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

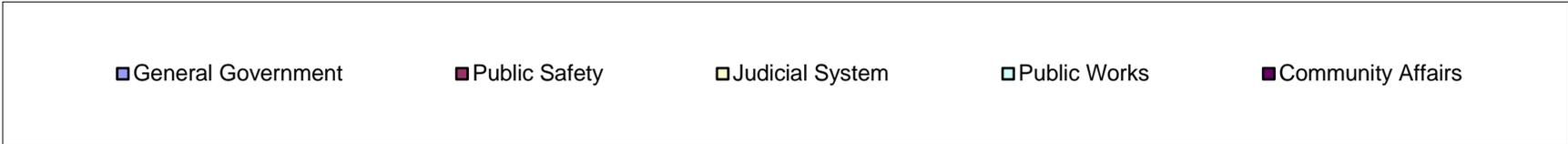
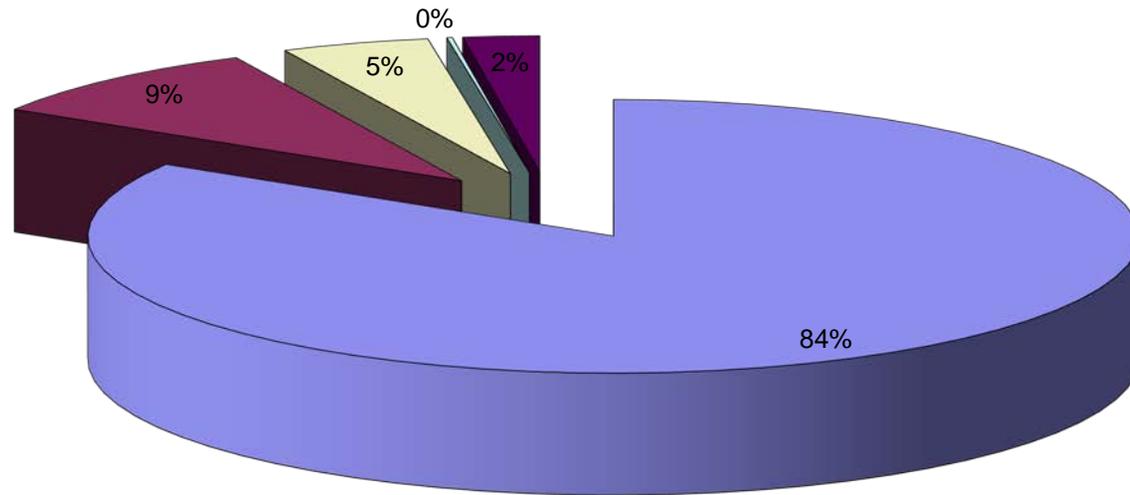
April 30, 2017

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 = 66.67%

<i>DESCRIPTION</i>	<i>2017 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
General Government	\$ 17,273,655	\$ 1,894,455	\$ 15,379,200	89.03%
Public Safety	1,886,639	219,594	1,667,045	88.36%
Judicial System	939,548	262,660	676,888	72.04%
Public Works	35,168	9,799	25,369	72.14%
Community Affairs	483,905	132,357	351,548	72.65%
Total Revenues	<u>\$ 20,618,915</u>	<u>\$ 2,518,865</u>	<u>\$ 18,100,050</u>	87.78%

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

% OF YEAR REMAINING = 66.67%

<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	\$ 645,518	\$ 3,563,013	84.66%
Tax Appraisers / Assessment	200	27	174	86.75%
Tax Commissioner	12,530,093	1,232,273	11,297,820	90.17%
Board of Elections	2	0	2	n/a
G.I.S.	6,800	2,617	4,183	61.51%
Administrative Support	481,615	0	481,615	100.00%
County Surveyor	14,079	0	14,079	n/a
Reimbursement	14,600		14,600	100.00%
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>\$ 1,894,455</u>	<u>\$ 15,379,200</u>	89.03%

