Lumpkin County, Georgia

2022 Annual Budget

As Proposed

August 24, 2021

Lumpkin County, Georgia
2022 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	2021 BUDGET *AS ADOPTED* 9/15/2020	2021 BUDGET % of budget	2022 BUDGET *AS PROPOSED* 8/24/2021	2022 BUDGET % of budget	2021 - 2022 $ Increase/ Decrease (-)
Taxes	**17,052,928**	74.76%	**18,330,544**	75.30%	1,277,616
Licenses and Permits	**52,000**	0.23%	**55,000**	0.23%	3,000
Intergovernmental Revenues	**580,558**	2.54%	**477,431**	1.96%	-103,127
Charges for Services	**3,216,568**	14.10%	**2,810,482**	11.55%	-406,086
Fines and Forfeitures	**555,700**	2.44%	**546,700**	2.25%	-9,000
Investment Income	**131,105**	0.57%	**80,852**	0.33%	-50,253
Contributions and Donations from Private Sources	**31,500**	0.14%	**29,500**	0.12%	-2,000
Miscellaneous Revenue	**421,361**	1.85%	**496,640**	2.04%	75,279
Other Financing Sources	**770,000**	3.38%	**1,515,416**	6.23%	745,416
TOTAL	**22,811,720**	100.00%	**24,342,565**	100.00%	1,530,845

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	2021 BUDGET *AS ADOPTED* 9/15/2020	2021 BUDGET % of budget	2022 BUDGET *AS PROPOSED* 8/24/2021	2022 BUDGET % of budget	2021 - 2022 $ Increase/ Decrease (-)
General Government	**4,984,185**	21.85%	**4,965,818**	20.40%	-18,367
Judicial	**1,872,433**	8.21%	**1,933,027**	7.94%	60,594
Public Safety	**9,601,163**	42.09%	**11,279,879**	46.34%	1,678,716
Other Protection	**343,806**	1.51%	**375,280**	1.54%	31,474
Public Works	**1,732,717**	7.60%	**1,818,774**	7.47%	86,057
Health & Welfare	**804,401**	3.53%	**801,882**	3.29%	-2,519
Culture/Recreation	**1,434,284**	6.29%	**1,455,548**	5.98%	21,264
Development	**184,389**	0.81%	**183,957**	0.76%	-432
Operating Transfers Out	**1,854,342**	8.13%	**1,528,400**	6.28%	-325,942
TOTAL	**22,811,720**	100.00%	**24,342,565**	100.00%	1,530,845

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LUMPKIN COUNTY GENERAL FUND REVENUES	**2021 BUDGET** ***AS ADOPTED*** **9/15/2020**	2021 BUDGET % of budget	**2022 BUDGET** ***AS PROPOSED*** **8/24/2021**	2022 BUDGET % of budget	2021 - 2022 $ Increase/ Decrease (-)
TAXES					
Franchise Fee	**35,000**	0.15%	**35,000**	0.14%	0
Local Option Sales Tax	**2,835,040**	12.43%	**3,441,403**	14.14%	606,363
Beer & Wine Excise Tax	**165,500**	0.73%	**165,500**	0.68%	0
Energy Excise Tax	**43,000**	0.19%	**35,000**	0.14%	-8,000
Insurance Premium Tax	**1,711,110**	7.50%	**1,812,693**	7.45%	101,583
Real & Personal Property	**12,175,278**	53.37%	**12,735,948**	52.32%	560,670
Real Estate Transfer Tax	**88,000**	0.39%	**105,000**	0.43%	17,000
	17,052,928	74.76%	**18,330,544**	75.30%	1,277,616
LICENSE AND PERMITS					
Beer & Wine License	**52,000**	0.23%	**55,000**	0.23%	3,000
	52,000	0.23%	**55,000**	0.23%	3,000
INTERGOVERNMENTAL REVENUES					
Commissioner	**58,000**	0.25%	**58,000**	0.24%	0
Sheriff	**40,554**	0.18%	**40,873**	0.17%	319
Emergency Management	**0**	0.00%	**0**	0.00%	0
Emergency Services	**69,814**	0.31%	**69,814**	0.29%	0
Transportation Services	**180,021**	0.79%	**81,000**	0.33%	-99,021
Senior Center	**209,169**	0.92%	**204,744**	0.84%	-4,425
Drug Task Force	**23,000**	0.10%	**23,000**	0.09%	0
	580,558	2.54%	**477,431**	1.96%	-103,127
CHARGES FOR SERVICES					
Commissioner	**0**	0.00%	**0**	0.00%	0
Elections	**0**	0.00%	**800**	0.00%	800
Tax Assessor	**0**	0.00%	**0**	0.00%	0
Tax Commissioner	**458,000**	2.01%	**468,000**	1.92%	10,000
Detention Center	**402,000**	1.76%	**152,000**	0.62%	-250,000
Sheriff	**42,640**	0.19%	**42,640**	0.18%	0
Clerk of Superior Court	**473,500**	2.08%	**597,000**	2.45%	123,500
Probate Court	**40,000**	0.18%	**40,000**	0.16%	0
Roads and Bridges	**1,000**	0.00%	**1,000**	0.00%	0
Fueling Station	**0**	0.00%	**0**	0.00%	0
Ambulance	**1,500,000**	6.58%	**1,250,000**	5.14%	-250,000
Park and Recreation	**182,500**	0.80%	**155,000**	0.64%	-27,500
Emergency Services	**11,000**	0.05%	**11,000**	0.05%	0
Transportation Services	**20,000**	0.09%	**16,000**	0.07%	-4,000
Senior Center	**13,900**	0.06%	**13,900**	0.06%	0
Financial Administration	**31,728**	0.14%	**29,842**	0.12%	-1,886
Animal Shelter	**29,800**	0.13%	**29,800**	0.12%	0
Data Processing/GIS	**10,500**	0.05%	**3,500**	0.01%	-7,000
	3,216,568	14.10%	**2,810,482**	11.55%	-406,086

