Lumpkin County, Georgia

2027 Annual Budget

As Adopted

September 15, 2026

Lumpkin County, Georgia
2027 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	2026 BUDGET *AS ADOPTED* 9/30/2025	2026 BUDGET % of budget	2027 BUDGET *AS PROPOSED* 9/15/2026	2027 BUDGET % of budget	2026 - 2027 $ Increase/ Decrease (-)
Taxes	**24,851,374**	76.29%	**25,280,850**	72.91%	429,476
Licenses and Permits	**80,000**	0.25%	**85,000**	0.25%	5,000
Intergovernmental Revenues	**498,804**	1.53%	**509,860**	1.47%	11,056
Charges for Services	**3,463,350**	10.63%	**4,282,699**	12.35%	819,349
Fines and Forfeitures	**675,600**	2.07%	**706,600**	2.04%	31,000
Investment Income	**401,521**	1.23%	**601,521**	1.73%	200,000
Contributions and Donations from Private Sources	**24,600**	0.08%	**35,200**	0.10%	10,600
Miscellaneous Revenue	**761,817**	2.34%	**772,995**	2.23%	11,178
Other Financing Sources	**1,819,830**	5.59%	**1,846,975**	5.30%	17,645
Transfers In	**562,500**	1.73%	**562,500**	1.62%	0
TOTAL	**33,139,396**	100.00%	**34,684,200**	100.00%	1,544,804

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	2026 BUDGET *AS ADOPTED* 9/30/2025	2026 BUDGET % of budget	2027 BUDGET *AS PROPOSED* 9/15/2026	2027 BUDGET % of budget	2026 - 2027 $ Increase/ Decrease (-)
General Government	**6,119,067**	18.46%	**6,188,194**	17.85%	69,127
Judicial	**2,445,995**	7.38%	**2,510,508**	7.24%	64,513
Public Safety	**16,052,775**	48.44%	**17,061,927**	49.18%	999,652
Other Protection	**639,334**	1.93%	**691,695**	1.99%	52,361
Public Works	**2,030,801**	6.13%	**2,253,144**	6.50%	222,343
Health & Welfare	**989,606**	2.99%	**1,147,502**	3.31%	157,896
Culture/Recreation	**2,948,891**	8.90%	**3,051,016**	8.80%	102,125
Development	**187,561**	0.57%	**188,195**	0.54%	634
Operating Transfers Out	**1,725,366**	5.21%	**1,592,019**	4.59%	-133,347
TOTAL	**33,139,396**	100.00%	**34,684,200**	100.00%	1,544,804

