Lumpkin County, Georgia

2026 Annual Budget

As Proposed

August 28, 2025

Lumpkin County, Georgia
2026 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	2025 BUDGET *AS ADOPTED* 8/20/2024	2025 BUDGET % of budget	2026 BUDGET *AS PROPOSED* 9/30/2025	2026 BUDGET % of budget	2025 - 2026 $ Increase/ Decrease (-)
Taxes	**23,351,833**	74.29%	**24,851,374**	74.99%	1,499,541
Licenses and Permits	**80,000**	0.25%	**80,000**	0.24%	0
Intergovernmental Revenues	**479,902**	1.53%	**498,804**	1.51%	18,902
Charges for Services	**3,475,621**	11.06%	**3,463,350**	10.45%	-12,271
Fines and Forfeitures	**629,300**	2.00%	**675,600**	2.04%	46,300
Investment Income	**301,521**	0.96%	**401,521**	1.21%	100,000
Contributions and Donations from Private Sources	**28,100**	0.09%	**24,600**	0.07%	-3,500
Miscellaneous Revenue	**631,400**	2.01%	**761,817**	2.30%	130,417
Other Financing Sources	**2,454,633**	7.81%	**1,819,830**	5.49%	-634,803
Transfers In	**450,000**	1.43%	**562,500**	1.70%	112,500
TOTAL	**31,432,310**	100.00%	**33,139,396**	100.00%	1,257,086

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	2025 BUDGET *AS ADOPTED* 8/20/2024	2025 BUDGET % of budget	2026 BUDGET *AS PROPOSED* 9/30/2025	2026 BUDGET % of budget	2025 - 2026 $ Increase/ Decrease (-)
General Government	**7,111,584**	22.31%	**6,119,067**	18.46%	-992,517
Judicial	**2,262,249**	7.10%	**2,445,995**	7.38%	183,746
Public Safety	**14,013,886**	43.96%	**16,052,775**	48.44%	2,038,889
Other Protection	**603,183**	1.89%	**639,334**	1.93%	36,151
Public Works	**2,047,474**	6.42%	**2,030,801**	6.13%	-16,673
Health & Welfare	**999,950**	3.14%	**989,606**	2.99%	-10,344
Culture/Recreation	**2,917,434**	9.15%	**2,948,891**	8.90%	31,457
Development	**185,528**	0.58%	**187,561**	0.57%	2,033
Operating Transfers Out	**1,741,022**	5.46%	**1,725,366**	5.21%	-15,656
TOTAL	**31,882,310**	100.00%	**33,139,396**	100.00%	1,257,086