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LUMPKIN COUNTY GENERAL FUND REVENUES	**2021 BUDGET *AS ADOPTED* 9/15/2020**	2021 BUDGET % of budget	**2022 BUDGET *AS PROPOSED* 8/24/2021**	2022 BUDGET % of budget	2021 - 2022 $ Increase/ Decrease (-)
FINES AND FORFEITURES					
State Probation	**2,000**	0.01%	**2,000**	0.01%	0
Detention Center	**59,700**	0.26%	**59,700**	0.25%	0
Clerk of Superior Court	**121,200**	0.53%	**101,200**	0.42%	-20,000
Magistrate Court	**7,000**	0.03%	**18,000**	0.07%	11,000
Probate Court	**340,000**	1.49%	**340,000**	1.40%	0
Victim Assistance	**25,800**	0.11%	**25,800**	0.11%	0
	555,700	2.44%	**546,700**	2.25%	-9,000
INVESTMENT INCOME					
Commissioner	**115,000**	0.50%	**75,000**	0.31%	-40,000
Tax Commissioner	**15,000**	0.07%	**5,000**	0.02%	-10,000
Clerk of Superior Court	**1,105**	0.00%	**852**	0.00%	-253
	131,105	0.57%	**80,852**	0.33%	-50,253
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES					
Commissioner	**3,000**	0.39%	**3,000**	0.20%	0
Animal Shelter	**2,500**	0.01%	**3,000**	0.01%	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%	**7,500**	0.03%	-2,500
Senior Center	**6,000**	0.03%	**6,000**	0.02%	0
	31,500	**0**	**29,500**	**0**	**-2,000**
MISCELLANEOUS REVENUE					
Commissioner	**212,000**	0.93%	**227,000**	0.93%	15,000
Tax Commissioner	**19,600**	0.09%	**19,600**	0.08%	0
Sheriff	**99,161**	0.43%	**156,940**	0.64%	57,779
Detention Center	**52,000**	0.23%	**52,000**	0.21%	0
Roads and Bridges	**0**	0.00%	**0**	0.00%	0
Airport	**0**	0.00%	**0**	0.00%	0
Park and Recreation	**37,500**	0.16%	**40,000**	0.16%	2,500
Emergency Services	**0**	0.00%	**0**	0.00%	0
Fleet Maintenance	**600**	0.00%	**600**	0.00%	0
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
	421,361	1.85%	**496,640**	2.04%	75,279
OTHER FINANCING SOURCES					
General Government	**770,000**	3.38%	**1,515,416**	6.23%	745,416
	770,000	3.38%	**1,515,416**	6.23%	745,416
TOTAL	**22,811,720**		**24,342,565**		1,530,845

