

The seal of Lumpkin County, Georgia, is a circular emblem. It features a central figure of a Native American man, likely a chief, holding a bow and arrow. The figure is set against a background of a landscape with a sun rising over mountains. The text "LUMPKIN COUNTY" is arched across the top, and "GEORGIA" is arched across the bottom. Below the figure, the words "AURARIA" and "EST. 1832" are visible.

Lumpkin County, Georgia

General Fund

Report of Revenues

And Expenditures

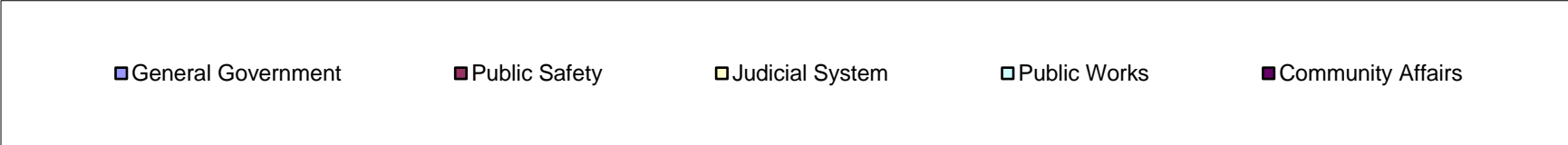
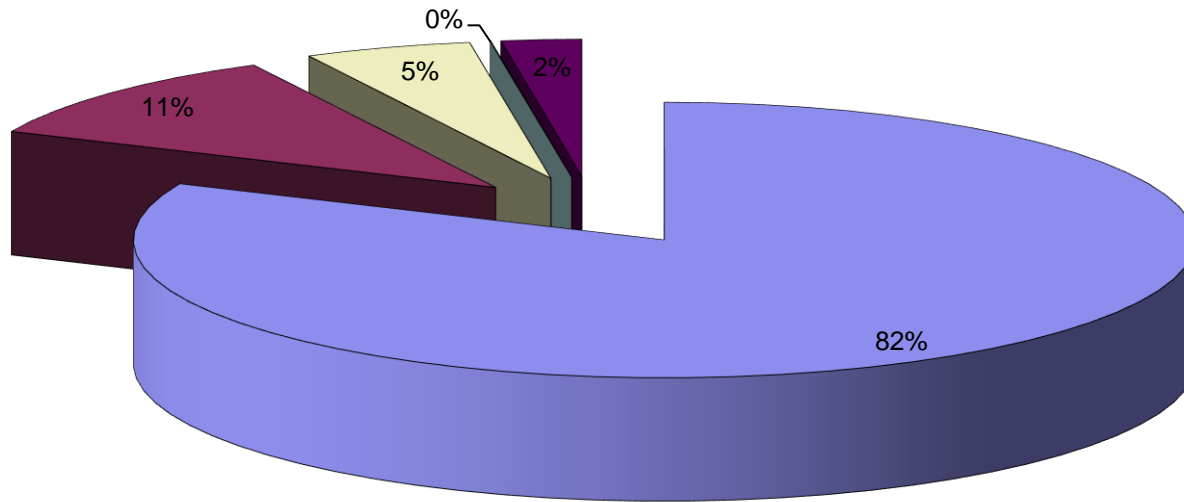
April 30, 2020

LUMPKIN COUNTY, GEORGIA

TABLE OF CONTENTS

	<u>PAGE</u>
Allocation of 2020 Revenue Budget – Graph	1
Summary of General Fund Revenues, Combined by Type	2
Summary of General Government Revenues, Combined by Department	3
Summary of Public Safety Revenues, Combined by Department	4
Summary of Judicial System Revenues, Combined by Department	5
Summary of Public Works Revenues, Combined by Department	6
Summary of Community Affairs Revenues, Combined by Department	7
Allocation of 2020 Expenditures Budget – Graph	8
Summary of General Fund Expenditures, Combined by Type	9
Summary of General Government Expenditures, Combined by Department	10
Summary of Public Safety Expenditures, Combined by Department	11
Summary of Judicial System Expenditures, Combined by Department	12
Summary of Public Works Expenditures, Combined by Department	13
Summary of Community Affairs Expenditures, Combined by Department	14
Summary of Transfers to Other Funds	15
Summary of Emergency 911 Revenues, Combined by Type	16
Summary of Emergency 911 Expenditures, Combined by Type	17
Summary of Transfer Station Revenues, Combined by Type	18
Summary of Transfer Station Expenses, Combined by Type	19

