



# Lumpkin County, Georgia

## 2017 Annual Budget

*As Proposed*

August 25, 2016

**Lumpkin County, Georgia**  
**2017 Annual Budget**

**GENERAL FUND REVENUE AND EXPENDITURE SUMMARY**

<b>LUMPKIN COUNTY GENERAL FUND REVENUES</b>	<b>2016 BUDGET AS ADOPTED 8/18/2015</b>	2016 BUDGET % of budget	<b>2017 BUDGET AS PROPOSED 8/25/2016</b>	2017 BUDGET % of budget	2016 - 2017 \$ Increase/ Decrease (-)
Taxes	15,072,705	80.09%	16,148,608	78.32%	1,075,903
Licenses and Permits	40,000	0.21%	45,000	0.22%	5,000
Intergovernmental Revenues	560,275	2.98%	543,822	2.64%	-16,453
Charges for Services	2,414,946	12.83%	2,572,508	12.48%	157,562
Fines and Forfeitures	514,300	2.73%	565,800	2.74%	51,500
Investment Income	16,029	0.09%	16,015	0.08%	-14
Contributions and Donations from Private Sources	28,000	0.15%	33,400	0.16%	5,400
Miscellaneous Revenue	172,558	0.92%	212,147	1.03%	39,589
Other Financing Sources	0	0.00%	481,615	2.34%	481,615
<b>TOTAL</b>	<b>18,818,813</b>	<b>100.00%</b>	<b>20,618,915</b>	<b>100.00%</b>	<b>1,800,102</b>

<b>LUMPKIN COUNTY GENERAL FUND EXPENDITURES</b>	<b>2016 BUDGET AS ADOPTED 8/18/2015</b>	2016 BUDGET % of budget	<b>2017 BUDGET AS PROPOSED 8/25/2016</b>	2017 BUDGET % of budget	2016 - 2017 \$ Increase/ Decrease (-)
General Government	3,563,363	18.94%	4,377,145	21.23%	813,782
Judicial	1,493,507	7.94%	1,534,692	7.44%	41,185
Public Safety	8,509,215	45.22%	9,522,782	46.18%	1,013,567
Other Protection	251,923	1.34%	320,640	1.56%	68,717
Public Works	1,418,758	7.54%	1,475,959	7.16%	57,201
Health & Welfare	685,405	3.64%	713,270	3.46%	27,865
Culture/Recreation	1,187,910	6.31%	1,412,129	6.85%	224,219
Development	1,025,059	5.45%	416,565	2.02%	-608,494
Operating Transfers Out	683,673	3.63%	845,733	4.10%	162,060
<b>TOTAL</b>	<b>18,818,813</b>	<b>100.00%</b>	<b>20,618,915</b>	<b>100.00%</b>	<b>1,800,102</b>

## Lumpkin County, Georgia 2017 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	2016 BUDGET AS ADOPTED 8/18/2015	2016 BUDGET % of budget	2017 BUDGET AS PROPOSED 8/25/2016	2017 BUDGET % of budget	2016 - 2017 \$ Increase/ Decrease (-)
<u>TAXES</u>					
Franchise Fee	40,000	0.21%	40,000	0.19%	0
Local Option Sales Tax	2,263,985	12.03%	2,414,375	11.71%	150,390
Beer & Wine Excise Tax	163,000	0.87%	163,000	0.79%	0
Energy Excise Tax	16,000	0.09%	30,000	0.15%	14,000
Insurance Premium Tax	1,211,761	6.44%	1,297,606	6.29%	85,845
Real & Personal Property	11,340,959	60.26%	12,158,627	58.97%	817,668
Real Estate Transfer Tax	37,000	0.20%	45,000	0.22%	8,000
	15,072,705	80.09%	16,148,608	78.32%	1,075,903
<u>LICENSE AND PERMITS</u>					
Beer & Wine License	40,000	0.21%	45,000	0.22%	5,000
	40,000	0.21%	45,000	0.22%	5,000
<u>INTERGOVERNMENTAL REVENUES</u>					
Commissioner	100,000	0.53%	100,000	0.48%	0
Sheriff	138,584	0.74%	138,584	0.67%	0
Enotah Judicial Circuit	0	0.00%	2,033	0.01%	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	0.06%	11,103	0.05%	0
Emergency Services	51,472	0.27%	53,617	0.26%	2,145
Transportation Services	70,928	0.38%	69,995	0.34%	-933
Senior Center	144,188	0.77%	151,030	0.73%	6,842
Airport	0	0.00%	0	0.00%	0
Drug Task Force	44,000	0.23%	17,460	0.08%	-26,540
	560,275	2.98%	543,822	2.64%	-16,453
<u>CHARGES FOR SERVICES</u>					
Commissioner	13,134	0.07%	4,550	0.02%	-8,584
Tax Assessor	250	0.00%	200	0.00%	-50
Tax Commissioner	479,000	2.55%	459,306	2.23%	-19,694
Animal Control	500	0.00%	0	0.00%	-500
Detention Center	260,700	1.39%	110,700	0.54%	-150,000
Sheriff	32,640	0.17%	32,640	0.16%	0
Clerk of Superior Court	403,000	2.14%	348,500	1.69%	-54,500
Probate Court	32,000	0.17%	33,500	0.16%	1,500
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%	2	0.00%	0
Roads and Bridges	750	0.00%	1,500	0.01%	750
Airport	20,000	0.11%	20,000	0.10%	0
Ambulance	850,000	4.52%	1,200,000	5.82%	350,000

