



# Lumpkin County, Georgia

## 2020 Annual Budget

*As Adopted*

September 17, 2019

**Lumpkin County, Georgia  
2019 Annual Budget**

**GENERAL FUND REVENUE AND EXPENDITURE SUMMARY**

<b>LUMPKIN COUNTY GENERAL FUND REVENUES</b>	<b>2019 BUDGET AS ADOPTED 8/21/2018</b>	2019 BUDGET % of budget	<b>2020 BUDGET AS ADOPTED 9/17/2019</b>	2020 BUDGET % of budget	2019 - 2020 \$ Increase/ Decrease (-)
Taxes	16,059,330	73.64%	16,705,229	74.55%	645,899
Licenses and Permits	50,000	0.23%	48,000	0.21%	-2,000
Intergovernmental Revenues	441,078	2.02%	499,353	2.23%	58,275
Charges for Services	3,443,468	15.79%	3,295,903	14.71%	-147,565
Fines and Forfeitures	603,300	2.77%	597,700	2.67%	-5,600
Investment Income	54,574	0.25%	115,907	0.52%	61,333
Contributions and Donations from Private Sources	39,300	0.18%	33,000	0.15%	-6,300
Miscellaneous Revenue	456,934	2.10%	452,661	2.02%	-4,273
Other Financing Sources	660,000	3.03%	660,000	2.95%	0
<b>TOTAL</b>	<b>21,807,984</b>	<b>100.00%</b>	<b>22,407,753</b>	<b>100.00%</b>	<b>599,769</b>

<b>LUMPKIN COUNTY GENERAL FUND EXPENDITURES</b>	<b>2019 BUDGET AS ADOPTED 8/21/2018</b>	2019 BUDGET % of budget	<b>2020 BUDGET AS ADOPTED 9/17/2019</b>	2020 BUDGET % of budget	2019 - 2020 \$ Increase/ Decrease (-)
General Government	4,410,813	20.23%	4,623,857	20.64%	213,044
Judicial	1,665,656	7.64%	1,718,871	7.67%	53,215
Public Safety	9,654,235	44.27%	9,489,774	42.35%	-164,461
Other Protection	317,952	1.46%	346,784	1.55%	28,832
Public Works	1,725,070	7.91%	1,626,037	7.26%	-99,033
Health & Welfare	722,181	3.31%	732,128	3.27%	9,947
Culture/Recreation	1,314,560	6.03%	1,389,120	6.20%	74,560
Development	181,544	0.83%	185,670	0.83%	4,126
Operating Transfers Out	1,815,973	8.33%	2,295,512	10.24%	479,539
<b>TOTAL</b>	<b>21,807,984</b>	<b>100.00%</b>	<b>22,407,753</b>	<b>100.00%</b>	<b>599,769</b>

