

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

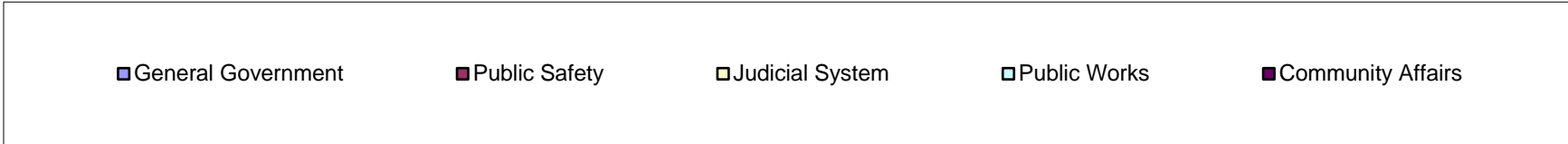
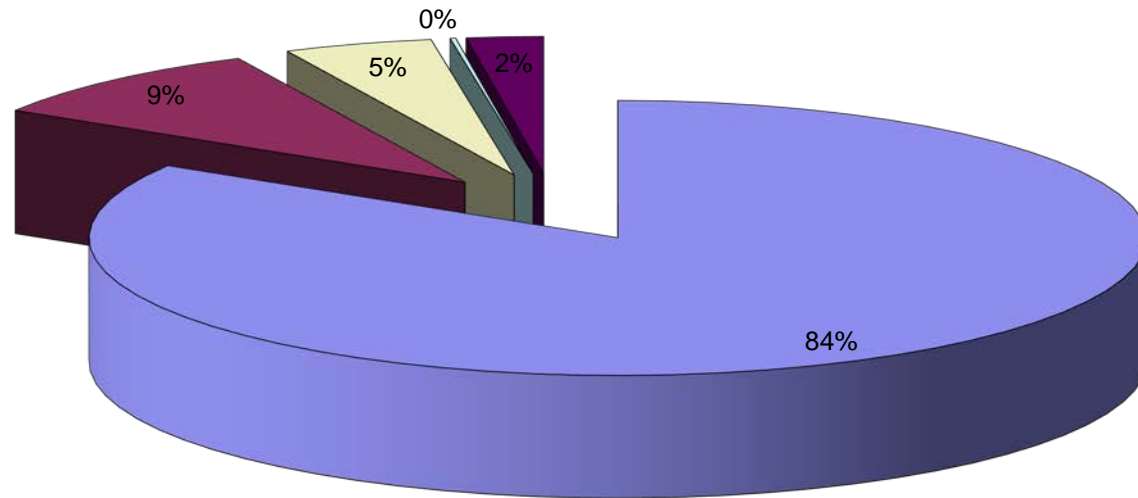
July 31, 2017

LUMPKIN COUNTY, GEORGIA

TABLE OF CONTENTS

	<u>PAGE</u>
Allocation of 2017 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 2017 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 2017 Budget - Revenues



LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For The Fiscal Year Starting 01/01/17

% OF YEAR REMAINING = 59%

<i>DESCRIPTION</i>	<i>2017 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
General Government	\$ 17,273,655	\$ 8,941,099	\$ 8,332,556	48.24%
Public Safety	1,886,639	479,800	1,406,839	74.57%
Judicial System	939,548	578,141	361,407	38.47%
Public Works	35,168	21,536	13,632	38.76%
Community Affairs	483,905	257,024	226,881	46.89%
Total Revenues	<u>\$ 20,618,915</u>	<u>\$ 10,277,600</u>	<u>\$ 10,341,315</u>	50.15%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For TheFiscal Year Starting 01/01/17

% OF YEAR REMAINING = 59%

<u>DESCRIPTION</u>	<u>2017 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
General Government				
Commissioner	\$ 4,208,531	\$ 1,557,282	\$ 2,651,249	63.00%
Tax Appraisers / Assessment	200	109	91	45.63%
Tax Commissioner	12,530,093	7,363,381	5,166,712	41.23%
Board of Elections	2	0	2	n/a
G.I.S.	6,800	6,094	706	10.38%
Administrative Support	481,615	0	481,615	100.00%
County Surveyor	14,079	0	14,079	n/a
Reimbursement	14,600	213	14,387	98.54%
Financial Administration	<u>17,735</u>	<u>14,020</u>	<u>3,715</u>	20.95%
Total General Government Revenues	<u>\$ 17,273,655</u>	<u>\$ 8,941,099</u>	<u>\$ 8,332,556</u>	48.24%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For The Fiscal Year Starting 01/01/17

