Lumpkin County, Georgia

2021 Annual Budget

As Adopted

September 15, 2020

Lumpkin County, Georgia
2021 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	2020 BUDGET *AS ADOPTED* 9/17/2019	2020 BUDGET % of budget	2021 BUDGET *AS ADOPTED* 9/15/2020	2021 BUDGET % of budget	2020 - 2021 $ Increase/ Decrease (-)
Taxes	**16,705,229**	74.55%	**17,052,928**	74.76%	347,699
Licenses and Permits	**48,000**	0.21%	**52,000**	0.23%	4,000
Intergovernmental Revenues	**499,353**	2.23%	**580,558**	2.54%	81,205
Charges for Services	**3,295,903**	14.71%	**3,216,568**	14.10%	-79,335
Fines and Forfeitures	**597,700**	2.67%	**555,700**	2.44%	-42,000
Investment Income	**115,907**	0.52%	**131,105**	0.57%	15,198
Contributions and Donations from Private Sources	**33,000**	0.15%	**31,500**	0.14%	-1,500
Miscellaneous Revenue	**452,661**	2.02%	**421,361**	1.85%	-31,300
Other Financing Sources	**660,000**	2.95%	**770,000**	3.38%	110,000
TOTAL	**22,407,753**	100.00%	**22,811,720**	100.00%	403,967

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	2020 BUDGET *AS ADOPTED* 9/17/2019	2020 BUDGET % of budget	2021 BUDGET *AS ADOPTED* 9/15/2020	2021 BUDGET % of budget	2020 - 2021 $ Increase/ Decrease (-)
General Government	**4,623,857**	20.64%	**4,984,185**	21.85%	360,328
Judicial	**1,718,871**	7.67%	**1,872,433**	8.21%	153,562
Public Safety	**9,489,774**	42.35%	**9,601,163**	42.09%	111,389
Other Protection	**346,784**	1.55%	**343,806**	1.51%	-2,978
Public Works	**1,626,037**	7.26%	**1,732,717**	7.60%	106,680
Health & Welfare	**732,128**	3.27%	**804,401**	3.53%	72,273
Culture/Recreation	**1,389,120**	6.20%	**1,434,284**	6.29%	45,164
Development	**185,670**	0.83%	**184,389**	0.81%	-1,281
Operating Transfers Out	**2,295,512**	10.24%	**1,854,342**	8.13%	-441,170
TOTAL	**22,407,753**	100.00%	**22,811,720**	100.00%	403,967