## Lumpkin County, Georgia 2019 Annual Budget

LUMPKIN COUNTY	2019 BUDGET AS ADOPTED	2019 BUDGET % of budget	2020 BUDGET AS ADOPTED	2020 BUDGET % of budget	2019 - 2020 \$ Increase/ Decrease (-)
GENERAL FUND REVENUES	8/21/2018		9/17/2019		
<b>TAXES</b>					
Franchise Fee	40,000	0.18%	35,000	0.16%	-5,000
Local Option Sales Tax	2,507,537	11.50%	2,610,488	11.65%	102,951
Beer & Wine Excise Tax	170,000	0.78%	165,000	0.74%	-5,000
Energy Excise Tax	36,000	0.17%	43,000	0.19%	7,000
Insurance Premium Tax	1,478,854	6.78%	1,596,795	7.13%	117,941
Real & Personal Property	11,746,939	53.87%	12,169,946	54.31%	423,007
Real Estate Transfer Tax	80,000	0.37%	85,000	0.38%	5,000
	<b>16,059,330</b>	<b>73.64%</b>	<b>16,705,229</b>	<b>74.55%</b>	<b>645,899</b>
<b>LICENSE AND PERMITS</b>					
Beer & Wine License	50,000	0.23%	48,000	0.21%	-2,000
	<b>50,000</b>	<b>0.23%</b>	<b>48,000</b>	<b>0.21%</b>	<b>-2,000</b>
<b>INTERGOVERNMENTAL REVENUES</b>					
Commissioner	58,000	0.27%	58,000	0.26%	0
Sheriff	39,477	0.18%	40,554	0.18%	1,077
Emergency Management	11,103	0.05%	11,103	0.05%	0
Emergency Services	65,454	0.30%	93,814	0.42%	28,360
Transportation Services	74,963	0.34%	71,161	0.32%	-3,802
Senior Center	169,081	0.78%	201,721	0.90%	32,640
Drug Task Force	23,000	0.11%	23,000	0.10%	0
	<b>441,078</b>	<b>2.02%</b>	<b>499,353</b>	<b>2.23%</b>	<b>58,275</b>
<b>CHARGES FOR SERVICES</b>					
Commissioner	900	0.00%	15,000	0.07%	14,100
Elections	0	0.00%	12,132	0.05%	12,132
Tax Assessor	200	0.00%	200	0.00%	0
Tax Commissioner	466,017	2.14%	458,000	2.04%	-8,017
Detention Center	405,500	1.86%	402,000	1.79%	-3,500
Sheriff	37,640	0.17%	37,640	0.17%	0
Clerk of Superior Court	464,600	2.13%	472,700	2.11%	8,100
Probate Court	40,000	0.18%	40,000	0.18%	0
Roads and Bridges	1,000	0.00%	1,000	0.00%	0
Fueling Station	0	0.00%	1,500	0.01%	1,500
Ambulance	1,701,617	7.80%	1,500,000	6.69%	-201,617
Park and Recreation	234,000	1.07%	248,050	1.11%	14,050
Emergency Services	15,500	0.07%	11,000	0.05%	-4,500
Transportation Services	12,000	0.06%	20,000	0.09%	8,000
Senior Center	12,400	0.06%	12,400	0.06%	0
Financial Administration	18,694	0.09%	21,981	0.10%	3,287
Animal Shelter	26,900	0.12%	29,800	0.13%	2,900
Data Processing/GIS	6,500	0.03%	12,500	0.06%	6,000
	<b>3,443,468</b>	<b>15.79%</b>	<b>3,295,903</b>	<b>14.71%</b>	<b>-147,565</b>

