

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

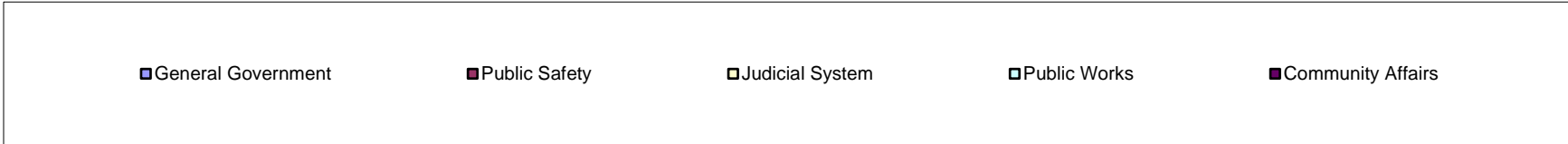
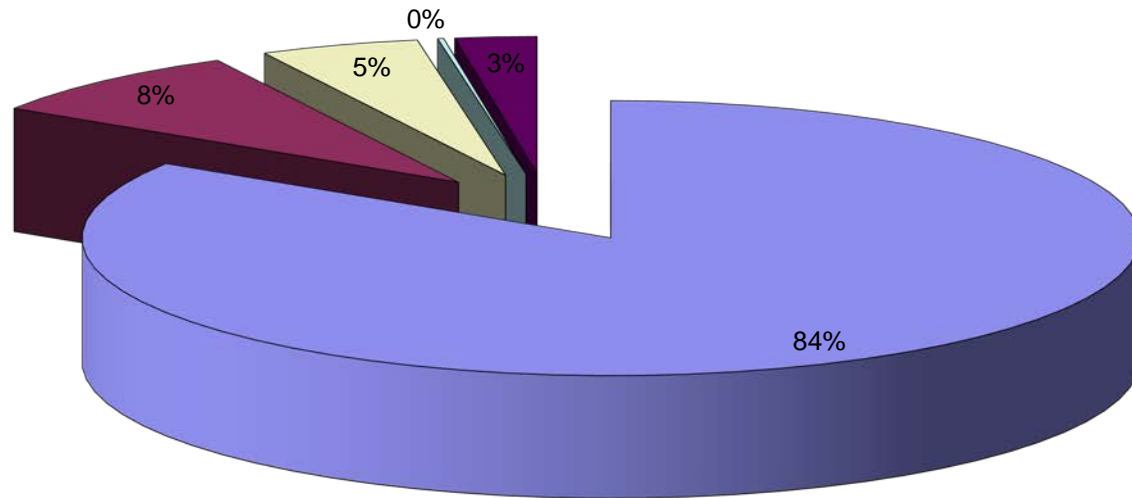
September 30, 2016

LUMPKIN COUNTY, GEORGIA

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Allocation of 2016 Budget - Revenues



LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For The Fiscal Year Starting 01/01/16

% OF YEAR REMAINING = 25%

| <i>DESCRIPTION</i> | <i>2016 BUDGET</i> | <i>RECOGNIZED YTD</i> | <i>BUDGET REMAINING</i> | <i>PERCENT REMAINING</i> |
|---------------------------|----------------------|---------------------------|-----------------------------|------------------------------|
| General Government | \$ 15,822,539 | \$ 10,013,546 | \$ 5,808,993 | 36.71% |
| Public Safety | 1,575,127 | 1,015,404 | 559,723 | 35.54% |
| Judicial System | 917,029 | 672,714 | 244,315 | 26.64% |
| Public Works | 34,930 | 21,040 | 13,890 | 39.77% |
| Community Affairs | 469,188 | 306,547 | 162,641 | 34.66% |
| Total Revenues | <u>\$ 18,818,813</u> | <u>\$ 12,029,250</u> | <u>\$ 6,789,563</u> | 36.08% |

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For TheFiscal Year Starting 01/01/16

