



LUMPKIN COUNTY
Board of Commissioners
Special Called Meeting Agenda
Commissioners Boardroom
99 Courthouse Hill
Dahlonega, GA 30533

August 20, 2024
4:30 PM

- **CALL TO ORDER**
- **CONSIDERATION OF AGENDA**
- **RESOLUTIONS**
 - 2024-37 Resolution to Establish the 2025 Budget (*Finance Director Abby Branan*)
 - 2024-38 Resolution to Establish the 2024 Ad Valorem Tax Millage Rate (*Finance Director Abby Branan*)
- **ADJOURNMENT**



Lumpkin County, Georgia

Finance

Date: August 20, 2024

Agenda Item: 2024-37 Resolution to Establish the 2025 Budget (*Finance Director Abby Branan*)

Item Description:

Facts & Historical Information:

Potential Courses Of Action:

Budget Impact:

Staff Recommendation:

LUMPKIN COUNTY RESOLUTION No. 2024 – 37

**A RESOLUTION ESTABLISHING AND ADOPTING
THE LUMPKIN COUNTY BUDGET FOR FISCAL YEAR 2025**

Whereas, in accordance with the procedures set out in O.C.G.A. Title 36, Chapter 81, the Lumpkin County Board of Commissioners has prepared a proposed budget setting forth its plan for raising and expending funds for specified programs, functions and activities and estimating the financial requirements of each department for the 2025 fiscal year; and

Whereas, in accordance with said procedures the Lumpkin County Board of Commissioners has provided public notice of the 5 year history of the millage rate on July 24, 2024, and has provided public notice of the availability of the budget on July 24, 2024, and July 31, 2024, and has conducted a public hearing on August 6, 2024, on its proposed budget in order to provide Lumpkin County Taxpayers with an opportunity to obtain information and make recommendations concerning the purposes for which local revenues are proposed to be raised and spent; and

Whereas, in accordance with said procedures, the governing authority has provided proper and lawful public notice that the 2025 Lumpkin County Budget is to be adopted at a public meeting conducted on August 20, 2024.

Now, therefore, it is hereby resolved that, pursuant to the authority vested in the Lumpkin County Board of Commissioners by Article 9, Sections 2 and 4 of the Constitution of the State of Georgia, and O.C.G.A. Title 36, Chapter 81, Lumpkin County hereby adopts as its Budget for the 2025 Fiscal Year the budget attached and incorporated hereto as “**Attachment A**”.

Resolved, adopted and effective this 20th day of August, 2024.

Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

Melissa Z. Witcher
Clerk, Lumpkin County



Lumpkin County, Georgia

2025 Annual Budget

As Proposed
August 20, 2024

Lumpkin County, Georgia
2025 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

	2024 BUDGET <i>AS ADOPTED</i>	2024 BUDGET % of budget	2025 BUDGET <i>AS PROPOSED</i>	2025 BUDGET % of budget	2024 - 2025 \$ Increase/ Decrease (-)
LUMPKIN COUNTY GENERAL FUND REVENUES	8/22/2023		8/20/2024		
Taxes	21,278,909	75.02%	23,351,833	73.24%	2,072,924
Licenses and Permits	75,000	0.26%	80,000	0.25%	5,000
Intergovernmental Revenues	474,363	1.67%	479,902	1.51%	5,539
Charges for Services	3,426,847	12.08%	3,475,621	10.90%	48,774
Fines and Forfeitures	596,000	2.10%	629,300	1.97%	33,300
Investment Income	155,121	0.55%	301,521	0.95%	146,400
Contributions and Donations from Private Sources	25,100	0.09%	28,100	0.09%	3,000
Miscellaneous Revenue	604,600	2.13%	631,400	1.98%	26,800
Other Financing Sources	1,728,000	6.09%	2,454,633	7.70%	726,633
Transfers In	442,100	1.56%	450,000	1.41%	7,900
TOTAL	28,363,940	100.00%	31,882,310	100.00%	3,076,270