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2021 BUDGET *AS ADOPTED* 9/15/2020**	2021 BUDGET % of budget	**2022 BUDGET *AS PROPOSED* 8/24/2021**	2022 BUDGET % of budget	2021 - 2022 $ Increase/ Decrease (-)
GENERAL GOVERNMENT					
Commissioner	**132,517**	0.58%	**165,160**	0.68%	32,643
County Manager	**472,856**	2.07%	**474,786**	1.95%	1,930
Board of Elections	**252,161**	1.11%	**289,744**	1.19%	37,583
Financial Administration	**534,797**	2.34%	**479,010**	1.97%	-55,787
Legal	**110,000**	0.48%	**90,000**	0.37%	-20,000
Data Processing/GIS	**76,785**	0.34%	**71,790**	0.29%	-4,995
Human Resources	**280,855**	1.23%	**293,838**	1.21%	12,983
Tax Commissioner	**431,425**	1.89%	**456,749**	1.88%	25,324
Tax Assessor	**558,255**	2.45%	**559,118**	2.30%	863
Board of Equalization	**10,360**	0.05%	**10,526**	0.04%	166
Risk Management	**6,102**	0.03%	**6,712**	0.03%	610
ADA Mitigation	**0**	0.00%	**0**	0.00%	0
General Government Buildings	**1,019,794**	4.47%	**1,078,226**	4.43%	58,432
Administrative Support	**1,069,600**	4.69%	**957,264**	3.93%	-112,336
General Administration Fees	**28,678**	0.13%	**32,895**	0.14%	4,217
	4,984,185	21.85%	**4,965,818**	20.40%	-18,367
JUDICIAL					
Enotah Circuit	**214,557**	0.94%	**246,880**	1.01%	32,323
Superior Court	**333,116**	1.46%	**335,470**	1.38%	2,354
Clerk of Superior Court	**726,097**	3.18%	**726,619**	2.98%	522
District Attorney	**5,000**	0.02%	**5,000**	0.02%	0
Victim Assistance	**25,800**	0.11%	**25,800**	0.11%	0
Magistrate Court	**220,331**	0.97%	**263,688**	1.08%	43,357
Probate Court	**347,532**	1.52%	**329,570**	1.35%	-17,962
	1,872,433	8.21%	**1,933,027**	7.94%	60,594
PUBLIC SAFETY					
Sheriff - Administration	**4,854,037**	21.28%	**5,363,448**	22.03%	509,411
Criminal Investigation	**47,100**	0.21%	**48,100**	0.20%	1,000
Drug Task Force	**55,721**	0.24%	**52,530**	0.22%	-3,191
Uniform Patrol	**187,620**	0.82%	**181,120**	0.74%	-6,500
Detention Center	**691,950**	3.03%	**676,900**	2.78%	-15,050
Sheriff - Court Services-Warrant	**23,000**	0.10%	**25,300**	0.10%	2,300
Emergency Services	**3,621,349**	15.87%	**4,822,893**	19.81%	1,201,544
Emergency Management	**68,128**	0.30%	**55,328**	0.23%	-12,800
Coroner	**52,258**	0.23%	**54,260**	0.22%	2,002
	9,601,163	42.09%	**11,279,879**	46.34%	1,678,716
OTHER PROTECTION					
Animal Shelter	**343,806**	1.51%	**375,280**	1.54%	31,474
	343,806	1.51%	**375,280**	1.54%	31,474
PUBLIC WORKS					
Public Works Administration	**254,135**	1.11%	**190,440**	0.78%	-63,695
Roads and Bridges	**1,234,763**	5.41%	**1,341,202**	5.51%	106,439
Fleet Maintenance	**238,969**	1.05%	**282,282**	1.16%	43,313
Fueling Station	**4,850**	0.02%	**4,850**	0.02%	0
	1,732,717	7.60%	**1,818,774**	7.47%	86,057

