



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

August 22, 2023
4:30 PM

- **CALL TO ORDER**
- **CONSIDERATION OF AGENDA**
- **RESOLUTIONS**
 - 2023-39 Resolution to Establish the 2024 Budget (*Finance Director Abby Branan*)
 - 2023-40 Resolution to Establish the 2023 Ad Valorem Tax Millage Rate (*Finance Director Abby Branan*)
- **CONTRACTS**
 - 2023-083 Enotah Circuit - CY24 ARPA Application (*Finance Director Abby Branan*)
- **ADJOURNMENT**



Lumpkin County, Georgia

Finance

Date: August 22, 2023

Agenda Item: 2023-39 Resolution to Establish the 2024 Budget (*Finance Director Abby Branan*)

Item Description:

Facts & Historical Information:

Potential Courses Of Action:

Budget Impact:

Staff Recommendation:

LUMPKIN COUNTY RESOLUTION No. 2023 – 39

**A RESOLUTION ESTABLISHING AND ADOPTING
THE LUMPKIN COUNTY BUDGET FOR FISCAL YEAR 2024**

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 2023 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 26, 2023, and has provided public notice of the availability of the budget on July 26, 2023, and August 2, 2023, and has conducted a public hearing on August 8, 2023, 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 2024 Lumpkin County Budget is to be adopted at a public meeting conducted on August 22, 2023.

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 2024 Fiscal Year the budget attached and incorporated hereto as “**Attachment A**”.

Resolved, adopted and effective this 22nd day of August, 2023.

Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

Melissa Z. Witcher
Clerk, Lumpkin County



Lumpkin County, Georgia

2024 Annual Budget

As Proposed

August 22, 2023

**Lumpkin County, Georgia
2024 Annual Budget**

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY	2023 BUDGET	2023 BUDGET	2024 BUDGET	2024 BUDGET	2023 - 2024
GENERAL FUND REVENUES	AS ADOPTED	% of budget	AS PROPOSED	% of budget	\$ Increase/ Decrease (-)
	8/23/2022		8/22/2023		
Taxes	20,493,074	77.63%	21,278,909	73.87%	785,835
Licenses and Permits	75,000	0.28%	75,000	0.26%	0
Intergovernmental Revenues	498,054	1.89%	474,363	1.65%	-23,691
Charges for Services	3,038,447	11.51%	3,426,847	11.90%	388,400
Fines and Forfeitures	593,700	2.25%	596,000	2.07%	2,300
Investment Income	25,171	0.10%	155,121	0.54%	129,950
Contributions and Donations from Private Sources	30,600	0.12%	25,100	0.09%	-5,500
Miscellaneous Revenue	503,040	1.91%	604,600	2.10%	101,560
Other Financing Sources	1,140,998	4.32%	1,728,000	6.00%	587,002
Transfers In	79,250	0.30%	442,100	1.53%	362,850
TOTAL	26,398,084	100.00%	28,806,040	100.00%	2,328,706

LUMPKIN COUNTY	2023 BUDGET	2023 BUDGET	2024 BUDGET	2024 BUDGET	2023 - 2024
GENERAL FUND EXPENDITURES	AS ADOPTED	% of budget	AS PROPOSED	% of budget	\$ Increase/ Decrease (-)
	8/23/2022		8/22/2023		
General Government	5,222,683	19.73%	6,462,661	22.44%	1,239,978
Judicial	2,126,118	8.03%	2,167,712	7.53%	41,594
Public Safety	12,496,283	47.20%	13,086,441	45.43%	590,158
Other Protection	454,265	1.72%	494,359	1.72%	40,094
Public Works	2,017,794	7.62%	1,820,230	6.32%	-197,564
Health & Welfare	871,412	3.29%	895,845	3.11%	24,433
Culture/Recreation	1,777,768	6.71%	2,100,563	7.29%	322,795
Development	184,340	0.70%	186,326	0.65%	1,986
Operating Transfers Out	1,326,671	5.01%	1,591,903	5.53%	265,232
TOTAL	26,477,334	100.00%	28,806,040	100.00%	2,328,706