% OF YEAR REMAINING = 59%

<i>DESCRIPTION</i>	<i>2017 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<i>Public Safety</i>				
Sheriff	\$ 177,624	\$ 24,164	\$ 153,460	86.40%
Detention Center	192,000	92,840	99,160	51.65%
Drug Task Force	<u>17,460</u>	<u>12,006</u>	<u>5,454</u>	31.24%
Total Sheriff	<u>\$ 387,084</u>	<u>\$ 129,010</u>	<u>\$ 258,074</u>	66.67%
Emergency Services	\$ 1,367,457	\$ 342,326	\$ 1,025,131	74.97%
Emergency Management	11,103	0	11,103	100.00%
Public Transportation	<u>120,995</u>	<u>8,464</u>	<u>112,531</u>	93.00%
<i>Total Public Safety Revenues</i>	<u>\$ 1,886,639</u>	<u>\$ 479,800</u>	<u>\$ 1,406,839</u>	74.57%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For The Fiscal Year Starting 01/01/17

% OF YEAR REMAINING = 59%

<u>DESCRIPTION</u>	<u>2017 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Judicial System</i>				
Clerk Superior Court	\$ 565,015	\$ 358,164	\$ 206,851	0.00%
Magistrate Court	15,000	2,226	12,774	85.16%
Probate Court	333,500	202,865	130,635	39.17%
Enotah Judicial Circuit	2,033	0	2,033	100.00%
Victims' Assistance	<u>24,000</u>	<u>14,886</u>	<u>9,114</u>	37.97%
<i>Total Judicial System Revenues</i>	<u>\$ 939,548</u>	<u>\$ 578,141</u>	<u>\$ 361,407</u>	38.47%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For The Fiscal Year Starting 01/01/17

% OF YEAR REMAINING = 59%

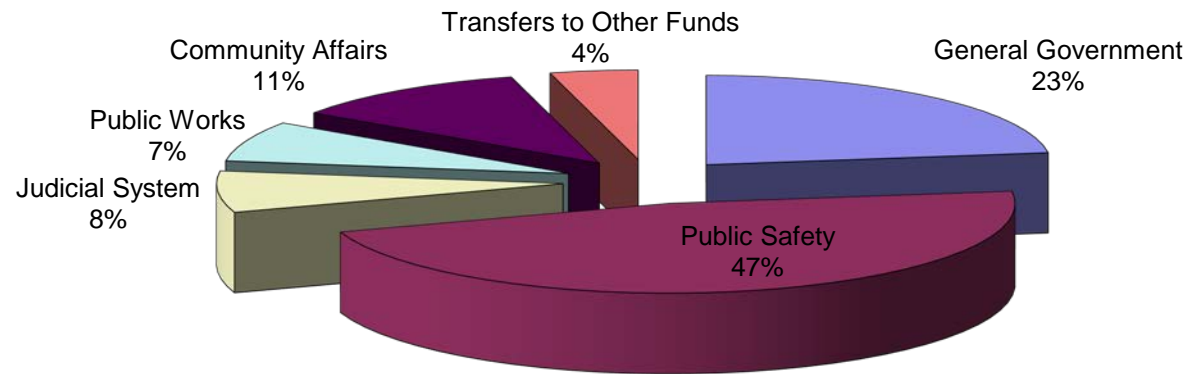
<u>DESCRIPTION</u>	<u>2017 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Public Works</i>				
Roads & Bridges	\$ 1,500	\$ 310	\$ 1,190	79.33%
Airport	<u>33,668</u>	<u>21,226</u>	<u>12,442</u>	36.95%
<i>Total Public Works Revenues</i>	<u>\$ 35,168</u>	<u>\$ 21,536</u>	<u>\$ 13,632</u>	38.76%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For The Fiscal Year Starting 01/01/17

% OF YEAR REMAINING = 59%

<i>DESCRIPTION</i>	<i>2017 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<i>Community Affairs</i>				
Parks and Recreation	\$ 285,175	\$ 178,661	\$ 106,514	37.35%
Senior Center	167,430	58,419	109,011	65.11%
Animal Shelter	<u>31,300</u>	<u>19,944</u>	<u>11,356</u>	36.28%
<i>Total Community Affairs Revenues</i>	<u>\$ 483,905</u>	<u>\$ 257,024</u>	<u>\$ 226,881</u>	46.89%

Allocation of 2017 Budget - Expenditures



LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/17

% OF YEAR REMAINING = 59%

<i>DESCRIPTION</i>	<i>2017 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
General Government	\$ 4,709,510	\$ 1,947,908	\$ 2,761,602	58.64%
Public Safety	9,686,764	4,908,354	4,778,410	49.33%
Judicial System	1,534,692	952,290	582,402	37.95%
Public Works	1,503,131	746,863	756,268	50.31%
Community Affairs	2,339,085	1,232,455	1,106,630	47.31%
Transfers to Other Funds	<u>845,733</u>	<u>1,173,479</u>	<u>(327,746)</u>	-38.75%
Total Expenditures	<u>\$ 20,618,915</u>	<u>\$ 10,961,349</u>	<u>\$ 9,657,566</u>	46.84%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/17