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2021 BUDGET** ***AS ADOPTED*** **9/15/2020**	2021 BUDGET % of budget	**2022 BUDGET** ***AS PROPOSED*** **8/24/2021**	2022 BUDGET % of budget	2021 - 2022 $ Increase/ Decrease (-)
HEALTH AND WELFARE					
Health Department	**209,199**	0.92%	**209,199**	0.86%	0
DFACS	**15,000**	0.07%	**17,500**	0.07%	2,500
Senior Center	**425,541**	1.87%	**423,645**	1.74%	-1,896
Transportation Services	**154,661**	0.68%	**151,538**	0.62%	-3,123
	804,401	3.53%	**801,882**	3.29%	-2,519
CULTURE/RECREATION					
Park and Recreation	**1,014,284**	4.45%	**1,025,548**	4.21%	11,264
Community Center	**0**	0.00%	**0**	0.00%	0
After School Program	**0**	0.00%	**0**	0.00%	0
Library	**420,000**	1.84%	**430,000**	1.77%	10,000
	1,434,284	6.29%	**1,455,548**	5.98%	21,264
DEVELOPMENT					
Cooperative Extension Service	**65,349**	0.29%	**64,917**	0.27%	-432
Airport	**0**	0.00%	**0**	0.00%	0
Debt Service	**119,040**	0.52%	**119,040**	0.49%	0
	184,389	0.81%	**183,957**	0.76%	-432
OPERATING TRANSFERS OUT					
OT out-Airport Authority	**83,700**	0.37%	**142,400**	0.58%	58,700
OT out-Capital Projects Fund	**814,106**	3.57%	**568,010**	2.33%	-246,096
OT out-Solid Waste Fund	**59,000**	0.26%	**76,800**	0.32%	17,800
OT out-E911 Fund	**367,922**	1.61%	**518,612**	2.13%	150,690
OT out-Public Defender	**146,583**	0.64%	**146,583**	0.60%	0
OT out-Grant Fund	**373,031**	1.64%	**50,000**	0.21%	-323,031
OT out-Other Funds	**0**	0.00%	**995**	0.00%	995
OT out-Development Authority	**10,000**	0.04%	**25,000**	0.10%	15,000
	1,854,342	8.09%	**1,528,400**	6.17%	-325,942
TOTAL	**22,811,720**		**24,342,565**		1,530,845

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LUMPKIN COUNTY OTHER FUNDS		**2021 BUDGET** ***AS ADOPTED*** **9/15/2020**	2021 BUDGET % of budget	**2022 BUDGET** ***AS PROPOSED*** **8/24/2021**	2022 BUDGET % of budget	2021 - 2022 $ Increase/ Decrease (-)
DRUG REHABILITATION						
	Revenues	**65,000**		**65,000**		0
	TOTAL REVENUES	**65,000**		**65,000**		0
	TOTAL EXPENSES	**65,000**		**0**		-65,000
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**		**56,355**		1,500
	TOTAL REVENUES	**54,855**		**56,355**		1,500
	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	**325,030**		**330,516**		5,486
	General Fund Transfers	**146,583**		**146,583**		0
	TOTAL REVENUES	**471,613**		**477,099**		5,486
	TOTAL EXPENSES	**470,613**		**477,099**		
PLANNING						
	Revenues	**603,295**		**689,752**		86,457
	TOTAL REVENUES	**603,295**		**689,752**		86,457
	TOTAL EXPENSES	**603,295**		**689,752**		86,457
MUTIPLE GRANT						
	Revenues	**801,406**		**307,435**		-493,971
	TOTAL REVENUES	**801,406**		**307,435**		-493,971
	TOTAL EXPENSES	**801,406**		**307,435**		-493,971

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LUMPKIN COUNTY OTHER FUNDS		2021 BUDGET *AS ADOPTED* 9/15/2020	2021 BUDGET % of budget	2022 BUDGET *AS PROPOSED* 8/24/2021	2022 BUDGET % of budget	2021 - 2022 $ Increase/ Decrease (-)
2014 S.P.L.O.S.T.						
	Revenues	**300,000**		**0**		-300,000
	TOTAL REVENUES	**300,000**		**0**		-300,000
	TOTAL EXPENSES	**300,000**		**300,000**		0
2020 S.P.L.O.S.T.						
	Revenues	**3,139,480**		**3,301,000**		161,520
	TOTAL REVENUES	**3,139,480**		**3,301,000**		161,520
	TOTAL EXPENSES	**3,139,480**		**3,301,000**		161,520
SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY						
	Revenues	**205,162**		**205,163**		1
	TOTAL REVENUES	**205,162**		**205,163**		1
	TOTAL EXPENSES	**205,162**		**205,163**		1
HOTEL/MOTEL TAX						
	Revenues	**225,200**		**275,200**		50,000
	TOTAL REVENUES	**225,200**		**275,200**		50,000
	Expense	**225,200**		**275,200**		50,000
	General Fund Transfers	**0**		**0**		0
	TOTAL EXPENSES	**225,200**		**275,200**		50,000
DEBT SERVICE FUND						
	Revenues	**0**		**0**		0
	TOTAL REVENUES	**0**		**0**		0
	TOTAL EXPENSES	**0**		**0**		0
CAPTIAL PROJECTS FUND - PUBLIC ROADS						
	Revenues	**3,624,000**		**4,911,436**		1,287,436
	TOTAL REVENUES	**3,624,000**		**4,911,436**		1,287,436
	TOTAL EXPENSES	**3,624,000**		**4,911,436**		1,287,436
TECHNOLOGY FUND						
	Revenues	**20,000**		**10,000**		-10,000
	TOTAL REVENUES	**20,000**		**10,000**		-10,000
	TOTAL EXPENSES	**20,000**		**10,000**		-10,000
SOLID WASTE FUND						
	Revenues	**16,200**		**16,200**		0
	Other Financing Sources	**0**		**0**		0
	General Fund Transfers	**59,000**		**76,800**		17,800
	TOTAL REVENUES	**75,200**		**93,000**		17,800
	TOTAL EXPENSES	**75,200**		**93,000**		17,800

