

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 text "LUMPKIN COUNTY" is arched across the top, and "GEORGIA" is arched across the bottom. Below the figure, the words "EST. 1832" are visible. The seal is rendered in a light gray, semi-transparent style.

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.

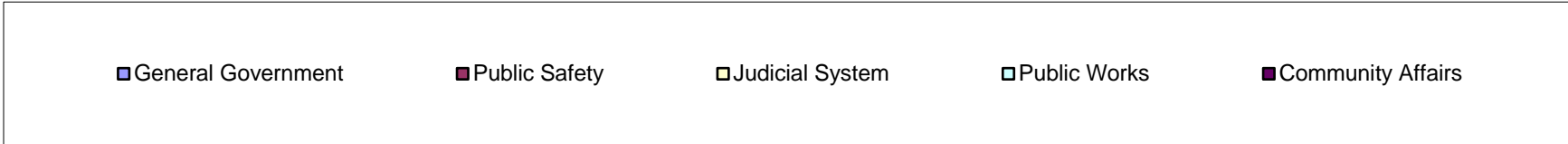
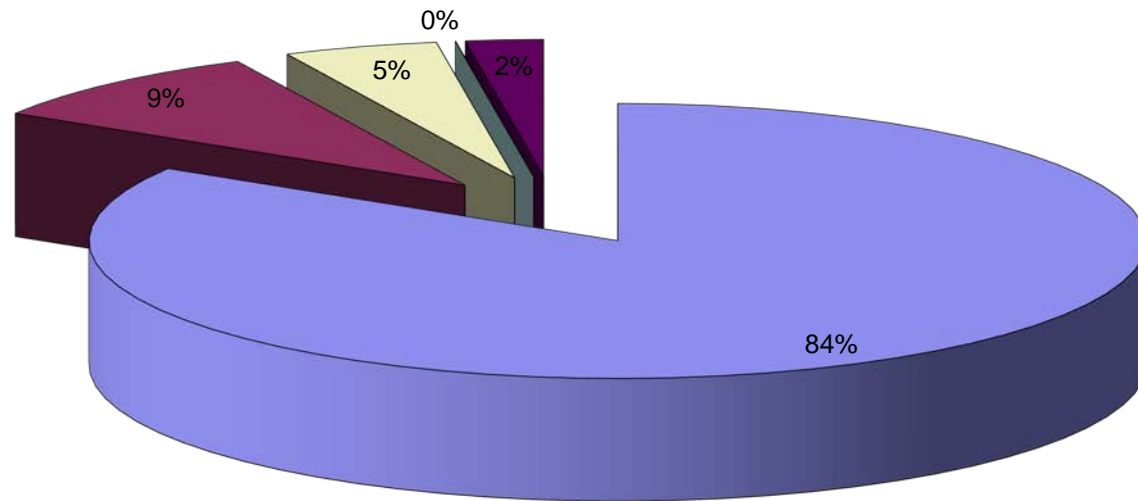
December 31, 2018

LUMPKIN COUNTY, GEORGIA

TABLE OF CONTENTS

	<u>PAGE</u>
Allocation of 2018 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 2018 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 2018 Budget - Revenues



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

**% OF YEAR REMAINING = 0.00%**

<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	\$ 18,371,183	\$ (573,999)	-3.23%
<b>Public Safety</b>	1,937,851	2,013,278	(75,427)	-3.89%
<b>Judicial System</b>	1,003,147	1,062,898	(59,751)	-5.96%
<b>Public Works</b>	1,000	801	199	19.90%
<b>Community Affairs</b>	502,664	477,263	25,401	5.05%
<b>Total Revenues</b>	<u>\$ 21,241,846</u>	<u>\$ 21,925,422</u>	<u>\$ (683,576)</u>	-3.22%

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

**% OF YEAR REMAINING = 0.00%**

<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	\$ 4,690,510	\$ (383,816)	-8.91%
Tax Appraisers / Assessment	200	97	103	51.50%
Tax Commissioner	12,956,153	12,842,823	113,330	0.87%
Board of Elections	792	1,359	(567)	n/a
G.I.S.	7,200	18,252	(11,052)	-153.50%
Administrative Support	506,501	4,299	502,202	99.15%
Reimbursement	600	792,179	(791,579)	-131929.76%
Financial Administration	<u>19,044</u>	<u>21,664</u>	<u>(2,620)</u>	-13.76%
<b>Total General Government Revenues</b>	<b>\$ 17,797,184</b>	<b>\$ 18,371,183</b>	<b>\$ (573,999)</b>	<b>-3.23%</b>

