

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.

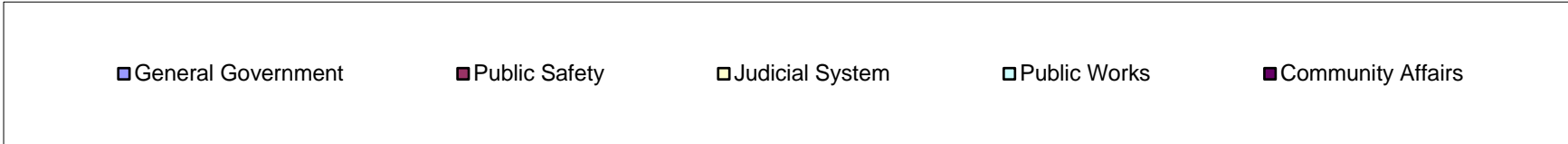
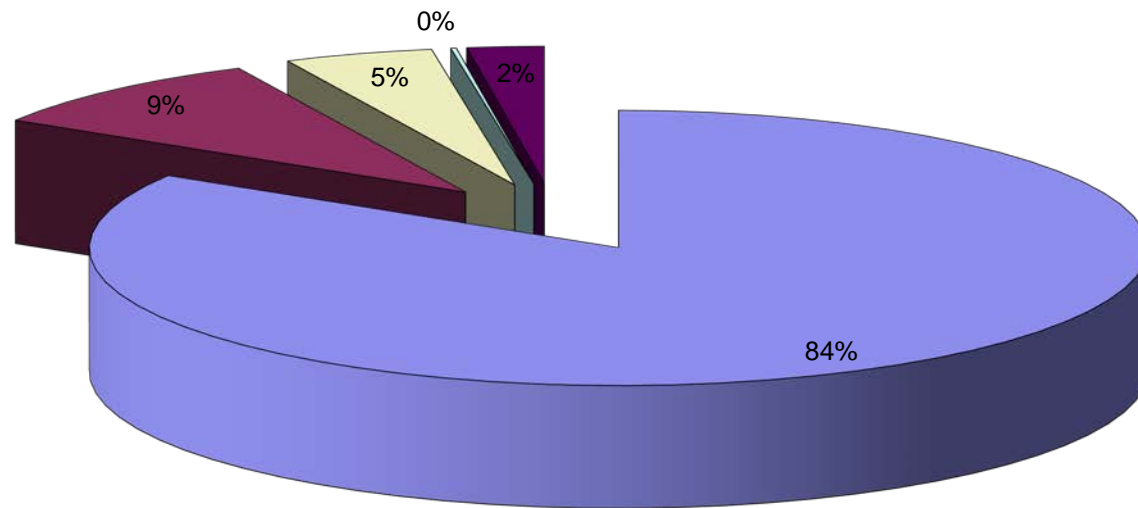
December 31, 2017

LUMPKIN COUNTY, GEORGIA

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Allocation of 2017 Budget - Revenues



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

% OF YEAR REMAINING = 0%

<i>DESCRIPTION</i>	<i>2017 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
General Government	\$ 17,273,655	\$ 17,047,669	\$ 225,986	1.31%
Public Safety	1,886,639	1,499,865	386,774	20.50%
Judicial System	939,548	1,061,799	(122,251)	-13.01%
Public Works	35,168	31,699	3,469	9.86%
Community Affairs	483,905	443,601	40,304	8.33%
Total Revenues	<u>\$ 20,618,915</u>	<u>\$ 20,084,634</u>	<u>\$ 534,281</u>	2.59%

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

% OF YEAR REMAINING = 0%

<u>DESCRIPTION</u>	<u>2017 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>General Government</i>				
Commissioner	\$ 4,208,531	\$ 4,420,604	\$ (212,073)	-5.04%
Tax Appraisers / Assessment	200	200	0	0.00%
Tax Commissioner	12,530,093	12,587,699	(57,606)	-0.46%
Board of Elections	2	0	2	n/a
G.I.S.	6,800	8,329	(1,529)	-22.49%
Administrative Support	481,615	0	481,615	100.00%
County Surveyor	14,079	0	14,079	n/a
Reimbursement	14,600	11,603	2,997	20.53%
Financial Administration	<u>17,735</u>	<u>19,234</u>	<u>(1,499)</u>	-8.45%
<i>Total General Government Revenues</i>	<u>\$ 17,273,655</u>	<u>\$ 17,047,669</u>	<u>\$ 225,986</u>	1.31%