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LUMPKIN COUNTY GENERAL FUND REVENUES	2016 BUDGET AS ADOPTED 8/18/2015	2016 BUDGET % of budget	2017 BUDGET AS PROPOSED 8/25/2016	2017 BUDGET % of budget	2016 - 2017 \$ Increase/ Decrease (-)
<u>CHARGES FOR SERVICES cont'd.</u>					
Park and Recreation	87,500	0.46%	232,375	1.13%	144,875
Emergency Services	4,500	0.02%	13,500	0.07%	9,000
Transportation Services	23,000	0.12%	51,000	0.25%	28,000
Senior Center	7,500	0.04%	13,900	0.07%	6,400
Community Center	45,000	0.24%	0	0.00%	-45,000
After School Program	95,000	0.50%	0	0.00%	-95,000
Financial Administration	17,470	0.09%	17,735	0.09%	265
Animal Shelter	36,000	0.19%	26,300	0.13%	-9,700
Data Processing/GIS	7,000	0.04%	6,800	0.03%	-200
	<b>2,414,946</b>	<b>12.83%</b>	<b>2,572,508</b>	<b>12.48%</b>	<b>157,562</b>
<u>FINES AND FORFEITURES</u>					
State Probation	18,000	0.10%	4,000	0.02%	-14,000
Detention Center	51,300	0.27%	51,300	0.25%	0
Clerk of Superior Court	171,000	0.91%	171,500	0.83%	500
Magistrate Court	15,000	0.08%	15,000	0.07%	0
Probate Court	240,000	1.28%	300,000	1.45%	60,000
Victim Assistance	19,000	0.10%	24,000	0.12%	5,000
	<b>514,300</b>	<b>2.73%</b>	<b>565,800</b>	<b>2.74%</b>	<b>51,500</b>
<u>INVESTMENT INCOME</u>					
Commissioner	14,000	0.07%	14,000	0.07%	0
Tax Commissioner	2,000	0.01%	2,000	0.01%	0
Clerk of Superior Court	29	0.00%	15	0.00%	-14
	<b>16,029</b>	<b>0.09%</b>	<b>16,015</b>	<b>0.08%</b>	<b>-14</b>
<u>CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES</u>					
Animal Shelter	10,000	0.05%	5,000	0.02%	-5,000
Sheriff	1,000	0.01%	2,400	0.01%	1,400
Emergency Services	3,000	0.02%	5,000	0.02%	2,000
Park and Recreation	4,000	0.02%	19,000	0.09%	15,000
Senior Center	10,000	0.05%	2,000	0.01%	-8,000
	<b>28,000</b>	<b>0%</b>	<b>33,400</b>	<b>0%</b>	<b>5,400</b>
<u>MISCELLANEOUS REVENUE</u>					
Commissioner	69,339	0.37%	96,000	0.47%	26,661
Tax Commissioner	1,500	0.01%	2,500	0.01%	1,000
Sheriff	2,400	0.01%	4,000	0.02%	1,600
Detention Center	30,000	0.16%	30,000	0.15%	0
Roads and Bridges	0	0.00%	0	0.00%	0
Airport	14,180	0.08%	13,668	0.07%	-512
Park and Recreation	1,500	0.01%	33,800	0.16%	32,300
Emergency Services	0	0.00%	3,000	0.01%	3,000
Fleet Maintenance	560	0.00%	600	0.00%	40
Community Center	28,000	0.15%	0	0.00%	-28,000
Senior Center	500	0.00%	500	0.00%	0
Risk Management	0	0.00%	10,000	0.05%	10,000
District Attorney	6,500	0.03%	0	0.00%	-6,500
Health Department	4,000	0.02%	4,000	0.02%	0
Rainbow House	0	0.00%	0	0.00%	0
County Surveyor	14,079	0.07%	14,079	0.07%	0
	<b>172,558</b>	<b>0.92%</b>	<b>212,147</b>	<b>1.03%</b>	<b>39,589</b>
<u>OTHER FINANCING SOURCES</u>					
General Government	0	0.00%	481,615	2.34%	481,615
	<b>0</b>	<b>0.00%</b>	<b>481,615</b>	<b>2.34%</b>	<b>481,615</b>
<b>TOTAL</b>	<b>18,818,813</b>		<b>20,618,915</b>		<b>1,800,102</b>