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

**% OF YEAR REMAINING = 0.00%**

<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	\$ 242,922	\$ (69,298)	-39.91%
Detention Center	125,600	437,335	(311,735)	-248.20%
Drug Task Force	<u>19,415</u>	<u>17,075</u>	<u>2,340</u>	12.05%
Total Sheriff	<u>\$ 318,639</u>	<u>\$ 697,332</u>	<u>\$ (378,693)</u>	-118.85%
Emergency Services	\$ 1,487,228	\$ 1,259,830	\$ 227,398	15.29%
Emergency Management	11,103	8,553	2,550	22.97%
Public Transportation	<u>120,881</u>	<u>47,562</u>	<u>73,319</u>	60.65%
<b><i>Total Public Safety Revenues</i></b>	<b><u>\$ 1,937,851</u></b>	<b><u>\$ 2,013,278</u></b>	<b><u>\$ (75,427)</u></b>	-3.89%

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

**% OF YEAR REMAINING = 0.00%**

<i>DESCRIPTION</i>	<i>2018 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Judicial System</i></b>				
Clerk Superior Court	\$ 580,547	\$ 682,957	\$ (102,410)	0.00%
Magistrate Court	10,100	6,313	3,787	37.49%
Probate Court	388,500	351,310	37,190	9.57%
Victims' Assistance	24,000	22,318	1,682	7.01%
<b><i>Total Judicial System Revenues</i></b>	<b>\$ 1,003,147</b>	<b>\$ 1,062,898</b>	<b>\$ (59,751)</b>	<b>-5.96%</b>

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

**% OF YEAR REMAINING = 0.00%**

<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	\$ 801	\$ 199	19.90%
<b><i>Total Public Works Revenues</i></b>	<u>\$ 1,000</u>	<u>\$ 801</u>	<u>\$ 199</u>	19.90%

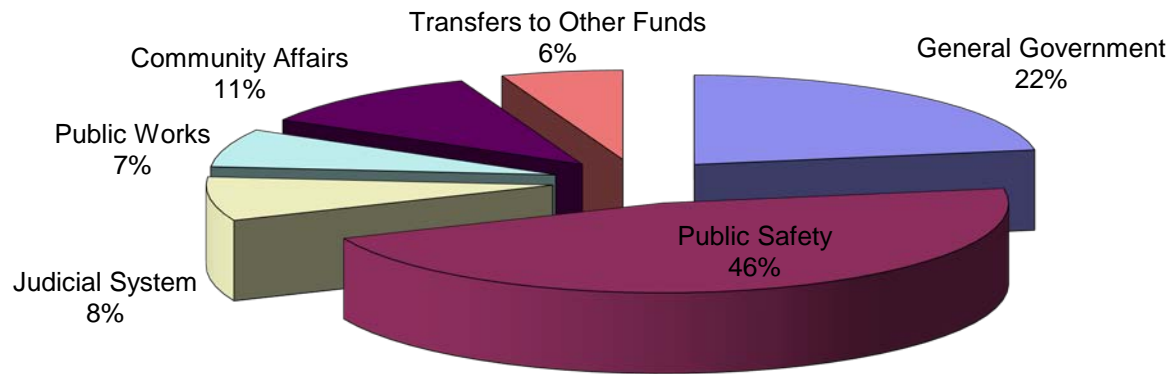


**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/18**

**% OF YEAR REMAINING = 0.00%**

<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	\$ 299,431	\$ (6,331)	-2.16%
Senior Center	178,664	145,560	33,104	18.53%
Animal Shelter	<u>30,900</u>	<u>32,273</u>	<u>(1,373)</u>	-4.44%
<b><i>Total Community Affairs Revenues</i></b>	<b><u>\$ 502,664</u></b>	<b><u>\$ 477,263</u></b>	<b><u>\$ 25,401</u></b>	5.05%

