Lumpkin County, Georgia

FY2017

2016 Annual Budget

As Adopted

September 20, 2016

Lumpkin County, Georgia
2017 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	2016 BUDGET *AS ADOPTED* 8/18/2015	2016 BUDGET % of budget	2017 BUDGET *AS ADOPTED* 9/20/2016	2017 BUDGET % of budget	2016 - 2017 $ Increase/ Decrease (-)
Taxes	**15,072,705**	80.09%	**16,148,608**	78.32%	1,075,903
Licenses and Permits	**40,000**	0.21%	**45,000**	0.22%	5,000
Intergovernmental Revenues	**560,275**	2.98%	**543,822**	2.64%	-16,453
Charges for Services	**2,414,946**	12.83%	**2,572,508**	12.48%	157,562
Fines and Forfeitures	**514,300**	2.73%	**565,800**	2.74%	51,500
Investment Income	**16,029**	0.09%	**16,015**	0.08%	-14
Contributions and Donations from Private Sources	**28,000**	0.15%	**33,400**	0.16%	5,400
Miscellaneous Revenue	**172,558**	0.92%	**212,147**	1.03%	39,589
Other Financing Sources	**0**	0.00%	**481,615**	2.34%	481,615
TOTAL	**18,818,813**	100.00%	**20,618,915**	100.00%	1,800,102

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	2016 BUDGET *AS ADOPTED* 8/18/2015	2016 BUDGET % of budget	2017 BUDGET *AS ADOPTED* 9/20/2016	2017 BUDGET % of budget	2016 - 2017 $ Increase/ Decrease (-)
General Government	**3,563,363**	18.94%	**4,377,145**	21.23%	813,782
Judicial	**1,493,507**	7.94%	**1,534,692**	7.44%	41,185
Public Safety	**8,509,215**	45.22%	**9,522,782**	46.18%	1,013,567
Other Protection	**251,923**	1.34%	**320,640**	1.56%	68,717
Public Works	**1,418,758**	7.54%	**1,475,959**	7.16%	57,201
Health & Welfare	**685,405**	3.64%	**713,270**	3.46%	27,865
Culture/Recreation	**1,187,910**	6.31%	**1,412,129**	6.85%	224,219
Development	**1,025,059**	5.45%	**416,565**	2.02%	-608,494
Operating Transfers Out	**683,673**	3.63%	**845,733**	4.10%	162,060
TOTAL	**18,818,813**	100.00%	**20,618,915**	100.00%	1,800,102

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LUMPKIN COUNTY GENERAL FUND REVENUES	**2016 BUDGET *AS ADOPTED* 8/18/2015**	2016 BUDGET % of budget	**2017 BUDGET *AS ADOPTED* 9/20/2016**	2017 BUDGET % of budget	2016 - 2017 $ Increase/ Decrease (-)
TAXES					
Franchise Fee	**40,000**	0.21%	**40,000**	0.19%	0
Local Option Sales Tax	**2,263,985**	12.03%	**2,414,375**	11.71%	150,390
Beer & Wine Excise Tax	**163,000**	0.87%	**163,000**	0.79%	0
Energy Excise Tax	**16,000**	0.09%	**30,000**	0.15%	14,000
Insurance Premium Tax	**1,211,761**	6.44%	**1,297,606**	6.29%	85,845
Real & Personal Property	**11,340,959**	60.26%	**12,158,627**	58.97%	817,668
Real Estate Transfer Tax	**37,000**	0.20%	**45,000**	0.22%	8,000
	15,072,705	80.09%	**16,148,608**	78.32%	1,075,903
LICENSE AND PERMITS					
Beer & Wine License	**40,000**	0.21%	**45,000**	0.22%	5,000
	40,000	0.21%	**45,000**	0.22%	5,000
INTERGOVERNMENTAL REVENUES					
Commissioner	**100,000**	0.53%	**100,000**	0.48%	0
Sheriff	**138,584**	0.74%	**138,584**	0.67%	0
Enotah Judicial Circuit	**0**	0.00%	**2,033**	0.01%	2,033
Victim Assistance	**0**	0.00%	**0**	0.00%	0
Public Works Administration	**0**	0.00%	**0**	0.00%	0
Emergency Management	**11,103**	0.06%	**11,103**	0.05%	0
Emergency Services	**51,472**	0.27%	**53,617**	0.26%	2,145
Transportation Services	**70,928**	0.38%	**69,995**	0.34%	-933
Senior Center	**144,188**	0.77%	**151,030**	0.73%	6,842
Airport	**0**	0.00%	**0**	0.00%	0
Drug Task Force	**44,000**	0.23%	**17,460**	0.08%	-26,540
	560,275	2.98%	**543,822**	2.64%	-16,453
CHARGES FOR SERVICES					
Commissioner	**13,134**	0.07%	**4,550**	0.02%	-8,584
Tax Assessor	**250**	0.00%	**200**	0.00%	-50
Tax Commissioner	**479,000**	2.55%	**459,306**	2.23%	-19,694
Animal Control	**500**	0.00%	**0**	0.00%	-500
Detention Center	**260,700**	1.39%	**110,700**	0.54%	-150,000
Sheriff	**32,640**	0.17%	**32,640**	0.16%	0
Clerk of Superior Court	**403,000**	2.14%	**348,500**	1.69%	-54,500
Probate Court	**32,000**	0.17%	**33,500**	0.16%	1,500
Enotah Judicial Circuit	**0**	0.00%	**0**	0.00%	0
Victim Assistance	**0**	0.00%	**0**	0.00%	0
Board of Elections	**2**	0.00%	**2**	0.00%	0
Roads and Bridges	**750**	0.00%	**1,500**	0.01%	750
Airport	**20,000**	0.11%	**20,000**	0.10%	0
Ambulance	**850,000**	4.52%	**1,200,000**	5.82%	350,000

