

The seal of Lumpkin County, Georgia, is a circular emblem. It features a central figure of a Native American man holding a bow and arrow, with a sun rising behind him. The text "LUMPKIN COUNTY GEORGIA" is written around the top inner edge of the circle, and "EST. 1832" is at the bottom. Other smaller text includes "AURARIA" and "D.D. ONEGA".

Lumpkin County, Georgia

General Fund

Report of Revenues

And Expenditures

**PRELIMINARY DRAFT**

This report does not contain the various year-end adjustments or audit entries.

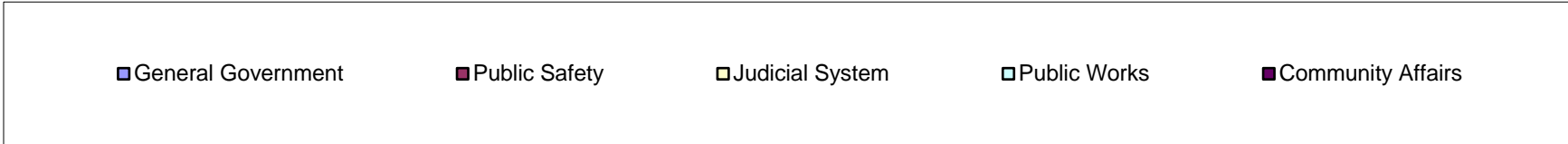
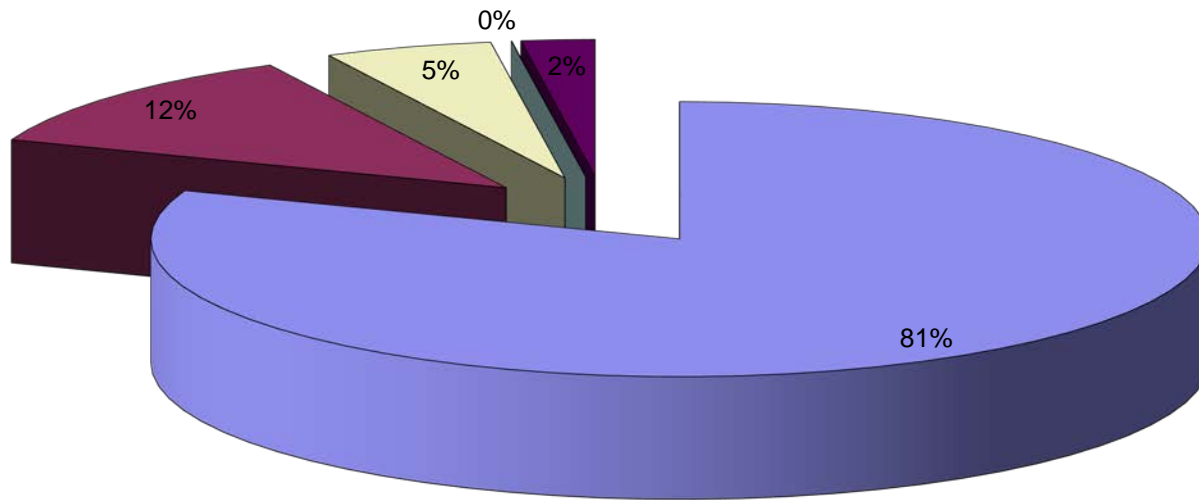
December 31, 2019

LUMPKIN COUNTY, GEORGIA

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### Allocation of 2019 Budget - Revenues



**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 0%**

<i>DESCRIPTION</i>	<i>2019 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b>General Government</b>	\$ 17,599,814	\$ 19,064,182	\$ (1,464,368)	-8.32%
<b>Public Safety</b>	2,598,215	2,375,706	222,509	8.56%
<b>Judicial System</b>	1,119,174	1,093,868	25,306	2.26%
<b>Public Works</b>	1,600	10,769	(9,169)	-573.04%
<b>Community Affairs</b>	489,181	477,694	11,487	2.35%
<b>Total Revenues</b>	<u>\$ 21,807,984</u>	<u>\$ 23,022,219</u>	<u>\$ (1,214,235)</u>	-5.57%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For TheFiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2019 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>General Government</b>				
Commissioner	\$ 4,676,964	\$ 6,177,237	\$ (1,500,273)	-32.08%
Tax Appraisers / Assessment	200	94	106	52.88%
Tax Commissioner	12,237,456	12,829,448	(591,992)	-4.84%
Board of Elections	0	13,528	(13,528)	n/a
G.I.S.	6,500	7,181	(681)	-10.48%
Administrative Support	660,000	13,561	646,439	97.95%
Financial Administration	<u>18,694</u>	<u>23,132</u>	<u>(4,438)</u>	-23.74%
<b>Total General Government Revenues</b>	<u>\$ 17,599,814</u>	<u>\$ 19,064,182</u>	<u>\$ (1,464,368)</u>	-8.32%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 0%**

