICENSE AND PERMITS					
Beer & Wine License	**30,000**	0.18%	**40,000**	0.23%	10,000
	30,000	0.18%	**40,000**	0.23%	10,000
INTERGOVERNMENTAL REVENUES					
Commissioner	**57,078**	0.34%	**135,000**	0.76%	77,922
Sheriff	**133,033**	0.79%	**135,664**	0.77%	2,631
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%	**11,103**	0.06%	500
Fire Department	**44,118**	0.26%	**51,472**	0.29%	7,354
Transportation Services	**73,573**	0.44%	**71,827**	0.41%	-1,746
Senior Center	**132,120**	0.78%	**102,285**	0.58%	-29,835
Airport	**0**	0.00%	**0**	0.00%	0
Drug Task Force	**50,615**	0.30%	**36,042**	0.20%	-14,573
	501,140	2.96%	**543,393**	3.07%	42,253
CHARGES FOR SERVICES					
Commissioner	**228**	0.00%	**4,350**	0.02%	4,122
Tax Assessor	**250**	0.00%	**600**	0.00%	350
Tax Commissioner	**450,000**	2.66%	**456,124**	2.58%	6,124
Animal Control	**2,000**	0.01%	**700**	0.00%	-1,300
Detention Center	**164,000**	0.97%	**219,687**	1.24%	55,687
Sheriff	**39,000**	0.23%	**39,000**	0.22%	0
Clerk of Superior Court	**401,350**	2.37%	**445,450**	2.52%	44,100
Probate Court	**30,500**	0.18%	**32,000**	0.18%	1,500
Enotah Judicial Circuit	**155,262**	0.92%	**162,709**	0.92%	7,447
Victim Assistance	**0**	0.00%	**0**	0.00%	0
Board of Elections	**11,093**	0.07%	**0**	0.00%	-11,093
Roads and Bridges	**250**	0.00%	**500**	0.00%	250
Airport	**32,500**	0.19%	**25,000**	0.14%	-7,500
Ambulance	**905,000**	5.35%	**1,150,000**	6.50%	245,000

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LUMPKIN COUNTY GENERAL FUND REVENUES	**2014 BUDGET** ***AS ADOPTED*** **9/17/2013**	2014 BUDGET % of budget	**2015 BUDGET** ***AS ADOPTED*** **8/19/2014**	2015 BUDGET % of budget	2014 - 2015 $ Increase/ Decrease (-)
CHARGES FOR SERVICES cont'd.					
Park and Recreation	**85,500**	0.51%	**83,000**	0.47%	-2,500
Fire Department	**7,850**	0.05%	**4,500**	0.03%	-3,350
Transportation Services	**32,000**	0.19%	**23,000**	0.13%	-9,000
Senior Center	**6,400**	0.04%	**7,500**	0.04%	1,100
Community Center	**45,000**	0.27%	**48,000**	0.27%	3,000
After School Program	**94,000**	0.56%	**104,000**	0.59%	10,000
Financial Administration	**16,792**	0.10%	**18,835**	0.11%	2,043
Animal Shelter	**36,000**		**36,200**		200
Data Processing/GIS	**5,000**	0.03%	**5,000**	0.03%	0
AOC Family Drug Court	**20,000**	0.12%	**20,000**	0.11%	0
	2,539,975	14.81%	**2,886,155**	16.12%	346,180
FINES AND FORFEITURES					
State Probation	**6,621**	0.04%	**10,000**	0.06%	3,379
Detention Center	**52,900**	0.31%	**59,725**	0.34%	6,825
Clerk of Superior Court	**176,200**	1.04%	**171,000**	0.97%	-5,200
Magistrate Court	**20,000**	0.12%	**20,000**	0.11%	0
Probate Court	**220,000**	1.30%	**220,000**	1.24%	0
Victim Assistance	**31,000**	0.18%	**18,200**	0.10%	-12,800
	506,721	3.00%	**498,925**	2.82%	-7,796
INVESTMENT INCOME					
Commissioner	**22,873**	0.14%	**20,000**	0.11%	-2,873
Tax Commissioner	**3,000**	0.02%	**2,000**	0.01%	-1,000
Clerk of Superior Court	**341**	0.00%	**85**	0.00%	-256
	26,214	0.16%	**22,085**	0.12%	-4,129
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES					
Animal Shelter	**10,000**	0.06%	**10,000**	0.06%	0
Fire Department	**3,000**	0.02%	**3,000**	0.02%	0
Park and Recreation	**4,000**	0.02%	**4,000**	0.02%	0
Senior Center	**7,000**	0.04%	**10,000**	0.06%	3,000
	24,000	**0%**	**27,000**	**0%**	3,000
MISCELLANEOUS REVENUE					
Commissioner	**68,532**	0.41%	**64,000**	0.36%	-4,532
Tax Commissioner	**3,000**	0.02%	**3,000**	0.02%	0
Detention Center	**30,000**	0.18%	**30,000**	0.17%	0
Roads and Bridges	**500**	0.00%	**0**	0.00%	-500
Airport	**15,983**	0.09%	**16,000**	0.09%	17
Park and Recreation	**7,500**	0.04%	**3,000**	0.02%	-4,500
Community Center	**27,000**	0.16%	**25,000**	0.14%	-2,000
Senior Center	**0**	0.00%	**500**	0.00%	500
General Government	**93,500**	0.55%	**0**	0.00%	-93,500
Rainbow House	**0**	0.00%	**9,600**	0.05%	9,600
County Surveyor	**2,854**	0.02%	**0**	0.00%	-2,854
	248,869	1.47%	**151,100**	0.85%	-97,769
OTHER FINANCING SOURCES					
General Government	**11,000**	0.07%	**621,068**	3.51%	610,068
	11,000	0.07%	**621,068**	3.51%	610,068
TOTAL	**16,910,000**		**17,680,674**		770,674

