

The seal of Lumpkin County, Georgia, is a circular emblem. It features a central figure of a Native American man in traditional dress, holding a bow and arrow. The figure is set against a background of a rising sun and a landscape with mountains and a river. The words "LUMPKIN COUNTY" are 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

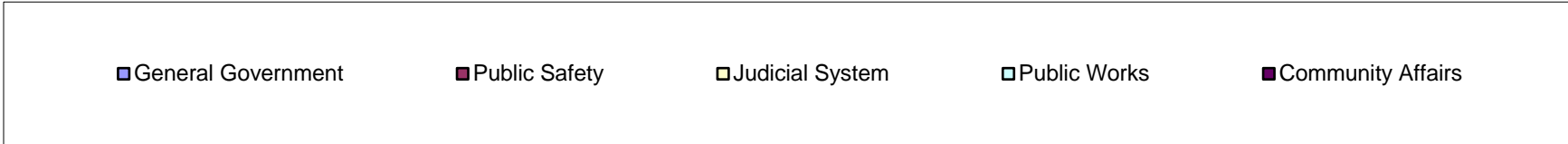
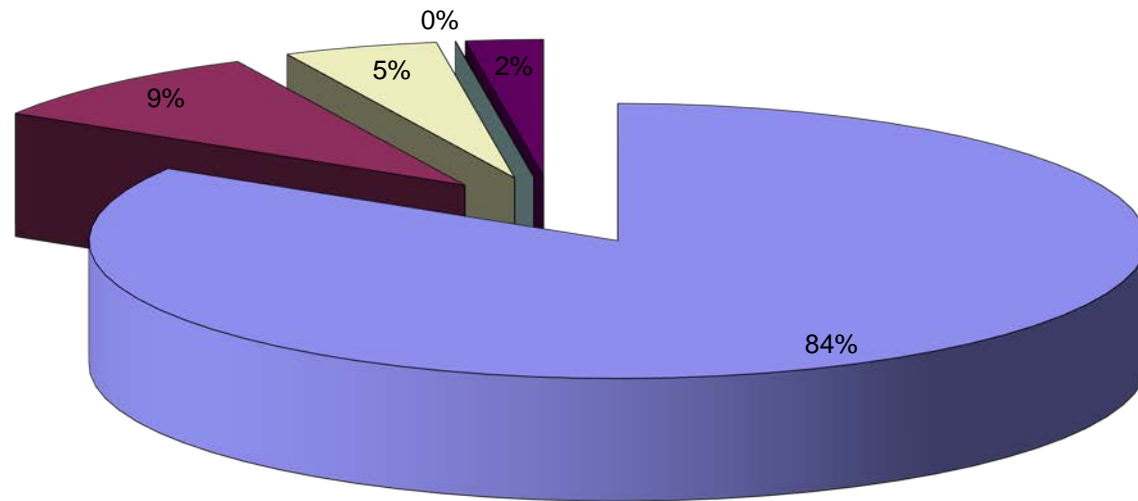
August 31, 2018

LUMPKIN COUNTY, GEORGIA

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### Allocation of 2018 Budget - Revenues



**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/18**

**% OF YEAR REMAINING = 33.33%**

<i>DESCRIPTION</i>	<i>2018 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b>General Government</b>	\$ 17,797,184	\$ 10,705,558	\$ 7,091,626	39.85%
<b>Public Safety</b>	1,937,851	1,372,728	565,123	29.16%
<b>Judicial System</b>	1,003,147	668,788	334,359	33.33%
<b>Public Works</b>	1,000	265	735	73.50%
<b>Community Affairs</b>	502,664	326,759	175,905	34.99%
<b>Total Revenues</b>	<u>\$ 21,241,846</u>	<u>\$ 13,074,098</u>	<u>\$ 8,167,748</u>	38.45%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For TheFiscal Year Starting 01/01/18**

**% OF YEAR REMAINING = 33.33%**

<u>DESCRIPTION</u>	<u>2018 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>General Government</b>				
Commissioner	\$ 4,306,694	\$ 1,952,685	\$ 2,354,009	54.66%
Tax Appraisers / Assessment	200	14	187	93.25%
Tax Commissioner	12,956,153	8,416,757	4,539,396	35.04%
Board of Elections	792	1,359	(567)	n/a
G.I.S.	7,200	17,353	(10,153)	-141.01%
Administrative Support	506,501	4,299	502,202	99.15%
Reimbursement	600	296,869	(296,269)	-49378.15%
Financial Administration	<u>19,044</u>	<u>16,223</u>	<u>2,821</u>	14.81%
<b>Total General Government Revenues</b>	<b>\$ 17,797,184</b>	<b>\$ 10,705,558</b>	<b>\$ 7,091,626</b>	<b>39.85%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/18**