<i>DESCRIPTION</i>	<i>2019 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Public Safety</i></b>				
Sheriff	\$ 176,278	\$ 199,785	\$ (23,507)	-13.34%
Detention Center	498,300	706,841	(208,541)	-41.85%
Drug Task Force	<u>23,000</u>	<u>40,764</u>	<u>(17,764)</u>	-77.23%
Total Sheriff	<u>\$ 697,578</u>	<u>\$ 947,390</u>	<u>\$ (249,812)</u>	-35.81%
Emergency Services	\$ 1,802,571	\$ 1,340,131	\$ 462,440	25.65%
Emergency Management	11,103	10,603	500	4.50%
Public Transportation	<u>86,963</u>	<u>77,582</u>	<u>9,381</u>	10.79%
<b><i>Total Public Safety Revenues</i></b>	<b><u>\$ 2,598,215</u></b>	<b><u>\$ 2,375,706</u></b>	<b><u>\$ 222,509</u></b>	<b>8.56%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 0%**

<i>DESCRIPTION</i>	<i>2019 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Judicial System</i></b>				
Clerk Superior Court	\$ 671,174	\$ 693,209	\$ (22,035)	-3.28%
Magistrate Court	6,000	6,600	(600)	-10.00%
Probate Court	415,000	363,510	51,490	12.41%
Victims' Assistance	27,000	30,549	(3,549)	-13.14%
<b><i>Total Judicial System Revenues</i></b>	<b>\$ 1,119,174</b>	<b>\$ 1,093,868</b>	<b>\$ 25,306</b>	<b>2.26%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2019 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Public Works</i></b>				
Roads & Bridges	\$ 1,000	\$ 6,012	\$ (5,012)	-501.22%
Fueing Station	0	4,165	(4,165)	n/a
Fleet Maintenance	<u>600</u>	<u>592</u>	<u>8</u>	1.38%
<b><i>Total Public Works Revenues</i></b>	<u>\$ 1,600</u>	<u>\$ 10,769</u>	<u>\$ (9,169)</u>	-573.04%

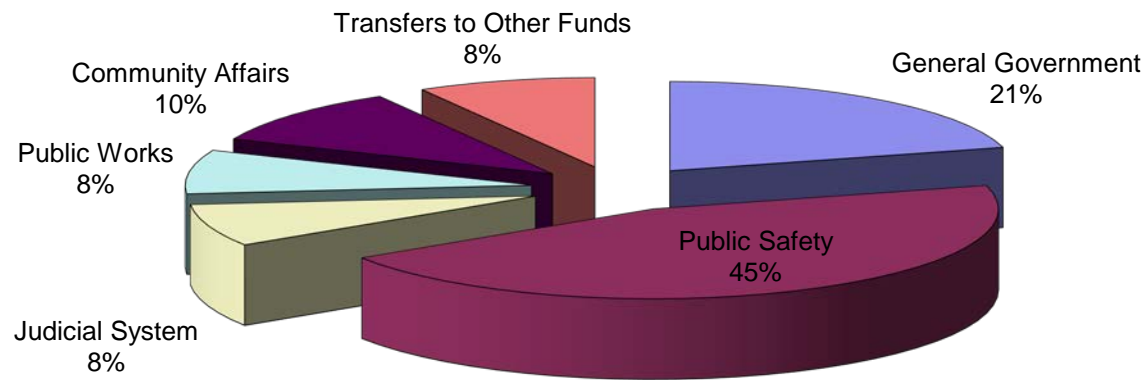


**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 0%**

<i>DESCRIPTION</i>	<i>2019 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Community Affairs</i></b>				
Parks and Recreation	\$ 274,000	\$ 269,584	\$ 4,416	1.61%
Senior Center	184,281	163,937	20,344	11.04%
Animal Shelter	<u>30,900</u>	<u>44,174</u>	<u>(13,274)</u>	-42.96%
<b><i>Total Community Affairs Revenues</i></b>	<b><u>\$ 489,181</u></b>	<b><u>\$ 477,694</u></b>	<b><u>\$ 11,487</u></b>	<b>2.35%</b>