## Allocation of 2018 Budget - Expenditures



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

**% OF YEAR REMAINING = 0.00%**

<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	\$ 4,375,252	\$ 377,707	7.95%
<b>Public Safety</b>	9,809,194	9,136,008	673,186	6.86%
<b>Judicial System</b>	1,678,864	1,682,722	(3,858)	-0.23%
<b>Public Works</b>	1,464,134	1,358,010	106,124	7.25%
<b>Community Affairs</b>	2,328,816	2,160,571	168,245	7.22%
<b>Transfers to Other Funds</b>	<u>1,207,879</u>	<u>2,153,056</u>	<u>(945,177)</u>	-78.25%
<b>Total Expenditures</b>	<u>\$ 21,241,846</u>	<u>\$ 20,865,619</u>	<u>\$ 376,227</u>	1.77%

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

**% OF YEAR REMAINING = 0.00%**

<i>DESCRIPTION</i>	<i>2017 BUDGET8</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>General Government</i></b>				
Commissioner	\$ 124,982	\$ 130,514	\$ (5,532)	-4.43%
County Manager	299,873	293,012	6,861	2.29%
Board of Elections / Registrar	206,342	172,653	33,689	16.33%
Financial Administration	474,296	462,584	11,712	2.47%
Legal	125,000	107,132	17,868	14.29%
GIS	79,952	56,922	23,030	28.81%
Human Resources	244,351	239,702	4,649	1.90%
Tax Commissioner	423,651	404,434	19,217	4.54%
Tax Appraisers / Assessment	510,743	472,114	38,629	7.56%
Board of Equalization	9,400	8,379	1,021	10.86%
Risk Management	15,000	677,890	(662,890)	-4419.26%
ADA Mitigation	200,000	12,909	187,091	93.55%
Public Buildings	835,857	835,684	173	0.02%
Administrative Support	1,056,800	354,772	702,028	66.43%
General Administration Fees	27,672	27,512	160	0.58%
Debt Service	119,040	119,039	1	0.00%
<b><i>Total General Government Expenditures</i></b>	<b><u>\$ 4,752,959</u></b>	<b><u>\$ 4,375,252</u></b>	<b><u>\$ 377,707</u></b>	<b>7.95%</b>

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

**% OF YEAR REMAINING = 0.00%**

<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	\$ 4,672,264	\$ 141,508	2.94%
Sheriff-Criminal Investigation	41,250	39,764	1,486	3.60%
Drug Task Force	58,122	51,248	6,874	11.83%
Sheriff-Uniform Patrol	178,500	196,150	(17,650)	-9.89%
Detention Center	604,813	617,593	(12,780)	-2.11%
Sheriff - CT Services - Warrant	<u>24,875</u>	<u>19,476</u>	<u>5,399</u>	21.70%
Total Sheriff	<u>\$ 5,721,332</u>	<u>\$ 5,596,495</u>	<u>\$ 124,837</u>	2.18%
Emergency Services	\$ 3,767,875	\$ 3,246,650	\$ 521,225	13.83%
Emergency Management	111,026	101,963	9,063	8.16%
Coroner	39,074	44,239	(5,165)	-13.22%
Public Transportation	<u>169,887</u>	<u>146,660</u>	<u>23,227</u>	13.67%
<b>Total Public Safety Expenditures</b>	<u><u>\$ 9,809,194</u></u>	<u><u>\$ 9,136,008</u></u>	<u><u>\$ 673,186</u></u>	6.86%

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

**% OF YEAR REMAINING = 0.00%**

<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	\$ 221,632	\$ 1,598	0.72%
Superior Court	256,820	296,942	(40,122)	-15.62%
Clerk Superior Court	613,464	595,845	17,619	2.87%
District Attorney	5,000	4,395	605	12.11%
Victims' Assistance	24,000	18,850	5,150	21.46%
Magistrate Court	237,106	250,513	(13,407)	-5.65%
Probate Court	<u>319,244</u>	<u>294,545</u>	<u>24,699</u>	7.74%
<b><i>Total Judicial System Expenditures</i></b>	<b><u>\$ 1,678,864</u></b>	<b><u>\$ 1,682,722</u></b>	<b><u>\$ -3,858</u></b>	<b>-0.23%</b>

