

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 seal, 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.

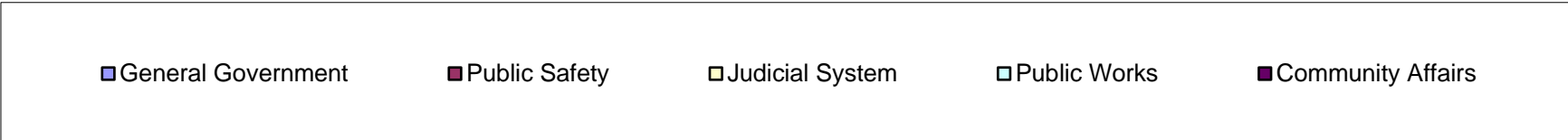
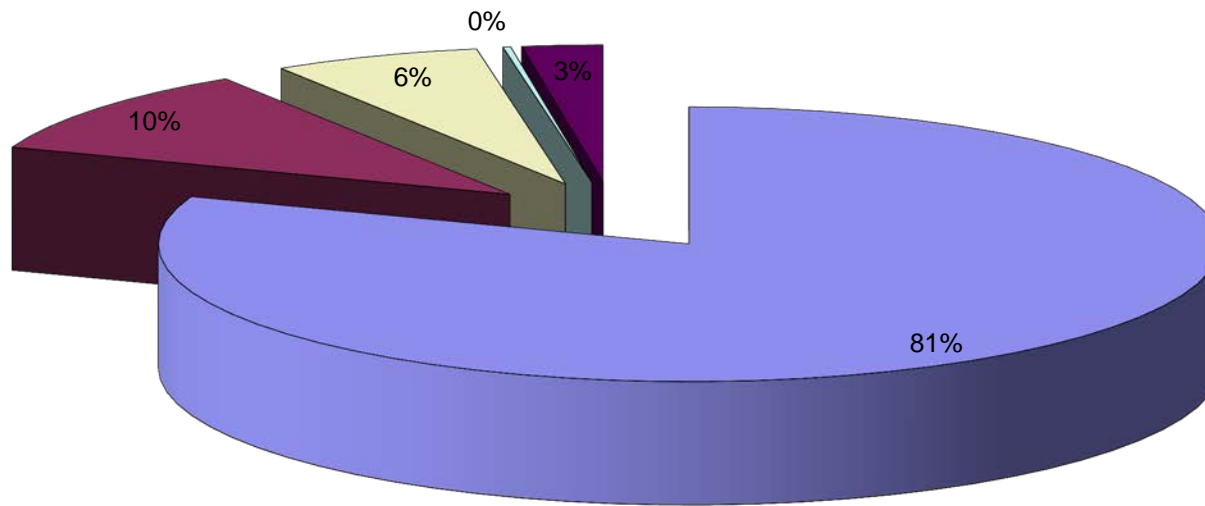
December 31, 2015

LUMPKIN COUNTY, GEORGIA

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Allocation of 2015 Budget - Revenues



LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For The Fiscal Year Starting 01/01/15

% OF YEAR REMAINING = 0.00%

<i>DESCRIPTION</i>	<i>2015 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
General Government	\$ 14,250,525	\$ 12,795,459	\$ 1,455,066	10.21%
Public Safety	1,835,720	1,757,943	381,347	20.77%
Judicial System	1,119,444	990,078	129,366	11.56%
Public Works	41,500	32,586	8,914	21.48%
Community Affairs	433,485	451,742	(18,257)	-4.21%
Total Revenues	<u>\$ 17,680,674</u>	<u>\$ 16,027,809</u>	<u>\$ 1,956,436</u>	11.07%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For TheFiscal Year Starting 01/01/15

% OF YEAR REMAINING = 0.00%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
General Government				
Commissioner	\$ 3,798,951	\$ 4,036,759	\$ (237,808)	-6.26%
Tax Appraisers / Assessment	600	118	482	80.38%
Tax Commissioner	9,796,471	8,564,147	1,232,324	12.58%
Board of Elections	0	0	0	n/a
G.I.S.	5,000	6,144	(1,144)	-22.87%
Administrative Support	621,068	0	621,068	100.00%
County Surveyor	0	0	0	n/a
Reimbursement	9,600	170,673	(161,073)	-1677.85%
Financial Administration	<u>18,835</u>	<u>17,618</u>	<u>1,217</u>	6.46%
Total General Government Revenues	<u>\$ 14,250,525</u>	<u>\$ 12,795,459</u>	<u>\$ 1,455,066</u>	10.21%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For The Fiscal Year Starting 01/01/15