## Lumpkin County, Georgia 2017 Annual Budget

LUMPKIN COUNTY GENERAL FUND EXPENDITURE	2016 BUDGET AS ADOPTED 8/18/2015	2016 BUDGET % of budget	2017 BUDGET AS PROPOSED 8/25/2016	2017 BUDGET % of budget	2016 - 2017 \$ Increase/ Decrease (-)
<b>GENERAL GOVERNMENT</b>					
Commissioner	137,133	0.73%	115,845	0.56%	-21,288
County Manager	240,771	1.28%	258,020	1.25%	17,249
Board of Elections	192,069	1.02%	169,350	0.82%	-22,719
Financial Administration	497,436	2.64%	524,362	2.54%	26,926
Legal	160,000	0.85%	130,000	0.63%	-30,000
Data Processing/GIS	90,846	0.48%	81,912	0.40%	-8,934
Human Resources	207,206	1.10%	228,073	1.11%	20,867
Tax Commissioner	396,926	2.11%	407,478	1.98%	10,552
Tax Assessor	414,120	2.20%	432,968	2.10%	18,848
Board of Equalization	10,380	0.06%	10,535	0.05%	155
Risk Management	16,000	0.09%	20,000	0.10%	4,000
ADA Mitigation	0	0.00%	200,000	0.97%	200,000
General Government Buildings	744,255	3.95%	803,338	3.90%	59,083
County Surveyor	14,079	0.07%	15,641	0.08%	1,562
Administrative Support	414,900	2.20%	952,300	4.62%	537,400
General Administration Fees	27,242	0.14%	27,323	0.13%	81
	<b>3,563,363</b>	<b>18.94%</b>	<b>4,377,145</b>	<b>21.23%</b>	<b>813,782</b>
<b>JUDICIAL</b>					
Enotah Circuit	208,415	1.11%	214,563	1.04%	6,148
Superior Court	208,120	1.11%	208,349	1.01%	229
Capital Trial	2,500	0.01%	2,500	0.01%	0
Clerk of Superior Court	582,085	3.09%	584,703	2.84%	2,618
District Attorney	3,500	0.02%	5,000	0.02%	1,500
Victim Assistance	19,000	0.10%	24,000	0.12%	5,000
Magistrate Court	225,320	1.20%	231,508	1.12%	6,188
Probate Court	244,567	1.30%	264,069	1.28%	19,502
	<b>1,493,507</b>	<b>7.94%</b>	<b>1,534,692</b>	<b>7.44%</b>	<b>41,185</b>
<b>PUBLIC SAFETY</b>					
Sheriff - Administration	4,198,225	22.31%	4,657,697	22.59%	459,472
Special Services	46,900	0.25%	36,700	0.18%	-10,200
Criminal Investigation	44,456	0.24%	40,050	0.19%	-4,406
Drug Task Force	55,028	0.29%	57,211	0.28%	2,183
Uniform Patrol	169,750	0.90%	144,450	0.70%	-25,300
Detention Center	638,328	3.39%	608,500	2.95%	-29,828
Sheriff - Court Services-Warrant	21,500	0.11%	27,725	0.13%	6,225
Animal Control	9,410	0.05%	0	0.00%	-9,410
Emergency Services	3,167,830	16.83%	3,786,504	18.36%	618,674
Emergency Management	102,322	0.54%	107,122	0.52%	4,800
Coroner	55,466	0.29%	56,823	0.28%	1,357
	<b>8,509,215</b>	<b>45.22%</b>	<b>9,522,782</b>	<b>46.18%</b>	<b>1,013,567</b>
<b>OTHER PROTECTION</b>					
Animal Shelter	251,923	1.34%	320,640	1.56%	68,717
	<b>251,923</b>	<b>1.34%</b>	<b>320,640</b>	<b>1.56%</b>	<b>68,717</b>
<b>PUBLIC WORKS</b>					
Public Works Administration	56,370	0.30%	48,676	0.24%	-7,694
Roads and Bridges	1,122,923	5.97%	1,191,597	5.78%	68,674
Fleet Maintenance	239,465	1.27%	235,686	1.14%	-3,779
	<b>1,418,758</b>	<b>7.54%</b>	<b>1,475,959</b>	<b>7.16%</b>	<b>57,201</b>

