Lumpkin County, Georgia

2024 Annual Budget

As Proposed

August 22, 2023

Lumpkin County, Georgia
2024 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	2023 BUDGET *AS ADOPTED* 8/23/2022	2023 BUDGET % of budget	2024 BUDGET *AS PROPOSED* 8/22/2023	2024 BUDGET % of budget	2023 - 2024 $ Increase/ Decrease (-)
Taxes	**20,493,074**	77.63%	**21,278,909**	73.87%	785,835
Licenses and Permits	**75,000**	0.28%	**75,000**	0.26%	0
Intergovernmental Revenues	**498,054**	1.89%	**474,363**	1.65%	-23,691
Charges for Services	**3,038,447**	11.51%	**3,426,847**	11.90%	388,400
Fines and Forfeitures	**593,700**	2.25%	**596,000**	2.07%	2,300
Investment Income	**25,171**	0.10%	**155,121**	0.54%	129,950
Contributions and Donations from Private Sources	**30,600**	0.12%	**25,100**	0.09%	-5,500
Miscellaneous Revenue	**503,040**	1.91%	**604,600**	2.10%	101,560
Other Financing Sources	**1,140,998**	4.32%	**1,728,000**	6.00%	587,002
Transfers In	**79,250**	0.30%	**442,100**	1.53%	362,850
TOTAL	**26,398,084**	100.00%	**28,806,040**	100.00%	2,328,706

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	2023 BUDGET *AS ADOPTED* 8/23/2022	2023 BUDGET % of budget	2024 BUDGET *AS PROPOSED* 8/22/2023	2024 BUDGET % of budget	2023 - 2024 $ Increase/ Decrease (-)
General Government	**5,222,683**	19.73%	**6,462,661**	22.44%	1,239,978
Judicial	**2,126,118**	8.03%	**2,167,712**	7.53%	41,594
Public Safety	**12,496,283**	47.20%	**13,086,441**	45.43%	590,158
Other Protection	**454,265**	1.72%	**494,359**	1.72%	40,094
Public Works	**2,017,794**	7.62%	**1,820,230**	6.32%	-197,564
Health & Welfare	**871,412**	3.29%	**895,845**	3.11%	24,433
Culture/Recreation	**1,777,768**	6.71%	**2,100,563**	7.29%	322,795
Development	**184,340**	0.70%	**186,326**	0.65%	1,986
Operating Transfers Out	**1,326,671**	5.01%	**1,591,903**	5.53%	265,232
TOTAL	**26,477,334**	100.00%	**28,806,040**	100.00%	2,328,706

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LUMPKIN COUNTY GENERAL FUND REVENUES	**2023 BUDGET** ***AS ADOPTED*** **8/23/2022**	2023 BUDGET % of budget	**2024 BUDGET** ***AS PROPOSED*** **8/22/2023**	2024 BUDGET % of budget	2023 - 2024 $ Increase/ Decrease (-)
TAXES					
Franchise Fee	**0**	0.00%	**0**	0.00%	0
Local Option Sales Tax	**4,078,710**	15.40%	**4,200,000**	14.58%	121,290
Beer & Wine Excise Tax	**200,000**	0.76%	**200,000**	0.69%	0
Energy Excise Tax	**35,000**	0.13%	**40,000**	0.14%	5,000
Insurance Premium Tax	**1,995,000**	7.53%	**2,100,000**	7.29%	105,000
Real & Personal Property	**14,076,364**	53.16%	**14,618,909**	50.75%	542,545
Real Estate Transfer Tax	**108,000**	0.41%	**120,000**	0.42%	12,000
	20,493,074	77.40%	**21,278,909**	73.87%	785,835
LICENSE AND PERMITS					
Beer & Wine License	**75,000**	0.28%	**75,000**	0.26%	0
	75,000	0.28%	**75,000**	0.26%	0
INTERGOVERNMENTAL REVENUES					
Commissioner	**62,000**	0.23%	**62,000**	0.22%	0
Sheriff	**40,873**	0.15%	**41,000**	0.14%	127
Emergency Management	**0**	0.00%	**0**	0.00%	0
Emergency Services	**69,814**	0.26%	**41,000**	0.14%	-28,814
Transportation Services	**81,000**	0.31%	**81,000**	0.28%	0
Senior Center	**216,135**	0.82%	**221,131**	0.77%	4,996
Drug Task Force	**28,232**	0.11%	**28,232**	0.10%	0
	498,054	1.88%	**474,363**	1.65%	-23,691
CHARGES FOR SERVICES					
Commissioner	**12,000**	0.05%	**24,000**	0.08%	12,000
Elections	**15,000**	0.06%	**12,500**	0.04%	-2,500
Tax Assessor	**0**	0.00%	**0**	0.00%	0
Tax Commissioner	**504,575**	1.91%	**569,000**	1.98%	64,425
Detention Center	**152,000**	0.57%	**150,000**	0.52%	-2,000
Sheriff	**42,640**	0.16%	**40,000**	0.14%	-2,640
Clerk of Superior Court	**640,700**	2.42%	**614,000**	2.13%	-26,700
Probate Court	**32,000**	0.12%	**32,000**	0.11%	0
Roads and Bridges	**2,000**	0.01%	**3,000**	0.01%	1,000
Fueling Station	**0**	0.00%	**0**	0.00%	0
Ambulance	**1,350,000**	5.10%	**1,350,000**	4.69%	0
Park and Recreation	**164,500**	0.62%	**140,000**	0.49%	-24,500
Recreation Center	**0**	0.00%	**401,715**	1.39%	401,715
Emergency Services	**11,000**	0.04%	**10,500**	0.04%	-500
Transportation Services	**6,000**	0.02%	**6,000**	0.02%	0
Senior Center	**13,400**	0.05%	**13,300**	0.05%	-100
Financial Administration	**31,572**	0.12%	**31,572**	0.11%	0
Animal Shelter	**56,560**	0.21%	**27,260**	0.09%	-29,300
Data Processing/GIS	**4,500**	0.02%	**2,000**	0.01%	-2,500
	3,038,447	11.48%	**3,426,847**	11.90%	388,400