	2024 BUDGET <i>AS ADOPTED</i>	2024 BUDGET % of budget	2025 BUDGET <i>AS PROPOSED</i>	2025 BUDGET % of budget	2024 - 2025 \$ Increase/ Decrease (-)
LUMPKIN COUNTY GENERAL FUND EXPENDITURES	8/22/2023		8/20/2024		
General Government	6,462,661	22.44%	7,111,584	22.31%	648,923
Judicial	2,167,712	7.53%	2,262,249	7.10%	94,537
Public Safety	13,086,441	45.43%	14,013,886	43.96%	927,445
Other Protection	494,359	1.72%	603,183	1.89%	108,824
Public Works	1,820,230	6.32%	2,047,474	6.42%	227,244
Health & Welfare	895,845	3.11%	999,950	3.14%	104,105
Culture/Recreation	2,100,563	7.29%	2,917,434	9.15%	816,871
Development	186,326	0.65%	185,528	0.58%	-798
Operating Transfers Out	1,591,903	5.53%	1,741,022	5.46%	149,119
TOTAL	28,806,040	100.00%	31,882,310	100.00%	3,076,270

Lumpkin County, Georgia 2025 Annual Budget

LUMPKIN COUNTY	2024 BUDGET AS ADOPTED 8/22/2023	2024 BUDGET % of budget	2025 BUDGET AS PROPOSED 8/20/2024	2025 BUDGET % of budget	2024 - 2025 \$ Increase/ Decrease (-)
GENERAL FUND REVENUES					
TAXES					
Franchise Fee	0	0.00%	0	0.00%	0
Local Option Sales Tax	4,200,000	14.58%	4,700,000	14.74%	500,000
Beer & Wine Excise Tax	200,000	0.69%	200,000	0.63%	0
Energy Excise Tax	40,000	0.14%	40,000	0.13%	0
Insurance Premium Tax	2,100,000	7.29%	2,200,000	6.90%	100,000
Real & Personal Property	14,618,909	50.75%	16,074,333	50.42%	1,455,424
Hotel/Motel Tax Late Penalty	0	#DIV/0!	2,500	#DIV/0!	2,500
Real Estate Transfer Tax	120,000	0.42%	135,000	0.42%	15,000
	21,278,909	#DIV/0!	23,351,833	#DIV/0!	2,072,924
LICENSE AND PERMITS					
Beer & Wine License	75,000	0.26%	80,000	0.25%	5,000
	75,000	0.26%	80,000	0.25%	5,000
INTERGOVERNMENTAL REVENUES					
Commissioner	62,000	0.22%	62,000	0.19%	0
Sheriff	41,000	0.14%	45,000	0.14%	4,000
Emergency Management	0	0.00%	0	0.00%	0
Emergency Services	41,000	0.14%	41,000	0.13%	0
Transportation Services	81,000	0.28%	91,889	0.29%	10,889
Senior Center	221,131	0.77%	220,013	0.69%	-1,118
Drug Task Force	28,232	0.10%	20,000	0.06%	-8,232
	474,363	1.65%	479,902	1.51%	5,539
CHARGES FOR SERVICES					
Commissioner	24,000	0.08%	24,000	0.08%	0
Elections	12,500	0.04%	22,000	0.07%	9,500
Tax Assessor	0	0.00%	0	0.00%	0
Tax Commissioner	569,000	1.98%	605,000	1.90%	36,000
Detention Center	150,000	0.52%	165,400	0.52%	15,400
Sheriff	40,000	0.14%	40,000	0.13%	0
Clerk of Superior Court	614,000	2.13%	563,000	1.77%	-51,000
Probate Court	32,000	0.11%	35,000	0.11%	3,000
Roads and Bridges	3,000	0.01%	3,200	0.01%	200
Fueling Station	0	0.00%	0	0.00%	0
Ambulance	1,350,000	4.69%	1,350,000	4.23%	0
Park and Recreation	140,000	0.49%	183,000	0.57%	43,000
Recreation Center	401,715	1.39%	401,715	1.26%	0
Emergency Services	10,500	0.04%	7,000	0.02%	-3,500
Transportation Services	6,000	0.02%	7,000	0.02%	1,000
Senior Center	13,300	0.05%	13,300	0.04%	0
Financial Administration	31,572	0.11%	33,006	0.10%	1,434
Animal Shelter	27,260	0.09%	22,000	0.07%	-5,260
Data Processing/GIS	2,000	0.01%	1,000	0.00%	-1,000
	3,426,847	11.90%	3,475,621	10.90%	48,774