% OF YEAR REMAINING = 0.00%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Public Safety				
Sheriff	\$ 174,664	\$ 203,525	\$ 274,710	157.28%
Animal Control	700	428	272	38.86%
Detention Center	309,412	586,119	(276,707)	-89.43%
Court Services	0	0	0	0.00%
Drug Task Force	<u>36,042</u>	<u>17,460</u>	<u>18,582</u>	51.56%
Total Sheriff	<u>\$ 520,818</u>	<u>\$ 807,532</u>	<u>\$ 16,857</u>	3.24%
Emergency Services	\$ 1,208,972	\$ 891,451	\$ 317,521	26.26%
Emergency Management	11,103	11,103	0	0.00%
Public Transportation	<u>94,827</u>	<u>47,857</u>	<u>46,970</u>	49.53%
Total Public Safety Revenues	<u><u>\$ 1,835,720</u></u>	<u><u>\$ 1,757,943</u></u>	<u><u>\$ 381,347</u></u>	20.77%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For The Fiscal Year Starting 01/01/15

% OF YEAR REMAINING = 0.00%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Judicial System				
Superior Court	\$ 0	\$ 0	\$ 0	0.00%
Clerk Superior Court	646,535	585,707	60,828	9.41%
Magistrate Court	20,000	4,392	15,608	78.04%
Probate Court	252,000	289,879	(37,879)	-15.03%
Enotah Judicial Circuit	182,709	88,537	94,172	51.54%
AOC Family Drug Court	0	0	0	0.00%
Victims' Assistance	<u>18,200</u>	<u>21,564</u>	<u>(3,364)</u>	-18.48%
Total Judicial System Revenues	<u>\$ 1,119,444</u>	<u>\$ 990,078</u>	<u>\$ 129,366</u>	11.56%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For The Fiscal Year Starting 01/01/15

% OF YEAR REMAINING = 0.00%

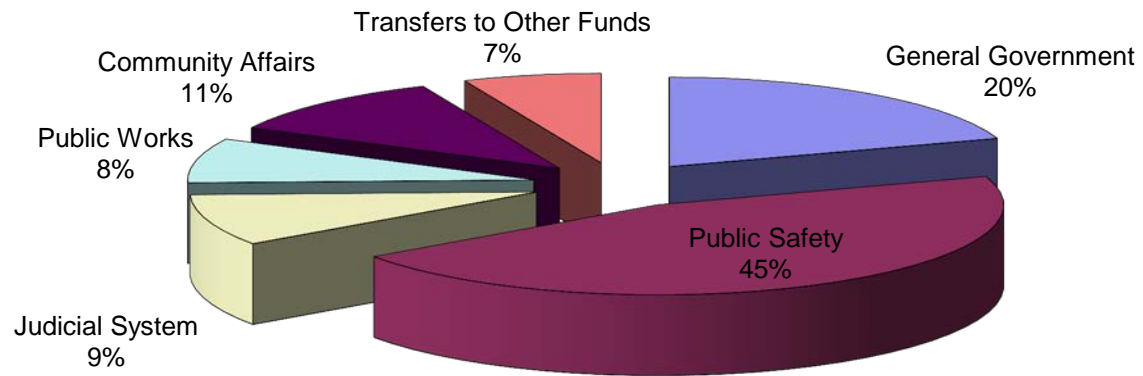
<i>DESCRIPTION</i>	<i>2015 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<i>Public Works</i>				
Roads & Bridges	\$ 500	\$ 1,535	\$ (1,035)	-207.00%
Airport	41,000	31,051	9,949	24.27%
<i>Total Public Works Revenues</i>	\$ 41,500	\$ 32,586	\$ 8,914	21.48%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For The Fiscal Year Starting 01/01/15

% OF YEAR REMAINING = 0.00%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Community Affairs				
Parks and Recreation	\$ 90,000	\$ 99,813	\$ (9,813)	-10.90%
Community Center	73,000	74,225	(1,225)	-1.68%
After School Program	104,000	98,850	5,150	4.95%
Senior Center	120,285	152,643	(32,358)	-26.90%
Animal Shelter	<u>46,200</u>	<u>26,211</u>	<u>19,989</u>	43.27%
Total Community Affairs Revenues	\$ <u>433,485</u>	\$ <u>451,742</u>	\$ <u>(18,257)</u>	-4.21%