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

% OF YEAR REMAINING = 0%

<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	\$ 212,403	\$ (34,779)	-19.58%
Detention Center	192,000	320,485	(128,485)	-66.92%
Drug Task Force	<u>17,460</u>	<u>18,990</u>	<u>(1,530)</u>	-8.76%
Total Sheriff	<u>\$ 387,084</u>	<u>\$ 551,878</u>	<u>\$ (164,794)</u>	-42.57%
Emergency Services	\$ 1,367,457	\$ 884,080	\$ 483,377	35.35%
Emergency Management	11,103	0	11,103	100.00%
Public Transportation	<u>120,995</u>	<u>63,907</u>	<u>57,088</u>	47.18%
<i>Total Public Safety Revenues</i>	<u>\$ 1,886,639</u>	<u>\$ 1,499,865</u>	<u>\$ 386,774</u>	20.50%

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

% OF YEAR REMAINING = 0%

<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	\$ 653,900	\$ (88,885)	0.00%
Magistrate Court	15,000	2,877	12,123	80.82%
Probate Court	333,500	379,294	(45,794)	-13.73%
Enotah Judicial Circuit	2,033	0	2,033	100.00%
Victims' Assistance	24,000	25,728	(1,728)	-7.20%
<i>Total Judicial System Revenues</i>	<u>\$ 939,548</u>	<u>\$ 1,061,799</u>	<u>\$ (122,251)</u>	-13.01%

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

% OF YEAR REMAINING = 0%

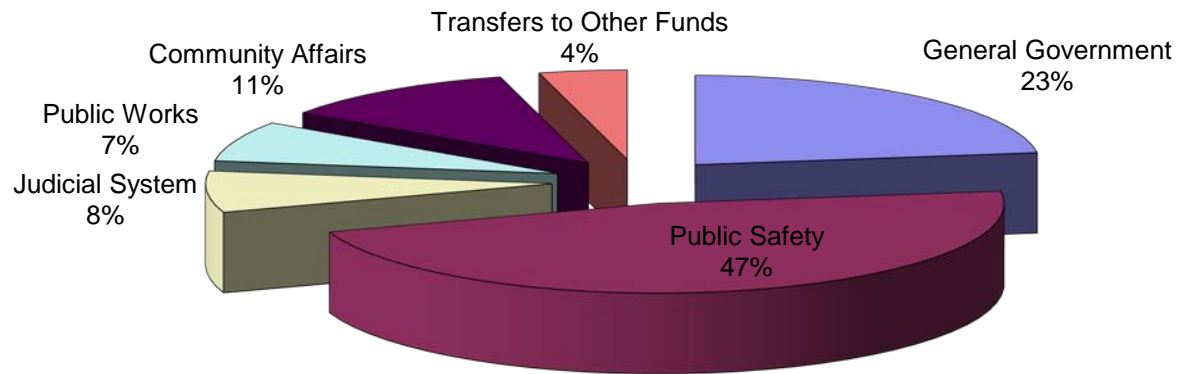
<u>DESCRIPTION</u>	<u>2017 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Public Works</i>				
Roads & Bridges	\$ 1,500	\$ 831	\$ 669	44.62%
Airport	<u>33,668</u>	<u>30,869</u>	<u>2,799</u>	8.31%
<i>Total Public Works Revenues</i>	<u>\$ 35,168</u>	<u>\$ 31,699</u>	<u>\$ 3,469</u>	9.86%

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

% OF YEAR REMAINING = 0%

<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	\$ 272,333	\$ 12,842	4.50%
Senior Center	167,430	137,599	29,831	17.82%
Animal Shelter	<u>31,300</u>	<u>33,669</u>	<u>(2,369)</u>	-7.57%
<i>Total Community Affairs Revenues</i>	<u>\$ 483,905</u>	<u>\$ 443,601</u>	<u>\$ 40,304</u>	8.33%