### Allocation of 2020 Budget - Revenues



**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/20**

**% OF YEAR REMAINING = 67%**

<i>DESCRIPTION</i>	<i>2020 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b>General Government</b>	\$ 18,301,542	\$ 1,803,997	\$ 16,497,545	90.14%
<b>Public Safety</b>	2,414,133	730,523	1,683,610	69.74%
<b>Judicial System</b>	1,141,607	292,165	849,442	74.41%
<b>Public Works</b>	3,500	2,103	1,397	39.91%
<b>Community Affairs</b>	546,971	112,926	434,045	79.35%
<b>Total Revenues</b>	<u>\$ 22,407,753</u>	<u>\$ 2,941,715</u>	<u>\$ 19,466,038</u>	86.87%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For TheFiscal Year Starting 01/01/20**

**% OF YEAR REMAINING = 67%**

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>General Government</b>				
Commissioner	\$ 4,944,283	\$ 781,002	\$ 4,163,281	84.20%
Tax Appraisers / Assessment	200	4	196	98.00%
Tax Commissioner	12,650,446	1,003,759	11,646,687	92.07%
Board of Elections	12,132	7,776	4,356	n/a
G.I.S.	12,500	466	12,034	96.27%
Administrative Support	660,000	0	660,000	100.00%
Financial Administration	<u>21,981</u>	<u>10,991</u>	<u>10,990</u>	50.00%
<b>Total General Government Revenues</b>	<b><u>\$ 18,301,542</u></b>	<b><u>\$ 1,803,997</u></b>	<b><u>\$ 16,497,545</u></b>	<b>90.14%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/20**

**% OF YEAR REMAINING = 67%**

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>Public Safety</b>				
Sheriff	\$ 177,355	\$ 42,610	\$ 134,745	75.97%
Detention Center	496,700	163,676	333,024	67.05%
Drug Task Force	<u>23,000</u>	<u>-5,737</u>	<u>28,737</u>	124.94%
Total Sheriff	<u>\$ 697,055</u>	<u>\$ 200,549</u>	<u>\$ 496,506</u>	71.23%
Emergency Services	\$ 1,614,814	\$ 506,315	\$ 1,108,499	68.65%
Emergency Management	11,103	4,384	6,719	60.51%
Public Transportation	<u>91,161</u>	<u>19,276</u>	<u>71,885</u>	78.86%
<b>Total Public Safety Revenues</b>	<b><u>\$ 2,414,133</u></b>	<b><u>\$ 730,523</u></b>	<b><u>\$ 1,683,610</u></b>	69.74%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/20**

**% OF YEAR REMAINING = 67%**

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Judicial System</i></b>				
Clerk Superior Court	\$ 694,807	\$ 193,862	\$ 500,945	72.10%
Magistrate Court	6,000	3,610	2,390	39.84%
Probate Court	415,000	88,405	326,595	78.70%
Victims' Assistance	25,800	6,289	19,511	75.62%
<b><i>Total Judicial System Revenues</i></b>	<b><u>\$ 1,141,607</u></b>	<b><u>\$ 292,165</u></b>	<b><u>\$ 849,442</u></b>	<b>74.41%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/20**

**% OF YEAR REMAINING = 67%**

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Public Works</i></b>				
Roads & Bridges	\$ 1,000	\$ 1,495	\$ (495)	-49.52%
Fueling Station	1,500	608	892	
Fleet Maintenance	<u>1,000</u>	<u>0</u>	<u>1,000</u>	100.00%
<b><i>Total Public Works Revenues</i></b>	<b><u>\$ 3,500</u></b>	<b><u>\$ 2,103</u></b>	<b><u>\$ 1,397</u></b>	<b>39.91%</b>