Allocation of 2015 Budget - Expenditures



LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/15

% OF YEAR REMAINING = 0.00%

<i>DESCRIPTION</i>	<i>2015 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
General Government	\$ 3,515,658	\$ 3,398,130	\$ 117,528	3.34%
Public Safety	8,017,287	7,858,551	158,736	1.98%
Judicial System	1,638,290	1,482,391	155,899	9.52%
Public Works	1,419,852	1,077,082	342,770	24.14%
Community Affairs	1,947,098	1,882,124	64,974	3.34%
Transfers to Other Funds	1,142,489	1,740,776	(598,287)	-52.37%
Total Expenditures	<u>\$ 17,680,674</u>	<u>\$ 17,439,054</u>	<u>\$ 241,620</u>	1.37%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/15

% OF YEAR REMAINING = 0.00%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
General Government				
Commissioner	\$ 151,400	\$ 135,768	\$ 15,632	10.32%
County Manager	228,040	230,614	(2,574)	-1.13%
Board of Elections / Registrar	140,547	113,414	27,133	19.31%
Financial Administration	489,223	455,899	33,324	6.81%
Legal	180,000	97,286	82,714	45.95%
GIS	75,149	55,948	19,201	25.55%
Human Resources	204,551	184,169	20,382	9.96%
Tax Commissioner	361,252	364,832	(3,580)	-0.99%
Tax Appraisers / Assessment	394,811	359,467	35,344	8.95%
Board of Equalization	7,315	5,627	1,688	23.08%
Risk Management	18,000	154,271	(136,271)	-757.06%
Public Buildings	717,159	696,657	20,502	2.86%
County Surveyor	12,390	12,386	4	0.03%
Administrative Support	389,554	390,623	(1,069)	-0.27%
General Administration Fees	27,227	22,129	5,098	18.72%
Debt Service	<u>119,040</u>	<u>119,039</u>	<u>1</u>	0.00%
Total General Government Expenditures	<u>\$ 3,515,658</u>	<u>\$ 3,398,130</u>	<u>\$ 117,528</u>	3.34%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/15

% OF YEAR REMAINING = 0.00%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Public Safety				
Sheriff - Administration	\$ 4,016,528	\$ 4,048,480	\$ (31,952)	-0.80%
Sheriff - Special Services	30,550	40,164	(9,614)	-31.47%
Sheriff-Criminal Investigation	84,978	36,485	48,493	57.07%
Drug Task Force	54,980	44,818	10,162	18.48%
Sheriff-Uniform Patrol	182,000	139,081	42,919	23.58%
Detention Center	564,260	565,234	(974)	-0.17%
Sheriff - CT Services - Warrant	30,140	25,992	4,148	13.76%
Sheriff-Animal Control	12,160	5,662	6,498	53.44%
Total Sheriff	<u>\$ 4,975,596</u>	<u>\$ 4,905,915</u>	<u>\$ 69,681</u>	1.40%
Emergency Services	\$ 2,767,565	\$ 2,677,236	\$ 90,329	3.26%
Emergency Management	108,723	89,333	19,390	17.83%
Coroner	55,466	48,926	6,540	11.79%
Public Transportation	109,937	137,140	(27,203)	-24.74%
Total Public Safety Expenditures	<u><u>\$ 8,017,287</u></u>	<u><u>\$ 7,858,551</u></u>	<u><u>\$ 158,736</u></u>	1.98%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/15

% OF YEAR REMAINING = 0.00%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Judicial System				
Enotah Judicial Circuit	\$ 396,742	\$ 290,075	\$ 106,667	26.89%
Superior Court	234,554	202,952	31,602	13.47%
Capital Trial	20,000	0	20,000	100.00%
Clerk Superior Court	525,834	520,598	5,236	1.00%
District Attorney	4,530	5,208	(678)	-14.96%
Victims' Assistance	18,200	17,378	822	4.52%
Magistrate Court	204,734	215,958	(11,224)	-5.48%
Probate Court	233,696	230,223	3,473	1.49%
Total Judicial System Expenditures	\$ 1,638,290	\$ 1,482,391	\$ 155,899	9.52%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/15

% OF YEAR REMAINING = 0.00%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Public Works				
Admin-Public Works	\$ 53,049	\$ 53,035	\$ 14	0.03%
Roads & Bridges	1,115,250	854,992	260,258	23.34%
Fleet Maintenance	213,156	163,177	49,979	23.45%
Airport	<u>38,397</u>	<u>5,878</u>	<u>32,519</u>	84.69%
Total Public Works Expenditures	<u>\$ 1,419,852</u>	<u>\$ 1,077,082</u>	<u>\$ 342,770</u>	24.14%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Ending 01/01/15