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

% OF YEAR REMAINING = 66.67%

<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	\$ 13,290	\$ 164,334	92.52%
Detention Center	192,000	65,816	126,184	65.72%
Drug Task Force	<u>17,460</u>	<u>5,164</u>	<u>12,296</u>	70.42%
Total Sheriff	<u>\$ 387,084</u>	<u>\$ 84,271</u>	<u>\$ 302,813</u>	78.23%
Emergency Services	\$ 1,367,457	\$ 129,984	\$ 1,237,473	90.49%
Emergency Management	11,103	0	11,103	100.00%
Public Transportation	<u>120,995</u>	<u>5,339</u>	<u>115,656</u>	95.59%
<i>Total Public Safety Revenues</i>	<u>\$ 1,886,639</u>	<u>\$ 219,594</u>	<u>\$ 1,667,045</u>	88.36%

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

% OF YEAR REMAINING = 66.67%

<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	\$ 154,071	\$ 410,944	0.00%
Magistrate Court	15,000	418	14,582	97.22%
Probate Court	333,500	100,558	232,942	69.85%
Enotah Judicial Circuit	2,033	0	2,033	100.00%
Victims' Assistance	24,000	7,613	16,387	68.28%
<i>Total Judicial System Revenues</i>	<u>\$ 939,548</u>	<u>\$ 262,660</u>	<u>\$ 676,888</u>	72.04%

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

% OF YEAR REMAINING = 66.67%

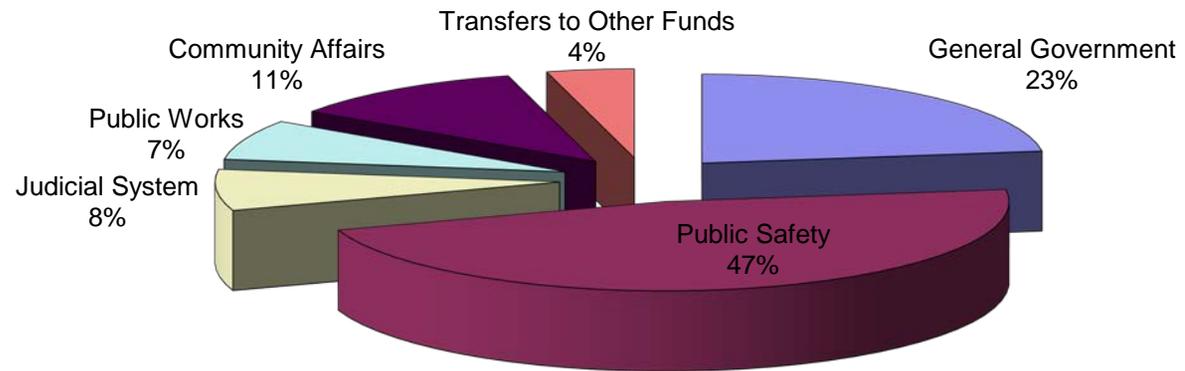
<i>DESCRIPTION</i>	<i>2017 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<i>Public Works</i>				
Roads & Bridges	\$ 1,500	\$ 155	\$ 1,345	89.67%
Airport	<u>33,668</u>	<u>9,644</u>	<u>24,024</u>	71.36%
<i>Total Public Works Revenues</i>	<u>\$ 35,168</u>	<u>\$ 9,799</u>	<u>\$ 25,369</u>	72.14%

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

% OF YEAR REMAINING = 66.67%

<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	\$ 83,554	\$ 201,621	70.70%
Senior Center	167,430	37,140	130,290	77.82%
Animal Shelter	<u>31,300</u>	<u>11,663</u>	<u>19,637</u>	62.74%
<i>Total Community Affairs Revenues</i>	<u>\$ 483,905</u>	<u>\$ 132,357</u>	<u>\$ 351,548</u>	72.65%