**% OF YEAR REMAINING = 33.33%**

<i>DESCRIPTION</i>	<i>2018 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Public Safety</i></b>				
Sheriff	\$ 173,624	\$ 208,879	\$ (35,255)	-20.31%
Detention Center	125,600	303,766	(178,166)	-141.85%
Drug Task Force	<u>19,415</u>	<u>8,208</u>	<u>11,207</u>	57.72%
Total Sheriff	<u>\$ 318,639</u>	<u>\$ 520,854</u>	<u>\$ (202,215)</u>	-63.46%
Emergency Services	\$ 1,487,228	\$ 812,525	\$ 674,703	45.37%
Emergency Management	11,103	8,553	2,550	22.97%
Public Transportation	<u>120,881</u>	<u>30,796</u>	<u>90,085</u>	74.52%
<b><i>Total Public Safety Revenues</i></b>	<b><u>\$ 1,937,851</u></b>	<b><u>\$ 1,372,728</u></b>	<b><u>\$ 565,123</u></b>	<b>29.16%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/18**

**% OF YEAR REMAINING = 33.33%**

<u>DESCRIPTION</u>	<u>2018 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Judicial System</i></b>				
Clerk Superior Court	\$ 580,547	\$ 421,631	\$ 158,916	0.00%
Magistrate Court	10,100	533	9,567	94.72%
Probate Court	388,500	231,163	157,337	40.50%
Victims' Assistance	24,000	15,460	8,540	35.58%
<b><i>Total Judicial System Revenues</i></b>	<b><u>\$ 1,003,147</u></b>	<b><u>\$ 668,788</u></b>	<b><u>\$ 334,359</u></b>	<b>33.33%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/18**

**% OF YEAR REMAINING = 33.33%**

<u>DESCRIPTION</u>	<u>2018 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Public Works</i></b>				
Roads & Bridges	\$ 1,000	\$ 265	\$ 735	73.50%
<b><i>Total Public Works Revenues</i></b>	<u>\$ 1,000</u>	<u>\$ 265</u>	<u>\$ 735</u>	73.50%

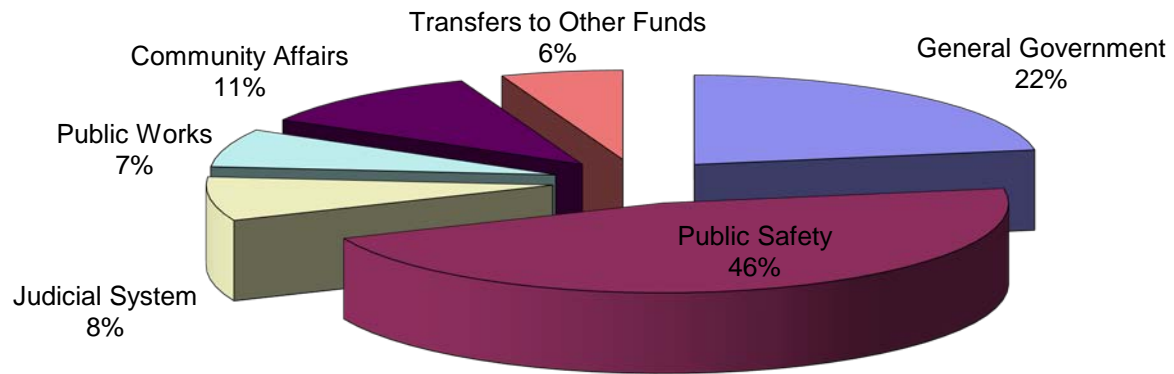


**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/18**

**% OF YEAR REMAINING = 33.33%**

<i>DESCRIPTION</i>	<i>2018 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Community Affairs</i></b>				
Parks and Recreation	\$ 293,100	\$ 222,592	\$ 70,508	24.06%
Senior Center	178,664	84,940	93,724	52.46%
Animal Shelter	<u>30,900</u>	<u>19,228</u>	<u>11,673</u>	37.78%
<b><i>Total Community Affairs Revenues</i></b>	<b><u>\$ 502,664</u></b>	<b><u>\$ 326,759</u></b>	<b><u>\$ 175,905</u></b>	<b>34.99%</b>

## Allocation of 2018 Budget - Expenditures



**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/18**

**% OF YEAR REMAINING = 33.33%**

<i>DESCRIPTION</i>	<i>2018 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b>General Government</b>	\$ 4,752,959	\$ 3,080,429	\$ 1,672,530	35.19%
<b>Public Safety</b>	9,809,194	5,866,848	3,942,346	40.19%
<b>Judicial System</b>	1,678,864	1,133,675	545,189	32.47%
<b>Public Works</b>	1,464,134	875,396	588,738	40.21%
<b>Community Affairs</b>	2,328,816	1,451,052	877,764	37.69%
<b>Transfers to Other Funds</b>	<u>1,207,879</u>	<u>1,642,299</u>	<u>(434,420)</u>	-35.97%
<b>Total Expenditures</b>	<u>\$ 21,241,846</u>	<u>\$ 14,049,698</u>	<u>\$ 7,192,148</u>	33.86%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/18**