Lumpkin County, Georgia 2024 Annual Budget

LUMPKIN COUNTY	2023 BUDGET AS ADOPTED 8/23/2022	2023 BUDGET % of budget	2024 BUDGET AS PROPOSED 8/22/2023	2024 BUDGET % of budget	2023 - 2024 \$ Increase/ Decrease (-)
GENERAL FUND REVENUES					
<u>TAXES</u>					
Franchise Fee	0	0.00%	0	0.00%	0
Local Option Sales Tax	4,078,710	15.40%	4,200,000	14.58%	121,290
Beer & Wine Excise Tax	200,000	0.76%	200,000	0.69%	0
Energy Excise Tax	35,000	0.13%	40,000	0.14%	5,000
Insurance Premium Tax	1,995,000	7.53%	2,100,000	7.29%	105,000
Real & Personal Property	14,076,364	53.16%	14,618,909	50.75%	542,545
Real Estate Transfer Tax	108,000	0.41%	120,000	0.42%	12,000
	20,493,074	77.40%	21,278,909	73.87%	785,835
<u>LICENSE AND PERMITS</u>					
Beer & Wine License	75,000	0.28%	75,000	0.26%	0
	75,000	0.28%	75,000	0.26%	0
<u>INTERGOVERNMENTAL REVENUES</u>					
Commissioner	62,000	0.23%	62,000	0.22%	0
Sheriff	40,873	0.15%	41,000	0.14%	127
Emergency Management	0	0.00%	0	0.00%	0
Emergency Services	69,814	0.26%	41,000	0.14%	-28,814
Transportation Services	81,000	0.31%	81,000	0.28%	0
Senior Center	216,135	0.82%	221,131	0.77%	4,996
Drug Task Force	28,232	0.11%	28,232	0.10%	0
	498,054	1.88%	474,363	1.65%	-23,691
<u>CHARGES FOR SERVICES</u>					
Commissioner	12,000	0.05%	24,000	0.08%	12,000
Elections	15,000	0.06%	12,500	0.04%	-2,500
Tax Assessor	0	0.00%	0	0.00%	0
Tax Commissioner	504,575	1.91%	569,000	1.98%	64,425
Detention Center	152,000	0.57%	150,000	0.52%	-2,000
Sheriff	42,640	0.16%	40,000	0.14%	-2,640
Clerk of Superior Court	640,700	2.42%	614,000	2.13%	-26,700
Probate Court	32,000	0.12%	32,000	0.11%	0
Roads and Bridges	2,000	0.01%	3,000	0.01%	1,000
Fueling Station	0	0.00%	0	0.00%	0
Ambulance	1,350,000	5.10%	1,350,000	4.69%	0
Park and Recreation	164,500	0.62%	140,000	0.49%	-24,500
Recreation Center	0	0.00%	401,715	1.39%	401,715
Emergency Services	11,000	0.04%	10,500	0.04%	-500
Transportation Services	6,000	0.02%	6,000	0.02%	0
Senior Center	13,400	0.05%	13,300	0.05%	-100
Financial Administration	31,572	0.12%	31,572	0.11%	0
Animal Shelter	56,560	0.21%	27,260	0.09%	-29,300
Data Processing/GIS	4,500	0.02%	2,000	0.01%	-2,500
	3,038,447	11.48%	3,426,847	11.90%	388,400