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LUMPKIN COUNTY GENERAL FUND REVENUES	**2026 BUDGET *AS ADOPTED* 9/30/2025**	2026 BUDGET % of budget	**2027 BUDGET *AS PROPOSED* 9/15/2026**	2027 BUDGET % of budget	2026 - 2027 $ Increase/ Decrease (-)
TAXES					
Local Option Sales Tax	**5,100,000**	15.39%	**5,200,000**	15.00%	100,000
Beer & Wine Excise Tax	**200,000**	0.60%	**210,000**	0.61%	10,000
Energy Excise Tax	**45,000**	0.14%	**45,000**	0.13%	0
Insurance Premium Tax	**2,400,000**	7.24%	**2,600,000**	7.50%	200,000
Real & Personal Property	**16,962,874**	51.19%	**17,070,850**	49.23%	107,976
Hotel/Motel Tax Late Penalty	**3,500**	0.01%	**4,000**	0.01%	500
Excise Tax Late Fee	**0**	0.00%	**1,000**	0.00%	1,000
Real Estate Transfer Tax	**140,000**	0.42%	**150,000**	0.43%	10,000
	24,851,374	74.99%	**25,280,850**	72.91%	429,476
LICENSE AND PERMITS					
Beer & Wine License	**80,000**	0.24%	**85,000**	0.25%	5,000
	80,000	0.24%	**85,000**	0.25%	5,000
INTERGOVERNMENTAL REVENUES					
Commissioner	**62,000**	0.19%	**62,000**	0.18%	0
Sheriff	**50,000**	0.15%	**50,000**	0.14%	0
Emergency Management	**0**	0.00%	**0**	0.00%	0
Emergency Services	**44,000**	0.13%	**45,500**	0.13%	1,500
Transportation Services	**84,086**	0.25%	**103,335**	0.30%	19,249
Senior Life Enrichment Center	**221,084**	0.67%	**206,416**	0.60%	-14,668
Drug Task Force	**37,634**	0.11%	**42,609**	0.12%	4,975
	498,804	1.51%	**509,860**	1.47%	11,056
CHARGES FOR SERVICES					
Commissioner	**30,000**	0.09%	**30,000**	0.09%	0
Elections	**792**	0.00%	**15,000**	0.04%	14,208
Tax Assessor	**0**	0.00%	**0**	0.00%	0
Tax Commissioner	**680,000**	2.05%	**677,500**	1.95%	-2,500
Detention Center	**150,400**	0.45%	**250,000**	0.72%	99,600
Sheriff	**50,000**	0.15%	**50,000**	0.14%	0
Clerk of Superior Court	**556,200**	1.68%	**586,500**	1.69%	30,300
Probate Court	**37,500**	0.11%	**37,500**	0.11%	0
Roads and Bridges	**1,500**	0.00%	**1,500**	0.00%	0
Fueling Station	**0**	0.00%	**0**	0.00%	0
Ambulance	**1,350,000**	4.07%	**2,015,807**	5.81%	665,807
Parks and Recreation	**232,500**	0.70%	**237,500**	0.68%	5,000
Recreation Center	**285,000**	0.86%	**285,000**	0.82%	0
Emergency Services	**11,000**	0.03%	**13,500**	0.04%	2,500
Transportation Services	**7,500**	0.02%	**4,000**	0.01%	-3,500
Senior Life Enrichment Center	**13,800**	0.04%	**17,300**	0.05%	3,500
Financial Administration	**34,558**	0.10%	**37,492**	0.11%	2,934
Animal Services	**22,000**	0.07%	**23,500**	0.07%	1,500
Data Processing/GIS	**600**	0.00%	**600**	0.00%	0
	3,463,350	10.45%	**4,282,699**	12.35%	819,349