**% OF YEAR REMAINING = 33.33%**

<u>DESCRIPTION</u>	<u>2017 BUDGET8</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>General Government</b>				
Commissioner	\$ 124,982	\$ 77,763	\$ 47,219	37.78%
County Manager	299,873	188,369	111,504	37.18%
Board of Elections / Registrar	206,342	109,755	96,587	46.81%
Financial Administration	474,296	319,619	154,677	32.61%
Legal	125,000	32,864	92,136	73.71%
GIS	79,952	38,862	41,090	51.39%
Human Resources	244,351	153,940	90,411	37.00%
Tax Commissioner	423,651	266,937	156,714	36.99%
Tax Appraisers / Assessment	510,743	301,579	209,164	40.95%
Board of Equalization	9,400	5,560	3,840	40.85%
Risk Management	15,000	677,890	(662,890)	-4419.26%
ADA Mitigation	200,000	12,909	187,091	93.55%
Public Buildings	835,857	548,756	287,101	34.35%
Administrative Support	1,056,800	245,433	811,367	76.78%
General Administration Fees	27,672	20,835	6,837	24.71%
Debt Service	119,040	79,359	39,681	33.33%
<b>Total General Government Expenditures</b>	<b>\$ 4,752,959</b>	<b>\$ 3,080,429</b>	<b>\$ 1,672,530</b>	<b>35.19%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/18**

**% OF YEAR REMAINING = 33.33%**

<u>DESCRIPTION</u>	<u>2018 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>Public Safety</b>				
Sheriff - Administration	\$ 4,813,772	\$ 3,033,173	\$ 1,780,599	36.99%
Sheriff-Criminal Investigation	41,250	24,255	16,995	41.20%
Drug Task Force	58,122	24,724	33,398	57.46%
Sheriff-Uniform Patrol	178,500	105,850	72,650	40.70%
Detention Center	604,813	410,821	193,992	32.07%
Sheriff - CT Services - Warrant	<u>24,875</u>	<u>11,565</u>	<u>13,310</u>	53.51%
Total Sheriff	<u>\$ 5,721,332</u>	<u>\$ 3,610,387</u>	<u>\$ 2,110,945</u>	36.90%
Emergency Services	\$ 3,767,875	\$ 2,048,719	\$ 1,719,156	45.63%
Emergency Management	111,026	64,812	46,214	41.62%
Coroner	39,074	32,248	6,826	17.47%
Public Transportation	<u>169,887</u>	<u>110,681</u>	<u>59,206</u>	34.85%
<b>Total Public Safety Expenditures</b>	<u><u>\$ 9,809,194</u></u>	<u><u>\$ 5,866,848</u></u>	<u><u>\$ 3,942,346</u></u>	40.19%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/18**

**% OF YEAR REMAINING = 33.33%**

<u>DESCRIPTION</u>	<u>2018 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Judicial System</i></b>				
Enotah Judicial Circuit	\$ 223,230	\$ 166,799	\$ 56,431	25.28%
Superior Court	256,820	193,388	63,432	24.70%
Clerk Superior Court	613,464	392,720	220,744	35.98%
District Attorney	5,000	1,982	3,018	60.37%
Victims' Assistance	24,000	13,783	10,217	42.57%
Magistrate Court	237,106	166,995	70,111	29.57%
Probate Court	<u>319,244</u>	<u>198,010</u>	<u>121,234</u>	37.98%
<b><i>Total Judicial System Expenditures</i></b>	<b><u>\$ 1,678,864</u></b>	<b><u>\$ 1,133,675</u></b>	<b><u>\$ 545,189</u></b>	<b>32.47%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/18**

**% OF YEAR REMAINING = 33.33%**

<u>DESCRIPTION</u>	<u>2018 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Public Works</i></b>				
Admin-Public Works	\$ 48,926	\$ 43,096	\$ 5,830	11.92%
Roads & Bridges	1,181,379	675,867	505,512	42.79%
Fleet Maintenance	233,829	156,433	77,396	33.10%
<b><i>Total Public Works Expenditures</i></b>	<b><u>\$ 1,464,134</u></b>	<b><u>\$ 875,396</u></b>	<b><u>\$ 588,738</u></b>	<b>40.21%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Ending 01/01/18**