Lumpkin County, Georgia 2024 Annual Budget

	2023 BUDGET AS ADOPTED 8/23/2022	2023 BUDGET % of budget	2024 BUDGET AS PROPOSED 8/22/2023	2024 BUDGET % of budget	2023 - 2024 \$ Increase/ Decrease (-)
LUMPKIN COUNTY GENERAL FUND REVENUES					
<u>FINES AND FORFEITURES</u>					
State Probation	2,000	0.01%	100	0.00%	-1,900
Detention Center	59,700	0.23%	58,600	0.20%	-1,100
Clerk of Superior Court	86,200	0.33%	101,500	0.35%	15,300
Magistrate Court	20,000	0.08%	10,000	0.03%	-10,000
Probate Court	400,000	1.51%	400,000	1.39%	0
Victim Assistance	25,800	0.10%	25,800	0.09%	0
	593,700	2.24%	596,000	2.07%	2,300
<u>INVESTMENT INCOME</u>					
Commissioner	25,000	0.09%	153,600	0.53%	128,600
Tax Commissioner	0	0.00%	1,400	0.00%	1,400
Clerk of Superior Court	171	0.00%	121	0.00%	-50
	25,171	0.10%	155,121	0.54%	129,950
CONTRIBUTIONS AND DONATIONS <u>FROM PRIVATE SOURCES</u>					
Commissioner	3,000	0.26%	1,000	0.06%	-2,000
Animal Shelter	3,000	0.01%	3,000	0.01%	0
Sheriff	0	0.00%	0	0.00%	0
Emergency Services	10,000	0.04%	7,500	0.03%	-2,500
Park and Recreation	8,500	0.03%	8,500	0.03%	0
Senior Center	6,100	0.02%	5,100	0.02%	-1,000
	30,600	0	25,100	0	-5,500
<u>MISCELLANEOUS REVENUE</u>					
Commissioner	227,000	0.86%	239,000	0.83%	12,000
Tax Commissioner	21,600	0.08%	19,600	0.07%	-2,000
Sheriff	156,940	0.59%	225,000	0.78%	68,060
Detention Center	52,000	0.20%	40,000	0.14%	-12,000
Roads and Bridges	0	0.00%	0	0.00%	0
Airport	0	0.00%	0	0.00%	0
Park and Recreation	45,000	0.17%	53,000	0.18%	8,000
Recreation Center	0	0.00%	27,500	0.10%	27,500
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
	503,040	1.90%	604,600	2.10%	101,560
<u>OTHER FINANCING SOURCES</u>					
General Government	1,140,998	4.31%	1,728,000	6.00%	587,002
	1,140,998	4.31%	1,728,000	6.00%	587,002
<u>TRANSFERS IN</u>					
General Government	79,250	0.30%	442,100	1.53%	362,850
	79,250	0.30%	442,100	1.53%	362,850
TOTAL	26,477,334		28,806,040		2,328,706