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LUMPKIN COUNTY OTHER FUNDS	2021 BUDGET *AS ADOPTED* 9/15/2020	2021 BUDGET % of budget	2022 BUDGET *AS PROPOSED* 8/24/2021	2022 BUDGET % of budget	2021 - 2022 $ Increase/ Decrease (-)
E911 SYSTEM					
Revenues	**577,188**		**592,275**		15,087
General Fund Transfers	**367,922**		**518,612**		150,690
TOTAL REVENUES	**945,110**		**1,110,887**		165,777
TOTAL EXPENSES	**945,110**		**1,110,887**		165,777
AIRPORT AUTHORITY					
Revenues	**259,850**		**592,050**		332,200
General Fund Transfers	**83,700**		**142,400**		58,700
TOTAL REVENUES	**343,550**		**734,450**		390,900
TOTAL EXPENSES	**343,550**		**734,450**		390,900
DEVELOPMENT AUTHORITY					
Revenues	**352,569**		**361,543**		8,974
TOTAL REVENUES	**352,569**		**361,543**		8,974
TOTAL EXPENSES	**352,569**		**361,543**		8,974
HOSPITAL AUTHORITY					
Revenues	**43,250**		**51,941**		8,691
General Fund Transfers	**0**		**0**		0
TOTAL REVENUES	**43,250**		**51,941**		8,691
TOTAL EXPENSES	**43,250**		**51,941**		8,691
CAPITAL PROJECTS REVENUE					
Revenues	**0**		**0**		0
General Fund Transfers	**1,271,505**		**1,025,410**		-246,095
TOTAL REVENUES	**1,271,505**		**1,025,410**		-246,095
CAPITAL PROJECTS EXPENSE					
TOTAL EXPENSES	**1,271,505**		**1,025,410**		-246,095

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LUMPKIN COUNTY OTHER FUNDS	**2021 BUDGET** ***AS ADOPTED*** **9/15/2020**	2021 BUDGET % of budget	**2022 BUDGET** ***AS PROPOSED*** **8/24/2021**	2022 BUDGET % of budget	2021 - 2022 $ Increase/ Decrease (-)
CAPITAL PROJECTS EXPENSE					
Commissioners	**631,484**		**504,894**		-126,590
ADA Mitigation	**200,000**		**120,000**		-80,000
Financial Administration	**0**		**26,843**		26,843
Animal Shelter	**0**		**0**		0
Tax Commissioner	**0**		**0**		0
General Government Buildings	**25,500**		**77,000**		51,500
Administrative Support	**342,500**		**150,400**		-192,100
Clerk of Superior Court	**19,500**		**20,000**		500
Coroner	**0**		**0**		0
Uniform Patrol	**0**		**52,000**		52,000
Detention Center	**0**		**0**		0
Sheriff Administration	**0**		**42,472**		42,472
Emergency Services	**0**		**0**		0
E-911	**0**		**0**		0
Roads and Bridges	**0**		**0**		0
Park & Recreation	**0**		**31,801**		31,801
Transportation	**52,521**		**0**		-52,521
Community Center	**0**		**0**		0
Senior Center	**0**		**0**		0
Fleet Maintenance	**0**		**0**		0
TOTAL	**1,271,505**		**1,025,410**		-246,095