% OF YEAR REMAINING = 25%

| <u>DESCRIPTION</u> | <u>2016 BUDGET</u> | <u>RECOGNIZED YTD</u> | <u>BUDGET REMAINING</u> | <u>PERCENT REMAINING</u> |
|---|-----------------------------|-----------------------------|-----------------------------|------------------------------|
| <i>General Government</i> | | | | |
| Commissioner | \$ 3,937,085 | \$ 1,755,962 | \$ 2,181,123 | 55.40% |
| Tax Appraisers / Assessment | 250 | 107 | 144 | 57.40% |
| Tax Commissioner | 11,823,459 | 8,145,059 | 3,678,400 | 31.11% |
| Board of Elections | 12,136 | 15,066 | (2,930) | n/a |
| G.I.S. | 7,000 | 5,194 | 1,806 | 25.80% |
| Administrative Support | 0 | 58,141 | (58,141) | n/a |
| County Surveyor | 14,079 | 0 | 14,079 | n/a |
| Reimbursement | 11,060 | 20,530 | (9,470) | -85.62% |
| Financial Administration | <u>17,470</u> | <u>13,487</u> | <u>3,983</u> | 22.80% |
| <i>Total General Government Revenues</i> | <u>\$ 15,822,539</u> | <u>\$ 10,013,546</u> | <u>\$ 5,808,993</u> | 36.71% |

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For The Fiscal Year Starting 01/01/16

% OF YEAR REMAINING = 25%

| <u>DESCRIPTION</u> | <u>2016 BUDGET</u> | <u>RECOGNIZED YTD</u> | <u>BUDGET REMAINING</u> | <u>PERCENT REMAINING</u> |
|--|-----------------------------------|-----------------------------------|---------------------------------|------------------------------|
| <i>Public Safety</i> | | | | |
| Sheriff | \$ 174,624 | \$ 56,017 | \$ 118,607 | 67.92% |
| Animal Control | 500 | 0 | 500 | 100.00% |
| Detention Center | 342,000 | 146,464 | 195,536 | 57.17% |
| Court Services | 0 | 0 | 0 | 0.00% |
| Drug Task Force | <u>44,000</u> | <u>13,579</u> | <u>30,421</u> | 69.14% |
| Total Sheriff | <u>\$ 561,124</u> | <u>\$ 216,061</u> | <u>\$ 345,063</u> | 61.49% |
| Emergency Services | \$ 908,972 | \$ 753,144 | \$ 155,828 | 17.14% |
| Emergency Management | 11,103 | 0 | 11,103 | 100.00% |
| Public Transportation | <u>93,928</u> | <u>46,199</u> | <u>47,729</u> | 50.81% |
| <i>Total Public Safety Revenues</i> | <u><u>\$ 1,575,127</u></u> | <u><u>\$ 1,015,404</u></u> | <u><u>\$ 559,723</u></u> | 35.54% |

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For The Fiscal Year Starting 01/01/16

% OF YEAR REMAINING = 25%

| <i>DESCRIPTION</i> | <i>2016 BUDGET</i> | <i>RECOGNIZED YTD</i> | <i>BUDGET REMAINING</i> | <i>PERCENT REMAINING</i> |
|--|--------------------------|---------------------------|-----------------------------|------------------------------|
| <i>Judicial System</i> | | | | |
| Superior Court | \$ 0 | \$ 0 | \$ 0 | 0.00% |
| Clerk Superior Court | 611,029 | 443,359 | 167,670 | 27.44% |
| Magistrate Court | 15,000 | 4,346 | 10,654 | 71.03% |
| Probate Court | 272,000 | 208,724 | 63,276 | 23.26% |
| Enotah Judicial Circuit | 0 | 633 | (633) | #DIV/0! |
| AOC Family Drug Court | 0 | 0 | 0 | 0.00% |
| Victims' Assistance | 19,000 | 15,651 | 3,349 | 17.63% |
| <i>Total Judicial System Revenues</i> | <u>\$ 917,029</u> | <u>\$ 672,714</u> | <u>\$ 244,315</u> | 26.64% |

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For The Fiscal Year Starting 01/01/16

