Lumpkin County, Georgia

2025 Annual Budget

As Adopted

August 20, 2024

Lumpkin County, Georgia
2025 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	2024 BUDGET *AS ADOPTED* 8/22/2023	2024 BUDGET % of budget	2025 BUDGET *AS PROPOSED* 8/20/2024	2025 BUDGET % of budget	2024 - 2025 $ Increase/ Decrease (-)
Taxes	**21,278,909**	75.02%	**23,351,833**	73.24%	2,072,924
Licenses and Permits	**75,000**	0.26%	**80,000**	0.25%	5,000
Intergovernmental Revenues	**474,363**	1.67%	**479,902**	1.51%	5,539
Charges for Services	**3,426,847**	12.08%	**3,475,621**	10.90%	48,774
Fines and Forfeitures	**596,000**	2.10%	**629,300**	1.97%	33,300
Investment Income	**155,121**	0.55%	**301,521**	0.95%	146,400
Contributions and Donations from Private Sources	**25,100**	0.09%	**28,100**	0.09%	3,000
Miscellaneous Revenue	**604,600**	2.13%	**631,400**	1.98%	26,800
Other Financing Sources	**1,728,000**	6.09%	**2,454,633**	7.70%	726,633
Transfers In	**442,100**	1.56%	**450,000**	1.41%	7,900
TOTAL	**28,363,940**	100.00%	**31,882,310**	100.00%	3,076,270

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	2024 BUDGET *AS ADOPTED* 8/22/2023	2024 BUDGET % of budget	2025 BUDGET *AS PROPOSED* 8/20/2024	2025 BUDGET % of budget	2024 - 2025 $ Increase/ Decrease (-)
General Government	**6,462,661**	22.44%	**7,111,584**	22.31%	648,923
Judicial	**2,167,712**	7.53%	**2,262,249**	7.10%	94,537
Public Safety	**13,086,441**	45.43%	**14,013,886**	43.96%	927,445
Other Protection	**494,359**	1.72%	**603,183**	1.89%	108,824
Public Works	**1,820,230**	6.32%	**2,047,474**	6.42%	227,244
Health & Welfare	**895,845**	3.11%	**999,950**	3.14%	104,105
Culture/Recreation	**2,100,563**	7.29%	**2,917,434**	9.15%	816,871
Development	**186,326**	0.65%	**185,528**	0.58%	-798
Operating Transfers Out	**1,591,903**	5.53%	**1,741,022**	5.46%	149,119
TOTAL	**28,806,040**	100.00%	**31,882,310**	100.00%	3,076,270

Lumpkin County, Georgia
2025 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	**2024 BUDGET *AS ADOPTED* 8/22/2023**	2024 BUDGET % of budget	**2025 BUDGET *AS PROPOSED* 8/20/2024**	2025 BUDGET % of budget	2024 - 2025 $ Increase/ Decrease (-)
TAXES					
Franchise Fee	**0**	0.00%	**0**	0.00%	0
Local Option Sales Tax	**4,200,000**	14.58%	**4,700,000**	14.74%	500,000
Beer & Wine Excise Tax	**200,000**	0.69%	**200,000**	0.63%	0
Energy Excise Tax	**40,000**	0.14%	**40,000**	0.13%	0
Insurance Premium Tax	**2,100,000**	7.29%	**2,200,000**	6.90%	100,000
Real & Personal Property	**14,618,909**	50.75%	**16,074,333**	50.42%	1,455,424
Hotel/Motel Tax Late Penalty	**0**	#DIV/0!	**2,500**	#DIV/0!	2,500
Real Estate Transfer Tax	**120,000**	0.42%	**135,000**	0.42%	15,000
	21,278,909	#DIV/0!	**23,351,833**	#DIV/0!	2,072,924
LICENSE AND PERMITS					
Beer & Wine License	**75,000**	0.26%	**80,000**	0.25%	5,000
	75,000	0.26%	**80,000**	0.25%	5,000
INTERGOVERNMENTAL REVENUES					
Commissioner	**62,000**	0.22%	**62,000**	0.19%	0
Sheriff	**41,000**	0.14%	**45,000**	0.14%	4,000
Emergency Management	**0**	0.00%	**0**	0.00%	0
Emergency Services	**41,000**	0.14%	**41,000**	0.13%	0
Transportation Services	**81,000**	0.28%	**91,889**	0.29%	10,889
Senior Center	**221,131**	0.77%	**220,013**	0.69%	-1,118
Drug Task Force	**28,232**	0.10%	**20,000**	0.06%	-8,232
	474,363	1.65%	**479,902**	1.51%	5,539
CHARGES FOR SERVICES					
Commissioner	**24,000**	0.08%	**24,000**	0.08%	0
Elections	**12,500**	0.04%	**22,000**	0.07%	9,500
Tax Assessor	**0**	0.00%	**0**	0.00%	0
Tax Commissioner	**569,000**	1.98%	**605,000**	1.90%	36,000
Detention Center	**150,000**	0.52%	**165,400**	0.52%	15,400
Sheriff	**40,000**	0.14%	**40,000**	0.13%	0
Clerk of Superior Court	**614,000**	2.13%	**563,000**	1.77%	-51,000
Probate Court	**32,000**	0.11%	**35,000**	0.11%	3,000
Roads and Bridges	**3,000**	0.01%	**3,200**	0.01%	200
Fueling Station	**0**	0.00%	**0**	0.00%	0
Ambulance	**1,350,000**	4.69%	**1,350,000**	4.23%	0
Park and Recreation	**140,000**	0.49%	**183,000**	0.57%	43,000
Recreation Center	**401,715**	1.39%	**401,715**	1.26%	0
Emergency Services	**10,500**	0.04%	**7,000**	0.02%	-3,500
Transportation Services	**6,000**	0.02%	**7,000**	0.02%	1,000
Senior Center	**13,300**	0.05%	**13,300**	0.04%	0
Financial Administration	**31,572**	0.11%	**33,006**	0.10%	1,434
Animal Shelter	**27,260**	0.09%	**22,000**	0.07%	-5,260
Data Processing/GIS	**2,000**	0.01%	**1,000**	0.00%	-1,000
	3,426,847	11.90%	**3,475,621**	10.90%	48,774