Lumpkin County, Georgia
2025 Annual Budget

LUMPKIN COUNTY	2024 BUDGET AS ADOPTED 8/22/2023	2024 BUDGET % of budget	2025 BUDGET AS PROPOSED 8/20/2024	2025 BUDGET % of budget	2024 - 2025 \$ Increase/ Decrease (-)
<u>GENERAL FUND REVENUES</u>					
<u>FINES AND FORFEITURES</u>					
State Probation	100	0.00%	0	0.00%	-100
Detention Center	58,600	0.20%	64,800	0.20%	6,200
Clerk of Superior Court	101,500	0.35%	121,500	0.38%	20,000
Magistrate Court	10,000	0.03%	10,000	0.03%	0
Probate Court	400,000	1.39%	400,000	1.25%	0
Victim Assistance	25,800	0.09%	33,000	0.10%	7,200
	596,000	2.07%	629,300	1.97%	33,300
<u>INVESTMENT INCOME</u>					
Commissioner	153,600	0.53%	300,000	0.94%	146,400
Tax Commissioner	1,400	0.00%	1,400	0.00%	0
Clerk of Superior Court	121	0.00%	121	0.00%	0
	155,121	0.54%	301,521	0.95%	146,400
<u>CONTRIBUTIONS AND DONATIONS</u>					
<u>FROM PRIVATE SOURCES</u>					
Commissioner	1,000	0.06%	1,000	0.04%	0
Animal Shelter	3,000	0.01%	6,000	0.02%	3,000
Sheriff	0	0.00%	0	0.00%	0
Emergency Services	7,500	0.03%	7,500	0.02%	0
Park and Recreation	8,500	0.03%	8,500	0.03%	0
Senior Center	5,100	0.02%	5,100	0.02%	0
	25,100	0	28,100	0	3,000
<u>MISCELLANEOUS REVENUE</u>					
Commissioner	239,000	0.83%	249,000	0.78%	10,000
Tax Commissioner	19,600	0.07%	19,600	0.06%	0
Sheriff	225,000	0.78%	250,000	0.78%	25,000
Detention Center	40,000	0.14%	44,800	0.14%	4,800
Roads and Bridges	0	0.00%	0	0.00%	0
Airport	0	0.00%	0	0.00%	0
Park and Recreation	53,000	0.18%	40,000	0.13%	-13,000
Recreation Center	27,500	0.10%	27,500	0.09%	0
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%	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
	604,600	2.10%	631,400	1.98%	26,800
<u>OTHER FINANCING SOURCES</u>					
General Government	1,738,000	6.00%	2,454,633	7.70%	726,633
	1,738,000	6.00%	2,454,633	7.70%	726,633
<u>TRANSFERS IN</u>					
General Government	442,100	1.53%	450,000	1.41%	7,900
	442,100	1.53%	450,000	1.41%	7,900
TOTAL	28,806,040		31,882,310		3,076,270