## Lumpkin County, Georgia 2019 Annual Budget

LUMPKIN COUNTY	2019 BUDGET	2019 BUDGET	2020 BUDGET	2020 BUDGET	2019 - 2020
GENERAL FUND REVENUES	AS ADOPTED	% of budget	AS ADOPTED	% of budget	\$ Increase/ Decrease (-)
<u>FINES AND FORFEITURES</u>	8/21/2018		9/17/2019		
State Probation	10,000	0.05%	3,000	0.01%	-7,000
Detention Center	58,800	0.27%	51,700	0.23%	-7,100
Clerk of Superior Court	126,500	0.58%	136,200	0.61%	9,700
Magistrate Court	6,000	0.03%	6,000	0.03%	0
Probate Court	375,000	1.72%	375,000	1.67%	0
Victim Assistance	27,000	0.12%	25,800	0.12%	-1,200
	<b>603,300</b>	<b>2.77%</b>	<b>597,700</b>	<b>2.67%</b>	<b>-5,600</b>
<u>INVESTMENT INCOME</u>					
Commissioner	52,000	0.24%	115,000	0.51%	63,000
Tax Commissioner	2,500	0.01%	0	0.00%	-2,500
Clerk of Superior Court	74	0.00%	907	0.00%	833
	<b>54,574</b>	<b>0.25%</b>	<b>115,907</b>	<b>0.52%</b>	<b>61,333</b>
<u>CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES</u>					
Commissioner	3,000	0.45%	3,000	0.45%	0
Animal Shelter	4,000	0.02%	4,000	0.02%	0
Sheriff	0	0.00%	0	0.00%	0
Emergency Services	20,000	0.09%	10,000	0.04%	-10,000
Park and Recreation	10,000	0.05%	10,000	0.04%	0
Senior Center	2,300	0.01%	6,000	0.03%	3,700
	<b>39,300</b>	<b>0</b>	<b>33,000</b>	<b>0</b>	<b>-6,300</b>
<u>MISCELLANEOUS REVENUE</u>					
Commissioner	270,673	1.24%	252,000	1.12%	-18,673
Tax Commissioner	22,000	0.10%	22,500	0.10%	500
Sheriff	99,161	0.45%	99,161	0.44%	0
Detention Center	34,000	0.16%	43,000	0.19%	9,000
Roads and Bridges	0	0.00%	0	0.00%	0
Airport	0	0.00%	0	0.00%	0
Park and Recreation	30,000	0.14%	34,500	0.15%	4,500
Emergency Services	0	0.00%	0	0.00%	0
Fleet Maintenance	600	0.00%	1,000	0.00%	400
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
	<b>456,934</b>	<b>2.10%</b>	<b>452,661</b>	<b>2.02%</b>	<b>-4,273</b>
<u>OTHER FINANCING SOURCES</u>					
General Government	660,000	3.03%	660,000	2.95%	0
	<b>660,000</b>	<b>3.03%</b>	<b>660,000</b>	<b>2.95%</b>	<b>0</b>
<b>TOTAL</b>	<b>21,807,984</b>		<b>22,407,753</b>		<b>599,769</b>

## Lumpkin County, Georgia 2019 Annual Budget

LUMPKIN COUNTY GENERAL FUND EXPENDITURE	2019 BUDGET AS ADOPTED 8/21/2018	2019 BUDGET % of budget	2020 BUDGET AS ADOPTED 9/17/2019	2020 BUDGET % of budget	2019 - 2020 \$ Increase/ Decrease (-)
<b>GENERAL GOVERNMENT</b>					
Commissioner	126,554	0.58%	125,654	0.56%	-900
County Manager	273,952	1.26%	412,212	1.84%	138,260
Board of Elections	167,163	0.77%	275,773	1.23%	108,610
Financial Administration	450,117	2.06%	476,813	2.13%	26,696
Legal	128,000	0.59%	110,000	0.49%	-18,000
Data Processing/GIS	60,779	0.28%	63,677	0.28%	2,898
Human Resources	238,329	1.09%	272,451	1.22%	34,122
Tax Commissioner	391,395	1.79%	397,039	1.77%	5,644
Tax Assessor	482,445	2.21%	540,239	2.41%	57,794
Board of Equalization	9,745	0.04%	9,870	0.04%	125
Risk Management	20,000	0.09%	23,000	0.10%	3,000
ADA Mitigation	35,000	0.16%	5,000	0.02%	-30,000
General Government Buildings	922,596	4.23%	936,032	4.18%	13,436
Administrative Support	1,077,066	4.94%	947,644	4.23%	-129,422
General Administration Fees	27,672	0.13%	28,453	0.13%	781
	<b>4,410,813</b>	<b>20.23%</b>	<b>4,623,857</b>	<b>20.64%</b>	<b>213,044</b>
<b>JUDICIAL</b>					
Enotah Circuit	218,531	1.00%	214,557	0.96%	-3,974
Superior Court	257,270	1.18%	307,770	1.37%	50,500
Clerk of Superior Court	618,020	2.83%	616,678	2.75%	-1,342
District Attorney	5,000	0.02%	5,000	0.02%	0
Victim Assistance	27,000	0.12%	25,800	0.12%	-1,200
Magistrate Court	236,956	1.09%	237,383	1.06%	427
Probate Court	302,879	1.39%	311,683	1.39%	8,804
	<b>1,665,656</b>	<b>7.64%</b>	<b>1,718,871</b>	<b>7.67%</b>	<b>53,215</b>
<b>PUBLIC SAFETY</b>					
Sheriff - Administration	4,900,314	22.47%	4,730,429	21.11%	-169,885
Criminal Investigation	48,000	0.22%	51,500	0.23%	3,500
Drug Task Force	57,576	0.26%	59,029	0.26%	1,453
Uniform Patrol	189,000	0.87%	229,750	1.03%	40,750
Detention Center	651,150	2.99%	675,150	3.01%	24,000
Sheriff - Court Services-Warrant	19,500	0.09%	20,400	0.09%	900
Emergency Services	3,620,960	16.60%	3,552,753	15.86%	-68,207
Emergency Management	124,740	0.57%	123,993	0.55%	-747
Coroner	42,995	0.20%	46,770	0.21%	3,775
	<b>9,654,235</b>	<b>44.27%</b>	<b>9,489,774</b>	<b>42.35%</b>	<b>-164,461</b>
<b>OTHER PROTECTION</b>					
Animal Shelter	317,952	1.46%	346,784	1.55%	28,832
	<b>317,952</b>	<b>1.46%</b>	<b>346,784</b>	<b>1.55%</b>	<b>28,832</b>
<b>PUBLIC WORKS</b>					
Public Works Administration	77,500	0.36%	177,619	0.79%	100,119
Roads and Bridges	1,434,229	6.58%	1,202,023	5.36%	-232,206
Fleet Maintenance	213,341	0.98%	242,745	1.08%	29,404
Fueling Station	0	0.00%	3,650	0.02%	3,650
	<b>1,725,070</b>	<b>7.91%</b>	<b>1,626,037</b>	<b>7.26%</b>	<b>-99,033</b>