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LUMPKIN COUNTY GENERAL FUND REVENUES	**2020 BUDGET *AS ADOPTED* 9/17/2019**	2020 BUDGET % of budget	**2021 BUDGET *AS ADOPTED* 9/15/2020**	2021 BUDGET % of budget	2020 - 2021 $ Increase/ Decrease (-)
TAXES					
Franchise Fee	**35,000**	0.16%	**35,000**	0.15%	0
Local Option Sales Tax	**2,610,488**	11.65%	**2,835,040**	12.43%	224,552
Beer & Wine Excise Tax	**165,000**	0.74%	**165,500**	0.73%	500
Energy Excise Tax	**43,000**	0.19%	**43,000**	0.19%	0
Insurance Premium Tax	**1,596,795**	7.13%	**1,711,110**	7.50%	114,315
Real & Personal Property	**12,169,946**	54.31%	**12,175,278**	53.37%	5,332
Real Estate Transfer Tax	**85,000**	0.38%	**88,000**	0.39%	3,000
	16,705,229	74.55%	**17,052,928**	74.76%	347,699
LICENSE AND PERMITS					
Beer & Wine License	**48,000**	0.21%	**52,000**	0.23%	4,000
	48,000	0.21%	**52,000**	0.23%	4,000
INTERGOVERNMENTAL REVENUES					
Commissioner	**58,000**	0.26%	**58,000**	0.25%	0
Sheriff	**40,554**	0.18%	**40,554**	0.18%	0
Emergency Management	**11,103**	0.05%	**0**	0.00%	-11,103
Emergency Services	**93,814**	0.42%	**69,814**	0.31%	-24,000
Transportation Services	**71,161**	0.32%	**180,021**	0.79%	108,860
Senior Center	**201,721**	0.90%	**209,169**	0.92%	7,448
Drug Task Force	**23,000**	0.10%	**23,000**	0.10%	0
	499,353	2.23%	**580,558**	2.54%	81,205
CHARGES FOR SERVICES					
Commissioner	**15,000**	0.07%	**0**	0.00%	-15,000
Elections	**12,132**	0.05%	**0**	0.00%	-12,132
Tax Assessor	**200**	0.00%	**0**	0.00%	-200
Tax Commissioner	**458,000**	2.04%	**458,000**	2.01%	0
Detention Center	**402,000**	1.79%	**402,000**	1.76%	0
Sheriff	**37,640**	0.17%	**42,640**	0.19%	5,000
Clerk of Superior Court	**472,700**	2.11%	**473,500**	2.08%	800
Probate Court	**40,000**	0.18%	**40,000**	0.18%	0
Roads and Bridges	**1,000**	0.00%	**1,000**	0.00%	0
Fueling Station	**1,500**	0.01%	**0**	0.00%	-1,500
Ambulance	**1,500,000**	6.69%	**1,500,000**	6.58%	0
Park and Recreation	**248,050**	1.11%	**182,500**	0.80%	-65,550
Emergency Services	**11,000**	0.05%	**11,000**	0.05%	0
Transportation Services	**20,000**	0.09%	**20,000**	0.09%	0
Senior Center	**12,400**	0.06%	**13,900**	0.06%	1,500
Financial Administration	**21,981**	0.10%	**31,728**	0.14%	9,747
Animal Shelter	**29,800**	0.13%	**29,800**	0.13%	0
Data Processing/GIS	**12,500**	0.06%	**10,500**	0.05%	-2,000
	3,295,903	14.71%	**3,216,568**	14.10%	-79,335

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LUMPKIN COUNTY GENERAL FUND REVENUES	**2020 BUDGET *AS ADOPTED* 9/17/2019**	2020 BUDGET % of budget	**2021 BUDGET *AS ADOPTED* 9/15/2020**	2021 BUDGET % of budget	2020 - 2021 $ Increase/ Decrease (-)
FINES AND FORFEITURES					
State Probation	**3,000**	0.01%	**2,000**	0.01%	-1,000
Detention Center	**51,700**	0.23%	**59,700**	0.26%	8,000
Clerk of Superior Court	**136,200**	0.61%	**121,200**	0.53%	-15,000
Magistrate Court	**6,000**	0.03%	**7,000**	0.03%	1,000
Probate Court	**375,000**	1.67%	**340,000**	1.49%	-35,000
Victim Assistance	**25,800**	0.12%	**25,800**	0.11%	0
	597,700	2.67%	**555,700**	2.44%	-42,000
INVESTMENT INCOME					
Commissioner	**115,000**	0.51%	**115,000**	0.50%	0
Tax Commissioner	**0**	0.00%	**15,000**	0.07%	15,000
Clerk of Superior Court	**907**	0.00%	**1,105**	0.00%	198
	115,907	0.52%	**131,105**	0.57%	15,198
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES					
Commissioner	**3,000**	0.45%	**3,000**	0.39%	0
Animal Shelter	**4,000**	0.02%	**2,500**	0.01%	-1,500
Sheriff	**0**	0.00%	**0**	0.00%	0
Emergency Services	**10,000**	0.04%	**10,000**	0.04%	0
Park and Recreation	**10,000**	0.04%	**10,000**	0.04%	0
Senior Center	**6,000**	0.03%	**6,000**	0.03%	0
	33,000	**0**	**31,500**	**0**	**-1,500**
MISCELLANEOUS REVENUE					
Commissioner	**252,000**	1.12%	**212,000**	0.93%	-40,000
Tax Commissioner	**22,500**	0.10%	**19,600**	0.09%	-2,900
Sheriff	**99,161**	0.44%	**99,161**	0.43%	0
Detention Center	**43,000**	0.19%	**52,000**	0.23%	9,000
Roads and Bridges	**0**	0.00%	**0**	0.00%	0
Airport	**0**	0.00%	**0**	0.00%	0
Park and Recreation	**34,500**	0.15%	**37,500**	0.16%	3,000
Emergency Services	**0**	0.00%	**0**	0.00%	0
Fleet Maintenance	**1,000**	0.00%	**600**	0.00%	-400
Community Center	**0**	0.00%	**0**	0.00%	0
Senior Center	**500**	0.00%	**500**	0.00%	0
Risk Management	**0**	0.00%	**0**	0.00%	0
District Attorney	**0**	0.00%	**0**	0.00%	0
Health Department	**0**	0.00%	**0**	0.00%	0
Rainbow House	**0**	0.00%	**0**	0.00%	0
County Surveyor	**0**	0.00%	**0**	0.00%	0
	452,661	2.02%	**421,361**	1.85%	-31,300
OTHER FINANCING SOURCES					
General Government	**660,000**	2.95%	**770,000**	3.38%	110,000
	660,000	2.95%	**770,000**	3.38%	110,000
TOTAL	**22,407,753**		**22,811,720**		403,967