Lumpkin County, Georgia 2025 Annual Budget

	2024 BUDGET AS ADOPTED 8/22/2023	2024 BUDGET % of budget	2025 BUDGET AS PROPOSED 8/20/2024	2025 BUDGET % of budget	2024 - 2025 \$ Increase/ Decrease (-)
LUMPKIN COUNTY					
GENERAL FUND EXPENDITURE					
<u>GENERAL GOVERNMENT</u>					
Commissioner	214,833	0.75%	241,855	0.76%	27,022
County Manager	530,992	1.84%	755,825	2.37%	224,833
Board of Elections	346,841	1.20%	335,892	1.05%	-10,949
Financial Administration	584,111	2.03%	554,267	1.74%	-29,844
Legal	145,000	0.50%	92,000	0.29%	-53,000
Data Processing/GIS	80,516	0.28%	59,464	0.19%	-21,052
Human Resources	339,785	1.18%	363,384	1.14%	23,599
Tax Commissioner	521,857	1.81%	517,633	1.62%	-4,224
Tax Assessor	680,046	2.36%	719,704	2.26%	39,658
Board of Equalization	11,376	0.04%	11,476	0.04%	100
Risk Management	8,149	0.03%	0	0.00%	-8,149
ADA Mitigation	16,000	0.06%	500	0.00%	-15,500
General Government Buildings	1,947,604	6.76%	1,418,659	4.45%	-528,945
Administrative Support	1,001,021	3.48%	2,006,756	6.29%	1,005,735
General Administration Fees	34,530	0.12%	34,169	0.11%	-361
	6,462,661	22.44%	7,111,584	22.31%	648,923
<u>JUDICIAL</u>					
Enotah Circuit	416,540	1.45%	416,540	1.31%	0
Superior Court	248,847	0.86%	245,247	0.77%	-3,600
Clerk of Superior Court	830,231	2.88%	893,444	2.80%	63,213
District Attorney	4,500	0.02%	4,500	0.01%	0
Victim Assistance	25,800	0.09%	33,000	0.10%	7,200
Magistrate Court	275,878	0.96%	253,531	0.80%	-22,347
Probate Court	365,916	1.27%	415,987	1.30%	50,071
	2,167,712	7.53%	2,262,249	7.10%	94,537
<u>PUBLIC SAFETY</u>					
Sheriff - Administration	6,103,579	21.19%	6,531,262	20.49%	427,683
Criminal Investigation	60,000	0.21%	68,300	0.21%	8,300
Drug Task Force	74,421	0.26%	109,489	0.34%	35,068
Uniform Patrol	317,620	1.10%	295,100	0.93%	-22,520
Detention Center	863,150	3.00%	872,090	2.74%	8,940
Sheriff - Court Services-Warrant	31,750	0.11%	66,139	0.21%	34,389
Emergency Services	5,487,867	19.05%	5,922,488	18.58%	434,621
Emergency Management	59,012	0.20%	63,044	0.20%	4,032
Coroner	89,042	0.31%	85,974	0.27%	-3,068
	13,086,441	45.43%	14,013,886	43.96%	927,445
<u>OTHER PROTECTION</u>					
Animal Shelter	494,359	1.72%	603,183	1.89%	108,824
	494,359	1.72%	603,183	1.89%	108,824
<u>PUBLIC WORKS</u>					
Public Works Administration	33,921	0.12%	159,182	0.50%	125,261
Roads and Bridges	1,417,320	4.92%	1,489,512	4.67%	72,192
Fleet Maintenance	365,419	1.27%	390,704	1.23%	25,285
Fueling Station	3,570	0.01%	8,076	0.03%	4,506
	1,820,230	6.32%	2,047,474	6.42%	227,244

Lumpkin County, Georgia 2025 Annual Budget

	2024 BUDGET AS ADOPTED 8/22/2023	2024 BUDGET % of budget	2025 BUDGET AS PROPOSED 8/20/2024	2025 BUDGET % of budget	2024 - 2025 \$ Increase/ Decrease (-)
LUMPKIN COUNTY					
GENERAL FUND EXPENDITURE					
<u>HEALTH AND WELFARE</u>					
Health Department	209,199	0.73%	209,199	0.66%	0
DFACS	17,500	0.06%	27,500	0.09%	10,000
Senior Center	525,630	1.82%	571,080	1.79%	45,450
Transportation Services	143,516	0.50%	192,171	0.60%	48,655
	895,845	3.11%	999,950	3.14%	104,105
<u>CULTURE/RECREATION</u>					
Park and Recreation	1,076,039	3.74%	1,449,969	4.55%	373,930
Recreation Center	552,215	1.92%	957,670	3.00%	405,455
Library	472,309	1.64%	509,795	1.60%	37,486
	2,100,563	7.29%	2,917,434	9.15%	816,871
<u>DEVELOPMENT</u>					
Cooperative Extension Service	67,286	0.23%	66,488	0.21%	-798
Airport	0	0.00%	0	0.00%	0
Debt Service	119,040	0.41%	119,040	0.37%	0
	186,326	0.65%	185,528	0.58%	-798
<u>OPERATING TRANSFERS OUT</u>					
OT out-Airport Authority	21,012	0.07%	221,495	0.69%	200,483
OT out-Capital Projects Fund	451,737	1.57%	643,000	2.02%	191,263
OT out-Solid Waste Fund	77,050	0.27%	51,960	0.16%	-25,090
OT out-E911 Fund	866,045	3.01%	648,928	2.04%	-217,117
OT out-Public Defender	150,059	0.52%	149,639	0.47%	-420
OT out-Grant Fund	0	0.00%	0	0.00%	0
OT out-Other Funds	1,000	0.00%	1,000	0.00%	0
OT out-Development Authority	25,000	0.09%	25,000	0.08%	0
	1,591,903	5.44%	1,741,022	5.38%	149,119
TOTAL	28,806,040		31,882,310		3,076,270