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LUMPKIN COUNTY GENERAL FUND REVENUES	2026 BUDGET *AS ADOPTED* 9/30/2025	2026 BUDGET % of budget	2027 BUDGET *AS PROPOSED* 9/15/2026	2027 BUDGET % of budget	2026 - 2027 $ Increase/ Decrease (-)
FINES AND FORFEITURES					
Detention Center	**69,800**	0.21%	**69,800**	0.20%	0
Clerk of Superior Court	**136,800**	0.41%	**139,800**	0.40%	3,000
Magistrate Court	**11,000**	0.03%	**12,000**	0.03%	1,000
Probate Court	**425,000**	1.28%	**450,000**	1.30%	25,000
Victim Assistance	**33,000**	0.10%	**35,000**	0.10%	2,000
	675,600	2.04%	**706,600**	2.04%	31,000
INVESTMENT INCOME					
Commissioner	**400,000**	1.21%	**600,000**	1.73%	200,000
Tax Commissioner	**1,400**	0.00%	**1,400**	0.00%	0
Clerk of Superior Court	**121**	0.00%	**121**	0.00%	0
	401,521	1.21%	**601,521**	1.73%	200,000
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES					
Commissioner	**1,000**	0.05%	**1,000**	0.05%	0
Animal Services	**6,000**	0.02%	**6,500**	0.02%	500
Sheriff	**0**	0.00%	**0**	0.00%	0
Emergency Services	**7,500**	0.02%	**7,500**	0.02%	0
Emergency Management	**0**	0.00%	**10,000**	0.03%	10,000
Parks and Recreation	**6,000**	0.02%	**6,000**	0.02%	0
Senior Life Enrichment Center	**4,100**	0.01%	**4,200**	0.01%	100
	24,600	**0**	**35,200**	**0**	**10,600**
MISCELLANEOUS REVENUE					
Commissioner	**269,000**	0.81%	**246,500**	0.71%	-22,500
Tax Commissioner	**20,600**	0.06%	**20,600**	0.06%	0
Sheriff	**250,000**	0.75%	**260,000**	0.75%	10,000
Detention Center	**44,800**	0.14%	**34,800**	0.10%	-10,000
Roads and Bridges	**0**	0.00%	**0**	0.00%	0
Airport	**0**	0.00%	**0**	0.00%	0
Parks and Recreation	**54,000**	0.16%	**57,000**	0.16%	3,000
Recreation Center	**40,500**	0.12%	**47,500**	0.14%	7,000
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 Life Enrichment Center	**0**	0.00%	**0**	0.00%	0
Risk Management	**0**	0.00%	**0**	0.00%	0
Superior Court	**82,917**	0.25%	**89,371**	0.26%	6,454
District Attorney	**0**	0.00%	**17,224**	0.05%	17,224
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
	761,817	2.30%	**772,995**	2.23%	11,178
OTHER FINANCING SOURCES					
General Government	**1,819,830**	5.49%	**1,846,975**	5.30%	17,645
	1,819,830	5.49%	**1,846,975**	5.30%	17,645
TRANSFERS IN					
General Government	**562,500**	1.70%	**562,500**	1.62%	0
	562,500	1.70%	**562,500**	1.62%	0
TOTAL	**33,139,396**		**34,684,200**		**1,535,304**

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2026 BUDGET *AS ADOPTED* 9/30/2025**	2026 BUDGET % of budget	**2027 BUDGET *AS PROPOSED* 9/15/2026**	2027 BUDGET % of budget	2026 - 2027 $ Increase/ Decrease (-)
GENERAL GOVERNMENT					
Commissioner	**254,145**	0.77%	**255,969**	0.74%	1,824
County Manager	**647,162**	1.95%	**710,363**	2.05%	63,201
Board of Elections	**351,945**	1.06%	**307,815**	0.89%	-44,130
Financial Administration	**581,800**	1.76%	**562,556**	1.62%	-19,244
Legal	**93,680**	0.28%	**95,600**	0.28%	1,920
Data Processing/GIS	**55,696**	0.17%	**60,709**	0.18%	5,013
Human Resources	**395,784**	1.19%	**399,948**	1.15%	4,164
Tax Commissioner	**567,775**	1.71%	**588,748**	1.70%	20,973
Tax Assessor	**786,172**	2.37%	**819,367**	2.36%	33,195
Board of Equalization	**11,536**	0.03%	**11,936**	0.03%	400
Risk Management	**0**	0.00%	**0**	0.00%	0
ADA Mitigation	**0**	0.00%	**0**	0.00%	0
General Government Buildings	**1,565,278**	4.72%	**1,590,910**	4.59%	25,632
Administrative Support	**773,502**	2.33%	**749,040**	2.16%	-24,462
General Administration Fees	**34,592**	0.10%	**35,233**	0.10%	641
	6,119,067	18.46%	**6,188,194**	17.85%	69,127
JUDICIAL					
Enotah Circuit	**415,346**	1.25%	**413,409**	1.19%	-1,937
Superior Court	**333,434**	1.01%	**327,014**	0.94%	-6,420
Clerk of Superior Court	**930,516**	2.81%	**985,295**	2.84%	54,779
District Attorney	**4,500**	0.01%	**21,724**	0.06%	17,224
Victim Assistance	**33,000**	0.10%	**35,000**	0.10%	2,000
Magistrate Court	**282,703**	0.85%	**255,978**	0.74%	-26,725
Probate Court	**446,496**	1.35%	**472,088**	1.36%	25,592
	2,445,995	7.38%	**2,510,508**	7.24%	64,513
PUBLIC SAFETY					
Sheriff - Administration	**7,555,354**	22.80%	**8,097,549**	23.35%	542,195
Criminal Investigation	**75,100**	0.23%	**94,900**	0.25%	10,300
Drug Task Force	**109,378**	0.33%	**119,176**	0.34%	9,798
Uniform Patrol	**299,150**	0.90%	**392,697**	1.13%	93,547
Detention Center	**895,510**	2.70%	**910,981**	2.63%	15,471
Special Services	**0**	0.00%	**30,400**	0.09%	30,400
Court Services	**76,050**	0.23%	**82,805**	0.24%	6,755
Emergency Services	**6,887,573**	20.78%	**7,158,452**	20.64%	270,879
Emergency Management	**69,986**	0.21%	**87,007**	0.25%	17,021
Coroner	**84,674**	0.26%	**87,960**	0.25%	3,286
	16,052,775	48.44%	**17,061,927**	49.18%	999,652
OTHER PROTECTION					
Animal Services	**639,334**	1.93%	**691,695**	1.99%	52,361
	639,334	1.93%	**691,695**	1.99%	52,361
PUBLIC WORKS					
Public Works Administration	**153,074**	0.46%	**169,109**	0.49%	16,035
Roads and Bridges	**1,479,768**	4.47%	**1,636,399**	4.72%	156,631
Fleet Maintenance	**389,976**	1.18%	**438,924**	1.27%	48,948
Fueling Station	**7,983**	0.02%	**8,712**	0.03%	729
	2,030,801	6.13%	**2,253,144**	6.50%	222,343