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LUMPKIN COUNTY GENERAL FUND REVENUES	**2025 BUDGET *AS ADOPTED* 8/20/2024**	2025 BUDGET % of budget	**2026 BUDGET *AS PROPOSED* 9/30/2025**	2026 BUDGET % of budget	2025 - 2026 $ Increase/ Decrease (-)
TAXES					
Franchise Fee	**0**	0.00%	**0**	0.00%	0
Local Option Sales Tax	**4,700,000**	14.74%	**5,100,000**	15.39%	400,000
Beer & Wine Excise Tax	**200,000**	0.63%	**200,000**	0.60%	0
Energy Excise Tax	**40,000**	0.13%	**45,000**	0.14%	5,000
Insurance Premium Tax	**2,200,000**	6.90%	**2,400,000**	7.24%	200,000
Real & Personal Property	**16,074,333**	50.42%	**16,962,874**	51.19%	888,541
Hotel/Motel Tax Late Penalty	**2,500**	0.01%	**3,500**	0.01%	1,000
Real Estate Transfer Tax	**135,000**	0.42%	**140,000**	0.42%	5,000
	23,351,833	73.24%	**24,851,374**	74.99%	1,499,541
LICENSE AND PERMITS					
Beer & Wine License	**80,000**	0.25%	**80,000**	0.24%	0
	80,000	0.25%	**80,000**	0.24%	0
INTERGOVERNMENTAL REVENUES					
Commissioner	**62,000**	0.19%	**62,000**	0.19%	0
Sheriff	**45,000**	0.14%	**50,000**	0.15%	5,000
Emergency Management	**0**	0.00%	**0**	0.00%	0
Emergency Services	**41,000**	0.13%	**44,000**	0.13%	3,000
Transportation Services	**91,889**	0.29%	**84,086**	0.25%	-7,803
Senior Center	**220,013**	0.69%	**221,084**	0.67%	1,071
Drug Task Force	**20,000**	0.06%	**37,634**	0.11%	17,634
	479,902	1.51%	**498,804**	1.51%	18,902
CHARGES FOR SERVICES					
Commissioner	**24,000**	0.08%	**30,000**	0.09%	6,000
Elections	**22,000**	0.07%	**792**	0.00%	-21,208
Tax Assessor	**0**	0.00%	**0**	0.00%	0
Tax Commissioner	**605,000**	1.90%	**680,000**	2.05%	75,000
Detention Center	**165,400**	0.52%	**150,400**	0.45%	-15,000
Sheriff	**40,000**	0.13%	**50,000**	0.15%	10,000
Clerk of Superior Court	**563,000**	1.77%	**556,200**	1.68%	-6,800
Probate Court	**35,000**	0.11%	**37,500**	0.11%	2,500
Roads and Bridges	**3,200**	0.01%	**1,500**	0.00%	-1,700
Fueling Station	**0**	0.00%	**0**	0.00%	0
Ambulance	**1,350,000**	4.23%	**1,350,000**	4.07%	0
Parks and Recreation	**183,000**	0.57%	**232,500**	0.70%	49,500
Recreation Center	**401,715**	1.26%	**285,000**	0.86%	-116,715
Emergency Services	**7,000**	0.02%	**11,000**	0.03%	4,000
Transportation Services	**7,000**	0.02%	**7,500**	0.02%	500
Senior Center	**13,300**	0.04%	**13,800**	0.04%	500
Financial Administration	**33,006**	0.10%	**34,558**	0.10%	1,552
Animal Shelter	**22,000**	0.07%	**22,000**	0.07%	0
Data Processing/GIS	**1,000**	0.00%	**600**	0.00%	-400
	3,475,621	10.90%	**3,463,350**	10.45%	-12,271

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LUMPKIN COUNTY GENERAL FUND REVENUES	2025 BUDGET *AS ADOPTED* 8/20/2024	2025 BUDGET % of budget	2026 BUDGET *AS PROPOSED* 9/30/2025	2026 BUDGET % of budget	2025 - 2026 $ Increase/ Decrease (-)
FINES AND FORFEITURES					
State Probation	**0**	0.00%	**0**	0.00%	0
Detention Center	**64,800**	0.20%	**69,800**	0.21%	5,000
Clerk of Superior Court	**121,500**	0.38%	**136,800**	0.41%	15,300
Magistrate Court	**10,000**	0.03%	**11,000**	0.03%	1,000
Probate Court	**400,000**	1.25%	**425,000**	1.28%	25,000
Victim Assistance	**33,000**	0.10%	**33,000**	0.10%	0
	629,300	1.97%	**675,600**	2.04%	46,300
INVESTMENT INCOME					
Commissioner	**300,000**	0.94%	**400,000**	1.21%	100,000
Tax Commissioner	**1,400**	0.00%	**1,400**	0.00%	0
Clerk of Superior Court	**121**	0.00%	**121**	0.00%	0
	301,521	0.95%	**401,521**	1.21%	100,000
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES					
Commissioner	**1,000**	0.04%	**1,000**	0.05%	0
Animal Shelter	**6,000**	0.02%	**6,000**	0.02%	0
Sheriff	**0**	0.00%	**0**	0.00%	0
Emergency Services	**7,500**	0.02%	**7,500**	0.02%	0
Parks and Recreation	**8,500**	0.03%	**6,000**	0.02%	-2,500
Senior Center	**5,100**	0.02%	**4,100**	0.01%	-1,000
	28,100	**0**	**24,600**	**0**	**-3,500**
MISCELLANEOUS REVENUE					
Commissioner	**249,000**	0.78%	**269,000**	0.81%	20,000
Tax Commissioner	**19,600**	0.06%	**20,600**	0.06%	1,000
Sheriff	**250,000**	0.78%	**250,000**	0.75%	0
Detention Center	**44,800**	0.14%	**44,800**	0.14%	0
Roads and Bridges	**0**	0.00%	**0**	0.00%	0
Airport	**0**	0.00%	**0**	0.00%	0
Parks and Recreation	**40,000**	0.13%	**54,000**	0.16%	14,000
Recreation Center	**27,500**	0.09%	**40,500**	0.12%	13,000
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%	**0**	0.00%	-500
Risk Management	**0**	0.00%	**0**	0.00%	0
Superior Court	**0**	0.00%	**82,917**	0.25%	82,917
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
	631,400	1.98%	**761,817**	2.30%	130,417
OTHER FINANCING SOURCES					
General Government	**2,454,633**	7.70%	**1,819,830**	5.49%	-634,803
	2,454,633	7.70%	**1,819,830**	5.49%	-634,803
TRANSFERS IN					
General Government	**450,000**	1.41%	**562,500**	1.70%	112,500
	450,000	1.41%	**562,500**	1.70%	112,500
TOTAL	**31,882,310**		**33,139,396**		**1,257,086**