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2020 BUDGET *AS ADOPTED* 9/17/2019**	2020 BUDGET % of budget	**2021 BUDGET *AS ADOPTED* 9/15/2020**	2021 BUDGET % of budget	2020 - 2021 $ Increase/ Decrease (-)
GENERAL GOVERNMENT					
Commissioner	**125,654**	0.56%	**132,517**	0.58%	6,863
County Manager	**412,212**	1.84%	**472,856**	2.07%	60,644
Board of Elections	**275,773**	1.23%	**252,161**	1.11%	-23,612
Financial Administration	**476,813**	2.13%	**534,797**	2.34%	57,984
Legal	**110,000**	0.49%	**110,000**	0.48%	0
Data Processing/GIS	**63,677**	0.28%	**76,785**	0.34%	13,108
Human Resources	**272,451**	1.22%	**280,855**	1.23%	8,404
Tax Commissioner	**397,039**	1.77%	**431,425**	1.89%	34,386
Tax Assessor	**540,239**	2.41%	**558,255**	2.45%	18,016
Board of Equalization	**9,870**	0.04%	**10,360**	0.05%	490
Risk Management	**23,000**	0.10%	**6,102**	0.03%	-16,898
ADA Mitigation	**5,000**	0.02%	**0**	0.00%	-5,000
General Government Buildings	**936,032**	4.18%	**1,019,794**	4.47%	83,762
Administrative Support	**947,644**	4.23%	**1,069,600**	4.69%	121,956
General Administration Fees	**28,453**	0.13%	**28,678**	0.13%	225
	4,623,857	20.64%	**4,984,185**	21.85%	360,328
JUDICIAL					
Enotah Circuit	**214,557**	0.96%	**214,557**	0.94%	0
Superior Court	**307,770**	1.37%	**333,116**	1.46%	25,346
Clerk of Superior Court	**616,678**	2.75%	**726,097**	3.18%	109,419
District Attorney	**5,000**	0.02%	**5,000**	0.02%	0
Victim Assistance	**25,800**	0.12%	**25,800**	0.11%	0
Magistrate Court	**237,383**	1.06%	**220,331**	0.97%	-17,052
Probate Court	**311,683**	1.39%	**347,532**	1.52%	35,849
	1,718,871	7.67%	**1,872,433**	8.21%	153,562
PUBLIC SAFETY					
Sheriff - Administration	**4,730,429**	21.11%	**4,854,037**	21.28%	123,608
Criminal Investigation	**51,500**	0.23%	**47,100**	0.21%	-4,400
Drug Task Force	**59,029**	0.26%	**55,721**	0.24%	-3,308
Uniform Patrol	**229,750**	1.03%	**187,620**	0.82%	-42,130
Detention Center	**675,150**	3.01%	**691,950**	3.03%	16,800
Sheriff - Court Services-Warrant	**20,400**	0.09%	**23,000**	0.10%	2,600
Emergency Services	**3,552,753**	15.86%	**3,621,349**	15.87%	68,596
Emergency Management	**123,993**	0.55%	**68,128**	0.30%	-55,865
Coroner	**46,770**	0.21%	**52,258**	0.23%	5,488
	9,489,774	42.35%	**9,601,163**	42.09%	111,389
OTHER PROTECTION					
Animal Shelter	**346,784**	1.55%	**343,806**	1.51%	-2,978
	346,784	1.55%	**343,806**	1.51%	-2,978
PUBLIC WORKS					
Public Works Administration	**177,619**	0.79%	**254,135**	1.11%	76,516
Roads and Bridges	**1,202,023**	5.36%	**1,234,763**	5.41%	32,740
Fleet Maintenance	**242,745**	1.08%	**238,969**	1.05%	-3,776
Fueling Station	**3,650**	0.02%	**4,850**	0.02%	1,200
	1,626,037	7.26%	**1,732,717**	7.60%	106,680