Lumpkin County, Georgia
2025 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	2024 BUDGET *AS ADOPTED* 8/22/2023	2024 BUDGET % of budget	2025 BUDGET *AS PROPOSED* 8/20/2024	2025 BUDGET % of budget	2024 - 2025 $ Increase/ Decrease (-)
FINES AND FORFEITURES					
State Probation	**100**	0.00%	**0**	0.00%	-100
Detention Center	**58,600**	0.20%	**64,800**	0.20%	6,200
Clerk of Superior Court	**101,500**	0.35%	**121,500**	0.38%	20,000
Magistrate Court	**10,000**	0.03%	**10,000**	0.03%	0
Probate Court	**400,000**	1.39%	**400,000**	1.25%	0
Victim Assistance	**25,800**	0.09%	**33,000**	0.10%	7,200
	596,000	2.07%	**629,300**	1.97%	33,300
INVESTMENT INCOME					
Commissioner	**153,600**	0.53%	**300,000**	0.94%	146,400
Tax Commissioner	**1,400**	0.00%	**1,400**	0.00%	0
Clerk of Superior Court	**121**	0.00%	**121**	0.00%	0
	155,121	0.54%	**301,521**	0.95%	146,400
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES					
Commissioner	**1,000**	0.06%	**1,000**	0.04%	0
Animal Shelter	**3,000**	0.01%	**6,000**	0.02%	3,000
Sheriff	**0**	0.00%	**0**	0.00%	0
Emergency Services	**7,500**	0.03%	**7,500**	0.02%	0
Park and Recreation	**8,500**	0.03%	**8,500**	0.03%	0
Senior Center	**5,100**	0.02%	**5,100**	0.02%	0
	25,100	**0**	**28,100**	**0**	**3,000**
MISCELLANEOUS REVENUE					
Commissioner	**239,000**	0.83%	**249,000**	0.78%	10,000
Tax Commissioner	**19,600**	0.07%	**19,600**	0.06%	0
Sheriff	**225,000**	0.78%	**250,000**	0.78%	25,000
Detention Center	**40,000**	0.14%	**44,800**	0.14%	4,800
Roads and Bridges	**0**	0.00%	**0**	0.00%	0
Airport	**0**	0.00%	**0**	0.00%	0
Park and Recreation	**53,000**	0.18%	**40,000**	0.13%	-13,000
Recreation Center	**27,500**	0.10%	**27,500**	0.09%	0
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
	604,600	2.10%	**631,400**	1.98%	26,800
OTHER FINANCING SOURCES					
General Government	**1,728,000**	6.00%	**2,454,633**	7.70%	726,633
	1,728,000	6.00%	**2,454,633**	7.70%	726,633
TRANSFERS IN					
General Government	**442,100**	1.53%	**450,000**	1.41%	7,900
	442,100	1.53%	**450,000**	1.41%	7,900
TOTAL	**28,806,040**		**31,882,310**		**3,076,270**