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2025 BUDGET *AS ADOPTED* 8/20/2024**	2025 BUDGET % of budget	**2026 BUDGET *AS PROPOSED* 9/30/2025**	2026 BUDGET % of budget	2025 - 2026 $ Increase/ Decrease (-)
GENERAL GOVERNMENT					
Commissioner	**241,855**	0.76%	**254,145**	0.77%	12,290
County Manager	**755,825**	2.37%	**647,162**	1.95%	-108,663
Board of Elections	**335,892**	1.05%	**351,945**	1.06%	16,053
Financial Administration	**554,267**	1.74%	**581,800**	1.76%	27,533
Legal	**92,000**	0.29%	**93,680**	0.28%	1,680
Data Processing/GIS	**59,464**	0.19%	**55,696**	0.17%	-3,768
Human Resources	**363,384**	1.14%	**395,784**	1.19%	32,400
Tax Commissioner	**517,633**	1.62%	**567,775**	1.71%	50,142
Tax Assessor	**719,704**	2.26%	**786,172**	2.37%	66,468
Board of Equalization	**11,476**	0.04%	**11,536**	0.03%	60
Risk Management	**0**	0.00%	**0**	0.00%	0
ADA Mitigation	**500**	0.00%	**0**	0.00%	-500
General Government Buildings	**1,418,659**	4.45%	**1,565,278**	4.72%	146,619
Administrative Support	**2,006,756**	6.29%	**773,502**	2.33%	-1,233,254
General Administration Fees	**34,169**	0.11%	**34,592**	0.10%	423
	7,111,584	22.31%	**6,119,067**	18.46%	-992,517
JUDICIAL					
Enotah Circuit	**416,540**	1.31%	**415,346**	1.25%	-1,194
Superior Court	**245,247**	0.77%	**333,434**	1.01%	88,187
Clerk of Superior Court	**893,444**	2.80%	**930,516**	2.81%	37,072
District Attorney	**4,500**	0.01%	**4,500**	0.01%	0
Victim Assistance	**33,000**	0.10%	**33,000**	0.10%	0
Magistrate Court	**253,531**	0.80%	**282,703**	0.85%	29,172
Probate Court	**415,987**	1.30%	**446,496**	1.35%	30,509
	2,262,249	7.10%	**2,445,995**	7.38%	183,746
PUBLIC SAFETY					
Sheriff - Administration	**6,531,262**	20.49%	**7,555,354**	22.80%	1,024,092
Criminal Investigation	**68,300**	0.21%	**75,100**	0.23%	6,800
Drug Task Force	**109,489**	0.34%	**109,378**	0.33%	-111
Uniform Patrol	**295,100**	0.93%	**299,150**	0.90%	4,050
Detention Center	**872,090**	2.74%	**895,510**	2.70%	23,420
Sheriff - Court Services-Warrant	**66,139**	0.21%	**76,050**	0.23%	9,911
Emergency Services	**5,922,488**	18.58%	**6,887,573**	20.78%	965,085
Emergency Management	**63,044**	0.20%	**69,986**	0.21%	6,942
Coroner	**85,974**	0.27%	**84,674**	0.26%	-1,300
	14,013,886	43.96%	**16,052,775**	48.44%	2,038,889
OTHER PROTECTION					
Animal Shelter	**603,183**	1.89%	**639,334**	1.93%	36,151
	603,183	1.89%	**639,334**	1.93%	36,151
PUBLIC WORKS					
Public Works Administration	**159,182**	0.50%	**153,074**	0.46%	-6,108
Roads and Bridges	**1,489,512**	4.67%	**1,479,768**	4.47%	-9,744
Fleet Maintenance	**390,704**	1.23%	**389,976**	1.18%	-728
Fueling Station	**8,076**	0.03%	**7,983**	0.02%	-93
	2,047,474	6.42%	**2,030,801**	6.13%	-16,673