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LUMPKIN COUNTY GENERAL FUND REVENUES	**2023 BUDGET *AS ADOPTED* 8/23/2022**	2023 BUDGET % of budget	**2024 BUDGET *AS PROPOSED* 8/22/2023**	2024 BUDGET % of budget	2023 - 2024 $ Increase/ Decrease (-)
FINES AND FORFEITURES					
State Probation	**2,000**	0.01%	**100**	0.00%	-1,900
Detention Center	**59,700**	0.23%	**58,600**	0.20%	-1,100
Clerk of Superior Court	**86,200**	0.33%	**101,500**	0.35%	15,300
Magistrate Court	**20,000**	0.08%	**10,000**	0.03%	-10,000
Probate Court	**400,000**	1.51%	**400,000**	1.39%	0
Victim Assistance	**25,800**	0.10%	**25,800**	0.09%	0
	593,700	2.24%	**596,000**	2.07%	2,300
INVESTMENT INCOME					
Commissioner	**25,000**	0.09%	**153,600**	0.53%	128,600
Tax Commissioner	**0**	0.00%	**1,400**	0.00%	1,400
Clerk of Superior Court	**171**	0.00%	**121**	0.00%	-50
	25,171	0.10%	**155,121**	0.54%	129,950
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES					
Commissioner	**3,000**	0.26%	**1,000**	0.06%	-2,000
Animal Shelter	**3,000**	0.01%	**3,000**	0.01%	0
Sheriff	**0**	0.00%	**0**	0.00%	0
Emergency Services	**10,000**	0.04%	**7,500**	0.03%	-2,500
Park and Recreation	**8,500**	0.03%	**8,500**	0.03%	0
Senior Center	**6,100**	0.02%	**5,100**	0.02%	-1,000
	30,600	**0**	**25,100**	**0**	**-5,500**
MISCELLANEOUS REVENUE					
Commissioner	**227,000**	0.86%	**239,000**	0.83%	12,000
Tax Commissioner	**21,600**	0.08%	**19,600**	0.07%	-2,000
Sheriff	**156,940**	0.59%	**225,000**	0.78%	68,060
Detention Center	**52,000**	0.20%	**40,000**	0.14%	-12,000
Roads and Bridges	**0**	0.00%	**0**	0.00%	0
Airport	**0**	0.00%	**0**	0.00%	0
Park and Recreation	**45,000**	0.17%	**53,000**	0.18%	8,000
Recreation Center	**0**	0.00%	**27,500**	0.10%	27,500
Emergency Services	**0**	0.00%	**0**	0.00%	0
Fleet Maintenance	**0**	0.00%	**0**	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
	503,040	1.90%	**604,600**	2.10%	101,560
OTHER FINANCING SOURCES					
General Government	**1,140,998**	4.31%	**1,728,000**	6.00%	587,002
	1,140,998	4.31%	**1,728,000**	6.00%	587,002
TRANSFERS IN					
General Government	**79,250**	0.30%	**442,100**	1.53%	362,850
	79,250	0.30%	**442,100**	1.53%	362,850
TOTAL	**26,477,334**		**28,806,040**		**2,328,706**