## Lumpkin County, Georgia 2017 Annual Budget

LUMPKIN COUNTY GENERAL FUND EXPENDITURE	2016 BUDGET <i>AS ADOPTED</i> 8/18/2015	2016 BUDGET % of budget	2017 BUDGET <i>AS PROPOSED</i> 8/25/2016	2017 BUDGET % of budget	2016 - 2017 \$ Increase/ Decrease (-)
<b>HEALTH AND WELFARE</b>					
Health Department	213,742	1.14%	209,199	1.01%	-4,543
DFACS	15,000	0.08%	15,000	0.07%	0
Senior Center	345,658	1.84%	325,089	1.58%	-20,569
Transportation Services	111,005	0.59%	163,982	0.80%	52,977
	<b>685,405</b>	3.64%	<b>713,270</b>	3.46%	27,865
<b>CULTURE/RECREATION</b>					
Park and Recreation	492,160	2.62%	1,012,129	4.91%	519,969
Community Center	243,654	1.29%	0	0.00%	-243,654
After School Program	87,996	0.47%	0	0.00%	-87,996
Library	364,100	1.93%	400,000	1.94%	35,900
	<b>1,187,910</b>	6.31%	<b>1,412,129</b>	6.85%	224,219
<b>DEVELOPMENT</b>					
Cooperative Extension Service	56,473	0.30%	57,028	0.28%	555
Airport	29,076	0.15%	27,172	0.13%	-1,904
Debt Service	939,510	4.99%	332,365	1.61%	-607,145
	<b>1,025,059</b>	5.45%	<b>416,565</b>	2.02%	-608,494
<b>OPERATING TRANSFERS OUT</b>					
OT out-Drug Court Fund	0	0.00%	0	0.00%	0
OT out-Capital Projects Fund	184,650	0.98%	281,615	1.37%	96,965
OT out-Solid Waste Fund	71,061	0.38%	87,999	0.43%	16,938
OT out-E911 Fund	178,753	0.95%	288,176	1.40%	109,423
OT out-Public Defender	105,951	0.56%	124,685	0.60%	18,734
OT out-Grant Fund	63,258	0.34%	63,258	0.31%	0
OT out - CDBG	0	0.00%	0	0.00%	0
OT out-Other Funds	80,000	0.43%	0	0.00%	-80,000
	<b>683,673</b>	3.63%	<b>845,733</b>	4.10%	162,060
<b>TOTAL</b>	<b>18,818,813</b>		<b>20,618,915</b>		1,800,102

## Lumpkin County, Georgia 2017 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	<b>2016 BUDGET AS ADOPTED 8/18/2015</b>	2016 BUDGET % of budget	<b>2017 BUDGET AS PROPOSED 8/25/2016</b>	2017 BUDGET % of budget	2016 - 2017 \$ Increase/ Decrease (-)
<u>DRUG REHABILITATION</u>					
Revenues	40,000		40,000		0
TOTAL REVENUES	<b>40,000</b>		<b>40,000</b>		0
TOTAL EXPENSES	<b>40,000</b>		<b>40,000</b>		0
<u>JUVENILE SERVICES</u>					
Revenues	1,000		1,300		300
TOTAL REVENUES	<b>1,000</b>		<b>1,300</b>		300
TOTAL EXPENSES	<b>1,000</b>		<b>1,300</b>		300
<u>LAW LIBRARY</u>					
Revenues	25,000		25,000		0
TOTAL REVENUES	<b>25,000</b>		<b>25,000</b>		0
TOTAL EXPENSES	<b>25,000</b>		<b>25,000</b>		0
<u>SPECIAL PROGRAMS</u>					
Revenues	30,000		54,338		24,338
TOTAL REVENUES	<b>30,000</b>		<b>54,338</b>		24,338
TOTAL EXPENSES	<b>30,000</b>		<b>54,338</b>		24,338
<u>PUBLIC DEFENDER</u>					
Revenues	260,914		273,385		12,471
General Fund Transfers	105,951		124,685		18,734
TOTAL REVENUES	<b>366,865</b>		<b>398,070</b>		31,205
TOTAL EXPENSES	<b>366,865</b>		<b>398,070</b>		