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LUMPKIN COUNTY GENERAL FUND REVENUES	2016 BUDGET *AS ADOPTED* 8/18/2015	2016 BUDGET % of budget	2017 BUDGET *AS ADOPTED* 9/20/2016	2017 BUDGET % of budget	2016 - 2017 $ Increase/ Decrease (-)
CHARGES FOR SERVICES cont'd.					
Park and Recreation	**87,500**	0.46%	**232,375**	1.13%	144,875
Emergency Services	**4,500**	0.02%	**13,500**	0.07%	9,000
Transportation Services	**23,000**	0.12%	**51,000**	0.25%	28,000
Senior Center	**7,500**	0.04%	**13,900**	0.07%	6,400
Community Center	**45,000**	0.24%	**0**	0.00%	-45,000
After School Program	**95,000**	0.50%	**0**	0.00%	-95,000
Financial Administration	**17,470**	0.09%	**17,735**	0.09%	265
Animal Shelter	**36,000**	0.19%	**26,300**	0.13%	-9,700
Data Processing/GIS	**7,000**	0.04%	**6,800**	0.03%	-200
	2,414,946	12.83%	**2,572,508**	12.48%	157,562
FINES AND FORFEITURES					
State Probation	**18,000**	0.10%	**4,000**	0.02%	-14,000
Detention Center	**51,300**	0.27%	**51,300**	0.25%	0
Clerk of Superior Court	**171,000**	0.91%	**171,500**	0.83%	500
Magistrate Court	**15,000**	0.08%	**15,000**	0.07%	0
Probate Court	**240,000**	1.28%	**300,000**	1.45%	60,000
Victim Assistance	**19,000**	0.10%	**24,000**	0.12%	5,000
	514,300	2.73%	**565,800**	2.74%	51,500
INVESTMENT INCOME					
Commissioner	**14,000**	0.07%	**14,000**	0.07%	0
Tax Commissioner	**2,000**	0.01%	**2,000**	0.01%	0
Clerk of Superior Court	**29**	0.00%	**15**	0.00%	-14
	16,029	0.09%	**16,015**	0.08%	-14
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES					
Animal Shelter	**10,000**	0.05%	**5,000**	0.02%	-5,000
Sheriff	**1,000**	0.01%	**2,400**	0.01%	1,400
Emergency Services	**3,000**	0.02%	**5,000**	0.02%	2,000
Park and Recreation	**4,000**	0.02%	**19,000**	0.09%	15,000
Senior Center	**10,000**	0.05%	**2,000**	0.01%	-8,000
	28,000	**0%**	**33,400**	**0%**	5,400
MISCELLANEOUS REVENUE					
Commissioner	**69,339**	0.37%	**96,000**	0.47%	26,661
Tax Commissioner	**1,500**	0.01%	**2,500**	0.01%	1,000
Sheriff	**2,400**	0.01%	**4,000**	0.02%	1,600
Detention Center	**30,000**	0.16%	**30,000**	0.15%	0
Roads and Bridges	**0**	0.00%	**0**	0.00%	0
Airport	**14,180**	0.08%	**13,668**	0.07%	-512
Park and Recreation	**1,500**	0.01%	**33,800**	0.16%	32,300
Emergency Services	**0**	0.00%	**3,000**	0.01%	3,000
Fleet Maintenance	**560**	0.00%	**600**	0.00%	40
Community Center	**28,000**	0.15%	**0**	0.00%	-28,000
Senior Center	**500**	0.00%	**500**	0.00%	0
Risk Management	**0**	0.00%	**10,000**	0.05%	10,000
District Attorney	**6,500**	0.03%	**0**	0.00%	-6,500
Health Department	**4,000**	0.02%	**4,000**	0.02%	0
Rainbow House	**0**	0.00%	**0**	0.00%	0
County Surveyor	**14,079**	0.07%	**14,079**	0.07%	0
	172,558	0.92%	**212,147**	1.03%	39,589
OTHER FINANCING SOURCES					
General Government	**0**	0.00%	**481,615**	2.34%	481,615
	0	0.00%	**481,615**	2.34%	481,615
TOTAL	**18,818,813**		**20,618,915**		1,800,102