% OF YEAR REMAINING = 59%

<i>DESCRIPTION</i>	<i>2017 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<i>General Government</i>				
Commissioner	\$ 115,845	\$ 72,287	\$ 43,558	37.60%
County Manager	258,020	142,346	115,674	44.83%
Board of Elections / Registrar	169,350	80,591	88,759	52.41%
Financial Administration	524,362	298,807	225,555	43.02%
Legal	130,000	27,864	102,136	78.57%
GIS	81,912	42,063	39,849	48.65%
Human Resources	228,073	125,618	102,455	44.92%
Tax Commissioner	407,478	224,916	182,562	44.80%
Tax Appraisers / Assessment	432,968	233,862	199,106	45.99%
Board of Equalization	10,535	5,260	5,275	50.07%
Risk Management	20,000	13,809	6,191	30.96%
ADA Mitigation	200,000	0	200,000	100.00%
Public Buildings	803,338	469,459	333,879	41.56%
County Surveyor	15,641	2,272	13,369	85.47%
Administrative Support	952,300	118,774	833,526	87.53%
General Administration Fees	27,323	20,540	6,783	24.82%
Debt Service	<u>332,365</u>	<u>69,440</u>	<u>262,925</u>	79.11%
<i>Total General Government Expenditures</i>	<u>\$ 4,709,510</u>	<u>\$ 1,947,908</u>	<u>\$ 2,761,602</u>	58.64%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/17

% OF YEAR REMAINING = 59%

<u>DESCRIPTION</u>	<u>2017 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Public Safety				
Sheriff - Administration	\$ 4,657,697	\$ 2,512,527	\$ 2,145,170	46.06%
Sheriff - Special Services	36,700	-	36,700	100.00%
Sheriff-Criminal Investigation	40,050	23,887	16,163	40.36%
Drug Task Force	57,211	31,881	25,330	44.27%
Sheriff-Uniform Patrol	144,450	81,349	63,101	43.68%
Detention Center	608,500	349,039	259,461	42.64%
Sheriff - CT Services - Warrant	<u>27,725</u>	<u>9,398</u>	<u>18,327</u>	66.10%
Total Sheriff	<u>\$ 5,572,333</u>	<u>\$ 3,008,080</u>	<u>\$ 2,564,253</u>	46.02%
Emergency Services	\$ 3,786,504	\$ 1,716,688	\$ 2,069,816	54.66%
Emergency Management	107,122	62,168	44,954	41.97%
Coroner	56,823	28,907	27,916	49.13%
Public Transportation	<u>163,982</u>	<u>92,511</u>	<u>71,471</u>	43.58%
Total Public Safety Expenditures	<u><u>\$ 9,686,764</u></u>	<u><u>\$ 4,908,354</u></u>	<u><u>\$ 4,778,410</u></u>	49.33%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/17

% OF YEAR REMAINING = 59%

<u>DESCRIPTION</u>	<u>2017 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Judicial System</i>				
Enotah Judicial Circuit	\$ 214,563	\$ 164,477	\$ 50,086	23.34%
Superior Court	208,349	163,930	44,419	21.32%
Capital Trial	2,500	0	2,500	100.00%
Clerk Superior Court	584,703	333,012	251,691	43.05%
District Attorney	5,000	1,270	3,730	74.61%
Victims' Assistance	24,000	13,918	10,082	42.01%
Magistrate Court	231,508	131,283	100,225	43.29%
Probate Court	<u>264,069</u>	<u>144,400</u>	<u>119,669</u>	45.32%
<i>Total Judicial System Expenditures</i>	<u>\$ 1,534,692</u>	<u>\$ 952,290</u>	<u>\$ 582,402</u>	37.95%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/17

% OF YEAR REMAINING = 59%

<i>DESCRIPTION</i>	<i>2017 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<i>Public Works</i>				
Admin-Public Works	\$ 48,676	\$ 26,042	\$ 22,634	46.50%
Roads & Bridges	1,191,597	581,916	609,681	51.17%
Fleet Maintenance	235,686	135,181	100,505	42.64%
Airport	27,172	3,724	23,448	86.30%
<i>Total Public Works Expenditures</i>	\$ 1,503,131	\$ 746,863	\$ 756,268	50.31%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Ending 01/01/17

