



Lumpkin County, Georgia

2018 Annual Budget

As Proposed

July 26, 2017

**Lumpkin County, Georgia
2018 Annual Budget**

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY GENERAL FUND REVENUES	2017 BUDGET AS ADOPTED 9/20/2016	2017 BUDGET % of budget	2018 BUDGET AS PROPOSED 7/26/2017	2018 BUDGET % of budget	2017 - 2018 \$ Increase/ Decrease (-)
Taxes	16,148,608	78.32%	16,495,680	77.56%	347,072
Licenses and Permits	45,000	0.22%	40,000	0.19%	-5,000
Intergovernmental Revenues	543,822	2.64%	424,540	2.00%	-119,282
Charges for Services	2,572,508	12.48%	2,747,467	12.92%	174,959
Fines and Forfeitures	565,800	2.74%	602,350	2.83%	36,550
Investment Income	16,015	0.08%	32,647	0.15%	16,632
Contributions and Donations from Private Sources	33,400	0.16%	40,400	0.19%	7,000
Miscellaneous Revenue	212,147	1.03%	385,761	1.81%	173,614
Other Financing Sources	481,615	2.34%	500,000	2.35%	18,385
TOTAL	20,618,915	100.00%	21,268,845	100.00%	649,930

LUMPKIN COUNTY GENERAL FUND EXPENDITURES	2017 BUDGET AS ADOPTED 9/20/2016	2017 BUDGET % of budget	2018 BUDGET AS PROPOSED 7/26/2017	2018 BUDGET % of budget	2017 - 2018 \$ Increase/ Decrease (-)
General Government	4,377,145	21.23%	4,633,919	21.79%	256,774
Judicial	1,534,692	7.44%	1,678,864	7.89%	144,172
Public Safety	9,522,782	46.18%	9,639,307	45.32%	116,525
Other Protection	320,640	1.56%	315,771	1.48%	-4,869
Public Works	1,475,959	7.16%	1,464,134	6.88%	-11,825
Health & Welfare	713,270	3.46%	727,634	3.42%	14,364
Culture/Recreation	1,412,129	6.85%	1,395,201	6.56%	-16,928
Development	416,565	2.02%	206,136	0.97%	-210,429
Operating Transfers Out	845,733	4.10%	1,207,879	5.68%	362,146
TOTAL	20,618,915	100.00%	21,268,845	100.00%	649,930

Lumpkin County, Georgia 2018 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	2017 BUDGET AS ADOPTED 9/20/2016	2017 BUDGET % of budget	2018 BUDGET AS PROPOSED 7/26/2017	2018 BUDGET % of budget	2017 - 2018 \$ Increase/ Decrease (-)
TAXES					
Franchise Fee	40,000	0.19%	40,000	0.19%	0
Local Option Sales Tax	2,414,375	11.71%	2,357,684	11.09%	-56,691
Beer & Wine Excise Tax	163,000	0.79%	170,000	0.80%	7,000
Energy Excise Tax	30,000	0.15%	36,000	0.17%	6,000
Insurance Premium Tax	1,297,606	6.29%	1,380,860	6.49%	83,254
Real & Personal Property	12,158,627	58.97%	12,461,136	58.59%	302,509
Real Estate Transfer Tax	45,000	0.22%	50,000	0.24%	5,000
	16,148,608	78.32%	16,495,680	77.56%	347,072
LICENSE AND PERMITS					
Beer & Wine License	45,000	0.22%	40,000	0.19%	-5,000
	45,000	0.22%	40,000	0.19%	-5,000
INTERGOVERNMENTAL REVENUES					
Commissioner	100,000	0.48%	50,000	0.24%	-50,000
Sheriff	138,584	0.67%	39,423	0.19%	-99,161
Enotah Judicial Circuit	2,033	0.01%	0	0.00%	-2,033
Victim Assistance	0	0.00%	0	0.00%	0
Public Works Administration	0	0.00%	0	0.00%	0
Emergency Management	11,103	0.05%	11,103	0.05%	0
Emergency Services	53,617	0.26%	65,454	0.31%	11,837
Transportation Services	69,995	0.34%	76,881	0.36%	6,886
Senior Center	151,030	0.73%	162,264	0.76%	11,234
Airport	0	0.00%	0	0.00%	0
Drug Task Force	17,460	0.08%	19,415	0.09%	1,955
	543,822	2.64%	424,540	2.00%	-119,282
CHARGES FOR SERVICES					
Commissioner	4,550	0.02%	900	0.00%	-3,650
Tax Assessor	200	0.00%	200	0.00%	0
Tax Commissioner	459,306	2.23%	470,517	2.21%	11,211
Animal Control	0	0.00%	0	0.00%	0
Detention Center	110,700	0.54%	55,500	0.26%	-55,200
Sheriff	32,640	0.16%	32,640	0.15%	0
Clerk of Superior Court	348,500	1.69%	364,000	1.71%	15,500
Probate Court	33,500	0.16%	40,000	0.19%	6,500
Enotah Judicial Circuit	0	0.00%	0	0.00%	0
Victim Assistance	0	0.00%	0	0.00%	0
Board of Elections	2	0.00%	792	0.00%	790
Roads and Bridges	1,500	0.01%	1,000	0.00%	-500
Airport	20,000	0.10%	20,000	0.09%	0
Ambulance	1,200,000	5.82%	1,392,274	6.55%	192,274
Park and Recreation	232,375	1.13%	249,100	1.17%	16,725
Emergency Services	13,500	0.07%	9,500	0.04%	-4,000
Transportation Services	51,000	0.25%	44,000	0.21%	-7,000
Senior Center	13,900	0.07%	13,900	0.07%	0
Community Center	0	0.00%	0	0.00%	0
After School Program	0	0.00%	0	0.00%	0
Financial Administration	17,735	0.09%	19,044	0.09%	1,309
Animal Shelter	26,300	0.13%	26,900	0.13%	600
Data Processing/GIS	6,800	0.03%	7,200	0.03%	400
	2,572,508	12.48%	2,747,467	12.92%	174,959