Lumpkin County, Georgia
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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2016 BUDGET** ***AS ADOPTED*** **8/18/2015**	2016 BUDGET % of budget	**2017 BUDGET** ***AS ADOPTED*** **9/20/2016**	2017 BUDGET % of budget	2016 - 2017 $ Increase/ Decrease (-)
GENERAL GOVERNMENT					
Commissioner	**137,133**	0.73%	**115,845**	0.56%	-21,288
County Manager	**240,771**	1.28%	**258,020**	1.25%	17,249
Board of Elections	**192,069**	1.02%	**169,350**	0.82%	-22,719
Financial Administration	**497,436**	2.64%	**524,362**	2.54%	26,926
Legal	**160,000**	0.85%	**130,000**	0.63%	-30,000
Data Processing/GIS	**90,846**	0.48%	**81,912**	0.40%	-8,934
Human Resources	**207,206**	1.10%	**228,073**	1.11%	20,867
Tax Commissioner	**396,926**	2.11%	**407,478**	1.98%	10,552
Tax Assessor	**414,120**	2.20%	**432,968**	2.10%	18,848
Board of Equalization	**10,380**	0.06%	**10,535**	0.05%	155
Risk Management	**16,000**	0.09%	**20,000**	0.10%	4,000
ADA Mitigation	**0**	0.00%	**200,000**	0.97%	200,000
General Government Buildings	**744,255**	3.95%	**803,338**	3.90%	59,083
County Surveyor	**14,079**	0.07%	**15,641**	0.08%	1,562
Administrative Support	**414,900**	2.20%	**952,300**	4.62%	537,400
General Administration Fees	**27,242**	0.14%	**27,323**	0.13%	81
	3,563,363	18.94%	**4,377,145**	21.23%	813,782
JUDICIAL					
Enotah Circuit	**208,415**	1.11%	**214,563**	1.04%	6,148
Superior Court	**208,120**	1.11%	**208,349**	1.01%	229
Capital Trial	**2,500**	0.01%	**2,500**	0.01%	0
Clerk of Superior Court	**582,085**	3.09%	**584,703**	2.84%	2,618
District Attorney	**3,500**	0.02%	**5,000**	0.02%	1,500
Victim Assistance	**19,000**	0.10%	**24,000**	0.12%	5,000
Magistrate Court	**225,320**	1.20%	**231,508**	1.12%	6,188
Probate Court	**244,567**	1.30%	**264,069**	1.28%	19,502
	1,493,507	7.94%	**1,534,692**	7.44%	41,185
PUBLIC SAFETY					
Sheriff - Administration	**4,198,225**	22.31%	**4,657,697**	22.59%	459,472
Special Services	**46,900**	0.25%	**36,700**	0.18%	-10,200
Criminal Investigation	**44,456**	0.24%	**40,050**	0.19%	-4,406
Drug Task Force	**55,028**	0.29%	**57,211**	0.28%	2,183
Uniform Patrol	**169,750**	0.90%	**144,450**	0.70%	-25,300
Detention Center	**638,328**	3.39%	**608,500**	2.95%	-29,828
Sheriff - Court Services-Warrant	**21,500**	0.11%	**27,725**	0.13%	6,225
Animal Control	**9,410**	0.05%	**0**	0.00%	-9,410
Emergency Services	**3,167,830**	16.83%	**3,786,504**	18.36%	618,674
Emergency Management	**102,322**	0.54%	**107,122**	0.52%	4,800
Coroner	**55,466**	0.29%	**56,823**	0.28%	1,357
	8,509,215	45.22%	**9,522,782**	46.18%	1,013,567
OTHER PROTECTION					
Animal Shelter	**251,923**	1.34%	**320,640**	1.56%	68,717
	251,923	1.34%	**320,640**	1.56%	68,717
PUBLIC WORKS					
Public Works Administration	**56,370**	0.30%	**48,676**	0.24%	-7,694
Roads and Bridges	**1,122,923**	5.97%	**1,191,597**	5.78%	68,674
Fleet Maintenance	**239,465**	1.27%	**235,686**	1.14%	-3,779
	1,418,758	7.54%	**1,475,959**	7.16%	57,201