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2014 BUDGET *AS ADOPTED* 9/17/2013**	2014 BUDGET % of budget	**2015 BUDGET *AS ADOPTED* 8/19/2014**	2015 BUDGET % of budget	2014 - 2015 $ Increase/ Decrease (-)
GENERAL GOVERNMENT					
Commissioner	**140,686**	0.83%	**151,400**	0.86%	10,714
County Manager	**232,783**	1.38%	**228,040**	1.29%	-4,743
Board of Elections	**180,824**	1.07%	**140,547**	0.79%	-40,277
Financial Administration	**452,896**	2.68%	**489,223**	2.77%	36,327
Legal	**160,000**	0.95%	**180,000**	1.02%	20,000
Data Processing/GIS	**67,547**	0.40%	**75,149**	0.43%	7,602
Human Resources	**215,894**	1.28%	**204,551**	1.16%	-11,343
Tax Commissioner	**375,056**	2.22%	**361,252**	2.04%	-13,804
Tax Assessor	**401,212**	2.37%	**394,811**	2.23%	-6,401
Board of Equalization	**8,560**	0.05%	**7,315**	0.04%	-1,245
Risk Management	**30,000**	0.18%	**18,000**	0.10%	-12,000
General Government Buildings	**725,342**	4.29%	**717,159**	4.06%	-8,183
County Surveyor	**10,645**	0.06%	**12,390**	0.07%	1,745
Administrative Support	**424,683**	2.51%	**389,554**	2.20%	-35,129
General Administration Fees	**29,800**	0.18%	**27,227**	0.15%	-2,573
	3,455,928	20.44%	**3,396,618**	19.21%	-59,310
JUDICIAL					
Enotah Circuit	**363,550**	2.15%	**396,742**	2.24%	33,192
Superior Court	**236,664**	1.40%	**234,554**	1.33%	-2,110
Capital Trial	**0**	0.00%	**20,000**	0.11%	20,000
Clerk of Superior Court	**541,643**	3.20%	**525,834**	2.97%	-15,809
District Attorney	**4,850**	0.03%	**4,530**	0.03%	-320
Victim Assistance	**27,000**	0.16%	**18,200**	0.10%	-8,800
Magistrate Court	**205,332**	1.21%	**204,734**	1.16%	-598
Probate Court	**243,165**	1.44%	**233,696**	1.32%	-9,469
	1,622,204	9.59%	**1,638,290**	9.27%	16,086
PUBLIC SAFETY					
Sheriff - Administration	**3,856,346**	22.81%	**4,016,528**	22.72%	160,182
Special Services	**33,350**	0.20%	**30,550**	0.17%	-2,800
Criminal Investigation	**96,734**	0.57%	**84,978**	0.48%	-11,756
Drug Task Force	**52,970**	0.31%	**54,980**	0.31%	2,010
Uniform Patrol	**211,330**	1.25%	**182,000**	1.03%	-29,330
Detention Center	**541,648**	3.20%	**564,260**	3.19%	22,612
Sheriff - Court Services-Warrant	**34,190**	0.20%	**30,140**	0.17%	-4,050
Animal Control	**13,500**	0.08%	**12,160**	0.07%	-1,340
Emergency Services	**2,287,777**	13.53%	**2,767,565**	15.65%	479,788
Emergency Management	**65,828**	0.39%	**108,723**	0.61%	42,895
Coroner	**46,898**	0.28%	**55,466**	0.31%	8,568
	7,240,571	19.82%	**7,907,350**	44.72%	666,779
OTHER PROTECTION					
Animal Shelter	**229,907**	1.36%	**236,105**	1.34%	6,198
	229,907	1.36%	**236,105**	1.34%	6,198
PUBLIC WORKS					
Public Works Administration	**53,049**	0.31%	**53,049**	0.30%	0
Roads and Bridges	**1,089,765**	6.44%	**1,115,250**	6.31%	25,485
Fleet Maintenance	**178,104**	1.05%	**213,156**	1.21%	35,052
	1,320,918	7.81%	**1,381,455**	7.81%	60,537