Lumpkin County, Georgia 2018 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	2017 BUDGET <i>AS ADOPTED</i> 9/20/2016	2017 BUDGET % of budget	2018 BUDGET <i>AS PROPOSED</i> 7/26/2017	2018 BUDGET % of budget	2017 - 2018 \$ Increase/ Decrease (-)
<u>FINES AND FORFEITURES</u>					
State Probation	4,000	0.02%	4,250	0.02%	250
Detention Center	51,300	0.25%	49,100	0.23%	-2,200
Clerk of Superior Court	171,500	0.83%	166,500	0.78%	-5,000
Magistrate Court	15,000	0.07%	10,000	0.05%	-5,000
Probate Court	300,000	1.45%	348,500	1.64%	48,500
Victim Assistance	24,000	0.12%	24,000	0.11%	0
	565,800	2.74%	602,350	2.83%	36,550
<u>INVESTMENT INCOME</u>					
Commissioner	14,000	0.07%	30,100	0.14%	16,100
Tax Commissioner	2,000	0.01%	2,500	0.01%	500
Clerk of Superior Court	15	0.00%	47	0.00%	32
	16,015	0.08%	32,647	0.15%	16,632
<u>CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES</u>					
Animal Shelter	5,000	0.02%	4,000	0.02%	-1,000
Sheriff	2,400	0.01%	2,400	0.01%	0
Emergency Services	5,000	0.02%	20,000	0.09%	15,000
Park and Recreation	19,000	0.09%	12,000	0.06%	-7,000
Senior Center	2,000	0.01%	2,000	0.01%	0
	33,400	0%	40,400	0%	7,000
<u>MISCELLANEOUS REVENUE</u>					
Commissioner	96,000	0.47%	197,000	0.93%	101,000
Tax Commissioner	2,500	0.01%	22,000	0.10%	19,500
Sheriff	4,000	0.02%	99,161	0.47%	95,161
Detention Center	30,000	0.15%	21,000	0.10%	-9,000
Roads and Bridges	0	0.00%	0	0.00%	0
Airport	13,668	0.07%	13,500	0.06%	-168
Park and Recreation	33,800	0.16%	32,000	0.15%	-1,800
Emergency Services	3,000	0.01%	0	0.00%	-3,000
Fleet Maintenance	600	0.00%	600	0.00%	0
Community Center	0	0.00%	0	0.00%	0
Senior Center	500	0.00%	500	0.00%	0
Risk Management	10,000	0.05%	0	0.00%	-10,000
District Attorney	0	0.00%	0	0.00%	0
Health Department	4,000	0.02%	0	0.00%	-4,000
Rainbow House	0	0.00%	0	0.00%	0
County Surveyor	14,079	0.07%	0	0.00%	-14,079
	212,147	1.03%	385,761	1.81%	173,614
<u>OTHER FINANCING SOURCES</u>					
General Government	481,615	2.34%	500,000	2.35%	18,385
	481,615	2.34%	500,000	2.35%	18,385
TOTAL	20,618,915		21,268,845		649,930