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2020 BUDGET *AS ADOPTED* 9/17/2019**	2020 BUDGET % of budget	**2021 BUDGET *AS ADOPTED* 9/15/2020**	2021 BUDGET % of budget	2020 - 2021 $ Increase/ Decrease (-)
HEALTH AND WELFARE					
Health Department	**209,199**	0.93%	**209,199**	0.92%	0
DFACS	**15,000**	0.07%	**15,000**	0.07%	0
Senior Center	**361,947**	1.62%	**425,541**	1.87%	63,594
Transportation Services	**145,982**	0.65%	**154,661**	0.68%	8,679
	732,128	3.27%	**804,401**	3.53%	72,273
CULTURE/RECREATION					
Park and Recreation	**969,120**	4.32%	**1,014,284**	4.45%	45,164
Community Center	**0**	0.00%	**0**	0.00%	0
After School Program	**0**	0.00%	**0**	0.00%	0
Library	**420,000**	1.87%	**420,000**	1.84%	0
	1,389,120	6.20%	**1,434,284**	6.29%	45,164
DEVELOPMENT					
Cooperative Extension Service	**66,630**	0.30%	**65,349**	0.29%	-1,281
Airport	**0**	0.00%	**0**	0.00%	0
Debt Service	**119,040**	0.53%	**119,040**	0.52%	0
	185,670	0.83%	**184,389**	0.81%	-1,281
OPERATING TRANSFERS OUT					
OT out-Airport Authority	**66,450**	0.30%	**83,700**	0.37%	17,250
OT out-Capital Projects Fund	**1,529,284**	6.82%	**814,106**	3.57%	-715,178
OT out-Solid Waste Fund	**76,056**	0.34%	**59,000**	0.26%	-17,056
OT out-E911 Fund	**289,966**	1.29%	**367,922**	1.61%	77,956
OT out-Public Defender	**146,583**	0.65%	**146,583**	0.64%	0
OT out-Grant Fund	**187,173**	0.84%	**373,031**	1.64%	185,858
OT out-Development Authority	**0**	0.00%	**10,000**	0.04%	10,000
	2,295,512	10.24%	**1,854,342**	8.09%	-451,170
TOTAL	**22,407,753**		**22,811,720**		403,967