Lumpkin County, Georgia
2025 Annual Budget

LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2024 BUDGET *AS ADOPTED* 8/22/2023**	2024 BUDGET % of budget	**2025 BUDGET *AS PROPOSED* 8/20/2024**	2025 BUDGET % of budget	2024 - 2025 $ Increase/ Decrease (-)
GENERAL GOVERNMENT					
Commissioner	**214,833**	0.75%	**241,855**	0.76%	27,022
County Manager	**530,992**	1.84%	**755,825**	2.37%	224,833
Board of Elections	**346,841**	1.20%	**335,892**	1.05%	-10,949
Financial Administration	**584,111**	2.03%	**554,267**	1.74%	-29,844
Legal	**145,000**	0.50%	**92,000**	0.29%	-53,000
Data Processing/GIS	**80,516**	0.28%	**59,464**	0.19%	-21,052
Human Resources	**339,785**	1.18%	**363,384**	1.14%	23,599
Tax Commissioner	**521,857**	1.81%	**517,633**	1.62%	-4,224
Tax Assessor	**680,046**	2.36%	**719,704**	2.26%	39,658
Board of Equalization	**11,376**	0.04%	**11,476**	0.04%	100
Risk Management	**8,149**	0.03%	**0**	0.00%	-8,149
ADA Mitigation	**16,000**	0.06%	**500**	0.00%	-15,500
General Government Buildings	**1,947,604**	6.76%	**1,418,659**	4.45%	-528,945
Administrative Support	**1,001,021**	3.48%	**2,006,756**	6.29%	1,005,735
General Administration Fees	**34,530**	0.12%	**34,169**	0.11%	-361
	6,462,661	22.44%	**7,111,584**	22.31%	648,923
JUDICIAL					
Enotah Circuit	**416,540**	1.45%	**416,540**	1.31%	0
Superior Court	**248,847**	0.86%	**245,247**	0.77%	-3,600
Clerk of Superior Court	**830,231**	2.88%	**893,444**	2.80%	63,213
District Attorney	**4,500**	0.02%	**4,500**	0.01%	0
Victim Assistance	**25,800**	0.09%	**33,000**	0.10%	7,200
Magistrate Court	**275,878**	0.96%	**253,531**	0.80%	-22,347
Probate Court	**365,916**	1.27%	**415,987**	1.30%	50,071
	2,167,712	7.53%	**2,262,249**	7.10%	94,537
PUBLIC SAFETY					
Sheriff - Administration	**6,103,579**	21.19%	**6,531,262**	20.49%	427,683
Criminal Investigation	**60,000**	0.21%	**68,300**	0.21%	8,300
Drug Task Force	**74,421**	0.26%	**109,489**	0.34%	35,068
Uniform Patrol	**317,620**	1.10%	**295,100**	0.93%	-22,520
Detention Center	**863,150**	3.00%	**872,090**	2.74%	8,940
Sheriff - Court Services-Warrant	**31,750**	0.11%	**66,139**	0.21%	34,389
Emergency Services	**5,487,867**	19.05%	**5,922,488**	18.58%	434,621
Emergency Management	**59,012**	0.20%	**63,044**	0.20%	4,032
Coroner	**89,042**	0.31%	**85,974**	0.27%	-3,068
	13,086,441	45.43%	**14,013,886**	43.96%	927,445
OTHER PROTECTION					
Animal Shelter	**494,359**	1.72%	**603,183**	1.89%	108,824
	494,359	1.72%	**603,183**	1.89%	108,824
PUBLIC WORKS					
Public Works Administration	**33,921**	0.12%	**159,182**	0.50%	125,261
Roads and Bridges	**1,417,320**	4.92%	**1,489,512**	4.67%	72,192
Fleet Maintenance	**365,419**	1.27%	**390,704**	1.23%	25,285
Fueling Station	**3,570**	0.01%	**8,076**	0.03%	4,506
	1,820,230	6.32%	**2,047,474**	6.42%	227,244