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LUMPKIN COUNTY GENERAL FUND EXPENDITURE	**2026 BUDGET *AS ADOPTED* 9/30/2025**	2026 BUDGET % of budget	**2027 BUDGET *AS PROPOSED* 9/15/2026**	2027 BUDGET % of budget	2026 - 2027 $ Increase/ Decrease (-)
HEALTH AND WELFARE					
Health Department	**209,199**	0.63%	**209,199**	0.60%	0
DFACS	**27,500**	0.08%	**27,500**	0.08%	0
Senior Life Enrichment Center	**598,439**	1.81%	**672,956**	1.94%	74,517
Transportation Services	**154,468**	0.47%	**237,847**	0.69%	83,379
	989,606	2.99%	**1,147,502**	3.31%	157,896
CULTURE/RECREATION					
Parks and Recreation	**1,520,668**	4.59%	**1,599,458**	4.61%	78,790
Recreation Center	**879,375**	2.65%	**890,027**	2.57%	10,652
Library	**548,848**	1.66%	**561,531**	1.62%	12,683
	2,948,891	8.90%	**3,051,016**	8.80%	102,125
DEVELOPMENT					
Cooperative Extension Service	**68,521**	0.21%	**69,155**	0.20%	634
Airport	**0**	0.00%	**0**	0.00%	0
Debt Service	**119,040**	0.36%	**119,040**	0.34%	0
	187,561	0.57%	**188,195**	0.54%	634
OPERATING TRANSFERS OUT					
OT out-Airport Authority	**252,776**	0.76%	**26,598**	0.08%	-226,178
OT out-Capital Projects Fund	**426,800**	1.29%	**413,100**	1.19%	-13,700
OT out-Solid Waste Fund	**80,264**	0.24%	**102,257**	0.29%	21,993
OT out-E911 Fund	**569,949**	1.72%	**654,643**	1.89%	84,694
OT out-Public Defender	**149,577**	0.45%	**149,421**	0.43%	-156
OT out-Insurance Fund	**220,000**	0.66%	**220,000**	0.63%	0
OT out-Other Funds	**1,000**	0.00%	**1,000**	0.00%	0
OT out-Development Authority	**25,000**	0.08%	**25,000**	0.07%	0
	1,725,366	5.13%	**1,592,019**	4.52%	-133,347
TOTAL	**33,139,396**		**34,684,200**		1,535,304