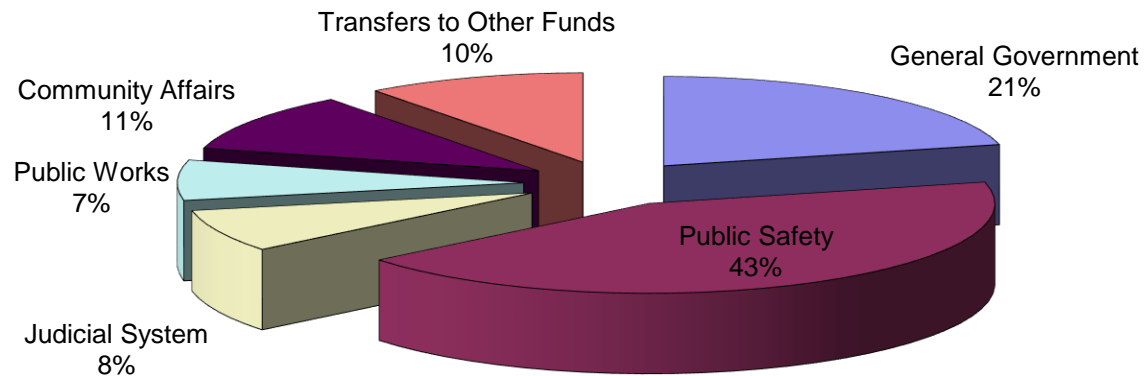


**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/20**

**% OF YEAR REMAINING = 67%**

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Community Affairs</i></b>				
Parks and Recreation	\$ 292,550	\$ 53,890	\$ 238,660	81.58%
Senior Center	220,621	49,312	171,309	77.65%
Animal Shelter	<u>33,800</u>	<u>9,724</u>	<u>24,076</u>	71.23%
<b><i>Total Community Affairs Revenues</i></b>	<b><u>\$ 546,971</u></b>	<b><u>\$ 112,926</u></b>	<b><u>\$ 434,045</u></b>	<b>79.35%</b>

## Allocation of 2020 Budget - Expenditures



**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/20**

**% OF YEAR REMAINING = 67%**

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>General Government</b>	\$ 4,742,897	\$ 1,255,285	\$ 3,487,612	73.53%
<b>Public Safety</b>	9,635,756	3,101,364	6,534,392	67.81%
<b>Judicial System</b>	1,718,871	497,592	1,221,279	71.05%
<b>Public Works</b>	1,626,037	407,721	1,218,316	74.93%
<b>Community Affairs</b>	2,388,680	803,295	1,585,385	66.37%
<b>Transfers to Other Funds</b>	<u>2,295,512</u>	<u>738,602</u>	<u>1,556,910</u>	67.82%
<b>Total Expenditures</b>	<u>\$ 22,407,753</u>	<u>\$ 6,803,859</u>	<u>\$ 15,603,894</u>	69.64%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/20**

**% OF YEAR REMAINING = 67%**

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>General Government</b>				
Commissioner	\$ 125,654	\$ 49,616	\$ 76,038	60.51%
County Manager	412,212	120,753	291,459	70.71%
Board of Elections / Registrar	275,773	56,542	219,231	79.50%
Financial Administration	476,813	153,726	323,087	67.76%
Legal	110,000	7,830	102,170	92.88%
GIS	63,677	26,361	37,316	58.60%
Human Resources	272,451	74,463	197,988	72.67%
Tax Commissioner	397,039	125,300	271,739	68.44%
Tax Appraisers / Assessment	540,239	162,523	377,716	69.92%
Board of Equalization	9,870	1,636	8,234	83.42%
Risk Management	23,000	0	23,000	100.00%
ADA Mitigation	5,000	0	5,000	100.00%
Public Buildings	936,032	288,435	647,597	69.19%
Administrative Support	947,644	134,195	813,449	85.84%
General Administration Fees	28,453	14,226	14,227	50.00%
Debt Service	<u>119,040</u>	<u>39,680</u>	<u>79,360</u>	66.67%
<b>Total General Government Expenditures</b>	<b><u>\$ 4,742,897</u></b>	<b><u>\$ 1,255,285</u></b>	<b><u>\$ 3,487,612</u></b>	<b>73.53%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/20**