## Lumpkin County, Georgia 2017 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2016 BUDGET <i>AS ADOPTED</i> 8/18/2015	2016 BUDGET % of budget	2017 BUDGET <i>AS PROPOSED</i> 8/25/2016	2017 BUDGET % of budget	2016 - 2017 \$ Increase/ Decrease (-)
<u>PLANNING</u>					
Revenues	274,363		375,437		101,074
TOTAL REVENUES	274,363		375,437		101,074
TOTAL EXPENSES	274,363		375,437		101,074
<u>MUTIPLE GRANT</u>					
Revenues	416,416		225,049		-191,367
TOTAL REVENUES	416,416		225,049		-191,367
TOTAL EXPENSES	416,416		225,049		-191,367
<u>2014 S.P.L.O.S.T.</u>					
Revenues	2,381,506		3,472,500		1,090,994
TOTAL REVENUES	2,381,506		3,472,500		1,090,994
TOTAL EXPENSES	2,381,506		3,472,500		1,090,994
<u>SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY</u>					
Revenues	205,163		205,163		0
TOTAL REVENUES	205,163		205,163		0
TOTAL EXPENSES	205,163		205,163		0
<u>HOTEL/MOTEL TAX</u>					
Revenues	130,270		148,195		17,925
TOTAL REVENUES	130,270		148,195		17,925
Expense	119,270		147,190		27,920
General Fund Transfers	11,000		1,005		-9,995
TOTAL EXPENSES	130,270		148,195		17,925
<u>DEBT SERVICE FUND</u>					
Revenues	625,180		625,311		131
TOTAL REVENUES	625,180		625,311		131
TOTAL EXPENSES	625,180		625,311		131
<u>SOLID WASTE FUND</u>					
Revenues	16,200		16,200		0
Other Financing Sources	20,000		20,000		0
General Fund Transfers	71,061		87,999		16,938
TOTAL REVENUES	107,261		124,199		16,938
TOTAL EXPENSES	107,261		124,199		16,938



# Lumpkin County, Georgia

## 2017 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2016 BUDGET <i>AS ADOPTED</i> 8/18/2015	2016 BUDGET % of budget	2017 BUDGET <i>AS PROPOSED</i> 8/25/2016	2017 BUDGET % of budget	2016 - 2017 \$ Increase/ Decrease (-)
<u>E911 SYSTEM</u>					
Revenues	524,850		532,200		7,350
General Fund Transfers	178,753		288,176		109,423
<b>TOTAL REVENUES</b>	<b>703,603</b>		<b>820,376</b>		<b>116,773</b>
<b>TOTAL EXPENSES</b>	<b>703,603</b>		<b>820,376</b>		<b>116,773</b>
<u>CAPITAL PROJECTS REVENUE</u>					
Revenues	0		0		0
General Fund Transfers	184,650		281,615		96,965
<b>TOTAL REVENUES</b>	<b>184,650</b>		<b>281,615</b>		<b>96,965</b>
<u>CAPITAL PROJECTS EXPENSE</u>					
<b>TOTAL EXPENSES</b>	<b>184,650</b>		<b>281,615</b>		<b>96,965</b>

LUMPKIN COUNTY OTHER FUNDS	2016 BUDGET <i>AS ADOPTED</i> 8/18/2015	2016 BUDGET % of budget	2017 BUDGET <i>AS PROPOSED</i> 8/25/2016	2017 BUDGET % of budget	2016 - 2017 \$ Increase/ Decrease (-)
<u>CAPITAL PROJECTS EXPENSE</u>					
Commissioners	0		0		0
Airport	0		18,750		18,750
Financial Administration	0		0		0
Animal Shelter	15,000		0		-15,000
Tax Commissioner	0		0		0
General Government Buildings	24,000		60,000		36,000
Administrative Support	65,000		115,000		50,000
Clerk of Superior Court	15,500		16,000		500
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	37,650		45,500		7,850
Transportation	0		0		0
Community Center	15,000		0		-15,000
Senior Center	5,000		26,365		21,365
Fleet Maintenance	7,500		0		-7,500
<b>TOTAL</b>	<b>184,650</b>		<b>281,615</b>		<b>96,965</b>