Allocation of 2017 Budget - Expenditures



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

% OF YEAR REMAINING = 66.67%

<i>DESCRIPTION</i>	<i>2017 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
General Government	\$ 4,709,510	\$ 1,090,646	\$ 3,618,864	76.84%
Public Safety	9,686,764	2,672,920	7,013,844	72.41%
Judicial System	1,534,692	553,787	980,905	63.92%
Public Works	1,503,131	398,935	1,104,196	73.46%
Community Affairs	2,339,085	716,580	1,622,505	69.36%
Transfers to Other Funds	<u>845,733</u>	<u>62,342</u>	<u>783,391</u>	92.63%
Total Expenditures	<u>\$ 20,618,915</u>	<u>\$ 5,495,210</u>	<u>\$ 15,123,705</u>	73.35%

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

% OF YEAR REMAINING = 66.67%

<u>DESCRIPTION</u>	<u>2017 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
General Government				
Commissioner	\$ 115,845	\$ 42,359	\$ 73,486	63.43%
County Manager	258,020	76,901	181,119	70.20%
Board of Elections / Registrar	169,350	38,958	130,392	77.00%
Financial Administration	524,362	195,773	328,589	62.66%
Legal	130,000	12,534	117,466	90.36%
GIS	81,912	27,720	54,192	66.16%
Human Resources	228,073	67,661	160,412	70.33%
Tax Commissioner	407,478	129,275	278,203	68.27%
Tax Appraisers / Assessment	432,968	122,017	310,951	71.82%
Board of Equalization	10,535	1,965	8,570	81.35%
Risk Management	20,000	6,512	13,489	67.44%
ADA Mitigation	200,000	0	200,000	100.00%
Public Buildings	803,338	235,815	567,523	70.65%
County Surveyor	15,641	0	15,641	100.00%
Administrative Support	952,300	79,816	872,484	91.62%
General Administration Fees	27,323	13,661	13,662	50.00%
Debt Service	<u>332,365</u>	<u>39,680</u>	<u>292,685</u>	88.06%
Total General Government Expenditures	<u>\$ 4,709,510</u>	<u>\$ 1,090,646</u>	<u>\$ 3,618,864</u>	76.84%

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

% OF YEAR REMAINING = 66.67%

<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	\$ 1,345,643	\$ 3,312,054	71.11%
Sheriff - Special Services	36,700	-	36,700	100.00%
Sheriff-Criminal Investigation	40,050	13,022	27,028	67.49%
Drug Task Force	57,211	17,142	40,069	70.04%
Sheriff-Uniform Patrol	144,450	48,277	96,173	66.58%
Detention Center	608,500	199,162	409,338	67.27%
Sheriff - CT Services - Warrant	<u>27,725</u>	<u>5,225</u>	<u>22,500</u>	81.15%
Total Sheriff	<u>\$ 5,572,333</u>	<u>\$ 1,628,472</u>	<u>\$ 3,943,861</u>	70.78%
Emergency Services	\$ 3,786,504	\$ 948,216	\$ 2,838,288	74.96%
Emergency Management	107,122	36,469	70,653	65.96%
Coroner	56,823	15,001	41,822	73.60%
Public Transportation	<u>163,982</u>	<u>44,763</u>	<u>119,219</u>	72.70%
Total Public Safety Expenditures	<u><u>\$ 9,686,764</u></u>	<u><u>\$ 2,672,920</u></u>	<u><u>\$ 7,013,844</u></u>	72.41%

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

% OF YEAR REMAINING = 66.67%

<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	\$ 108,489	\$ 106,074	49.44%
Superior Court	208,349	99,823	108,526	52.09%
Capital Trial	2,500	0	2,500	100.00%
Clerk Superior Court	584,703	185,068	399,635	68.35%
District Attorney	5,000	724	4,276	85.52%
Victims' Assistance	24,000	6,965	17,035	70.98%
Magistrate Court	231,508	70,902	160,606	69.37%
Probate Court	264,069	81,817	182,252	69.02%
<i>Total Judicial System Expenditures</i>	<u>\$ 1,534,692</u>	<u>\$ 553,787</u>	<u>\$ 980,905</u>	63.92%