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2014 BUDGET *AS ADOPTED* 9/17/2013**	2014 BUDGET % of budget	**2015 BUDGET *AS ADOPTED* 8/19/2014**	2015 BUDGET % of budget	2014 - 2015 $ Increase/ Decrease (-)
HEALTH AND WELFARE					
Rainbow House	**11,910**	0.07%	**9,600**	0.05%	-2,310
Health Department	**209,199**	1.24%	**209,199**	1.18%	0
DFACS	**0**	0.00%	**15,000**	0.08%	15,000
Senior Center	**215,077**	1.27%	**318,211**	1.80%	103,134
Transportation Services	**159,803**	0.95%	**109,937**	0.62%	-49,866
	595,989	3.52%	**661,947**	3.74%	65,958
CULTURE/RECREATION					
Park and Recreation	**480,352**	2.84%	**432,248**	2.44%	-48,104
Community Center	**238,494**	1.41%	**235,016**	1.33%	-3,478
After School Program	**128,727**	0.76%	**122,642**	0.69%	-6,085
Library	**313,600**	1.85%	**313,600**	1.77%	0
	1,161,173	6.87%	**1,103,506**	6.24%	-57,667
DEVELOPMENT					
Cooperative Extension Service	**55,344**	0.33%	**55,477**	0.31%	133
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
Airport	**43,990**	0.26%	**38,397**	0.22%	-5,593
Debt Service	**119,040**	0.70%	**119,040**	0.67%	0
	218,374	1.29%	**212,914**	1.20%	-5,460
OPERATING TRANSFERS OUT					
OT out-Drug Court Fund	**0**	0.00%	**0**	0.00%	0
OT out-Capital Projects Fund	**301,800**	1.78%	**741,378**	4.19%	439,578
OT out-Solid Waste Fund	**66,457**	0.39%	**60,947**	0.34%	-5,510
OT out-E911 Fund	**136,267**	0.81%	**160,754**	0.91%	24,487
OT out-Public Defender	**102,401**	0.61%	**116,152**	0.66%	13,751
OT out-Grant Fund	**458,011**	2.71%	**63,258**	0.36%	-394,753
OT out - CDBG	**0**	0.00%	**0**	0.00%	0
OT out-Development Authority	**0**	0.00%	**0**	0.00%	0
	1,064,936	6.30%	**1,142,489**	6.46%	77,553
TOTAL	**16,910,000**		**17,680,674**		770,674

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LUMPKIN COUNTY OTHER FUNDS	2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2015 BUDGET *AS ADOPTED* 8/19/2014	2015 BUDGET % of budget	2014 - 2015 $ Increase/ Decrease (-)
DRUG TREATMENT COURT					
Revenues	**0**		**0**		0
Drug Fund Transfers	**0**		**0**		0
TOTAL REVENUES	**0**		**0**		0
TOTAL EXPENSES	**0**		**0**		0
DRUG REHABILITATION					
Revenues	**50,000**		**34,600**		-15,400
TOTAL REVENUES	**50,000**		**34,600**		-15,400
TOTAL EXPENSES	**50,000**		**34,600**		-15,400
JUVENILE SERVICES					
Revenues	**7,500**		**1,250**		-6,250
TOTAL REVENUES	**7,500**		**1,250**		-6,250
TOTAL EXPENSES	**7,500**		**1,250**		-6,250
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**		**18,500**		-510
TOTAL REVENUES	**19,010**		**18,500**		-510
TOTAL EXPENSES	**19,010**		**18,500**		-510
PUBLIC DEFENDER					
Revenues	**258,202**		**250,746**		-7,456
General Fund Transfers	**102,401**		**116,152**		13,751
TOTAL REVENUES	**360,603**		**366,898**		6,295
TOTAL EXPENSES	**360,603**		**366,898**		