## Allocation of 2019 Budget - Expenditures



**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 0%**

<i>DESCRIPTION</i>	<i>2019 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b>General Government</b>	\$ 4,529,853	\$ 3,734,633	\$ 795,220	17.56%
<b>Public Safety</b>	9,823,894	9,634,805	189,089	1.92%
<b>Judicial System</b>	1,665,656	1,710,112	(44,456)	-2.67%
<b>Public Works</b>	1,725,070	1,514,755	210,315	12.19%
<b>Community Affairs</b>	2,247,538	2,220,021	27,517	1.22%
<b>Transfers to Other Funds</b>	<u>1,815,973</u>	<u>1,871,411</u>	<u>(55,438)</u>	-3.05%
<b>Total Expenditures</b>	<u>\$ 21,807,984</u>	<u>\$ 20,685,738</u>	<u>\$ 1,122,246</u>	5.15%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2019 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>General Government</b>				
Commissioner	\$ 126,554	\$ 124,307	\$ 2,247	1.78%
County Manager	273,952	285,425	(11,473)	-4.19%
Board of Elections / Registrar	167,163	157,603	9,560	5.72%
Financial Administration	450,117	465,463	(15,346)	-3.41%
Legal	128,000	116,784	11,216	8.76%
GIS	60,779	71,004	(10,225)	-16.82%
Human Resources	238,329	263,039	(24,710)	-10.37%
Tax Commissioner	391,395	401,059	(9,664)	-2.47%
Tax Appraisers / Assessment	482,445	497,105	(14,660)	-3.04%
Board of Equalization	9,745	9,330	415	4.26%
Risk Management	20,000	18,154	1,846	9.23%
ADA Mitigation	35,000	440	34,561	98.74%
Public Buildings	922,596	882,162	40,434	4.38%
Administrative Support	1,077,066	295,740	781,326	72.54%
General Administration Fees	27,672	27,981	(309)	-1.12%
Debt Service	119,040	119,039	1	0.00%
<b>Total General Government Expenditures</b>	<u>\$ 4,529,853</u>	<u>\$ 3,734,633</u>	<u>\$ 795,220</u>	17.56%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2019 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>Public Safety</b>				
Sheriff - Administration	\$ 4,900,314	\$ 4,899,559	\$ 756	0.02%
Sheriff-Criminal Investigation	48,000	45,073	2,927	6.10%
Drug Task Force	57,576	85,641	(28,065)	-48.74%
Sheriff-Uniform Patrol	189,000	193,758	(4,758)	-2.52%
Detention Center	651,150	788,614	(137,464)	-21.11%
Sheriff - CT Services - Warrant	<u>19,500</u>	<u>23,748</u>	<u>(4,248)</u>	-21.79%
Total Sheriff	<u>\$ 5,865,540</u>	<u>\$ 6,036,394</u>	<u>\$ (170,854)</u>	-2.91%
Emergency Services	\$ 3,620,960	\$ 3,312,497	\$ 308,463	8.52%
Emergency Management	124,740	112,069	12,671	10.16%
Coroner	42,995	38,343	4,652	10.82%
Public Transportation	<u>169,659</u>	<u>135,503</u>	<u>34,156</u>	20.13%
<b>Total Public Safety Expenditures</b>	<u><u>\$ 9,823,894</u></u>	<u><u>\$ 9,634,805</u></u>	<u><u>\$ 189,089</u></u>	1.92%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2019 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Judicial System</i></b>				
Enotah Judicial Circuit	\$ 218,531	\$ 216,878	\$ 1,653	0.76%
Superior Court	257,270	294,027	(36,757)	-14.29%
Clerk Superior Court	618,020	616,937	1,083	0.18%
District Attorney	5,000	3,467	1,533	30.66%
Victims' Assistance	27,000	18,541	8,459	31.33%
Magistrate Court	236,956	265,031	(28,075)	-11.85%
Probate Court	<u>302,879</u>	<u>295,231</u>	<u>7,648</u>	2.53%
<b><i>Total Judicial System Expenditures</i></b>	<b><u>\$ 1,665,656</u></b>	<b><u>\$ 1,710,112</u></b>	<b><u>\$ -44,456</u></b>	<b>-2.67%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 0%**

<i>DESCRIPTION</i>	<i>2019 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Public Works</i></b>				
Admin-Public Works	\$ 77,500	\$ 157,438	\$ (79,938)	-103.15%
Roads & Bridges	1,434,229	1,138,491	295,738	20.62%
Fueling Station	0	3,464	(3,464)	
Fleet Maintenance	213,341	215,362	(2,021)	-0.95%
<b><i>Total Public Works Expenditures</i></b>	<b><u>\$ 1,725,070</u></b>	<b><u>\$ 1,514,755</u></b>	<b><u>\$ 210,315</u></b>	<b>12.19%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Ending 01/01/19**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2019 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Community Affairs</i></b>				
Animal Shelter	\$ 317,952	\$ 307,108	\$ 10,844	3.41%
Health Department appropriation	209,199	209,199	0	0.00%
D.F.A.C.S.	15,000	15,000	0	0.00%
Senior Center	328,323	351,066	(22,743)	-6.93%
Parks and Recreation	914,560	858,413	56,147	6.14%
Library appropriation	400,000	400,000	0	0.00%
County Ext. Service	<u>62,504</u>	<u>79,236</u>	<u>(16,732)</u>	-26.77%
<b><i>Total Community Affairs</i></b>	<b><u>\$ 2,247,538</u></b>	<b><u>\$ 2,220,021</u></b>	<b><u>\$ 27,517</u></b>	<b>1.22%</b>