% OF YEAR REMAINING = 25%

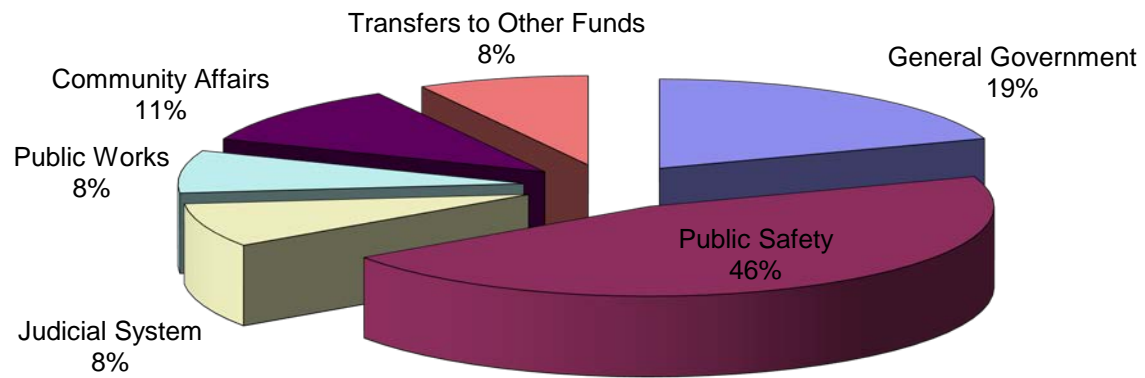
| <u>DESCRIPTION</u> | <u>2016 BUDGET</u> | <u>RECOGNIZED YTD</u> | <u>BUDGET REMAINING</u> | <u>PERCENT REMAINING</u> |
|---|--------------------|---------------------------|-----------------------------|------------------------------|
| <i>Public Works</i> | | | | |
| Roads & Bridges | \$ 750 | \$ 655 | \$ 95 | 12.67% |
| Airport | <u>34,180</u> | <u>20,385</u> | <u>13,795</u> | 40.36% |
| <i>Total Public Works Revenues</i> | <u>\$ 34,930</u> | <u>\$ 21,040</u> | <u>\$ 13,890</u> | 39.77% |

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For The Fiscal Year Starting 01/01/16

% OF YEAR REMAINING = 25%

| <i>DESCRIPTION</i> | <i>2016 BUDGET</i> | <i>RECOGNIZED YTD</i> | <i>BUDGET REMAINING</i> | <i>PERCENT REMAINING</i> |
|--|--------------------|---------------------------|-----------------------------|------------------------------|
| <i>Community Affairs</i> | | | | |
| Parks and Recreation | \$ 93,000 | \$ 74,230 | \$ 18,770 | 20.18% |
| Community Center | 73,000 | 53,835 | 19,165 | 26.25% |
| After School Program | 95,000 | 74,347 | 20,653 | 21.74% |
| Senior Center | 162,188 | 83,609 | 78,579 | 48.45% |
| Animal Shelter | 46,000 | 20,526 | 25,474 | 55.38% |
| <i>Total Community Affairs Revenues</i> | \$ 469,188 | \$ 306,547 | \$ 162,641 | 34.66% |

Allocation of 2016 Budget - Expenditures



LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/16

% OF YEAR REMAINING = 25%

| <i>DESCRIPTION</i> | <i>2016 BUDGET</i> | <i>EXPENDED YTD</i> | <i>BUDGET REMAINING</i> | <i>PERCENT REMAINING</i> |
|---------------------------------|----------------------|-------------------------|-----------------------------|------------------------------|
| General Government | \$ 3,682,403 | \$ 2,559,946 | \$ 1,122,457 | 30.48% |
| Public Safety | 8,620,220 | 5,848,301 | 2,771,919 | 32.16% |
| Judicial System | 1,493,507 | 1,132,290 | 361,217 | 24.19% |
| Public Works | 1,447,834 | 849,234 | 598,600 | 41.34% |
| Community Affairs | 2,070,706 | 1,534,586 | 536,120 | 25.89% |
| Transfers to Other Funds | <u>1,504,143</u> | <u>1,059,022</u> | <u>445,121</u> | 29.59% |
| Total Expenditures | <u>\$ 18,818,813</u> | <u>\$ 12,983,379</u> | <u>\$ 5,835,434</u> | 31.01% |

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/16

% OF YEAR REMAINING = 25%

| <i>DESCRIPTION</i> | <i>2016 BUDGET</i> | <i>EXPENDED YTD</i> | <i>BUDGET REMAINING</i> | <i>PERCENT REMAINING</i> |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|
| <i>General Government</i> | | | | |
| Commissioner | \$ 137,133 | \$ 114,270 | \$ 22,863 | 16.67% |
| County Manager | 240,771 | 177,082 | 63,689 | 26.45% |
| Board of Elections / Registrar | 192,069 | 114,720 | 77,349 | 40.27% |
| Financial Administration | 497,436 | 376,684 | 120,752 | 24.27% |
| Legal | 160,000 | 41,661 | 118,339 | 73.96% |
| GIS | 90,846 | 60,983 | 29,864 | 32.87% |
| Human Resources | 207,206 | 153,219 | 53,987 | 26.05% |
| Tax Commissioner | 396,926 | 285,333 | 111,593 | 28.11% |
| Tax Appraisers / Assessment | 414,120 | 283,716 | 130,405 | 31.49% |
| Board of Equalization | 10,380 | 7,235 | 3,145 | 30.30% |
| Risk Management | 16,000 | 22,990 | (6,990) | -43.69% |
| ADA Mitigation | 0 | 50,664 | 0 | N/A |
| Public Buildings | 744,255 | 547,657 | 196,598 | 26.42% |
| County Surveyor | 14,079 | 0 | 14,079 | 100.00% |
| Administrative Support | 414,900 | 223,864 | 191,036 | 46.04% |
| General Administration Fees | 27,242 | 20,509 | 6,733 | 24.72% |
| Debt Service | <u>119,040</u> | <u>79,359</u> | <u>39,681</u> | 33.33% |
| <i>Total General Government Expenditures</i> | <u>\$ 3,682,403</u> | <u>\$ 2,559,946</u> | <u>\$ 1,173,120</u> | 31.86% |