**% OF YEAR REMAINING = 33.33%**

<u>DESCRIPTION</u>	<u>2018 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Community Affairs</i></b>				
Animal Shelter	\$ 315,771	\$ 193,756	\$ 122,015	38.64%
Health Department appropriation	209,199	139,466	69,733	33.33%
D.F.A.C.S.	15,000	15,000	0	0.00%
Senior Center	333,548	173,871	159,677	47.87%
Parks and Recreation	995,201	591,946	403,255	40.52%
Library appropriation	400,000	300,000	100,000	25.00%
County Ext. Service	<u>60,097</u>	<u>37,013</u>	<u>23,084</u>	38.41%
<b><i>Total Community Affairs</i></b>	<u>\$ 2,328,816</u>	<u>\$ 1,451,052</u>	<u>\$ 877,764</u>	37.69%



**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/18**

**% OF YEAR REMAINING = 33.33%**

<u>DESCRIPTION</u>	<u>2018 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 Capital Projects Funds	\$ 378,086	\$ 1,198,305	\$ (820,219)	-216.94%
Net Transfers to Solid Waste	125,159	95,995	29,164	23.30%
Net Transfers to E911	319,302	191,913	127,389	39.90%
Net Transfers to Public Defender	124,482	98,912	25,570	20.54%
Net Transfers to Other Funds	0	57,174	(57,174)	#DIV/0!
Net Transfers to Grant Fund	<u>260,850</u>	<u>0</u>	<u>260,850</u>	100.00%
<b><i>Total Transfers to Other Funds</i></b>	<b><u>\$ 1,207,879</u></b>	<b><u>\$ 1,642,299</u></b>	<b><u>\$ (434,420)</u></b>	<b>-35.97%</b>

**LUMPKIN COUNTY**  
**FUND 215 EMERGENCY 911 SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/18**

**% OF YEAR REMAINING = 33.33%**

<u>DESCRIPTION</u>	<u>2018 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Emergency 911</i></b>				
Telephone Charges - Land Lines	\$ 200,000	\$ 48,803	\$ 151,197	75.60%
Telephone Charges - Cell Phones	270,000	153,194	116,806	43.26%
E911 Record Copies	20	78	(58)	-287.50%
Pre-paid Wireless Revenue	60,000	0	60,000	100.00%
Miscellaneous	0	2,264		
Net Transfers In from General Fund	<u>319,302</u>	<u>191,913</u>	<u>127,389</u>	39.90%
<b><i>Total Emergency 911 Revenues</i></b>	<b><u>\$ 849,322</u></b>	<b><u>\$ 396,252</u></b>	<b><u>\$ 455,334</u></b>	<b>53.61%</b>

**LUMPKIN COUNTY**  
**FUND 215 EMERGENCY 911 SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/18**

**% OF YEAR REMAINING = 33.33%**

<i>DESCRIPTION</i>	<i>2018 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Emergency 911</i></b>				
Salaries and Benefits	\$ 667,630	\$ 394,273	\$ 273,357	40.94%
Purchased and Contracted Services	131,342	80,614	50,728	38.62%
Supplies and Other Costs	<u>50,350</u>	<u>17,180</u>	<u>33,170</u>	65.88%
<b><i>Total Emergency 911 Expenditures</i></b>	<b><u>\$ 849,322</u></b>	<b><u>\$ 492,067</u></b>	<b><u>\$ 357,255</u></b>	<b>42.06%</b>

**LUMPKIN COUNTY**  
**FUND 540 TRANSFER STATION SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/18**

**% OF YEAR REMAINING = 33.33%**

<u>DESCRIPTION</u>	<u>2018 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	\$ 4,252	\$ 13,748	76.38%
Rental	16,200	10,800	5,400	33.33%
Net Transfers In from General Fund	<u>125,159</u>	<u>95,995</u>	<u>29,164</u>	23.30%
<b><i>Total Transfer Station Revenues</i></b>	<b><u>\$ 159,359</u></b>	<b><u>\$ 111,047</u></b>	<b><u>\$ 48,312</u></b>	<b>30.32%</b>

**LUMPKIN COUNTY**  
**FUND 540 TRANSFER STATION SUMMARY EXPENSES**  
**For The Fiscal Year Starting 01/01/18**

**% OF YEAR REMAINING = 33.33%**

<i>DESCRIPTION</i>	<i>2018 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Transfer Station</i></b>				
Purchased and Contracted Services	\$ 3,250	\$ 48,980	\$ (45,730)	-1407.08%
Salaries and Benefits - Recycling	52,696	35,783	16,913	32.10%
Purchased/Contracted Services - Recycling	27,113	13,694	13,419	49.49%
Supplies - Recycling	18,700	22,227	(3,527)	-18.86%
Other Costs	<u>57,600</u>	<u>0</u>	<u>57,600</u>	0.00%
<b><i>Total Transfer Station Expenses</i></b>	<b><u>\$ 159,359</u></b>	<b><u>\$ 120,685</u></b>	<b><u>\$ 38,674</u></b>	<b>24.27%</b>