% OF YEAR REMAINING = 0.00%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Community Affairs				
Animal Shelter	\$ 236,105	\$ 208,438	\$ 27,667	11.72%
Rainbow House	9,600	9	9,591	99.91%
Health Department appropriation	209,199	213,029	(3,830)	-1.83%
D.F.A.C.S.	15,000	15,000	0	0.00%
Senior Center	318,211	254,080	64,131	20.15%
Parks and Recreation	432,248	473,441	(41,193)	-9.53%
Community Center	235,016	224,874	10,142	4.32%
After School Program	122,642	124,105	(1,463)	-1.19%
Library appropriation	313,600	313,600	0	0.00%
County Ext. Service	<u>55,477</u>	<u>55,549</u>	<u>(72)</u>	-0.13%
Total Community Affairs	<u>\$ 1,947,098</u>	<u>\$ 1,882,124</u>	<u>\$ 64,974</u>	3.34%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/15

% OF YEAR REMAINING = 0.00%

<u>DESCRIPTION</u>	<u>2015 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	\$ 741,378	\$ 1,329,569	\$ (588,191)	-79.34%
Net Transfers to Solid Waste	60,947	50,310	10,637	17.45%
Net Transfers to E911	160,754	161,545	(791)	-0.49%
Net Transfers to Public Defender	116,152	116,152	0	0.00%
Net Transfers to Grant Fund	63,258		63,258	100.00%
Net Transfers to Other Funds	<u>0</u>	<u>83,201</u>	<u>(83,201)</u>	
<i>Total Transfers to Other Funds</i>	<u>\$ 1,142,489</u>	<u>\$ 1,740,776</u>	<u>\$ (598,287)</u>	-52.37%

LUMPKIN COUNTY
FUND 215 EMERGENCY 911 SUMMARY REVENUES
For The Fiscal Year Starting 01/01/15

% OF YEAR REMAINING = 0.00%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Emergency 911</i>				
Telephone Charges - Land Lines	\$ 199,000	\$ 151,221	\$ 47,779	24.01%
Telephone Charges - Cell Phones	257,000	223,712	33,288	12.95%
E911 Record Copies	50	134	(84)	-168.14%
Pre-paid Wireless Revenue	56,000	53,527	2,473	4.42%
Net Transfers In from General Fund	<u>160,754</u>	<u>161,545</u>	<u>(791)</u>	-0.49%
<i>Total Emergency 911 Revenues</i>	<u>\$ 672,804</u>	<u>\$ 590,139</u>	<u>\$ 82,665</u>	12.29%

LUMPKIN COUNTY
FUND 215 EMERGENCY 911 SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/15

% OF YEAR REMAINING = 0.00%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Emergency 911</i>				
Salaries and Benefits	\$ 497,775	\$ 475,985	\$ 21,790	4.38%
Purchased and Contracted Services	116,915	166,258	(49,343)	-42.20%
Supplies and Other Costs	<u>58,114</u>	<u>47,520</u>	<u>10,594</u>	18.23%
<i>Total Emergency 911 Expenditures</i>	<u>\$ 672,804</u>	<u>\$ 689,763</u>	<u>\$ (16,959)</u>	-2.52%

LUMPKIN COUNTY
FUND 540 TRANSFER STATION SUMMARY REVENUES
For The Fiscal Year Starting 01/01/15

% OF YEAR REMAINING = 0.00%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Transfer Station</i>				
Association Revenue - NGRM	\$ 25,000	\$ 15,511	\$ 9,489	37.96%
Rental	16,200	16,200	0	0.00%
Net Transfers In from General Fund	<u>60,947</u>	<u>50,310</u>	<u>10,637</u>	17.45%
<i>Total Transfer Station Revenues</i>	<u>\$ 102,147</u>	<u>\$ 82,020</u>	<u>\$ 20,127</u>	19.70%

LUMPKIN COUNTY
FUND 540 TRANSFER STATION SUMMARY EXPENSES
For The Fiscal Year Starting 01/01/15

% OF YEAR REMAINING = 0.00%

<i>DESCRIPTION</i>	<i>2015 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<i>Transfer Station</i>				
Purchased and Contracted Services	\$ 1,000	\$ 20,580	\$ (19,580)	-1958.04%
Salaries and Benefits - Recycling	56,046	55,264	782	1.39%
Purchased/Contracted Services - Recycling	26,051	18,998	7,053	27.07%
Supplies - Recycling	19,050	17,145	1,905	10.00%
Other Costs	<u>0</u>	<u>2,200</u>	<u>(2,200)</u>	0.00%
<i>Total Transfer Station Expenses</i>	<u>\$ 102,147</u>	<u>\$ 114,188</u>	<u>\$ (12,041)</u>	-11.79%