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2016 BUDGET *AS ADOPTED* 8/18/2015**	2016 BUDGET % of budget	**2017 BUDGET *AS ADOPTED* 9/20/2016**	2017 BUDGET % of budget	2016 - 2017 $ Increase/ Decrease (-)
HEALTH AND WELFARE					
Health Department	**213,742**	1.14%	**209,199**	1.01%	-4,543
DFACS	**15,000**	0.08%	**15,000**	0.07%	0
Senior Center	**345,658**	1.84%	**325,089**	1.58%	-20,569
Transportation Services	**111,005**	0.59%	**163,982**	0.80%	52,977
	685,405	3.64%	**713,270**	3.46%	27,865
CULTURE/RECREATION					
Park and Recreation	**492,160**	2.62%	**1,012,129**	4.91%	519,969
Community Center	**243,654**	1.29%	**0**	0.00%	-243,654
After School Program	**87,996**	0.47%	**0**	0.00%	-87,996
Library	**364,100**	1.93%	**400,000**	1.94%	35,900
	1,187,910	6.31%	**1,412,129**	6.85%	224,219
DEVELOPMENT					
Cooperative Extension Service	**56,473**	0.30%	**57,028**	0.28%	555
Airport	**29,076**	0.15%	**27,172**	0.13%	-1,904
Debt Service	**939,510**	4.99%	**332,365**	1.61%	-607,145
	1,025,059	5.45%	**416,565**	2.02%	-608,494
OPERATING TRANSFERS OUT					
OT out-Drug Court Fund	**0**	0.00%	**0**	0.00%	0
OT out-Capital Projects Fund	**184,650**	0.98%	**281,615**	1.37%	96,965
OT out-Solid Waste Fund	**71,061**	0.38%	**87,999**	0.43%	16,938
OT out-E911 Fund	**178,753**	0.95%	**288,176**	1.40%	109,423
OT out-Public Defender	**105,951**	0.56%	**124,685**	0.60%	18,734
OT out-Grant Fund	**63,258**	0.34%	**63,258**	0.31%	0
OT out - CDBG	**0**	0.00%	**0**	0.00%	0
OT out-Other Funds	**80,000**	0.43%	**0**	0.00%	-80,000
	683,673	3.63%	**845,733**	4.10%	162,060
TOTAL	**18,818,813**		**20,618,915**		1,800,102

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LUMPKIN COUNTY OTHER FUNDS		2016 BUDGET *AS ADOPTED* 8/18/2015	2016 BUDGET % of budget	2017 BUDGET *AS ADOPTED* 9/20/2016	2017 BUDGET % of budget	2016 - 2017 $ Increase/ Decrease (-)
DRUG REHABILITATION						
	Revenues	**40,000**		**40,000**		0
	TOTAL REVENUES	**40,000**		**40,000**		0
	TOTAL EXPENSES	**40,000**		**40,000**		0
JUVENILE SERVICES						
	Revenues	**1,000**		**1,300**		300
	TOTAL REVENUES	**1,000**		**1,300**		300
	TOTAL EXPENSES	**1,000**		**1,300**		300
LAW LIBRARY						
	Revenues	**25,000**		**25,000**		0
	TOTAL REVENUES	**25,000**		**25,000**		0
	TOTAL EXPENSES	**25,000**		**25,000**		0
SPECIAL PROGRAMS						
	Revenues	**30,000**		**54,338**		24,338
	TOTAL REVENUES	**30,000**		**54,338**		24,338
	TOTAL EXPENSES	**30,000**		**54,338**		24,338
PUBLIC DEFENDER						
	Revenues	**260,914**		**273,385**		12,471
	General Fund Transfers	**105,951**		**124,685**		18,734
	TOTAL REVENUES	**366,865**		**398,070**		31,205
	TOTAL EXPENSES	**366,865**		**398,070**		