Lumpkin County, Georgia 2018 Annual Budget

LUMPKIN COUNTY GENERAL FUND EXPENDITURE	2017 BUDGET <i>AS ADOPTED</i> 9/20/2016	2017 BUDGET % of budget	2018 BUDGET <i>AS PROPOSED</i> 7/26/2017	2018 BUDGET % of budget	2017 - 2018 \$ Increase/ Decrease (-)
GENERAL GOVERNMENT					
Commissioner	115,845	0.56%	124,982	0.59%	9,137
County Manager	258,020	1.25%	299,873	1.41%	41,853
Board of Elections	169,350	0.82%	206,342	0.97%	36,992
Financial Administration	524,362	2.54%	474,296	2.23%	-50,066
Legal	130,000	0.63%	125,000	0.59%	-5,000
Data Processing/GIS	81,912	0.40%	79,952	0.38%	-1,960
Human Resources	228,073	1.11%	244,351	1.15%	16,278
Tax Commissioner	407,478	1.98%	423,651	1.99%	16,173
Tax Assessor	432,968	2.10%	510,743	2.40%	77,775
Board of Equalization	10,535	0.05%	9,400	0.04%	-1,135
Risk Management	20,000	0.10%	15,000	0.07%	-5,000
ADA Mitigation	200,000	0.97%	200,000	0.94%	0
General Government Buildings	803,338	3.90%	835,857	3.93%	32,519
County Surveyor	15,641	0.08%	0	0.00%	-15,641
Administrative Support	952,300	4.62%	1,056,800	4.97%	104,500
General Administration Fees	27,323	0.13%	27,672	0.13%	349
	4,377,145	21.23%	4,633,919	21.79%	256,774
JUDICIAL					
Enotah Circuit	214,563	1.04%	223,230	1.05%	8,667
Superior Court	208,349	1.01%	256,820	1.21%	48,471
Capital Trial	2,500	0.01%	0	0.00%	-2,500
Clerk of Superior Court	584,703	2.84%	613,464	2.88%	28,761
District Attorney	5,000	0.02%	5,000	0.02%	0
Victim Assistance	24,000	0.12%	24,000	0.11%	0
Magistrate Court	231,508	1.12%	237,106	1.11%	5,598
Probate Court	264,069	1.28%	319,244	1.50%	55,175
	1,534,692	7.44%	1,678,864	7.89%	144,172
PUBLIC SAFETY					
Sheriff - Administration	4,657,697	22.59%	4,813,772	22.63%	156,075
Special Services	36,700	0.18%	0	0.00%	-36,700
Criminal Investigation	40,050	0.19%	41,250	0.19%	1,200
Drug Task Force	57,211	0.28%	58,122	0.27%	911
Uniform Patrol	144,450	0.70%	178,500	0.84%	34,050
Detention Center	608,500	2.95%	604,813	2.84%	-3,687
Sheriff - Court Services-Warrant	27,725	0.13%	24,875	0.12%	-2,850
Animal Control	0	0.00%	0	0.00%	0
Emergency Services	3,786,504	18.36%	3,767,875	17.72%	-18,629
Emergency Management	107,122	0.52%	111,026	0.52%	3,904
Coroner	56,823	0.28%	39,074	0.18%	-17,749
	9,522,782	46.18%	9,639,307	45.32%	116,525
OTHER PROTECTION					
Animal Shelter	320,640	1.56%	315,771	1.48%	-4,869
	320,640	1.56%	315,771	1.48%	-4,869
PUBLIC WORKS					
Public Works Administration	48,676	0.24%	48,926	0.23%	250
Roads and Bridges	1,191,597	5.78%	1,181,379	5.55%	-10,218
Fleet Maintenance	235,686	1.14%	233,829	1.10%	-1,857
	1,475,959	7.16%	1,464,134	6.88%	-11,825