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/16

% OF YEAR REMAINING = 25%

| <u>DESCRIPTION</u> | <u>2016 BUDGET</u> | <u>EXPENDED YTD</u> | <u>BUDGET REMAINING</u> | <u>PERCENT REMAINING</u> |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|
| Public Safety | | | | |
| Sheriff - Administration | \$ 4,198,225 | \$ 2,984,809 | \$ 1,213,416 | 28.90% |
| Sheriff - Special Services | 46,900 | 20,781 | 26,119 | 55.69% |
| Sheriff-Criminal Investigation | 44,456 | 18,675 | 25,781 | 57.99% |
| Drug Task Force | 55,028 | 39,577 | 15,451 | 28.08% |
| Sheriff-Uniform Patrol | 169,750 | 93,342 | 76,408 | 45.01% |
| Detention Center | 638,328 | 435,030 | 203,298 | 31.85% |
| Sheriff - CT Services - Warrant | 21,500 | 14,563 | 6,937 | 32.27% |
| Sheriff-Animal Control | <u>9,410</u> | <u>3,673</u> | <u>5,737</u> | 60.96% |
| Total Sheriff | <u>\$ 5,183,597</u> | <u>\$ 3,610,449</u> | <u>\$ 1,573,148</u> | 30.35% |
| Emergency Services | \$ 3,167,830 | \$ 2,034,263 | \$ 1,133,567 | 35.78% |
| Emergency Management | 102,322 | 67,961 | 34,361 | 33.58% |
| Coroner | 55,466 | 36,048 | 19,418 | 35.01% |
| Public Transportation | <u>111,005</u> | <u>99,579</u> | <u>11,426</u> | 10.29% |
| Total Public Safety Expenditures | <u><u>\$ 8,620,220</u></u> | <u><u>\$ 5,848,301</u></u> | <u><u>\$ 2,771,919</u></u> | 32.16% |

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/16

% OF YEAR REMAINING = 25%

| <u>DESCRIPTION</u> | <u>2016 BUDGET</u> | <u>EXPENDED YTD</u> | <u>BUDGET REMAINING</u> | <u>PERCENT REMAINING</u> |
|---|---------------------|-------------------------|-----------------------------|------------------------------|
| Judicial System | | | | |
| Enotah Judicial Circuit | \$ 208,415 | \$ 156,661 | \$ 51,754 | 24.83% |
| Superior Court | 208,120 | 218,302 | (10,182) | -4.89% |
| Capital Trial | 2,500 | 0 | 2,500 | 100.00% |
| Clerk Superior Court | 582,085 | 406,638 | 175,447 | 30.14% |
| District Attorney | 3,500 | 730 | 2,770 | 79.15% |
| Victims' Assistance | 19,000 | 11,634 | 7,366 | 38.77% |
| Magistrate Court | 225,320 | 161,299 | 64,021 | 28.41% |
| Probate Court | 244,567 | 177,026 | 67,541 | 27.62% |
| Total Judicial System Expenditures | \$ 1,493,507 | \$ 1,132,290 | \$ 361,217 | 24.19% |

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/16

% OF YEAR REMAINING = 25%

| <u>DESCRIPTION</u> | <u>2016 BUDGET</u> | <u>EXPENDED YTD</u> | <u>BUDGET REMAINING</u> | <u>PERCENT REMAINING</u> |
|---|----------------------------|--------------------------|-----------------------------|------------------------------|
| <i>Public Works</i> | | | | |
| Admin-Public Works | \$ 56,370 | \$ 41,047 | \$ 15,323 | 27.18% |
| Roads & Bridges | 1,122,923 | 674,838 | 448,085 | 39.90% |
| Fleet Maintenance | 239,465 | 129,130 | 110,335 | 46.08% |
| Airport | <u>29,076</u> | <u>4,220</u> | <u>24,856</u> | 85.49% |
| <i>Total Public Works Expenditures</i> | <u>\$ 1,447,834</u> | <u>\$ 849,234</u> | <u>\$ 598,600</u> | 41.34% |