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LUMPKIN COUNTY OTHER FUNDS		2016 BUDGET *AS ADOPTED* 8/18/2015	2016 BUDGET % of budget	2017 BUDGET *AS ADOPTED* 9/20/2016	2017 BUDGET % of budget	2016 - 2017 $ Increase/ Decrease (-)
PLANNING						
	Revenues	**274,363**		**375,437**		101,074
	TOTAL REVENUES	**274,363**		**375,437**		101,074
	TOTAL EXPENSES	**274,363**		**375,437**		101,074
MUTIPLE GRANT						
	Revenues	**416,416**		**225,049**		-191,367
	TOTAL REVENUES	**416,416**		**225,049**		-191,367
	TOTAL EXPENSES	**416,416**		**225,049**		-191,367
2014 S.P.L.O.S.T.						
	Revenues	**2,381,506**		**3,472,500**		1,090,994
	TOTAL REVENUES	**2,381,506**		**3,472,500**		1,090,994
	TOTAL EXPENSES	**2,381,506**		**3,472,500**		1,090,994
SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY						
	Revenues	**205,163**		**205,163**		0
	TOTAL REVENUES	**205,163**		**205,163**		0
	TOTAL EXPENSES	**205,163**		**205,163**		0
HOTEL/MOTEL TAX						
	Revenues	**130,270**		**148,195**		17,925
	TOTAL REVENUES	**130,270**		**148,195**		17,925
	Expense	**119,270**		**147,190**		27,920
	General Fund Transfers	**11,000**		**1,005**		-9,995
	TOTAL EXPENSES	**130,270**		**148,195**		17,925
DEBT SERVICE FUND						
	Revenues	**625,180**		**625,311**		131
	TOTAL REVENUES	**625,180**		**625,311**		131
	TOTAL EXPENSES	**625,180**		**625,311**		131
SOLID WASTE FUND						
	Revenues	**16,200**		**16,200**		0
	Other Financing Sources	**20,000**		**20,000**		0
	General Fund Transfers	**71,061**		**87,999**		16,938
	TOTAL REVENUES	**107,261**		**124,199**		16,938
	TOTAL EXPENSES	**107,261**		**124,199**		16,938

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LUMPKIN COUNTY OTHER FUNDS	2016 BUDGET *AS ADOPTED* 8/18/2015	2016 BUDGET % of budget	2017 BUDGET *AS ADOPTED* 9/20/2016	2017 BUDGET % of budget	2016 - 2017 $ Increase/ Decrease (-)
E911 SYSTEM					
Revenues	**524,850**		**532,200**		7,350
General Fund Transfers	**178,753**		**288,176**		109,423
TOTAL REVENUES	**703,603**		**820,376**		116,773
TOTAL EXPENSES	**703,603**		**820,376**		116,773
CAPITAL PROJECTS REVENUE					
Revenues	**0**		**0**		0
General Fund Transfers	**184,650**		**281,615**		96,965
TOTAL REVENUES	**184,650**		**281,615**		96,965
CAPITAL PROJECTS EXPENSE					
TOTAL EXPENSES	**184,650**		**281,615**		96,965

LUMPKIN COUNTY OTHER FUNDS	2016 BUDGET *AS ADOPTED* 8/18/2015	2016 BUDGET % of budget	2017 BUDGET *AS ADOPTED* 9/20/2016	2017 BUDGET % of budget	2016 - 2017 $ Increase/ Decrease (-)
CAPITAL PROJECTS EXPENSE					
Commissioners	**0**		**0**		0
Airport	**0**		**18,750**		18,750
Financial Administration	**0**		**0**		0
Animal Shelter	**15,000**		**0**		-15,000
Tax Commissioner	**0**		**0**		0
General Government Buildings	**24,000**		**60,000**		36,000
Administrative Support	**65,000**		**115,000**		50,000
Clerk of Superior Court	**15,500**		**16,000**		500
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**		**0**		0
Park & Recreation	**37,650**		**45,500**		7,850
Transportation	**0**		**0**		0
Community Center	**15,000**		**0**		-15,000
Senior Center	**5,000**		**26,365**		21,365
Fleet Maintenance	**7,500**		**0**		-7,500
TOTAL	**184,650**		**281,615**		96,965