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LUMPKIN COUNTY OTHER FUNDS		**2026 BUDGET** ***AS ADOPTED*** **9/30/2025**	2026 BUDGET % of budget	**2027 BUDGET** ***AS PROPOSED*** **9/15/2026**	2027 BUDGET % of budget	2026 - 2027 $ Increase/ Decrease (-)
JUVENILE SERVICES						
	Revenues	**900**		**750**		-150
	TOTAL REVENUES	**900**		**750**		-150
	TOTAL EXPENSES	**900**		**750**		-150
LAW LIBRARY						
	Revenues	**16,000**		**20,000**		4,000
	TOTAL REVENUES	**16,000**		**20,000**		4,000
	TOTAL EXPENSES	**16,000**		**20,000**		4,000
SPECIAL REVENUE FUNDS FOR LCSO PROGRAMS						
	Revenues	**66,400**		**71,400**		5,000
	General Fund Transfers	**1,000**		**1,000**		0
	TOTAL REVENUES	**67,400**		**72,400**		5,000
	TOTAL EXPENSES	**67,400**		**72,400**		5,000
ASSET FORFEITURE						
	Revenues	**3,000**		**1,500**		-1,500
	TOTAL REVENUES	**3,000**		**1,500**		-1,500
	TOTAL EXPENSES	**3,000**		**1,500**		-1,500
PUBLIC DEFENDER						
	Revenues	**419,260**		**428,944**		9,684
	General Fund Transfers	**149,577**		**149,421**		-156
	TOTAL REVENUES	**568,837**		**578,365**		9,528
	TOTAL EXPENSES	**568,837**		**578,365**		9,528
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	**52,500**		**52,500**		0
	TOTAL REVENUES	**52,500**		**52,500**		0
	TOTAL EXPENSES	**52,500**		**52,500**		0
PLANNING						
	Revenues	**964,431**		**1,004,079**		39,648
	TOTAL REVENUES	**964,431**		**1,004,079**		39,648
	TOTAL EXPENSES	**964,431**		**1,004,079**		39,648
MUTIPLE GRANT						
	Revenues	**207,724**		**207,724**		0
	TOTAL REVENUES	**207,724**		**207,724**		0
	TOTAL EXPENSES	**207,724**		**207,724**		0

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LUMPKIN COUNTY OTHER FUNDS		2026 BUDGET *AS ADOPTED* 9/30/2025	2026 BUDGET % of budget	2027 BUDGET *AS PROPOSED* 9/15/2026	2027 BUDGET % of budget	2026 - 2027 $ Increase/ Decrease (-)
2014 S.P.L.O.S.T.						
	Revenues	**520,000**		**255,000**		-265,000
	TOTAL REVENUES	**520,000**		**255,000**		-265,000
	TOTAL EXPENSES	**520,000**		**255,000**		-265,000
2020 S.P.L.O.S.T.						
	Revenues	**1,550,000**		**940,029**		-609,971
	TOTAL REVENUES	**1,550,000**		**940,029**		-609,971
	TOTAL EXPENSES	**1,550,000**		**940,029**		-609,971
2026 S.P.L.O.S.T.						
	Revenues	**4,510,000**		**5,564,260**		1,054,260
	TOTAL REVENUES	**4,510,000**		**5,564,260**		1,054,260
	TOTAL EXPENSES	**4,510,000**		**5,564,260**		1,054,260
SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY						
	Revenues	**218,090**		**277,820**		59,730
	TOTAL REVENUES	**218,090**		**277,820**		59,730
	TOTAL EXPENSES	**218,090**		**277,820**		59,730
HOTEL/MOTEL TAX						
	Revenues	**1,001,500**		**1,001,500**		0
	TOTAL REVENUES	**1,001,500**		**1,001,500**		0
	Expense	**439,000**		**439,000**		0
	General Fund Transfers	**562,500**		**562,500**		0
	TOTAL EXPENSES	**1,001,500**		**1,001,500**		0
2023 T.S.P.L.O.S.T.						
	Revenues	**4,050,000**		**5,550,900**		1,500,900
	TOTAL REVENUES	**4,050,000**		**5,550,900**		1,500,900
	TOTAL EXPENSES	**4,050,000**		**5,550,900**		1,500,900
TECHNOLOGY FUND						
	Revenues	**10,000**		**35,000**		25,000
	TOTAL REVENUES	**10,000**		**35,000**		25,000
	TOTAL EXPENSES	**10,000**		**35,000**		25,000
SOLID WASTE FUND						
	Revenues	**48,000**		**21,000**		-27,000
	Other Financing Sources	**0**		**0**		0
	General Fund Transfers	**80,264**		**102,257**		21,993
	TOTAL REVENUES	**128,264**		**123,257**		-5,007
	TOTAL EXPENSES	**128,264**		**123,257**		-5,007