## Lumpkin County, Georgia 2019 Annual Budget

LUMPKIN COUNTY GENERAL FUND EXPENDITURE	2019 BUDGET <i>AS ADOPTED</i> 8/21/2018	2019 BUDGET % of budget	2020 BUDGET <i>AS ADOPTED</i> 9/17/2019	2020 BUDGET % of budget	2019 - 2020 \$ Increase/ Decrease (-)
<b>HEALTH AND WELFARE</b>					
Health Department	209,199	0.96%	209,199	0.93%	0
DFACS	15,000	0.07%	15,000	0.07%	0
Senior Center	328,323	1.51%	361,947	1.62%	33,624
Transportation Services	169,659	0.78%	145,982	0.65%	-23,677
	<b>722,181</b>	<b>3.31%</b>	<b>732,128</b>	<b>3.27%</b>	<b>9,947</b>
<b>CULTURE/RECREATION</b>					
Park and Recreation	914,560	4.19%	969,120	4.32%	54,560
Community Center	0	0.00%	0	0.00%	0
After School Program	0	0.00%	0	0.00%	0
Library	400,000	1.83%	420,000	1.87%	20,000
	<b>1,314,560</b>	<b>6.03%</b>	<b>1,389,120</b>	<b>6.20%</b>	<b>74,560</b>
<b>DEVELOPMENT</b>					
Cooperative Extension Service	62,504	0.29%	66,630	0.30%	4,126
Airport	0	0.00%	0	0.00%	0
Debt Service	119,040	0.55%	119,040	0.53%	0
	<b>181,544</b>	<b>0.83%</b>	<b>185,670</b>	<b>0.83%</b>	<b>4,126</b>
<b>OPERATING TRANSFERS OUT</b>					
OT out-Airport Authority	13,330	0.06%	66,450	0.30%	53,120
OT out-Capital Projects Fund	936,457	4.29%	1,529,284	6.82%	592,827
OT out-Solid Waste Fund	77,747	0.36%	76,056	0.34%	-1,691
OT out-E911 Fund	425,374	1.95%	289,966	1.29%	-135,408
OT out-Public Defender	146,684	0.67%	146,583	0.65%	-101
OT out-Grant Fund	216,381	0.99%	187,173	0.84%	-29,208
	<b>1,815,973</b>	<b>8.33%</b>	<b>2,295,512</b>	<b>10.24%</b>	<b>479,539</b>
<b>TOTAL</b>	<b>21,807,984</b>		<b>22,407,753</b>		<b>599,769</b>