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LUMPKIN COUNTY OTHER FUNDS		**2020 BUDGET *AS ADOPTED* 9/17/2019**	2020 BUDGET % of budget	**2021 BUDGET *AS ADOPTED* 9/15/2020**	2021 BUDGET % of budget	2020 - 2021 $ Increase/ Decrease (-)
DRUG REHABILITATION						
	Revenues	**65,000**		**65,000**		0
	TOTAL REVENUES	**65,000**		**65,000**		0
	TOTAL EXPENSES	**65,000**		**65,000**		0
JUVENILE SERVICES						
	Revenues	**900**		**900**		0
	TOTAL REVENUES	**900**		**900**		0
	TOTAL EXPENSES	**900**		**900**		0
LAW LIBRARY						
	Revenues	**16,000**		**16,000**		0
	TOTAL REVENUES	**16,000**		**16,000**		0
	TOTAL EXPENSES	**16,000**		**16,000**		0
SPECIAL REVENUE FUNDS FOR LCSO PROGRAMS						
	Revenues	**54,855**		**54,855**		0
	TOTAL REVENUES	**54,855**		**54,855**		0
	TOTAL EXPENSES	**54,855**		**54,855**		0
ASSET FORFEITURE						
	Revenues	**1,500**		**1,500**		0
	TOTAL REVENUES	**1,500**		**1,500**		0
	TOTAL EXPENSES	**1,500**		**1,500**		0
PUBLIC DEFENDER						
	Revenues	**324,030**		**325,030**		1,000
	General Fund Transfers	**146,583**		**146,583**		0
	TOTAL REVENUES	**470,613**		**471,613**		1,000
	TOTAL EXPENSES	**470,613**		**471,613**		
PLANNING						
	Revenues	**637,628**		**603,295**		-34,333
	TOTAL REVENUES	**637,628**		**603,295**		-34,333
	TOTAL EXPENSES	**637,628**		**603,295**		-34,333
MUTIPLE GRANT						
	Revenues	**850,365**		**801,406**		-48,959
	TOTAL REVENUES	**850,365**		**801,406**		-48,959
	TOTAL EXPENSES	**850,365**		**801,406**		-48,959

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LUMPKIN COUNTY OTHER FUNDS		2020 BUDGET *AS ADOPTED* 9/17/2019	2020 BUDGET % of budget	2021 BUDGET *AS ADOPTED* 9/15/2020	2021 BUDGET % of budget	2020 - 2021 $ Increase/ Decrease (-)
2014 S.P.L.O.S.T.						
	Revenues	**802,079**		**300,000**		-502,079
	TOTAL REVENUES	**802,079**		**300,000**		-502,079
	TOTAL EXPENSES	**802,079**		**300,000**		-502,079
2020 S.P.L.O.S.T.						
	Revenues	**0**		**3,139,480**		3,139,480
	TOTAL REVENUES	**0**		**3,139,480**		3,139,480
	TOTAL EXPENSES	**0**		**3,139,480**		3,139,480
SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY						
	Revenues	**205,164**		**205,162**		-2
	TOTAL REVENUES	**205,164**		**205,162**		-2
	TOTAL EXPENSES	**205,164**		**205,162**		-2
HOTEL/MOTEL TAX						
	Revenues	**225,200**		**225,200**		0
	TOTAL REVENUES	**225,200**		**225,200**		0
	Expense	**225,200**		**225,200**		0
	General Fund Transfers	**0**		**0**		0
	TOTAL EXPENSES	**225,200**		**225,200**		0
DEBT SERVICE FUND						
	Revenues	**1,900,000**		**0**		-1,900,000
	TOTAL REVENUES	**1,900,000**		**0**		-1,900,000
	TOTAL EXPENSES	**1,900,000**		**0**		-1,900,000
CAPTIAL PROJECTS FUND - PUBLIC ROADS						
	Revenues	**3,550,000**		**3,624,000**		74,000
	TOTAL REVENUES	**3,550,000**		**3,624,000**		74,000
	TOTAL EXPENSES	**3,550,000**		**3,624,000**		74,000
TECHNOLOGY FUND						
	Revenues	**22,330**		**20,000**		-2,330
	TOTAL REVENUES	**22,330**		**20,000**		-2,330
	TOTAL EXPENSES	**22,330**		**20,000**		-2,330
SOLID WASTE FUND						
	Revenues	**16,200**		**16,200**		0
	Other Financing Sources	**3,400**		**0**		-3,400
	General Fund Transfers	**76,056**		**59,000**		-17,056
	TOTAL REVENUES	**95,656**		**75,200**		-20,456
	TOTAL EXPENSES	**95,656**		**75,200**		-20,456