Lumpkin County, Georgia
2025 Annual Budget

LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2024 BUDGET *AS ADOPTED* 8/22/2023**	2024 BUDGET % of budget	**2025 BUDGET *AS PROPOSED* 8/20/2024**	2025 BUDGET % of budget	2024 - 2025 $ Increase/ Decrease (-)
HEALTH AND WELFARE					
Health Department	**209,199**	0.73%	**209,199**	0.66%	0
DFACS	**17,500**	0.06%	**27,500**	0.09%	10,000
Senior Center	**525,630**	1.82%	**571,080**	1.79%	45,450
Transportation Services	**143,516**	0.50%	**192,171**	0.60%	48,655
	895,845	3.11%	**999,950**	3.14%	104,105
CULTURE/RECREATION					
Park and Recreation	**1,076,039**	3.74%	**1,449,969**	4.55%	373,930
Recreation Center	**552,215**	1.92%	**957,670**	3.00%	405,455
Library	**472,309**	1.64%	**509,795**	1.60%	37,486
	2,100,563	7.29%	**2,917,434**	9.15%	816,871
DEVELOPMENT					
Cooperative Extension Service	**67,286**	0.23%	**66,488**	0.21%	-798
Airport	**0**	0.00%	**0**	0.00%	0
Debt Service	**119,040**	0.41%	**119,040**	0.37%	0
	186,326	0.65%	**185,528**	0.58%	-798
OPERATING TRANSFERS OUT					
OT out-Airport Authority	**21,012**	0.07%	**221,495**	0.69%	200,483
OT out-Capital Projects Fund	**451,737**	1.57%	**643,000**	2.02%	191,263
OT out-Solid Waste Fund	**77,050**	0.27%	**51,960**	0.16%	-25,090
OT out-E911 Fund	**866,045**	3.01%	**648,928**	2.04%	-217,117
OT out-Public Defender	**150,059**	0.52%	**149,639**	0.47%	-420
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**	0.08%	0
	1,591,903	5.44%	**1,741,022**	5.38%	149,119
TOTAL	**28,806,040**		**31,882,310**		3,076,270

Lumpkin County, Georgia
2025 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2024 BUDGET *AS ADOPTED* 8/22/2023	2024 BUDGET % of budget	2025 BUDGET *AS PROPOSED* 8/20/2024	2025 BUDGET % of budget	2024 - 2025 $ Increase/ Decrease (-)
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**		**66,400**		12,545
General Fund Transfers	**1,000**		**1,000**		0
TOTAL REVENUES	**54,855**		**67,400**		12,545
TOTAL EXPENSES	**54,855**		**67,400**		12,545
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	**368,968**		**395,387**		26,419
General Fund Transfers	**150,059**		**149,639**		-420
TOTAL REVENUES	**519,027**		**545,026**		25,999
TOTAL EXPENSES	**519,027**		**545,026**		25,999
DRUG ABUSE TREATMENT & EDUCATION					
Revenues	**50,000**		**50,000**		0
TOTAL REVENUES	**50,000**		**50,000**		0
TOTAL EXPENSES	**50,000**		**50,000**		0
OPIOID SETTLEMENT					
Revenues	**0**		**75,005**		75,005
TOTAL REVENUES	**0**		**75,005**		75,005
TOTAL EXPENSES	**0**		**75,005**		75,005
PLANNING					
Revenues	**804,050**		**901,300**		97,250
TOTAL REVENUES	**804,050**		**901,300**		97,250
TOTAL EXPENSES	**902,842**		**901,300**		-1,542
MUTIPLE GRANT					
Revenues	**268,959**		**157,224**		-111,735
TOTAL REVENUES	**268,959**		**157,224**		-111,735
TOTAL EXPENSES	**268,959**		**157,224**		-111,735