## Lumpkin County, Georgia 2019 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2019 BUDGET AS ADOPTED 8/21/2018	2019 BUDGET % of budget	2020 BUDGET AS ADOPTED 9/17/2019	2020 BUDGET % of budget	2019 - 2020 \$ Increase/ Decrease (-)
<u>DRUG REHABILITATION</u>					
Revenues	65,000		65,000		0
TOTAL REVENUES	65,000		65,000		0
TOTAL EXPENSES	65,000		65,000		0
<u>JUVENILE SERVICES</u>					
Revenues	900		900		0
TOTAL REVENUES	900		900		0
TOTAL EXPENSES	900		900		0
<u>LAW LIBRARY</u>					
Revenues	16,000		16,000		0
TOTAL REVENUES	16,000		16,000		0
TOTAL EXPENSES	16,000		16,000		0
<u>SPECIAL REVENUE FUNDS FOR LCSO PROGRAMS</u>					
Revenues	56,865		54,855		-2,010
TOTAL REVENUES	56,865		54,855		-2,010
TOTAL EXPENSES	56,865		54,855		-2,010
<u>ASSET FORFEITURE</u>					
Revenues	1,500		1,500		0
TOTAL REVENUES	1,500		1,500		0
TOTAL EXPENSES	1,500		1,500		0
<u>PUBLIC DEFENDER</u>					
Revenues	319,345		324,030		4,685
General Fund Transfers	146,684		146,583		-101
TOTAL REVENUES	466,029		470,613		4,584
TOTAL EXPENSES	466,029		470,613		
<u>PLANNING</u>					
Revenues	476,130		637,628		161,498
TOTAL REVENUES	476,130		637,628		161,498
TOTAL EXPENSES	476,130		637,628		161,498
<u>MUTIPLE GRANT</u>					
Revenues	980,416		850,365		-130,051
TOTAL REVENUES	980,416		850,365		-130,051
TOTAL EXPENSES	980,416		850,365		-130,051

**Lumpkin County, Georgia**  
**2019 Annual Budget**

LUMPKIN COUNTY OTHER FUNDS	2019 BUDGET AS ADOPTED 8/21/2018	2019 BUDGET % of budget	2020 BUDGET AS ADOPTED 9/17/2019	2020 BUDGET % of budget	2019 - 2020 \$ Increase/ Decrease (-)
<u>2014 S.P.L.O.S.T.</u>					
Revenues	4,502,580		802,079		-3,700,501
TOTAL REVENUES	<u>4,502,580</u>		<u>802,079</u>		<u>-3,700,501</u>
TOTAL EXPENSES	<u>4,502,580</u>		<u>802,079</u>		<u>-3,700,501</u>
<u>SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY</u>					
Revenues	205,163		205,164		1
TOTAL REVENUES	<u>205,163</u>		<u>205,164</u>		<u>1</u>
TOTAL EXPENSES	<u>205,163</u>		<u>205,164</u>		<u>1</u>
<u>HOTEL/MOTEL TAX</u>					
Revenues	185,200		225,200		40,000
TOTAL REVENUES	<u>185,200</u>		<u>225,200</u>		<u>40,000</u>
Expense	185,200		225,200		40,000
General Fund Transfers	0		0		0
TOTAL EXPENSES	<u>185,200</u>		<u>225,200</u>		<u>40,000</u>
<u>DEBT SERVICE FUND</u>					
Revenues	1,900,000		1,900,000		0
TOTAL REVENUES	<u>1,900,000</u>		<u>1,900,000</u>		<u>0</u>
TOTAL EXPENSES	<u>1,900,000</u>		<u>1,900,000</u>		<u>0</u>
<u>CAPTIAL PROJECTS FUND - PUBLIC ROADS</u>					
Revenues	550,000		3,550,000		3,000,000
TOTAL REVENUES	<u>550,000</u>		<u>3,550,000</u>		<u>3,000,000</u>
TOTAL EXPENSES	<u>550,000</u>		<u>3,550,000</u>		<u>3,000,000</u>
<u>TECHNOLOGY FUND</u>					
Revenues	20,000		22,330		2,330
TOTAL REVENUES	<u>20,000</u>		<u>22,330</u>		<u>2,330</u>
TOTAL EXPENSES	<u>20,000</u>		<u>22,330</u>		<u>2,330</u>
<u>SOLID WASTE FUND</u>					
Revenues	16,200		16,200		0
Other Financing Sources	18,000		3,400		-14,600
General Fund Transfers	77,747		76,056		-1,691
TOTAL REVENUES	<u>111,947</u>		<u>95,656</u>		<u>-16,291</u>
TOTAL EXPENSES	<u>111,947</u>		<u>95,656</u>		<u>-16,291</u>