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2025 BUDGET *AS ADOPTED* 8/20/2024**	2025 BUDGET % of budget	**2026 BUDGET *AS PROPOSED* 9/30/2025**	2026 BUDGET % of budget	2025 - 2026 $ Increase/ Decrease (-)
HEALTH AND WELFARE					
Health Department	**209,199**	0.66%	**209,199**	0.63%	0
DFACS	**27,500**	0.09%	**27,500**	0.08%	0
Senior Center	**571,080**	1.79%	**598,439**	1.81%	27,359
Transportation Services	**192,171**	0.60%	**154,468**	0.47%	-37,703
	999,950	3.14%	**989,606**	2.99%	-10,344
CULTURE/RECREATION					
Parks and Recreation	**1,449,969**	4.55%	**1,520,668**	4.59%	70,699
Recreation Center	**957,670**	3.00%	**879,375**	2.65%	-78,295
Library	**509,795**	1.60%	**548,848**	1.66%	39,053
	2,917,434	9.15%	**2,948,891**	8.90%	31,457
DEVELOPMENT					
Cooperative Extension Service	**66,488**	0.21%	**68,521**	0.21%	2,033
Airport	**0**	0.00%	**0**	0.00%	0
Debt Service	**119,040**	0.37%	**119,040**	0.36%	0
	185,528	0.58%	**187,561**	0.57%	2,033
OPERATING TRANSFERS OUT					
OT out-Airport Authority	**221,495**	0.69%	**252,776**	0.76%	31,281
OT out-Capital Projects Fund	**643,000**	2.02%	**426,800**	1.29%	-216,200
OT out-Solid Waste Fund	**51,960**	0.16%	**80,264**	0.24%	28,304
OT out-E911 Fund	**648,928**	2.04%	**569,949**	1.72%	-78,979
OT out-Public Defender	**149,639**	0.47%	**149,577**	0.45%	-62
OT out-Insurance Fund	**0**	0.00%	**220,000**	0.66%	220,000
OT out-Other Funds	**1,000**	0.00%	**1,000**	0.00%	0
OT out-Development Authority	**25,000**	0.08%	**25,000**	0.08%	0
	1,741,022	5.38%	**1,725,366**	5.13%	-15,656
TOTAL	**31,882,310**		**33,139,396**		1,257,086

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LUMPKIN COUNTY OTHER FUNDS		2025 BUDGET *AS ADOPTED* 8/20/2024	2025 BUDGET % of budget	2026 BUDGET *AS PROPOSED* 9/30/2025	2026 BUDGET % of budget	2025 - 2026 $ 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	**66,400**		**66,400**		0
	General Fund Transfers	**1,000**		**1,000**		0
	TOTAL REVENUES	**67,400**		**67,400**		0
	TOTAL EXPENSES	**67,400**		**67,400**		0
ASSET FORFEITURE						
	Revenues	**1,500**		**3,000**		1,500
	TOTAL REVENUES	**1,500**		**3,000**		1,500
	TOTAL EXPENSES	**1,500**		**3,000**		1,500
PUBLIC DEFENDER						
	Revenues	**395,387**		**419,260**		23,873
	General Fund Transfers	**149,639**		**149,577**		-62
	TOTAL REVENUES	**545,026**		**568,837**		23,811
	TOTAL EXPENSES	**545,026**		**568,837**		23,811
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	**75,005**		**52,500**		-22,505
	TOTAL REVENUES	**75,005**		**52,500**		-22,505
	TOTAL EXPENSES	**75,005**		**52,500**		-22,505
PLANNING						
	Revenues	**901,300**		**964,431**		63,131
	TOTAL REVENUES	**901,300**		**964,431**		63,131
	TOTAL EXPENSES	**901,300**		**964,431**		63,131
MUTIPLE GRANT						
	Revenues	**157,224**		**207,724**		50,500
	TOTAL REVENUES	**157,224**		**207,724**		50,500
	TOTAL EXPENSES	**157,224**		**207,724**		50,500