Allocation of 2017 Budget - Expenditures



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

% OF YEAR REMAINING = 0%

<i>DESCRIPTION</i>	<i>2017 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
General Government	\$ 4,709,510	\$ 3,442,079	\$ 1,267,431	26.91%
Public Safety	9,686,764	8,643,914	1,042,850	10.77%
Judicial System	1,534,692	1,596,837	(62,145)	-4.05%
Public Works	1,503,131	1,363,276	139,855	9.30%
Community Affairs	2,339,085	2,065,490	273,595	11.70%
Transfers to Other Funds	<u>845,733</u>	<u>1,210,812</u>	<u>(365,079)</u>	-43.17%
Total Expenditures	<u>\$ 20,618,915</u>	<u>\$ 18,322,408</u>	<u>\$ 2,296,507</u>	11.14%

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

% OF YEAR REMAINING = 0%

<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	\$ 118,962	\$ (3,117)	-2.69%
County Manager	258,020	254,233	3,787	1.47%
Board of Elections / Registrar	169,350	142,895	26,455	15.62%
Financial Administration	524,362	474,009	50,353	9.60%
Legal	130,000	46,056	83,944	64.57%
GIS	81,912	66,382	15,530	18.96%
Human Resources	228,073	218,117	9,956	4.37%
Tax Commissioner	407,478	396,407	11,071	2.72%
Tax Appraisers / Assessment	432,968	410,500	22,468	5.19%
Board of Equalization	10,535	9,444	1,091	10.36%
Risk Management	20,000	198,505	(178,505)	-892.53%
ADA Mitigation	200,000	2,498	197,502	98.75%
Public Buildings	803,338	775,900	27,438	3.42%
County Surveyor	15,641	2,272	13,369	85.47%
Administrative Support	952,300	179,442	772,858	81.16%
General Administration Fees	27,323	27,419	(96)	-0.35%
Debt Service	<u>332,365</u>	<u>119,039</u>	<u>213,326</u>	64.18%
<i>Total General Government Expenditures</i>	<u>\$ 4,709,510</u>	<u>\$ 3,442,079</u>	<u>\$ 1,267,431</u>	26.91%

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

% OF YEAR REMAINING = 0%

<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	\$ 4,460,382	\$ 197,315	4.24%
Sheriff - Special Services	36,700	-	36,700	100.00%
Sheriff-Criminal Investigation	40,050	39,166	884	2.21%
Drug Task Force	57,211	57,310	(99)	-0.17%
Sheriff-Uniform Patrol	144,450	151,796	(7,346)	-5.09%
Detention Center	608,500	595,783	12,717	2.09%
Sheriff - CT Services - Warrant	<u>27,725</u>	<u>15,732</u>	<u>11,993</u>	43.26%
Total Sheriff	<u>\$ 5,572,333</u>	<u>\$ 5,320,169</u>	<u>\$ 252,164</u>	4.53%
Emergency Services	\$ 3,786,504	\$ 3,009,250	\$ 777,254	20.53%
Emergency Management	107,122	103,938	3,184	2.97%
Coroner	56,823	46,517	10,306	18.14%
Public Transportation	<u>163,982</u>	<u>164,040</u>	<u>(58)</u>	-0.04%
Total Public Safety Expenditures	<u><u>\$ 9,686,764</u></u>	<u><u>\$ 8,643,914</u></u>	<u><u>\$ 1,042,850</u></u>	10.77%

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

% OF YEAR REMAINING = 0%

<u>DESCRIPTION</u>	<u>2017 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Judicial System				
Enotah Judicial Circuit	\$ 214,563	\$ 220,576	\$ (6,013)	-2.80%
Superior Court	208,349	286,876	(78,527)	-37.69%
Capital Trial	2,500	0	2,500	100.00%
Clerk Superior Court	584,703	583,080	1,623	0.28%
District Attorney	5,000	2,434	2,566	51.32%
Victims' Assistance	24,000	21,575	2,425	10.10%
Magistrate Court	231,508	231,561	(53)	-0.02%
Probate Court	264,069	250,735	13,334	5.05%
Total Judicial System Expenditures	\$ 1,534,692	\$ 1,596,837	\$ -62,145	-4.05%