Lumpkin County, Georgia 2018 Annual Budget

LUMPKIN COUNTY GENERAL FUND EXPENDITURE	2017 BUDGET <i>AS ADOPTED</i> 9/20/2016	2017 BUDGET % of budget	2018 BUDGET <i>AS PROPOSED</i> 7/26/2017	2018 BUDGET % of budget	2017 - 2018 \$ Increase/ Decrease (-)
<u>HEALTH AND WELFARE</u>					
Health Department	209,199	1.01%	209,199	0.98%	0
DFACS	15,000	0.07%	15,000	0.07%	0
Senior Center	325,089	1.58%	333,548	1.57%	8,459
Transportation Services	163,982	0.80%	169,887	0.80%	5,905
	713,270	3.46%	727,634	3.42%	14,364
<u>CULTURE/RECREATION</u>					
Park and Recreation	1,012,129	4.91%	995,201	4.68%	-16,928
Community Center	0	0.00%	0	0.00%	0
After School Program	0	0.00%	0	0.00%	0
Library	400,000	1.94%	400,000	1.88%	0
	1,412,129	6.85%	1,395,201	6.56%	-16,928
<u>DEVELOPMENT</u>					
Cooperative Extension Service	57,028	0.28%	60,097	0.28%	3,069
Airport	27,172	0.13%	26,999	0.13%	-173
Debt Service	332,365	1.61%	119,040	0.56%	-213,325
	416,565	2.02%	206,136	0.97%	-210,429
<u>OPERATING TRANSFERS OUT</u>					
OT out-Drug Court Fund	0	0.00%	0	0.00%	0
OT out-Capital Projects Fund	281,615	1.37%	378,086	1.78%	96,471
OT out-Solid Waste Fund	87,999	0.43%	125,159	0.59%	37,160
OT out-E911 Fund	288,176	1.40%	319,302	1.50%	31,126
OT out-Public Defender	124,685	0.60%	124,482	0.59%	-203
OT out-Grant Fund	63,258	0.31%	260,850	1.23%	197,592
OT out - CDBG	0	0.00%	0	0.00%	0
OT out-Other Funds	0	0.00%	0	0.00%	0
	845,733	4.10%	1,207,879	5.68%	362,146
TOTAL	20,618,915		21,268,845		649,930

Lumpkin County, Georgia 2018 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2017 BUDGET <i>AS ADOPTED</i> 9/20/2016	2017 BUDGET % of budget	2018 BUDGET <i>AS PROPOSED</i> 7/26/2017	2018 BUDGET % of budget	2017 - 2018 \$ Increase/ Decrease (-)
<u>DRUG REHABILITATION</u>					
Revenues	40,000		65,000		25,000
TOTAL REVENUES	40,000		65,000		25,000
TOTAL EXPENSES	40,000		65,000		25,000
<u>JUVENILE SERVICES</u>					
Revenues	1,300		900		-400
TOTAL REVENUES	1,300		900		-400
TOTAL EXPENSES	1,300		900		-400
<u>LAW LIBRARY</u>					
Revenues	25,000		16,000		-9,000
TOTAL REVENUES	25,000		16,000		-9,000
TOTAL EXPENSES	25,000		16,000		-9,000
<u>SPECIAL PROGRAMS</u>					
Revenues	54,338		100,100		45,762
TOTAL REVENUES	54,338		100,100		45,762
TOTAL EXPENSES	54,338		100,100		45,762
<u>ASSET FORFEITURE</u>					
Revenues	5,000		5,000		0
TOTAL REVENUES	5,000		5,000		0
TOTAL EXPENSES	5,000		5,000		0
<u>PUBLIC DEFENDER</u>					
Revenues	273,385		280,945		7,560
General Fund Transfers	124,685		124,482		-203
TOTAL REVENUES	398,070		405,427		7,357
TOTAL EXPENSES	398,070		405,427		
<u>PLANNING</u>					
Revenues	375,437		401,235		25,798
TOTAL REVENUES	375,437		401,235		25,798
TOTAL EXPENSES	375,437		401,235		25,798
<u>MUTIPLE GRANT</u>					
Revenues	225,049		510,235		285,186
TOTAL REVENUES	225,049		510,235		285,186
TOTAL EXPENSES	225,049		510,235		285,186