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LUMPKIN COUNTY OTHER FUNDS	2020 BUDGET *AS ADOPTED* 9/17/2019	2020 BUDGET % of budget	2021 BUDGET *AS ADOPTED* 9/15/2020	2021 BUDGET % of budget	2020 - 2021 $ Increase/ Decrease (-)
E911 SYSTEM					
Revenues	**649,802**		**577,188**		-72,614
General Fund Transfers	**289,966**		**367,922**		77,956
TOTAL REVENUES	**939,768**		**945,110**		5,342
TOTAL EXPENSES	**939,768**		**945,110**		5,342
AIRPORT AUTHORITY					
Revenues	**34,850**		**259,850**		225,000
General Fund Transfers	**66,450**		**83,700**		17,250
TOTAL REVENUES	**101,300**		**343,550**		242,250
TOTAL EXPENSES	**101,300**		**343,550**		242,250
DEVELOPMENT AUTHORITY					
Revenues	**0**		**352,569**		352,569
TOTAL REVENUES	**0**		**352,569**		352,569
TOTAL EXPENSES	**0**		**352,569**		352,569
HOSPITAL AUTHORITY					
Revenues	**42,000**		**43,250**		1,250
General Fund Transfers	**0**		**0**		0
TOTAL REVENUES	**42,000**		**43,250**		1,250
TOTAL EXPENSES	**42,000**		**43,250**		1,250
CAPITAL PROJECTS REVENUE					
Revenues	**0**		**0**		0
General Fund Transfers	**1,529,284**		**1,271,505**		-257,779
TOTAL REVENUES	**1,529,284**		**1,271,505**		-257,779
CAPITAL PROJECTS EXPENSE					
TOTAL EXPENSES	**1,529,284**		**1,271,505**		-257,779

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LUMPKIN COUNTY OTHER FUNDS	2020 BUDGET *AS ADOPTED* 9/17/2019	2020 BUDGET % of budget	2021 BUDGET *AS ADOPTED* 9/15/2020	2021 BUDGET % of budget	2020 - 2021 $ Increase/ Decrease (-)
CAPITAL PROJECTS EXPENSE					
Commissioners	**174,086**		**631,484**		457,398
ADA Mitigation	**200,000**		**200,000**		0
Financial Administration	**34,000**		**0**		-34,000
Animal Shelter	**50,000**		**0**		-50,000
Tax Commissioner	**42,663**		**0**		-42,663
General Government Buildings	**36,000**		**25,500**		-10,500
Administrative Support	**280,000**		**342,500**		62,500
Clerk of Superior Court	**18,000**		**19,500**		1,500
Coroner	**6,564**		**0**		-6,564
Uniform Patrol	**258,000**		**0**		-258,000
Detention Center	**0**		**0**		0
Court Services/Warrants	**0**		**0**		0
Emergency Services	**60,000**		**0**		-60,000
E-911	**0**		**0**		0
Roads and Bridges	**0**		**0**		0
Park & Recreation	**361,000**		**0**		-361,000
Transportation	**4,471**		**52,521**		48,050
Community Center	**0**		**0**		0
Senior Center	**4,500**		**0**		-4,500
Fleet Maintenance	**0**		**0**		0
TOTAL	**1,529,284**		**1,271,505**		-257,779