Lumpkin County, Georgia
2025 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2024 BUDGET AS ADOPTED 8/22/2023	2024 BUDGET % of budget	2025 BUDGET AS PROPOSED 8/20/2024	2025 BUDGET % of budget	2024 - 2025 \$ Increase/ Decrease (-)
<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	53,855		66,400		12,545
General Fund Transfers	1,000		1,000		0
TOTAL REVENUES	54,855		67,400		12,545
TOTAL EXPENSES	54,855		67,400		12,545
<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	368,968		395,387		26,419
General Fund Transfers	150,059		149,639		-420
TOTAL REVENUES	519,027		545,026		25,999
TOTAL EXPENSES	519,027		545,026		25,999
<u>DRUG ABUSE TREATMENT & EDUCATION</u>					
Revenues	50,000		50,000		0
TOTAL REVENUES	50,000		50,000		0
TOTAL EXPENSES	50,000		50,000		0
<u>OPIOID SETTLEMENT</u>					
Revenues	0		75,005		75,005
TOTAL REVENUES	0		75,005		75,005
TOTAL EXPENSES	0		75,005		75,005
<u>PLANNING</u>					
Revenues	804,050		901,300		97,250
TOTAL REVENUES	804,050		901,300		97,250
TOTAL EXPENSES	902,842		901,300		-1,542
<u>MULTIPLE GRANT</u>					
Revenues	268,959		157,224		-111,735
TOTAL REVENUES	268,959		157,224		-111,735
TOTAL EXPENSES	268,959		157,224		-111,735

Lumpkin County, Georgia 2025 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2024 BUDGET AS ADOPTED 8/22/2023	2024 BUDGET % of budget	2025 BUDGET AS PROPOSED 8/20/2024	2025 BUDGET % of budget	2024 - 2025 \$ Increase/ Decrease (-)
<u>2014 S.P.L.O.S.T.</u>					
Revenues	700,000		720,000		20,000
TOTAL REVENUES	700,000		720,000		20,000
TOTAL EXPENSES	700,000		720,000		20,000
<u>2020 S.P.L.O.S.T.</u>					
Revenues	1,797,497		1,852,923		55,426
TOTAL REVENUES	1,797,497		1,852,923		55,426
TOTAL EXPENSES	1,797,497		1,852,923		55,426
<u>SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY</u>					
Revenues	225,163		241,450		16,287
TOTAL REVENUES	225,163		241,450		16,287
TOTAL EXPENSES	225,163		241,450		16,287
<u>HOTEL/MOTEL TAX</u>					
Revenues	800,100		801,500		1,400
TOTAL REVENUES	800,100		801,500		1,400
Expense	358,000		351,500		-6,500
General Fund Transfers	442,100		450,000		7,900
TOTAL EXPENSES	800,100		801,500		1,400
<u>2019 T.S.P.L.O.S.T.</u>					
Revenues	2,817,228		100,000		-2,717,228
TOTAL REVENUES	2,817,228		100,000		-2,717,228
TOTAL EXPENSES	2,817,228		100,000		-2,717,228
<u>2023 T.S.P.L.O.S.T.</u>					
Revenues	4,000,000		4,010,000		10,000
TOTAL REVENUES	4,000,000		4,010,000		10,000
TOTAL EXPENSES	4,000,000		4,010,000		10,000
<u>TECHNOLOGY FUND</u>					
Revenues	10,000		10,000		0
TOTAL REVENUES	10,000		10,000		0
TOTAL EXPENSES	10,000		10,000		0
<u>SOLID WASTE FUND</u>					
Revenues	16,350		24,240		7,890
Other Financing Sources	0		0		0
General Fund Transfers	77,050		51,960		-25,090
TOTAL REVENUES	93,400		76,200		-17,200
TOTAL EXPENSES	93,400		76,200		-17,200