Lumpkin County, Georgia
2018 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2017 BUDGET <i>AS ADOPTED</i> 9/20/2016	2017 BUDGET % of budget	2018 BUDGET <i>AS PROPOSED</i> 7/26/2017	2018 BUDGET % of budget	2017 - 2018 \$ Increase/ Decrease (-)
<u>2014 S.P.L.O.S.T.</u>					
Revenues	3,472,500		3,200,000		-272,500
TOTAL REVENUES	<u>3,472,500</u>		<u>3,200,000</u>		<u>-272,500</u>
TOTAL EXPENSES	<u>3,472,500</u>		<u>3,200,000</u>		<u>-272,500</u>
<u>SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY</u>					
Revenues	205,163		205,163		0
TOTAL REVENUES	<u>205,163</u>		<u>205,163</u>		<u>0</u>
TOTAL EXPENSES	<u>205,163</u>		<u>205,163</u>		<u>0</u>
<u>HOTEL/MOTEL TAX</u>					
Revenues	148,195		167,600		19,405
TOTAL REVENUES	<u>148,195</u>		<u>167,600</u>		<u>19,405</u>
Expense	147,190		167,600		20,410
General Fund Transfers	1,005		0		-1,005
TOTAL EXPENSES	<u>148,195</u>		<u>167,600</u>		<u>19,405</u>
<u>DEBT SERVICE FUND</u>					
Revenues	625,311		0		-625,311
TOTAL REVENUES	<u>625,311</u>		<u>0</u>		<u>-625,311</u>
TOTAL EXPENSES	<u>625,311</u>		<u>0</u>		<u>-625,311</u>
<u>CAPTIAL PROJECTS FUND - PUBLIC ROADS</u>					
Revenues	393,000		510,000		117,000
TOTAL REVENUES	<u>393,000</u>		<u>510,000</u>		<u>117,000</u>
TOTAL EXPENSES	<u>393,000</u>		<u>510,000</u>		<u>117,000</u>
<u>TECHNOLOGY FUND</u>					
Revenues	10,000		10,000		0
TOTAL REVENUES	<u>10,000</u>		<u>10,000</u>		<u>0</u>
TOTAL EXPENSES	<u>10,000</u>		<u>10,000</u>		<u>0</u>
<u>SOLID WASTE FUND</u>					
Revenues	16,200		16,200		0
Other Financing Sources	20,000		18,000		-2,000
General Fund Transfers	87,999		125,159		37,160
TOTAL REVENUES	<u>124,199</u>		<u>159,359</u>		<u>35,160</u>
TOTAL EXPENSES	<u>124,199</u>		<u>159,359</u>		<u>35,160</u>

Lumpkin County, Georgia 2018 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2017 BUDGET <i>AS ADOPTED</i> 9/20/2016	2017 BUDGET % of budget	2018 BUDGET <i>AS PROPOSED</i> 7/26/2017	2018 BUDGET % of budget	2017 - 2018 \$ Increase/ Decrease (-)
<u>E911 SYSTEM</u>					
Revenues	532,200		530,020		-2,180
General Fund Transfers	288,176		319,302		31,126
TOTAL REVENUES	<u>820,376</u>		<u>849,322</u>		28,946
TOTAL EXPENSES	<u>820,376</u>		<u>849,322</u>		28,946
<u>CAPITAL PROJECTS REVENUE</u>					
Revenues	0		0		0
General Fund Transfers	281,615		378,086		96,471
TOTAL REVENUES	<u>281,615</u>		<u>378,086</u>		96,471
<u>CAPITAL PROJECTS EXPENSE</u>					
TOTAL EXPENSES	<u>281,615</u>		<u>378,086</u>		96,471

LUMPKIN COUNTY OTHER FUNDS	2017 BUDGET <i>AS ADOPTED</i> 9/20/2016	2017 BUDGET % of budget	2018 BUDGET <i>AS PROPOSED</i> 7/26/2017	2018 BUDGET % of budget	2017 - 2018 \$ Increase/ Decrease (-)
<u>CAPITAL PROJECTS EXPENSE</u>					
Commissioners	0		174,086		174,086
Airport	18,750		0		-18,750
Financial Administration	0		0		0
Animal Shelter	0		0		0
Tax Commissioner	0		0		0
General Government Buildings	60,000		70,000		10,000
Administrative Support	115,000		85,000		-30,000
Clerk of Superior Court	16,000		13,000		-3,000
Criminal Investigation	0		0		0
Uniform Patrol	0		0		0
Detention Center	0		0		0
Court Services/Warrants	0		0		0
Emergency Services	0		0		0
E-911	0		0		0
Roads and Bridges	0		0		0
Park & Recreation	45,500		0		-45,500
Transportation	0		0		0
Community Center	0		0		0
Senior Center	26,365		0		-26,365
Fleet Maintenance	0		36,000		36,000
TOTAL	<u>281,615</u>		<u>378,086</u>		96,471