**% OF YEAR REMAINING = 67%**

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>Public Safety</b>				
Sheriff - Administration	\$ 4,730,429	\$ 1,609,371	\$ 3,121,058	65.98%
Sheriff-Criminal Investigation	51,500	9,508	41,992	81.54%
Drug Task Force	59,029	19,542	39,487	66.89%
Sheriff-Uniform Patrol	229,750	59,114	170,636	74.27%
Detention Center	675,150	238,572	436,578	64.66%
Sheriff - CT Services - Warrant	<u>20,400</u>	<u>3,073</u>	<u>17,327</u>	84.94%
Total Sheriff	<u>\$ 5,766,258</u>	<u>\$ 1,939,180</u>	<u>\$ 3,827,078</u>	66.37%
Emergency Services	\$ 3,552,753	\$ 1,072,278	\$ 2,480,475	69.82%
Emergency Management	123,993	39,124	84,869	68.45%
Coroner	46,770	11,041	35,729	76.39%
Public Transportation	<u>145,982</u>	<u>39,740</u>	<u>106,242</u>	72.78%
<b>Total Public Safety Expenditures</b>	<u><u>\$ 9,635,756</u></u>	<u><u>\$ 3,101,364</u></u>	<u><u>\$ 6,534,392</u></u>	67.81%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/20**

**% OF YEAR REMAINING = 67%**

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>Judicial System</b>				
Enotah Judicial Circuit	\$ 214,557	\$ 107,518	\$ 107,039	49.89%
Superior Court	307,770	32,425	275,345	89.46%
Clerk Superior Court	616,678	193,084	423,594	68.69%
District Attorney	5,000	1,491	3,509	70.18%
Victims' Assistance	25,800	5,001	20,799	80.62%
Magistrate Court	237,383	67,111	170,272	71.73%
Probate Court	311,683	90,961	220,722	70.82%
<b>Total Judicial System Expenditures</b>	<b>\$ 1,718,871</b>	<b>\$ 497,592</b>	<b>\$ 1,221,279</b>	<b>71.05%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/20**

**% OF YEAR REMAINING = 67%**

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>Public Works</b>				
Admin-Public Works	\$ 177,619	\$ 40,434	\$ 137,185	77.24%
Roads & Bridges	1,202,023	303,999	898,024	74.71%
Fueling Station	3,650	1,143	2,507	68.67%
Fleet Maintenance	<u>242,745</u>	<u>62,145</u>	<u>180,600</u>	74.40%
<b>Total Public Works Expenditures</b>	<u>\$ 1,626,037</u>	<u>\$ 407,721</u>	<u>\$ 1,218,316</u>	74.93%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/20**

**% OF YEAR REMAINING = 67%**

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>Community Affairs</b>				
Animal Shelter	\$ 346,784	\$ 97,604	\$ 249,180	71.85%
Health Department appropriation	209,199	69,733	139,466	66.67%
D.F.A.C.S.	15,000	15,000	0	0.00%
Senior Center	361,947	125,291	236,656	65.38%
Parks and Recreation	969,120	255,205	713,915	73.67%
Library appropriation	420,000	210,000	210,000	50.00%
County Ext. Service	<u>66,630</u>	<u>30,462</u>	<u>36,168</u>	54.28%
<b>Total Community Affairs</b>	<u>\$ 2,388,680</u>	<u>\$ 803,295</u>	<u>\$ 1,585,385</u>	66.37%