**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2019 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Transfers to Other Funds</i></b>				
Net Transfers to Airport Authority	\$ 13,330	\$ 0	\$ 13,330	100.00%
Net Transfers to Capital Projects Funds	936,457	1,101,160	(164,703)	-17.59%
Net Transfers to Solid Waste	77,747	163,797	(86,050)	-110.68%
Net Transfers to E911	425,374	408,442	16,932	3.98%
Net Transfers to Public Defender	146,684	147,020	(336)	-0.23%
Net Transfers to Grant Fund	216,381	15,326	201,055	92.92%
Net Transfers to Other Funds	<u>0</u>	<u>35,668</u>	<u>(35,668)</u>	N/A
<b><i>Total Transfers to Other Funds</i></b>	<b><u>\$ 1,815,973</u></b>	<b><u>\$ 1,871,411</u></b>	<b><u>\$ (55,438)</u></b>	<b>-3.05%</b>

**LUMPKIN COUNTY**  
**FUND 215 EMERGENCY 911 SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 0%**

<i>DESCRIPTION</i>	<i>2019 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Emergency 911</i></b>				
Telephone Charges - Land Lines	\$ 197,000	\$ 93,437	\$ 103,563	52.57%
Telephone Charges - Cell Phones	275,000	279,214	(4,214)	-1.53%
E911 Record Copies	25	0	25	100.00%
Fireworks Excise Tax	50	210	(160)	-320.62%
Pre-paid Wireless Revenue	40,000	144,026	(104,026)	-260.06%
Net Transfers In from General Fund	<u>425,374</u>	<u>408,442</u>	<u>16,932</u>	3.98%
<b><i>Total Emergency 911 Revenues</i></b>	<b><u>\$ 937,449</u></b>	<b><u>\$ 925,329</u></b>	<b><u>\$ 12,120</u></b>	<b>1.29%</b>

**LUMPKIN COUNTY**  
**FUND 215 EMERGENCY 911 SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2019 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Emergency 911</i></b>				
Salaries and Benefits	\$ 680,997	\$ 697,502	\$ (16,505)	-2.42%
Purchased and Contracted Services	148,290	143,862	4,428	2.99%
Supplies and Other Costs	<u>108,162</u>	<u>117,645</u>	<u>(9,483)</u>	-8.77%
<b><i>Total Emergency 911 Expenditures</i></b>	<b><u>\$ 937,449</u></b>	<b><u>\$ 959,009</u></b>	<b><u>\$ (21,560)</u></b>	<b>-2.30%</b>

**LUMPKIN COUNTY**  
**FUND 540 TRANSFER STATION SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2019 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Transfer Station</i></b>				
Association Revenue - NGRM	\$ 18,000	\$ 6,578	\$ 11,422	63.45%
Rental	16,200	16,200	0	0.00%
Net Transfers In from General Fund	<u>77,747</u>	<u>163,797</u>	<u>(86,050)</u>	-110.68%
<b><i>Total Transfer Station Revenues</i></b>	<b><u>\$ 111,947</u></b>	<b><u>\$ 186,575</u></b>	<b><u>\$ (74,628)</u></b>	-66.66%

**LUMPKIN COUNTY**  
**FUND 540 TRANSFER STATION SUMMARY EXPENSES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 0%**

<i>DESCRIPTION</i>	<i>2019 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Transfer Station</i></b>				
Purchased and Contracted Services	\$ 2,000	\$ 6,595	\$ (4,595)	-229.75%
Salaries and Benefits - Recycling	54,344	32,356	21,988	40.46%
Purchased/Contracted Services - Recycling	35,403	24,268	11,135	31.45%
Supplies - Recycling	20,200	13,910	6,290	31.14%
Other Costs	<u>0</u>	<u>103,660</u>	<u>(103,660)</u>	0.00%
<b><i>Total Transfer Station Expenses</i></b>	<b><u>\$ 111,947</u></b>	<b><u>\$ 180,788</u></b>	<b><u>\$ (68,841)</u></b>	<b>-61.49%</b>