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2023 BUDGET *AS ADOPTED* 8/23/2022**	2023 BUDGET % of budget	**2024 BUDGET *AS PROPOSED* 8/22/2023**	2024 BUDGET % of budget	2023 - 2024 $ Increase/ Decrease (-)
GENERAL GOVERNMENT					
Commissioner	**200,297**	0.76%	**214,833**	0.75%	14,536
County Manager	**495,326**	1.87%	**530,992**	1.84%	35,666
Board of Elections	**266,458**	1.01%	**346,841**	1.20%	80,383
Financial Administration	**518,728**	1.96%	**584,111**	2.03%	65,383
Legal	**125,000**	0.47%	**145,000**	0.50%	20,000
Data Processing/GIS	**78,011**	0.29%	**80,516**	0.28%	2,505
Human Resources	**316,496**	1.20%	**339,785**	1.18%	23,289
Tax Commissioner	**501,461**	1.89%	**521,857**	1.81%	20,396
Tax Assessor	**610,922**	2.31%	**680,046**	2.36%	69,124
Board of Equalization	**11,226**	0.04%	**11,376**	0.04%	150
Risk Management	**6,712**	0.03%	**8,149**	0.03%	1,437
ADA Mitigation	**0**	0.00%	**16,000**	0.06%	16,000
General Government Buildings	**1,158,736**	4.38%	**1,947,604**	6.76%	788,868
Administrative Support	**899,738**	3.40%	**1,001,021**	3.48%	101,283
General Administration Fees	**33,572**	0.13%	**34,530**	0.12%	958
	5,222,683	19.73%	**6,462,661**	22.44%	1,239,978
JUDICIAL					
Enotah Circuit	**261,426**	0.99%	**416,540**	1.45%	155,114
Superior Court	**355,227**	1.34%	**248,847**	0.86%	-106,380
Clerk of Superior Court	**831,850**	3.14%	**830,231**	2.88%	-1,619
District Attorney	**4,500**	0.02%	**4,500**	0.02%	0
Victim Assistance	**25,800**	0.10%	**25,800**	0.09%	0
Magistrate Court	**282,414**	1.07%	**275,878**	0.96%	-6,536
Probate Court	**364,901**	1.38%	**365,916**	1.27%	1,015
	2,126,118	8.03%	**2,167,712**	7.53%	41,594
PUBLIC SAFETY					
Sheriff - Administration	**5,914,666**	22.34%	**6,103,579**	21.19%	188,913
Criminal Investigation	**54,750**	0.21%	**60,000**	0.21%	5,250
Drug Task Force	**70,535**	0.27%	**74,421**	0.26%	3,886
Uniform Patrol	**308,420**	1.16%	**317,620**	1.10%	9,200
Detention Center	**841,850**	3.18%	**863,150**	3.00%	21,300
Sheriff - Court Services-Warrant	**31,750**	0.12%	**31,750**	0.11%	0
Emergency Services	**5,138,133**	19.41%	**5,487,867**	19.05%	349,734
Emergency Management	**59,420**	0.22%	**59,012**	0.20%	-408
Coroner	**76,759**	0.29%	**89,042**	0.31%	12,283
	12,496,283	47.20%	**13,086,441**	45.43%	590,158
OTHER PROTECTION					
Animal Shelter	**454,265**	1.72%	**494,359**	1.72%	40,094
	454,265	1.72%	**494,359**	1.72%	40,094
PUBLIC WORKS					
Public Works Administration	**255,510**	0.97%	**33,921**	0.12%	-221,589
Roads and Bridges	**1,401,570**	5.29%	**1,417,320**	4.92%	15,750
Fleet Maintenance	**356,289**	1.35%	**365,419**	1.27%	9,130
Fueling Station	**4,425**	0.02%	**3,570**	0.01%	-855
	2,017,794	7.62%	**1,820,230**	6.32%	-197,564