Lumpkin County, Georgia 2024 Annual Budget

	2023 BUDGET AS ADOPTED 8/23/2022	2023 BUDGET % of budget	2024 BUDGET AS PROPOSED 8/22/2023	2024 BUDGET % of budget	2023 - 2024 \$ Increase/ Decrease (-)
LUMPKIN COUNTY					
GENERAL FUND EXPENDITURE					
<u>GENERAL GOVERNMENT</u>					
Commissioner	200,297	0.76%	214,833	0.75%	14,536
County Manager	495,326	1.87%	530,992	1.84%	35,666
Board of Elections	266,458	1.01%	346,841	1.20%	80,383
Financial Administration	518,728	1.96%	584,111	2.03%	65,383
Legal	125,000	0.47%	145,000	0.50%	20,000
Data Processing/GIS	78,011	0.29%	80,516	0.28%	2,505
Human Resources	316,496	1.20%	339,785	1.18%	23,289
Tax Commissioner	501,461	1.89%	521,857	1.81%	20,396
Tax Assessor	610,922	2.31%	680,046	2.36%	69,124
Board of Equalization	11,226	0.04%	11,376	0.04%	150
Risk Management	6,712	0.03%	8,149	0.03%	1,437
ADA Mitigation	0	0.00%	16,000	0.06%	16,000
General Government Buildings	1,158,736	4.38%	1,947,604	6.76%	788,868
Administrative Support	899,738	3.40%	1,001,021	3.48%	101,283
General Administration Fees	33,572	0.13%	34,530	0.12%	958
	5,222,683	19.73%	6,462,661	22.44%	1,239,978
<u>JUDICIAL</u>					
Enotah Circuit	261,426	0.99%	416,540	1.45%	155,114
Superior Court	355,227	1.34%	248,847	0.86%	-106,380
Clerk of Superior Court	831,850	3.14%	830,231	2.88%	-1,619
District Attorney	4,500	0.02%	4,500	0.02%	0
Victim Assistance	25,800	0.10%	25,800	0.09%	0
Magistrate Court	282,414	1.07%	275,878	0.96%	-6,536
Probate Court	364,901	1.38%	365,916	1.27%	1,015
	2,126,118	8.03%	2,167,712	7.53%	41,594
<u>PUBLIC SAFETY</u>					
Sheriff - Administration	5,914,666	22.34%	6,103,579	21.19%	188,913
Criminal Investigation	54,750	0.21%	60,000	0.21%	5,250
Drug Task Force	70,535	0.27%	74,421	0.26%	3,886
Uniform Patrol	308,420	1.16%	317,620	1.10%	9,200
Detention Center	841,850	3.18%	863,150	3.00%	21,300
Sheriff - Court Services-Warrant	31,750	0.12%	31,750	0.11%	0
Emergency Services	5,138,133	19.41%	5,487,867	19.05%	349,734
Emergency Management	59,420	0.22%	59,012	0.20%	-408
Coroner	76,759	0.29%	89,042	0.31%	12,283
	12,496,283	47.20%	13,086,441	45.43%	590,158
<u>OTHER PROTECTION</u>					
Animal Shelter	454,265	1.72%	494,359	1.72%	40,094
	454,265	1.72%	494,359	1.72%	40,094
<u>PUBLIC WORKS</u>					
Public Works Administration	255,510	0.97%	33,921	0.12%	-221,589
Roads and Bridges	1,401,570	5.29%	1,417,320	4.92%	15,750
Fleet Maintenance	356,289	1.35%	365,419	1.27%	9,130
Fueling Station	4,425	0.02%	3,570	0.01%	-855
	2,017,794	7.62%	1,820,230	6.32%	-197,564

Lumpkin County, Georgia 2024 Annual Budget

	2023 BUDGET	2023 BUDGET	2024 BUDGET	2024 BUDGET	2023 - 2024
LUMPKIN COUNTY	AS ADOPTED	% of budget	AS PROPOSED	% of budget	\$ Increase/
GENERAL FUND EXPENDITURE	8/23/2022		8/22/2023		Decrease (-)
<u>HEALTH AND WELFARE</u>					
Health Department	209,199	0.79%	209,199	0.73%	0
DFACS	17,500	0.07%	17,500	0.06%	0
Senior Center	521,054	1.97%	525,630	1.82%	4,576
Transportation Services	123,659	0.47%	143,516	0.50%	19,857
	871,412	3.29%	895,845	3.11%	24,433
<u>CULTURE/RECREATION</u>					
Park and Recreation	1,320,699	4.99%	1,076,039	3.74%	-244,660
Recreation Center	0	0.00%	552,215	1.92%	552,215
Community Center	0	0.00%	0	0.00%	0
After School Program	0	0.00%	0	0.00%	0
Library	457,069	1.73%	472,309	1.64%	15,240
	1,777,768	6.71%	2,100,563	7.29%	322,795
<u>DEVELOPMENT</u>					
Cooperative Extension Service	65,300	0.25%	67,286	0.23%	1,986
Airport	0	0.00%	0	0.00%	0
Debt Service	119,040	0.45%	119,040	0.41%	0
	184,340	0.70%	186,326	0.65%	1,986
<u>OPERATING TRANSFERS OUT</u>					
OT out-Airport Authority	28,094	0.11%	21,012	0.07%	-7,082
OT out-Capital Projects Fund	486,938	1.84%	451,737	1.57%	-35,201
OT out-Solid Waste Fund	151,800	0.57%	77,050	0.27%	-74,750
OT out-E911 Fund	486,578	1.84%	866,045	3.01%	379,467
OT out-Public Defender	147,261	0.56%	150,059	0.52%	2,798
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	0.09%	0
	1,326,671	4.91%	1,591,903	5.44%	265,232
TOTAL	26,477,334		28,806,040		2,328,706