## Lumpkin County, Georgia 2019 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2019 BUDGET <i>AS ADOPTED</i> 8/21/2018	2019 BUDGET % of budget	2020 BUDGET <i>AS ADOPTED</i> 9/17/2019	2020 BUDGET % of budget	2019 - 2020 \$ Increase/ Decrease (-)
<u>E911 SYSTEM</u>					
Revenues	512,075		649,802		137,727
General Fund Transfers	425,374		289,966		-135,408
TOTAL REVENUES	937,449		939,768		2,319
TOTAL EXPENSES	937,449		939,768		2,319
 <u>AIRPORT AUTHORITY</u>					
Revenues	34,450		34,850		400
General Fund Transfers	13,330		66,450		53,120
TOTAL REVENUES	47,780		101,300		53,520
TOTAL EXPENSES	47,780		101,300		53,520
 <u>HOSPITAL AUTHORITY</u>					
Revenues	65,350		42,000		-23,350
General Fund Transfers	0		0		0
TOTAL REVENUES	65,350		42,000		-23,350
TOTAL EXPENSES	65,350		42,000		-23,350
 <u>CAPITAL PROJECTS REVENUE</u>					
Revenues	0		0		0
General Fund Transfers	936,457		1,529,284		592,827
TOTAL REVENUES	936,457		1,529,284		592,827
 <u>CAPITAL PROJECTS EXPENSE</u>					
TOTAL EXPENSES	936,457		1,529,284		592,827
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LUMPKIN COUNTY OTHER FUNDS	2019 BUDGET <i>AS ADOPTED</i> 8/21/2018	2019 BUDGET % of budget	2020 BUDGET <i>AS ADOPTED</i> 9/17/2019	2020 BUDGET % of budget	2019 - 2020 \$ Increase/ Decrease (-)
<u>CAPITAL PROJECTS EXPENSE</u>					
Commissioners	174,086		174,086		0
ADA Mitigation	200,000		200,000		0
Financial Administration	0		34,000		34,000
Animal Shelter	0		50,000		50,000
Tax Commissioner	0		42,663		42,663
General Government Buildings	36,000		36,000		0
Administrative Support	115,000		280,000		165,000
Clerk of Superior Court	15,400		18,000		2,600
Coroner	0		6,564		6,564
Uniform Patrol	160,000		258,000		98,000
Detention Center	0		0		0
Court Services/Warrants	0		0		0
Emergency Services	37,000		60,000		23,000
E-911	0		0		0
Roads and Bridges	160,000		0		-160,000
Park & Recreation	15,000		361,000		346,000
Transportation	4,471		4,471		0
Community Center	0		0		0
Senior Center	4,500		4,500		0
Fleet Maintenance	15,000		0		-15,000
TOTAL	936,457		1,529,284		592,827