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2023 BUDGET *AS ADOPTED* 8/23/2022**	2023 BUDGET % of budget	**2024 BUDGET *AS PROPOSED* 8/22/2023**	2024 BUDGET % of budget	2023 - 2024 $ Increase/ Decrease (-)
HEALTH AND WELFARE					
Health Department	**209,199**	0.79%	**209,199**	0.73%	0
DFACS	**17,500**	0.07%	**17,500**	0.06%	0
Senior Center	**521,054**	1.97%	**525,630**	1.82%	4,576
Transportation Services	**123,659**	0.47%	**143,516**	0.50%	19,857
	871,412	3.29%	**895,845**	3.11%	24,433
CULTURE/RECREATION					
Park and Recreation	**1,320,699**	4.99%	**1,076,039**	3.74%	-244,660
Recreation Center	**0**	0.00%	**552,215**	1.92%	552,215
Community Center	**0**	0.00%	**0**	0.00%	0
After School Program	**0**	0.00%	**0**	0.00%	0
Library	**457,069**	1.73%	**472,309**	1.64%	15,240
	1,777,768	6.71%	**2,100,563**	7.29%	322,795
DEVELOPMENT					
Cooperative Extension Service	**65,300**	0.25%	**67,286**	0.23%	1,986
Airport	**0**	0.00%	**0**	0.00%	0
Debt Service	**119,040**	0.45%	**119,040**	0.41%	0
	184,340	0.70%	**186,326**	0.65%	1,986
OPERATING TRANSFERS OUT					
OT out-Airport Authority	**28,094**	0.11%	**21,012**	0.07%	-7,082
OT out-Capital Projects Fund	**486,938**	1.84%	**451,737**	1.57%	-35,201
OT out-Solid Waste Fund	**151,800**	0.57%	**77,050**	0.27%	-74,750
OT out-E911 Fund	**486,578**	1.84%	**866,045**	3.01%	379,467
OT out-Public Defender	**147,261**	0.56%	**150,059**	0.52%	2,798
OT out-Grant Fund	**0**	0.00%	**0**	0.00%	0
OT out-Other Funds	**1,000**	0.00%	**1,000**	0.00%	0
OT out-Development Authority	**25,000**	0.09%	**25,000**	0.09%	0
	1,326,671	4.91%	**1,591,903**	5.44%	265,232
TOTAL	**26,477,334**		**28,806,040**		2,328,706

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LUMPKIN COUNTY OTHER FUNDS		**2023 BUDGET** ***AS ADOPTED*** **8/23/2022**	2023 BUDGET % of budget	**2024 BUDGET** ***AS PROPOSED*** **8/22/2023**	2024 BUDGET % of budget	2023 - 2024 $ Increase/ Decrease (-)
DRUG REHABILITATION						
	Revenues	**0**		**0**		0
	TOTAL REVENUES	**0**		**0**		0
	TOTAL EXPENSES	**0**		**0**		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	**53,855**		**53,855**		0
	General Fund Transfers	**1,000**		**1,000**		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	**353,552**		**368,968**		15,416
	General Fund Transfers	**147,261**		**150,059**		2,798
	TOTAL REVENUES	**500,813**		**519,027**		18,214
	TOTAL EXPENSES	**500,813**		**519,027**		18,214
PLANNING						
	Revenues	**902,842**		**804,050**		-98,792
	TOTAL REVENUES	**902,842**		**804,050**		-98,792
	TOTAL EXPENSES	**902,842**		**804,050**		-98,792
MUTIPLE GRANT						
	Revenues	**326,959**		**268,959**		-58,000
	TOTAL REVENUES	**326,959**		**268,959**		-58,000
	TOTAL EXPENSES	**326,959**		**268,959**		-58,000

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LUMPKIN COUNTY OTHER FUNDS		2023 BUDGET *AS ADOPTED* 8/23/2022	2023 BUDGET % of budget	2024 BUDGET *AS PROPOSED* 8/22/2023	2024 BUDGET % of budget	2023 - 2024 $ Increase/ Decrease (-)
2014 S.P.L.O.S.T.						
	Revenues	**1,500,000**		**700,000**		-800,000
	TOTAL REVENUES	**1,500,000**		**700,000**		-800,000
	TOTAL EXPENSES	**1,500,000**		**700,000**		-800,000
2020 S.P.L.O.S.T.						
	Revenues	**4,501,000**		**1,797,497**		-2,703,503
	TOTAL REVENUES	**4,501,000**		**1,797,497**		-2,703,503
	TOTAL EXPENSES	**4,501,000**		**1,797,497**		-2,703,503
SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY						
	Revenues	**205,163**		**225,163**		20,000
	TOTAL REVENUES	**205,163**		**225,163**		20,000
	TOTAL EXPENSES	**205,163**		**225,163**		20,000
HOTEL/MOTEL TAX						
	Revenues	**400,050**		**800,100**		400,050
	TOTAL REVENUES	**400,050**		**800,100**		400,050
	Expense	**320,800**		**358,000**		37,200
	General Fund Transfers	**79,250**		**442,100**		362,850
	TOTAL EXPENSES	**400,050**		**800,100**		400,050
DEBT SERVICE FUND						
	Revenues	**0**		**0**		0
	TOTAL REVENUES	**0**		**0**		0
	TOTAL EXPENSES	**0**		**0**		0
2019 T.S.P.L.O.S.T.						
	Revenues	**1,830,000**		**2,817,228**		987,228
	TOTAL REVENUES	**1,830,000**		**2,817,228**		987,228
	TOTAL EXPENSES	**1,830,000**		**2,817,228**		987,228
2023 T.S.P.L.O.S.T.						
	Revenues	**0**		**4,000,000**		4,000,000
	TOTAL REVENUES	**0**		**4,000,000**		4,000,000
	TOTAL EXPENSES	**0**		**4,000,000**		4,000,000
TECHNOLOGY FUND						
	Revenues	**10,000**		**10,000**		0
	TOTAL REVENUES	**10,000**		**10,000**		0
	TOTAL EXPENSES	**10,000**		**10,000**		0
SOLID WASTE FUND						
	Revenues	**16,200**		**16,350**		150
	Other Financing Sources	**0**		**0**		0
	General Fund Transfers	**151,800**		**77,050**		-74,750
	TOTAL REVENUES	**168,000**		**93,400**		-74,600
	TOTAL EXPENSES	**168,000**		**93,400**		-74,600