Lumpkin County, Georgia 2024 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2023 BUDGET AS ADOPTED 8/23/2022	2023 BUDGET % of budget	2024 BUDGET AS PROPOSED 8/22/2023	2024 BUDGET % of budget	2023 - 2024 \$ Increase/ Decrease (-)
<u>DRUG REHABILITATION</u>					
Revenues	0		0		0
TOTAL REVENUES	0		0		0
TOTAL EXPENSES	0		0		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	53,855		53,855		0
General Fund Transfers	1,000		1,000		0
TOTAL REVENUES	54,855		54,855		0
TOTAL EXPENSES	54,855		54,855		0
<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	353,552		368,968		15,416
General Fund Transfers	147,261		150,059		2,798
TOTAL REVENUES	500,813		519,027		18,214
TOTAL EXPENSES	500,813		519,027		18,214
<u>PLANNING</u>					
Revenues	902,842		804,050		-98,792
TOTAL REVENUES	902,842		804,050		-98,792
TOTAL EXPENSES	902,842		804,050		-98,792
<u>MUTIPLE GRANT</u>					
Revenues	326,959		268,959		-58,000
TOTAL REVENUES	326,959		268,959		-58,000
TOTAL EXPENSES	326,959		268,959		-58,000

Lumpkin County, Georgia 2024 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2023 BUDGET AS ADOPTED 8/23/2022	2023 BUDGET % of budget	2024 BUDGET AS PROPOSED 8/22/2023	2024 BUDGET % of budget	2023 - 2024 \$ Increase/ Decrease (-)
<u>2014 S.P.L.O.S.T.</u>					
Revenues	1,500,000		700,000		-800,000
TOTAL REVENUES	1,500,000		700,000		-800,000
TOTAL EXPENSES	1,500,000		700,000		-800,000
<u>2020 S.P.L.O.S.T.</u>					
Revenues	4,501,000		1,797,497		-2,703,503
TOTAL REVENUES	4,501,000		1,797,497		-2,703,503
TOTAL EXPENSES	4,501,000		1,797,497		-2,703,503
<u>SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY</u>					
Revenues	205,163		225,163		20,000
TOTAL REVENUES	205,163		225,163		20,000
TOTAL EXPENSES	205,163		225,163		20,000
<u>HOTEL/MOTEL TAX</u>					
Revenues	400,050		800,100		400,050
TOTAL REVENUES	400,050		800,100		400,050
Expense	320,800		358,000		37,200
General Fund Transfers	79,250		442,100		362,850
TOTAL EXPENSES	400,050		800,100		400,050
<u>DEBT SERVICE FUND</u>					
Revenues	0		0		0
TOTAL REVENUES	0		0		0
TOTAL EXPENSES	0		0		0
<u>2019 T.S.P.L.O.S.T.</u>					
Revenues	1,830,000		2,817,228		987,228
TOTAL REVENUES	1,830,000		2,817,228		987,228
TOTAL EXPENSES	1,830,000		2,817,228		987,228
<u>2023 T.S.P.L.O.S.T.</u>					
Revenues	0		4,000,000		4,000,000
TOTAL REVENUES	0		4,000,000		4,000,000
TOTAL EXPENSES	0		4,000,000		4,000,000
<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	16,200		16,350		150
Other Financing Sources	0		0		0
General Fund Transfers	151,800		77,050		-74,750
TOTAL REVENUES	168,000		93,400		-74,600
TOTAL EXPENSES	168,000		93,400		-74,600