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LUMPKIN COUNTY OTHER FUNDS	2026 BUDGET *AS ADOPTED* 9/30/2025	2026 BUDGET % of budget	2027 BUDGET *AS PROPOSED* 9/15/2026	2027 BUDGET % of budget	2026 - 2027 $ Increase/ Decrease (-)
E911 SYSTEM					
Revenues	**630,450**		**640,000**		9,550
General Fund Transfers	**569,949**		**654,643**		84,694
TOTAL REVENUES	**1,200,399**		**1,294,643**		94,244
TOTAL EXPENSES	**1,200,399**		**1,294,643**		94,244
AIRPORT AUTHORITY					
Revenues	**48,892**		**38,242**		-10,650
General Fund Transfers	**252,776**		**26,598**		-226,178
TOTAL REVENUES	**301,668**		**64,840**		-236,828
TOTAL EXPENSES	**301,668**		**64,840**		-236,828
DEVELOPMENT AUTHORITY					
Revenues	**184,700**		**246,900**		62,200
General Fund Transfers	**25,000**		**25,000**		0
TOTAL REVENUES	**209,700**		**271,900**		62,200
TOTAL EXPENSES	**209,700**		**271,900**		62,200
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	**3,132,888**		**3,816,401**		683,513
General Fund Transfers	**0**		**220,000**		220,000
TOTAL REVENUES	**3,132,888**		**4,036,401**		903,513
TOTAL EXPENSES	**3,132,888**		**4,036,401**		903,513
CAPITAL PROJECTS FUND					
Revenues	**0**		**0**		0
General Fund Transfers	**426,800**		**413,100**		-13,700
TOTAL REVENUES	**426,800**		**413,100**		-13,700
TOTAL EXPENSES	**426,800**		**413,100**		-13,700

Lumpkin County, Georgia
2027 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	**2026 BUDGET** ***AS ADOPTED*** **9/30/2025**	2026 BUDGET % of budget	**2027 BUDGET** ***AS PROPOSED*** **9/15/2026**	2027 BUDGET % of budget	2026 - 2027 $ Increase/ Decrease (-)
CAPITAL PROJECTS EXPENSE DETAIL					
Commissioners	**0**		**0**		0
ADA Mitigation	**0**		**0**		0
Financial Administration	**0**		**0**		0
Animal Services	**0**		**0**		0
Tax Commissioner	**0**		**0**		0
General Government Buildings	**0**		**0**		0
Administrative Support	**412,300**		**398,600**		-13,700
Clerk of Superior Court	**14,500**		**14,500**		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**		**0**		0
Transportation	**0**		**0**		0
Community Center	**0**		**0**		0
Senior Life Enrichment Center	**0**		**0**		0
Fleet Maintenance	**0**		**0**		0
Debt Service	**0**		**0**		0
TOTAL	**426,800**		**413,100**		-13,700