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LUMPKIN COUNTY OTHER FUNDS	2023 BUDGET *AS ADOPTED* 8/23/2022	2023 BUDGET % of budget	2024 BUDGET *AS PROPOSED* 8/22/2023	2024 BUDGET % of budget	2023 - 2024 $ Increase/ Decrease (-)
E911 SYSTEM					
Revenues	**602,250**		**620,400**		18,150
General Fund Transfers	**486,578**		**866,045**		379,467
TOTAL REVENUES	**1,088,828**		**1,486,445**		397,617
TOTAL EXPENSES	**1,088,828**		**1,486,445**		397,617
AIRPORT AUTHORITY					
Revenues	**35,400**		**31,400**		-4,000
General Fund Transfers	**28,094**		**21,012**		-7,082
TOTAL REVENUES	**63,494**		**52,412**		-11,082
TOTAL EXPENSES	**63,494**		**52,412**		-11,082
DEVELOPMENT AUTHORITY					
Revenues	**178,520**		**175,675**		-2,845
General Fund Transfers	**25,000**		**25,000**		0
TOTAL REVENUES	**203,520**		**200,675**		-2,845
TOTAL EXPENSES	**203,520**		**200,675**		-2,845
HOSPITAL AUTHORITY					
Revenues	**56,941**		**41,000**		-15,941
General Fund Transfers	**0**		**0**		0
TOTAL REVENUES	**56,941**		**41,000**		-15,941
TOTAL EXPENSES	**56,941**		**41,000**		-15,941
EMPLOYEE HEALTH BENEFITS FUND					
Revenues	**2,730,235**		**2,778,144**		47,909
TOTAL REVENUES	**2,730,235**		**2,778,144**		47,909
TOTAL EXPENSES	**2,730,235**		**2,778,144**		47,909
CAPITAL PROJECTS FUND					
Revenues	**485,389**		**875,400**		390,011
General Fund Transfers	**486,938**		**451,737**		-35,201
TOTAL REVENUES	**972,327**		**1,327,137**		354,810
TOTAL EXPENSES	**972,327**		**1,327,137**		354,810

Lumpkin County, Georgia
2024 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	**2023 BUDGET** ***AS ADOPTED*** **8/23/2022**	2023 BUDGET % of budget	**2024 BUDGET** ***AS PROPOSED*** **8/22/2023**	2024 BUDGET % of budget	2023 - 2024 $ Increase/ Decrease (-)
CAPITAL PROJECTS EXPENSE DETAIL					
Commissioners	**0**		**0**		0
ADA Mitigation	**120,000**		**0**		-120,000
Financial Administration	**0**		**0**		0
Animal Shelter	**0**		**0**		0
Tax Commissioner	**0**		**0**		0
General Government Buildings	**0**		**0**		0
Administrative Support	**293,445**		**398,500**		105,055
Clerk of Superior Court	**20,000**		**21,500**		1,500
Coroner	**0**		**0**		0
Uniform Patrol	**0**		**0**		0
Detention Center	**0**		**0**		0
Sheriff Administration	**0**		**0**		0
Emergency Services	**0**		**0**		0
E-911	**0**		**0**		0
Roads and Bridges	**0**		**0**		0
Park & Recreation	**27,989**		**0**		-27,989
Transportation	**0**		**0**		0
Community Center	**0**		**0**		0
Senior Center	**6,000**		**0**		-6,000
Fleet Maintenance	**0**		**0**		0
Debt Service	**504,893**		**907,137**		402,244
TOTAL	**972,327**		**1,327,137**		354,810