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

% OF YEAR REMAINING = 0%

<u>DESCRIPTION</u>	<u>2017 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Public Works</i>				
Admin-Public Works	\$ 48,676	\$ 52,826	\$ (4,150)	-8.53%
Roads & Bridges	1,191,597	1,052,587	139,010	11.67%
Fleet Maintenance	235,686	252,438	(16,752)	-7.11%
Airport	<u>27,172</u>	<u>5,425</u>	<u>21,747</u>	80.04%
<i>Total Public Works Expenditures</i>	<u>\$ 1,503,131</u>	<u>\$ 1,363,276</u>	<u>\$ 139,855</u>	9.30%

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

% OF YEAR REMAINING = 0%

<u>DESCRIPTION</u>	<u>2017 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Community Affairs</i>				
Animal Shelter	\$ 320,640	\$ 290,678	\$ 29,962	9.34%
Health Department appropriation	209,199	209,299	(100)	-0.05%
D.F.A.C.S.	15,000	15,000	0	0.00%
Senior Center	325,089	281,903	43,186	13.28%
Parks and Recreation	1,012,129	807,791	204,338	20.19%
Library appropriation	400,000	400,000	0	0.00%
County Ext. Service	<u>57,028</u>	<u>60,818</u>	<u>(3,790)</u>	-6.65%
<i>Total Community Affairs</i>	<u>\$ 2,339,085</u>	<u>\$ 2,065,490</u>	<u>\$ 273,595</u>	11.70%

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

% OF YEAR REMAINING = 0%

<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	124,684	1	0.00%
Net Transfers to Other Funds	0	30,950	(30,950)	
Net Transfers to Grant Fund	<u>63,258</u>	<u>16,814</u>	<u>46,444</u>	73.42%
<i>Total Transfers to Other Funds</i>	<u>\$ 845,733</u>	<u>\$ 1,210,812</u>	<u>\$ (365,079)</u>	-43.17%

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

% OF YEAR REMAINING = 0%

<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	\$ 150,600	\$ 4,400	2.84%
Telephone Charges - Cell Phones	318,000	227,061	90,939	28.60%
E911 Record Copies	100	13	88	87.50%
Fireworks Excist	0	43	(43) n/a	
Pre-paid Wireless Revenue	59,100	45,373	13,727	23.23%
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>\$ 498,571</u>	<u>\$ 321,805</u>	39.23%

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

% OF YEAR REMAINING = 0%

<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	\$ 508,008	\$ 124,718	19.71%
Purchased and Contracted Services	129,550	108,366	21,184	16.35%
Supplies and Other Costs	<u>58,100</u>	<u>27,080</u>	<u>31,020</u>	53.39%
<i>Total Emergency 911 Expenditures</i>	<u>\$ 820,376</u>	<u>\$ 643,454</u>	<u>\$ 176,922</u>	21.57%

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

% OF YEAR REMAINING = 0%

<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	\$ 14,753	\$ 5,247	26.24%
Insurance Claims	0	6,933	(6,933)	n/a
State Reimb	0	90,040	n/a	n/a
Rental	16,200	12,150	4,050	25.00%
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>\$ 159,113</u>	<u>\$ 55,126</u>	44.39%

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

% OF YEAR REMAINING = 0%

<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	\$ 22,251	\$ 4,599	17.13%
Salaries and Benefits - Recycling	52,696	52,803	(107)	-0.20%
Purchased/Contracted Services - Recycling	25,653	23,735	1,918	7.48%
Supplies - Recycling	19,000	22,500	(3,500)	-18.42%
Other Costs	<u>0</u>	<u> </u>	<u>0</u>	0.00%
<i>Total Transfer Station Expenses</i>	<u>\$ 124,199</u>	<u>\$ 121,288</u>	<u>\$ 2,911</u>	2.34%