**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/20**

**% OF YEAR REMAINING = 67%**

<u>DESCRIPTION</u>	<u>2020 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	\$ 66,450	\$ 0	\$ 66,450	100.00%
Net Transfers to Capital Projects Funds	1,529,284	488,070	1,041,214	68.09%
Net Transfers to Solid Waste	76,056	41,962	34,094	44.83%
Net Transfers to E911	289,966	123,115	166,851	57.54%
Net Transfers to Public Defender	146,583	73,292	73,291	50.00%
Net Transfers to Grant Fund	<u>187,173</u>	<u>12,164</u>	<u>175,009</u>	93.50%
<b><i>Total Transfers to Other Funds</i></b>	<b><u>\$ 2,295,512</u></b>	<b><u>\$ 738,602</u></b>	<b><u>\$ 1,556,910</u></b>	<b>67.82%</b>

**LUMPKIN COUNTY**  
**FUND 215 EMERGENCY 911 SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/20**

**% OF YEAR REMAINING = 67%**

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Emergency 911</i></b>				
Telephone Charges - Land Lines	\$ 165,480	\$ 13,814	\$ 151,666	91.65%
Telephone Charges - Cell Phones	280,206	58,744	221,462	79.04%
E911 Record Copies	25	13	13	50.00%
Fireworks Excise Tax	200	0	200	100.00%
Pre-paid Wireless Revenue	203,891	22,216	181,675	89.10%
Net Transfers In from General Fund	<u>289,966</u>	<u>123,115</u>	<u>166,851</u>	57.54%
<b><i>Total Emergency 911 Revenues</i></b>	<b><u>\$ 939,768</u></b>	<b><u>\$ 217,900</u></b>	<b><u>\$ 721,868</u></b>	<b>76.81%</b>

**LUMPKIN COUNTY**  
**FUND 215 EMERGENCY 911 SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/20**

**% OF YEAR REMAINING = 67%**

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Emergency 911</i></b>				
Salaries and Benefits	\$ 734,496	\$ 190,516	\$ 543,980	74.06%
Purchased and Contracted Services	147,922	42,016	105,906	71.60%
Supplies and Other Costs	<u>57,350</u>	<u>27,296</u>	<u>30,054</u>	52.40%
<b><i>Total Emergency 911 Expenditures</i></b>	<b><u>\$ 939,768</u></b>	<b><u>\$ 259,827</u></b>	<b><u>\$ 679,941</u></b>	72.35%

**LUMPKIN COUNTY**  
**FUND 540 TRANSFER STATION SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/20**

**% OF YEAR REMAINING = 67%**

<u>DESCRIPTION</u>	<u>2020 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Transfer Station</i></b>				
Recycling Revenue	\$ 3,400	\$ 230	\$ 3,170	93.23%
Rental	16,200	6,750	9,450	58.33%
Net Transfers In from General Fund	<u>76,056</u>	<u>41,962</u>	<u>34,094</u>	44.83%
<b><i>Total Transfer Station Revenues</i></b>	<b><u>\$ 95,656</u></b>	<b><u>\$ 48,942</u></b>	<b><u>\$ 46,714</u></b>	<b>48.84%</b>

**LUMPKIN COUNTY**  
**FUND 540 TRANSFER STATION SUMMARY EXPENSES**  
**For The Fiscal Year Starting 01/01/20**

**% OF YEAR REMAINING = 67%**

<i>DESCRIPTION</i>	<i>2020 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	\$ 420	\$ 1,580	79.00%
Salaries and Benefits - Recycling	46,910	18,406	28,504	60.76%
Purchased/Contracted Services - Recycling	25,146	6,936	18,210	72.42%
Supplies - Recycling	21,600	1,744	19,856	91.92%
Other Costs	<u>0</u>	<u>0</u>	<u>0</u>	0.00%
<b><i>Total Transfer Station Expenses</i></b>	<b><u>\$ 95,656</u></b>	<b><u>\$ 27,507</u></b>	<b><u>\$ 68,149</u></b>	<b>71.24%</b>