Lumpkin County, Georgia
2025 Annual Budget

LUMPKIN COUNTY OTHER FUNDS		2024 BUDGET *AS ADOPTED* 8/22/2023	2024 BUDGET % of budget	2025 BUDGET *AS PROPOSED* 8/20/2024	2025 BUDGET % of budget	2024 - 2025 $ Increase/ Decrease (-)
2014 S.P.L.O.S.T.						
	Revenues	**700,000**		**720,000**		20,000
	TOTAL REVENUES	**700,000**		**720,000**		20,000
	TOTAL EXPENSES	**700,000**		**720,000**		20,000
2020 S.P.L.O.S.T.						
	Revenues	**1,797,497**		**1,852,923**		55,426
	TOTAL REVENUES	**1,797,497**		**1,852,923**		55,426
	TOTAL EXPENSES	**1,797,497**		**1,852,923**		55,426
SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY						
	Revenues	**225,163**		**241,450**		16,287
	TOTAL REVENUES	**225,163**		**241,450**		16,287
	TOTAL EXPENSES	**225,163**		**241,450**		16,287
HOTEL/MOTEL TAX						
	Revenues	**800,100**		**801,500**		1,400
	TOTAL REVENUES	**800,100**		**801,500**		1,400
	Expense	**358,000**		**351,500**		-6,500
	General Fund Transfers	**442,100**		**450,000**		7,900
	TOTAL EXPENSES	**800,100**		**801,500**		1,400
2019 T.S.P.L.O.S.T.						
	Revenues	**2,817,228**		**100,000**		-2,717,228
	TOTAL REVENUES	**2,817,228**		**100,000**		-2,717,228
	TOTAL EXPENSES	**2,817,228**		**100,000**		-2,717,228
2023 T.S.P.L.O.S.T.						
	Revenues	**4,000,000**		**4,010,000**		10,000
	TOTAL REVENUES	**4,000,000**		**4,010,000**		10,000
	TOTAL EXPENSES	**4,000,000**		**4,010,000**		10,000
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	**16,350**		**24,240**		7,890
	Other Financing Sources	**0**		**0**		0
	General Fund Transfers	**77,050**		**51,960**		-25,090
	TOTAL REVENUES	**93,400**		**76,200**		-17,200
	TOTAL EXPENSES	**93,400**		**76,200**		-17,200

Lumpkin County, Georgia
2025 Annual Budget

LUMPKIN COUNTY OTHER FUNDS		**2024 BUDGET *AS ADOPTED* 8/22/2023**	2024 BUDGET % of budget	**2025 BUDGET *AS PROPOSED* 8/20/2024**	2025 BUDGET % of budget	2024 - 2025 $ Increase/ Decrease (-)
E911 SYSTEM						
	Revenues	**620,400**		**600,450**		-19,950
	General Fund Transfers	**866,045**		**648,928**		-217,117
	TOTAL REVENUES	**1,486,445**		**1,249,378**		-237,067
	TOTAL EXPENSES	**1,486,445**		**1,249,378**		-237,067
AIRPORT AUTHORITY						
	Revenues	**31,400**		**16,400**		-15,000
	General Fund Transfers	**21,012**		**221,495**		200,483
	TOTAL REVENUES	**52,412**		**237,895**		185,483
	TOTAL EXPENSES	**52,412**		**237,895**		185,483
DEVELOPMENT AUTHORITY						
	Revenues	**175,675**		**152,750**		-22,925
	General Fund Transfers	**25,000**		**25,000**		0
	TOTAL REVENUES	**200,675**		**177,750**		-22,925
	TOTAL EXPENSES	**200,675**		**177,750**		-22,925
HOSPITAL AUTHORITY						
	Revenues	**41,000**		**41,000**		0
	General Fund Transfers	**0**		**0**		0
	TOTAL REVENUES	**41,000**		**41,000**		0
	TOTAL EXPENSES	**41,000**		**41,000**		0
EMPLOYEE HEALTH BENEFITS FUND						
	Revenues	**2,778,144**		**2,788,144**		10,000
	TOTAL REVENUES	**2,778,144**		**2,788,144**		10,000
	TOTAL EXPENSES	**2,778,144**		**2,788,144**		10,000
CAPITAL PROJECTS FUND						
	Revenues	**875,400**		**0**		-875,400
	General Fund Transfers	**451,737**		**643,000**		191,263
	TOTAL REVENUES	**1,327,137**		**643,000**		-684,137
	TOTAL EXPENSES	**1,327,137**		**643,000**		-684,137

Lumpkin County, Georgia
2025 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	**2024 BUDGET** ***AS ADOPTED*** **8/22/2023**	2024 BUDGET % of budget	**2025 BUDGET** ***AS PROPOSED*** **8/20/2024**	2025 BUDGET % of budget	2024 - 2025 $ Increase/ Decrease (-)
CAPITAL PROJECTS EXPENSE DETAIL					
Commissioners	**0**		**0**		0
ADA Mitigation	**0**		**0**		0
Financial Administration	**0**		**0**		0
Animal Shelter	**0**		**0**		0
Tax Commissioner	**0**		**0**		0
General Government Buildings	**0**		**0**		0
Administrative Support	**398,500**		**613,500**		215,000
Clerk of Superior Court	**21,500**		**21,500**		0
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	**0**		**8,000**		8,000
Transportation	**0**		**0**		0
Community Center	**0**		**0**		0
Senior Center	**0**		**0**		0
Fleet Maintenance	**0**		**0**		0
Debt Service	**907,137**		**0**		-907,137
TOTAL	**1,327,137**		**643,000**		-684,137