Lumpkin County, Georgia 2025 Annual Budget

	2024 BUDGET AS ADOPTED 8/22/2023	2024 BUDGET % of budget	2025 BUDGET AS PROPOSED 8/20/2024	2025 BUDGET % of budget	2024 - 2025 \$ Increase/ Decrease (-)
LUMPKIN COUNTY OTHER FUNDS					
<u>F911 SYSTEM</u>					
Revenues	620,400		600,450		-19,950
General Fund Transfers	866,045		648,928		-217,117
TOTAL REVENUES	1,486,445		1,249,378		-237,067
TOTAL EXPENSES	1,486,445		1,249,378		-237,067
<u>AIRPORT AUTHORITY</u>					
Revenues	31,400		16,400		-15,000
General Fund Transfers	21,012		221,495		200,483
TOTAL REVENUES	52,412		237,895		185,483
TOTAL EXPENSES	52,412		237,895		185,483
<u>DEVELOPMENT AUTHORITY</u>					
Revenues	175,675		152,750		-22,925
General Fund Transfers	25,000		25,000		0
TOTAL REVENUES	200,675		177,750		-22,925
TOTAL EXPENSES	200,675		177,750		-22,925
<u>HOSPITAL AUTHORITY</u>					
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
<u>EMPLOYEE HEALTH BENEFITS FUND</u>					
Revenues	2,778,144		2,788,144		10,000
TOTAL REVENUES	2,778,144		2,788,144		10,000
TOTAL EXPENSES	2,778,144		2,788,144		10,000
<u>CAPITAL PROJECTS FUND</u>					
Revenues	875,400		0		-875,400
General Fund Transfers	451,737		643,000		191,263
TOTAL REVENUES	1,327,137		643,000		-684,137
TOTAL EXPENSES	1,327,137		643,000		-684,137

Lumpkin County, Georgia 2025 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2024 BUDGET AS ADOPTED 8/22/2023	2024 BUDGET % of budget	2025 BUDGET AS PROPOSED 8/20/2024	2025 BUDGET % of budget	2024 - 2025 \$ 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	398,500		613,500		215,000
Clerk of Superior Court	21,500		21,500		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		8,000		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	907,137		0		-907,137
	1,327,137		643,000		-684,137



Lumpkin County, Georgia

Finance

Date: August 20, 2024

Agenda Item: 2024-38 Resolution to Establish the 2024 Ad Valorem Tax Millage Rate (*Finance Director Abby Branan*)

Item Description:

Facts & Historical Information:

Potential Courses Of Action:

Budget Impact:

Staff Recommendation:

LUMPKIN COUNTY RESOLUTION 2024 - 38
A RESOLUTION ESTABLISHING
THE 2024 AD VALOREM TAX MILLAGE RATE

Whereas, pursuant to O.C.G.A. 48-5-32, on July 24, 2024, the Lumpkin County Board of Commissioners did publish in a newspaper of general circulation, and on the County's website, the Lumpkin County Tax Digest and five-year history of levy; and,

Whereas, on the 20th day of August 2024, the Lumpkin County Board of Commissioners did adopt the Lumpkin County Budget for fiscal year 2025; and

Whereas, it has been determined that the Insurance Premium Tax will be used to roll back the millage rate in the unincorporated area of Lumpkin County by an amount equivalent to the amount of Insurance Premium Tax received by the County; and

Whereas, Georgia law provides that a roll-back millage rate must be computed that will produce the same total revenue on the current year's digest that the previous year's millage rate would have produced had no reassessments occurred; and

Whereas, pursuant to O.C.G.A. 48-5-32.1(c)(2), the Lumpkin County Board of Commissioners, as levying authority, has advertised its intent to adopt a millage rate which will require an increase beyond the roll-back rate, and has conducted three public hearings on August 6, 2024 at 6:00 pm, August 8, 2024 at 9:00 am, and August 20, 2024, at 4:00 pm;

Now therefore, it is hereby resolved that the Lumpkin County Board of Commissioners hereby adopts the Calendar Year 2024 net millage rates as stated below:

Incorporated areas of the City of Dahlonega	09.854
Unincorporated areas of Lumpkin County	08.235
Lumpkin County School District	14.710
Lumpkin County Reservoir Tax District	00.181
Lumpkin County Planning Tax District	00.396

It is further resolved that the Lumpkin County Board of Commissioners hereby authorizes the Lumpkin County Tax Commissioner to collect ad valorem taxes for said taxing jurisdictions effective upon the adoption of this resolution and subsequent to the approval of the 2024 tax digest by the Georgia Department of Revenue.

Resolved, adopted and effective this 20th day of August, 2024.

Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

Melissa Z. Witcher
Clerk, Lumpkin County

<http://www.dor.ga.gov>



COUNTY: _____ Lumpkin

Submit original signed copy with digest submission

[illegible]

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2024

Date

Chairman, Board of County Commissioners