Lumpkin County, Georgia 2024 Annual Budget

	2023 BUDGET AS ADOPTED 8/23/2022	2023 BUDGET % of budget	2024 BUDGET AS PROPOSED 8/22/2023	2024 BUDGET % of budget	2023 - 2024 \$ Increase/ Decrease (-)
LUMPKIN COUNTY					
OTHER FUNDS					
<u>E911 SYSTEM</u>					
Revenues	602,250		620,400		18,150
General Fund Transfers	486,578		866,045		379,467
TOTAL REVENUES	1,088,828		1,486,445		397,617
TOTAL EXPENSES	1,088,828		1,486,445		397,617
<u>AIRPORT AUTHORITY</u>					
Revenues	35,400		31,400		-4,000
General Fund Transfers	28,094		21,012		-7,082
TOTAL REVENUES	63,494		52,412		-11,082
TOTAL EXPENSES	63,494		52,412		-11,082
<u>DEVELOPMENT AUTHORITY</u>					
Revenues	178,520		175,675		-2,845
General Fund Transfers	25,000		25,000		0
TOTAL REVENUES	203,520		200,675		-2,845
TOTAL EXPENSES	203,520		200,675		-2,845
<u>HOSPITAL AUTHORITY</u>					
Revenues	56,941		41,000		-15,941
General Fund Transfers	0		0		0
TOTAL REVENUES	56,941		41,000		-15,941
TOTAL EXPENSES	56,941		41,000		-15,941
<u>EMPLOYEE HEALTH BENEFITS FUND</u>					
Revenues	2,730,235		2,778,144		47,909
TOTAL REVENUES	2,730,235		2,778,144		47,909
TOTAL EXPENSES	2,730,235		2,778,144		47,909
<u>CAPITAL PROJECTS FUND</u>					
Revenues	485,389		875,400		390,011
General Fund Transfers	486,938		451,737		-35,201
TOTAL REVENUES	972,327		1,327,137		354,810
TOTAL EXPENSES	972,327		1,327,137		354,810

Lumpkin County, Georgia 2024 Annual Budget

	2023 BUDGET AS ADOPTED 8/23/2022	2023 BUDGET % of budget	2024 BUDGET AS PROPOSED 8/22/2023	2024 BUDGET % of budget	2023 - 2024 \$ Increase/ Decrease (-)
LUMPKIN COUNTY					
OTHER FUNDS					
CAPITAL PROJECTS EXPENSE DETAIL					
Commissioners	0		0		0
ADA Mitigation	120,000		0		-120,000
Financial Administration	0		0		0
Animal Shelter	0		0		0
Tax Commissioner	0		0		0
General Government Buildings	0		0		0
Administrative Support	293,445		398,500		105,055
Clerk of Superior Court	20,000		21,500		1,500
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	27,989		0		-27,989
Transportation	0		0		0
Community Center	0		0		0
Senior Center	6,000		0		-6,000
Fleet Maintenance	0		0		0
Debt Service	504,893		907,137		402,244
TOTAL	972,327		1,327,137		354,810



Lumpkin County, Georgia

Finance

Date: August 22, 2023

Agenda Item: 2023-40 Resolution to Establish the 2023 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 2023 - 40
A RESOLUTION ESTABLISHING
THE 2023 AD VALOREM TAX MILLAGE RATE

Whereas, pursuant to O.C.G.A. 48-5-32, on July 26, 2023, 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 22nd day of August 2023, the Lumpkin County Board of Commissioners did adopt the Lumpkin County Budget for fiscal year 2024; 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, pursuant to O.C.G.A. 48-5-32.1(c)(1), the Lumpkin County Board of Commissioners, as levying authority, is proposing to establish a millage rate which does not increase beyond the roll-back rate; and

Now therefore, it is hereby resolved that the Lumpkin County Board of Commissioners hereby adopts the Calendar Year 2023 net millage rates as stated below:

Incorporated areas of the City of Dahlonega	10.004
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 2023 tax digest by the Georgia Department of Revenue.