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LUMPKIN COUNTY OTHER FUNDS		2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2015 BUDGET *AS ADOPTED* 8/19/2014	2015 BUDGET % of budget	2014 - 2015 $ Increase/ Decrease (-)
PLANNING						
	Revenues	**226,590**		**228,972**		2,382
	TOTAL REVENUES	**226,590**		**228,972**		2,382
	TOTAL EXPENSES	**226,590**		**228,972**		2,382
MUTIPLE GRANT						
	Revenues	**679,556**		**355,114**		-324,442
	TOTAL REVENUES	**679,556**		**355,114**		-324,442
	TOTAL EXPENSES	**679,556**		**355,114**		-324,442
2008 S.P.L.O.S.T.						
	Revenues	**2,786,000**		**2,900,000**		114,000
	TOTAL REVENUES	**2,786,000**		**2,900,000**		114,000
	TOTAL EXPENSES	**2,786,000**		**2,900,000**		114,000
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	**125,100**		**126,000**		900
	TOTAL REVENUES	**125,100**		**126,000**		900
	Expense	**114,100**		**115,000**		900
	General Fund Transfers	**11,000**		**11,000**		0
	TOTAL EXPENSES	**125,100**		**126,000**		900
DEBT SERVICE FUND						
	Revenues	**1,534,782**		**623,543**		-911,239
	TOTAL REVENUES	**1,534,782**		**623,543**		-911,239
	TOTAL EXPENSES	**1,534,782**		**623,543**		-911,239
SOLID WASTE FUND						
	Revenues	**16,200**		**16,200**		0
	Other Financing Sources	**27,000**		**25,000**		-2,000
	General Fund Transfers	**66,457**		**60,947**		-5,510
	TOTAL REVENUES	**109,657**		**102,147**		-7,510
	TOTAL EXPENSES	**109,657**		**102,147**		-7,510

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LUMPKIN COUNTY OTHER FUNDS	2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2015 BUDGET *AS ADOPTED* 8/19/2014	2015 BUDGET % of budget	2014 - 2015 $ Increase/ Decrease (-)
E911 SYSTEM					
Revenues	**542,234**		**512,050**		-30,184
General Fund Transfers	**136,267**		**160,754**		24,487
TOTAL REVENUES	**678,501**		**672,804**		-5,697
TOTAL EXPENSES	**678,501**		**672,804**		-5,697
CAPITAL PROJECTS REVENUE					
Revenues	**365,000**		**0**		-365,000
General Fund Transfers	**318,386**		**741,378**		422,992
TOTAL REVENUES	**683,386**		**741,378**		57,992
CAPITAL PROJECTS EXPENSE					
TOTAL EXPENSES	**683,386**		**741,378**		57,992

LUMPKIN COUNTY OTHER FUNDS	2014 BUDGET *AS ADOPTED* 9/17/2013	2014 BUDGET % of budget	2015 BUDGET *AS ADOPTED* 8/19/2014	2015 BUDGET % of budget	2014 - 2015 $ Increase/ Decrease (-)
CAPITAL PROJECTS EXPENSE					
Commissioners	**0**		**0**		0
Board of Elections	**0**		**0**		0
Financial Administration	**0**		**0**		0
Animal Shelter	**0**		**15,000**		15,000
Tax Commissioner	**0**		**0**		0
General Government Buildings	**0**		**10,000**		10,000
Administrative Support	**65,000**		**65,000**		0
Clerk of Superior Court	**15,800**		**20,850**		5,050
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	**505,000**		**541,000**		36,000
Park & Recreation	**0**		**44,068**		44,068
Transportation	**0**		**9,460**		9,460
Community Center	**81,000**		**36,000**		-45,000
Senior Center	**0**		**0**		0
Debt Service (land park)	**0**		**0**		0
TOTAL	**666,800**		**741,378**		74,578