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

% OF YEAR REMAINING = 66.67%

<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	\$ 18,315	\$ 30,361	62.37%
Roads & Bridges	1,191,597	301,577	890,020	74.69%
Fleet Maintenance	235,686	75,957	159,729	67.77%
Airport	<u>27,172</u>	<u>3,086</u>	<u>24,086</u>	88.64%
<i>Total Public Works Expenditures</i>	<u>\$ 1,503,131</u>	<u>\$ 398,935</u>	<u>\$ 1,104,196</u>	73.46%

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

% OF YEAR REMAINING = 66.67%

<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	\$ 88,778	\$ 231,862	72.31%
Health Department appropriation	209,199	69,733	139,466	66.67%
D.F.A.C.S.	15,000	15,000	0	0.00%
Senior Center	325,089	106,904	218,185	67.12%
Parks and Recreation	1,012,129	220,056	792,073	78.26%
Library appropriation	400,000	200,000	200,000	50.00%
County Ext. Service	<u>57,028</u>	<u>16,109</u>	<u>40,919</u>	71.75%
<i>Total Community Affairs</i>	<u>\$ 2,339,085</u>	<u>\$ 716,580</u>	<u>\$ 1,622,505</u>	69.36%

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

% OF YEAR REMAINING = 66.67%

<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	\$ 0	\$ 281,615	100.00%
Net Transfers to Solid Waste	87,999	0	87,999	100.00%
Net Transfers to E911	288,176	0	288,176	100.00%
Net Transfers to Public Defender	124,685	62,342	62,343	50.00%
Net Transfers to Grant Fund	<u>63,258</u>	<u>0</u>	<u>63,258</u>	100.00%
<i>Total Transfers to Other Funds</i>	<u>\$ 845,733</u>	<u>\$ 62,342</u>	<u>\$ 783,391</u>	92.63%

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

% OF YEAR REMAINING = 66.67%

<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	\$ 1,723	\$ 153,277	98.89%
Telephone Charges - Cell Phones	318,000	67,077	250,923	78.91%
E911 Record Copies	100	0	100	100.00%
Pre-paid Wireless Revenue	59,100	0	59,100	100.00%
Net Transfers In from General Fund	<u>288,176</u>	<u>0</u>	<u>288,176</u>	100.00%
<i>Total Emergency 911 Revenues</i>	<u>\$ 820,376</u>	<u>\$ 68,800</u>	<u>\$ 751,576</u>	91.61%

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

% OF YEAR REMAINING = 66.67%

<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	\$ 144,313	\$ 488,413	77.19%
Purchased and Contracted Services	129,550	43,630	85,920	66.32%
Supplies and Other Costs	<u>58,100</u>	<u>7,593</u>	<u>50,507</u>	86.93%
<i>Total Emergency 911 Expenditures</i>	<u>\$ 820,376</u>	<u>\$ 195,536</u>	<u>\$ 624,840</u>	76.17%

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

% OF YEAR REMAINING = 66.67%

<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	\$ 2,662	\$ 17,338	86.69%
Insurance Claims	0	6,933	(6,933)	n/a
Rental	16,200	5,400	10,800	66.67%
Net Transfers In from General Fund	<u>87,999</u>	<u>0</u>	<u>87,999</u>	100.00%
<i>Total Transfer Station Revenues</i>	<u>\$ 124,199</u>	<u>\$ 14,995</u>	<u>\$ 109,204</u>	87.93%

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

% OF YEAR REMAINING = 66.67%

<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	\$ 5,644	\$ 21,206	78.98%
Salaries and Benefits - Recycling	52,696	18,464	34,232	64.96%
Purchased/Contracted Services - Recycling	25,653	9,408	16,245	63.32%
Supplies - Recycling	19,000	9,789	9,211	48.48%
Other Costs	<u>0</u>	<u> </u>	<u>0</u>	0.00%
<i>Total Transfer Station Expenses</i>	<u>\$ 124,199</u>	<u>\$ 43,306</u>	<u>\$ 80,893</u>	65.13%