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

**% OF YEAR REMAINING = 0.00%**

<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	\$ 82,100	\$ (33,174)	-67.80%
Roads & Bridges	1,181,379	1,045,852	135,527	11.47%
Fleet Maintenance	233,829	230,058	3,771	1.61%
<b><i>Total Public Works Expenditures</i></b>	<b><u>\$ 1,464,134</u></b>	<b><u>\$ 1,358,010</u></b>	<b><u>\$ 106,124</u></b>	<b>7.25%</b>

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

**% OF YEAR REMAINING = 0.00%**

<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	\$ 303,184	\$ 12,587	3.99%
Health Department appropriation	209,199	209,199	0	0.00%
D.F.A.C.S.	15,000	15,000	0	0.00%
Senior Center	333,548	296,571	36,977	11.09%
Parks and Recreation	995,201	877,854	117,347	11.79%
Library appropriation	400,000	400,000	0	0.00%
County Ext. Service	<u>60,097</u>	<u>58,762</u>	<u>1,335</u>	2.22%
<b><i>Total Community Affairs</i></b>	<u>\$ 2,328,816</u>	<u>\$ 2,160,571</u>	<u>\$ 168,245</u>	7.22%



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

**% OF YEAR REMAINING = 0.00%**

<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	\$ 1,516,073	\$ (1,137,987)	-300.99%
Net Transfers to Solid Waste	125,159	142,649	(17,490)	-13.97%
Net Transfers to E911	319,302	290,398	28,904	9.05%
Net Transfers to Public Defender	124,482	135,583	(11,101)	-8.92%
Net Transfers to Other Funds	0	57,174	(57,174)	#DIV/0!
Net Transfers to Grant Fund	<u>260,850</u>	<u>11,179</u>	<u>249,671</u>	95.71%
<b><i>Total Transfers to Other Funds</i></b>	<b><u>\$ 1,207,879</u></b>	<b><u>\$ 2,153,056</u></b>	<b><u>\$ (945,177)</u></b>	<b>-78.25%</b>

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

**% OF YEAR REMAINING = 0.00%**

<i>DESCRIPTION</i>	<i>2018 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Emergency 911</i></b>				
Telephone Charges - Land Lines	\$ 200,000	\$ 132,307	\$ 67,693	33.85%
Telephone Charges - Cell Phones	270,000	237,458	32,542	12.05%
E911 Record Copies	20	78	(58)	-287.50%
Pre-paid Wireless Revenue	60,000	65,089	(5,089)	-8.48%
Miscellaneous	0	2,499		
Net Transfers In from General Fund	<u>319,302</u>	<u>290,398</u>	<u>28,904</u>	9.05%
<b><i>Total Emergency 911 Revenues</i></b>	<b><u>\$ 849,322</u></b>	<b><u>\$ 727,829</u></b>	<b><u>\$ 123,992</u></b>	<b>14.60%</b>

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

**% OF YEAR REMAINING = 0.00%**

<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	\$ 603,343	\$ 64,287	9.63%
Purchased and Contracted Services	131,342	120,329	11,013	8.39%
Supplies and Other Costs	<u>50,350</u>	<u>27,624</u>	<u>22,726</u>	45.14%
<b><i>Total Emergency 911 Expenditures</i></b>	<b><u>\$ 849,322</u></b>	<b><u>\$ 751,295</u></b>	<b><u>\$ 98,027</u></b>	11.54%

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

**% OF YEAR REMAINING = 0.00%**

<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	\$ 10,654	\$ 7,346	40.81%
Rental	16,200	14,850	1,350	8.33%
Net Transfers In from General Fund	<u>125,159</u>	<u>142,649</u>	<u>(17,490)</u>	-13.97%
<b><i>Total Transfer Station Revenues</i></b>	<b><u>\$ 159,359</u></b>	<b><u>\$ 168,153</u></b>	<b><u>\$ (8,794)</u></b>	-5.52%

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

**% OF YEAR REMAINING = 0.00%**

<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	\$ 63,370	\$ (60,120)	-1849.85%
Salaries and Benefits - Recycling	52,696	53,987	(1,291)	-2.45%
Purchased/Contracted Services - Recycling	27,113	20,183	6,930	25.56%
Supplies - Recycling	18,700	29,468	(10,768)	-57.58%
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>\$ 167,009</u></b>	<b><u>\$ (7,650)</u></b>	<b>-4.80%</b>