Resolved, adopted and effective this 22nd day of August, 2023.

Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:

Melissa Z. Witcher
Clerk, Lumpkin County

COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2023

Please provide a copy of this form to your county's Clerk of Superior Court.

<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 2023

Date _____

Chairman, Board of County Commissioners

Dr. Rob Brown
Superintendent

Mrs. Sharon Head
Deputy Superintendent

Mr. Greg Trammell
Assistant Superintendent



Board Members
Bobby Self, Chairman
Jim McClure, Vice Chairman
Craig Poore
Lynn Sylvester
Mera Turner

August 17, 2023

Mr. Chris Dockery, Chairman
Lumpkin County Board of Commissioners
99 Courthouse Hill, Suite H
Dahlonega, GA 30533

Dear Mr. Dockery:

The Lumpkin County Board of Education met on Monday, August 14th, 2023 at 6:00 PM in the Board of Education meeting room located at 56 Indian Drive. On the agenda, the BOE set the 2023 Maintenance and Operations Millage Rate for the Lumpkin County School System FY24 budget at 14.710 mills.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Brown", written over a light blue horizontal line.

Dr. Rob Brown, Superintendent
Lumpkin County Schools

RB/ccd



Lumpkin County, Georgia

Finance

Date:

August 22, 2023

Agenda Item:

2023-083 Enotah Circuit - CY24 ARPA Application (*Finance Director Abby Branan*)

Item Description:

**Facts & Historical
Information:**

**Potential Courses Of
Action:**

Budget Impact:

Staff Recommendation:



Lumpkin County, Georgia

Finance Department

Date: August 21, 2023

Agenda Item : Enotah Circuit – CY24 ARPA Application

**Facts & Historical
Information:**

The Enotah Judicial Circuit was formed in 1992 and is comprised of Lumpkin, White, Towns, and Union Counties. Meetings were held on July 17, 2023 and August 10, 2023 to discuss the Circuit's ARPA application. The Circuit members heard from Chief Superior Court Judge Joy Parks, District Attorney Jeff Langley, and District Court Administrator Grace McGowan regarding the CY24 ARPA application.

The ARPA application for CY24 opens on August 28, 2023 and closes September 15, 2023. The ARPA grant is to assist with the backlog of cases caused by the pandemic, with a priority given to clearing the backlog of serious violent felony cases. The Circuit intends to apply for funding for a number of personnel positions and to modernize the audio-visual equipment in the courtrooms. There is no county match required for this grant.

The audio-visual equipment will be upgraded in the following spaces at the Lumpkin County Courthouse: Courtrooms A&B (primarily used by superior court), grand jury room, jury assembly room, and magistrate court. Each courtroom will receive: new microphones, evidence presentation system (wired and wireless), screens for viewing evidence, video conferencing capabilities, assisted listening devices, and a recording backup system.

S&L Integrated, a vendor with State of Georgia contract will perform the upgrades; the Lumpkin County portion of the project is estimated at the cost of \$570,00.

**Potential Courses
of Action:**

- A. Approve the Enotah Judicial Circuit application as requested.
- B. Disapprove the Enotah Judicial Circuit application as requested.

Budget Impact:

There will be no budget impact. This grant has no local match requirement. This is a reimbursement grant. Lumpkin County will contribute its portion to White County (serving as fiscal agent for the grant) and will be reimbursed. All maintenance and repairs included for five years.

Staff

Recommendation: Staff recommends Course of Action A.

Respectfully submitted,
Joy Parks
8-21-23