% OF YEAR REMAINING = 59%

<u>DESCRIPTION</u>	<u>2017 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Community Affairs				
Animal Shelter	\$ 320,640	\$ 166,459	\$ 154,181	48.09%
Health Department appropriation	209,199	122,033	87,166	41.67%
D.F.A.C.S.	15,000	15,000	0	0.00%
Senior Center	325,089	147,302	177,787	54.69%
Parks and Recreation	1,012,129	448,687	563,442	55.67%
Library appropriation	400,000	300,000	100,000	25.00%
County Ext. Service	<u>57,028</u>	<u>32,974</u>	<u>24,054</u>	42.18%
Total Community Affairs	<u>\$ 2,339,085</u>	<u>\$ 1,232,455</u>	<u>\$ 1,106,630</u>	47.31%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/17

% OF YEAR REMAINING = 59%

<u>DESCRIPTION</u>	<u>2017 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Transfers to Other Funds</i>				
Net transfers to Capital Projects Funds	\$ 281,615	\$ 927,645	\$ (646,030)	-229.40%
Net Transfers to Solid Waste	87,999	35,236	52,763	59.96%
Net Transfers to E911	288,176	75,482	212,694	73.81%
Net Transfers to Public Defender	124,685	93,513	31,172	25.00%
Net Transfers to Other Funds	0	25,317	(25,317)	
Net Transfers to Grant Fund	<u>63,258</u>	<u>16,285</u>	<u>46,973</u>	74.26%
<i>Total Transfers to Other Funds</i>	<u>\$ 845,733</u>	<u>\$ 1,173,479</u>	<u>\$ (327,746)</u>	-38.75%

LUMPKIN COUNTY
FUND 215 EMERGENCY 911 SUMMARY REVENUES
For The Fiscal Year Starting 01/01/17

% OF YEAR REMAINING = 59%

<u>DESCRIPTION</u>	<u>2017 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Emergency 911</i>				
Telephone Charges - Land Lines	\$ 155,000	\$ 51,872	\$ 103,128	66.53%
Telephone Charges - Cell Phones	318,000	135,053	182,947	57.53%
E911 Record Copies	100	13	88	87.50%
Pre-paid Wireless Revenue	59,100	0	59,100	100.00%
Net Transfers In from General Fund	<u>288,176</u>	<u>75,482</u>	<u>212,694</u>	73.81%
<i>Total Emergency 911 Revenues</i>	<u>\$ 820,376</u>	<u>\$ 262,420</u>	<u>\$ 557,956</u>	68.01%

LUMPKIN COUNTY
FUND 215 EMERGENCY 911 SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/17

% OF YEAR REMAINING = 59%

<i>DESCRIPTION</i>	<i>2017 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<i>Emergency 911</i>				
Salaries and Benefits	\$ 632,726	\$ 274,465	\$ 358,261	56.62%
Purchased and Contracted Services	129,550	66,892	62,658	48.37%
Supplies and Other Costs	<u>58,100</u>	<u>15,357</u>	<u>42,743</u>	73.57%
<i>Total Emergency 911 Expenditures</i>	<u>\$ 820,376</u>	<u>\$ 356,714</u>	<u>\$ 463,662</u>	56.52%

LUMPKIN COUNTY
FUND 540 TRANSFER STATION SUMMARY REVENUES
For The Fiscal Year Starting 01/01/17

% OF YEAR REMAINING = 59%

<u>DESCRIPTION</u>	<u>2017 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Transfer Station</i>				
Association Revenue - NGRM	\$ 20,000	\$ 8,159	\$ 11,841	59.20%
Insurance Claims	0	6,933	(6,933)	n/a
Rental	16,200	10,800	5,400	33.33%
Net Transfers In from General Fund	<u>87,999</u>	<u>35,236</u>	<u>52,763</u>	59.96%
<i>Total Transfer Station Revenues</i>	<u>\$ 124,199</u>	<u>\$ 61,129</u>	<u>\$ 63,070</u>	50.78%

LUMPKIN COUNTY
FUND 540 TRANSFER STATION SUMMARY EXPENSES
For The Fiscal Year Starting 01/01/17

% OF YEAR REMAINING = 59%

<i>DESCRIPTION</i>	<i>2017 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<i>Transfer Station</i>				
Purchased and Contracted Services	\$ 26,850	\$ 5,989	\$ 20,861	77.69%
Salaries and Benefits - Recycling	52,696	32,209	20,487	38.88%
Purchased/Contracted Services - Recycling	25,653	16,706	8,947	34.88%
Supplies - Recycling	19,000	14,642	4,358	22.94%
Other Costs	<u>0</u>	<u> </u>	<u>0</u>	0.00%
<i>Total Transfer Station Expenses</i>	<u>\$ 124,199</u>	<u>\$ 69,546</u>	<u>\$ 54,653</u>	44.00%