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LUMPKIN COUNTY OTHER FUNDS		2025 BUDGET *AS ADOPTED* 8/20/2024	2025 BUDGET % of budget	2026 BUDGET *AS PROPOSED* 9/30/2025	2026 BUDGET % of budget	2025 - 2026 $ Increase/ Decrease (-)
2014 S.P.L.O.S.T.						
	Revenues	**720,000**		**520,000**		-200,000
	TOTAL REVENUES	**720,000**		**520,000**		-200,000
	TOTAL EXPENSES	**720,000**		**520,000**		-200,000
2020 S.P.L.O.S.T.						
	Revenues	**1,852,923**		**1,550,000**		-302,923
	TOTAL REVENUES	**1,852,923**		**1,550,000**		-302,923
	TOTAL EXPENSES	**1,852,923**		**1,550,000**		-302,923
2026 S.P.L.O.S.T.						
	Revenues	**1,852,923**		**4,510,000**		2,657,077
	TOTAL REVENUES	**1,852,923**		**4,510,000**		2,657,077
	TOTAL EXPENSES	**1,852,923**		**4,510,000**		2,657,077
SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY						
	Revenues	**241,450**		**218,090**		-23,360
	TOTAL REVENUES	**241,450**		**218,090**		-23,360
	TOTAL EXPENSES	**241,450**		**218,090**		-23,360
HOTEL/MOTEL TAX						
	Revenues	**801,500**		**1,001,500**		200,000
	TOTAL REVENUES	**801,500**		**1,001,500**		200,000
	Expense	**351,500**		**439,000**		87,500
	General Fund Transfers	**450,000**		**562,500**		112,500
	TOTAL EXPENSES	**801,500**		**1,001,500**		200,000
2023 T.S.P.L.O.S.T.						
	Revenues	**4,010,000**		**4,050,000**		40,000
	TOTAL REVENUES	**4,010,000**		**4,050,000**		40,000
	TOTAL EXPENSES	**4,010,000**		**4,050,000**		40,000
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	**24,240**		**48,000**		23,760
	Other Financing Sources	**0**		**0**		0
	General Fund Transfers	**51,960**		**80,264**		28,304
	TOTAL REVENUES	**76,200**		**128,264**		52,064
	TOTAL EXPENSES	**76,200**		**128,264**		52,064

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LUMPKIN COUNTY OTHER FUNDS	2025 BUDGET *AS ADOPTED* 8/20/2024	2025 BUDGET % of budget	2026 BUDGET *AS PROPOSED* 9/30/2025	2026 BUDGET % of budget	2025 - 2026 $ Increase/ Decrease (-)
E911 SYSTEM					
Revenues	**600,450**		**630,450**		30,000
General Fund Transfers	**648,928**		**569,949**		-78,979
TOTAL REVENUES	**1,249,378**		**1,200,399**		-48,979
TOTAL EXPENSES	**1,249,378**		**1,200,399**		-48,979
AIRPORT AUTHORITY					
Revenues	**16,400**		**48,892**		32,492
General Fund Transfers	**221,495**		**252,776**		31,281
TOTAL REVENUES	**237,895**		**301,668**		63,773
TOTAL EXPENSES	**237,895**		**301,668**		63,773
DEVELOPMENT AUTHORITY					
Revenues	**152,750**		**184,700**		31,950
General Fund Transfers	**25,000**		**25,000**		0
TOTAL REVENUES	**177,750**		**209,700**		31,950
TOTAL EXPENSES	**177,750**		**209,700**		31,950
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	**2,788,144**		**3,132,888**		344,744
TOTAL REVENUES	**2,788,144**		**3,132,888**		344,744
TOTAL EXPENSES	**2,788,144**		**3,132,888**		344,744
CAPITAL PROJECTS FUND					
Revenues	**0**		**0**		0
General Fund Transfers	**643,000**		**426,800**		-216,200
TOTAL REVENUES	**643,000**		**426,800**		-216,200
TOTAL EXPENSES	**643,000**		**426,800**		-216,200

Lumpkin County, Georgia
2026 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	**2025 BUDGET** ***AS ADOPTED*** **8/20/2024**	2025 BUDGET % of budget	**2026 BUDGET** ***AS PROPOSED*** **9/30/2025**	2026 BUDGET % of budget	2025 - 2026 $ 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	**613,500**		**412,300**		-201,200
Clerk of Superior Court	**21,500**		**14,500**		-7,000
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	**8,000**		**0**		-8,000
Transportation	**0**		**0**		0
Community Center	**0**		**0**		0
Senior Center	**0**		**0**		0
Fleet Maintenance	**0**		**0**		0
Debt Service	**0**		**0**		0
TOTAL	**643,000**		**426,800**		-216,200