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Ending 01/01/16

% OF YEAR REMAINING = 25%

| <u>DESCRIPTION</u> | <u>2016 BUDGET</u> | <u>EXPENDED YTD</u> | <u>BUDGET REMAINING</u> | <u>PERCENT REMAINING</u> |
|---------------------------------------|---------------------|-------------------------|-----------------------------|------------------------------|
| <i>Community Affairs</i> | | | | |
| Animal Shelter | \$ 251,923 | \$ 173,211 | \$ 78,712 | 31.24% |
| Rainbow House | 0 | 0 | 0 | #DIV/0! |
| Health Department appropriation | 213,742 | 156,785 | 56,957 | 26.65% |
| D.F.A.C.S. | 15,000 | 15,000 | 0 | 0.00% |
| Senior Center | 345,658 | 189,540 | 156,118 | 45.17% |
| Parks and Recreation | 492,160 | 356,025 | 136,135 | 27.66% |
| Community Center | 243,654 | 150,431 | 93,223 | 38.26% |
| After School Program | 87,996 | 89,071 | (1,075) | -1.22% |
| Library appropriation | 364,100 | 364,100 | 0 | 0.00% |
| County Ext. Service | 56,473 | 40,422 | 16,051 | 28.42% |
| <i>Total Community Affairs</i> | <u>\$ 2,070,706</u> | <u>\$ 1,534,586</u> | <u>\$ 536,120</u> | 25.89% |

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/16

% OF YEAR REMAINING = 25%

| <u>DESCRIPTION</u> | <u>2016 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 | \$ 264,650 | \$ 738,528 | \$ (473,878) | -179.06% |
| Net transfers to Capital Impr. Program | 820,470 | 0 | 820,470 | 100.00% |
| Net Transfers to Solid Waste | 71,061 | 50,466 | 20,595 | 28.98% |
| Net Transfers to E911 | 178,753 | 164,077 | 14,676 | 8.21% |
| Net Transfers to Public Defender | 105,951 | 105,951 | 0 | 0.00% |
| 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>\$ 1,504,143</u> | <u>\$ 1,059,022</u> | <u>\$ 445,121</u> | 29.59% |

LUMPKIN COUNTY
FUND 215 EMERGENCY 911 SUMMARY REVENUES
For The Fiscal Year Starting 01/01/16

% OF YEAR REMAINING = 25%

| <u>DESCRIPTION</u> | <u>2016 BUDGET</u> | <u>RECOGNIZED YTD</u> | <u>BUDGET REMAINING</u> | <u>PERCENT REMAINING</u> |
|--|--------------------------|---------------------------|-----------------------------|------------------------------|
| <i>Emergency 911</i> | | | | |
| Telephone Charges - Land Lines | \$ 204,800 | \$ 101,018 | \$ 103,782 | 50.67% |
| Telephone Charges - Cell Phones | 260,000 | 156,338 | 103,662 | 39.87% |
| E911 Record Copies | 50 | 17 | 33 | 66.60% |
| Pre-paid Wireless Revenue | 60,000 | 0 | 60,000 | 100.00% |
| Net Transfers In from General Fund | <u>178,753</u> | <u>164,077</u> | <u>14,676</u> | 8.21% |
| <i>Total Emergency 911 Revenues</i> | <u>\$ 703,603</u> | <u>\$ 421,450</u> | <u>\$ 282,153</u> | 40.10% |

LUMPKIN COUNTY
FUND 215 EMERGENCY 911 SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/16

% OF YEAR REMAINING = 25%

| <u>DESCRIPTION</u> | <u>2016 BUDGET</u> | <u>EXPENDED YTD</u> | <u>BUDGET REMAINING</u> | <u>PERCENT REMAINING</u> |
|--|--------------------------|--------------------------|-----------------------------|------------------------------|
| <i>Emergency 911</i> | | | | |
| Salaries and Benefits | \$ 518,053 | \$ 358,790 | \$ 159,263 | 30.74% |
| Purchased and Contracted Services | 126,500 | 105,103 | 21,397 | 16.91% |
| Supplies and Other Costs | <u>59,050</u> | <u>60,342</u> | <u>(1,292)</u> | -2.19% |
| <i>Total Emergency 911 Expenditures</i> | <u>\$ 703,603</u> | <u>\$ 524,236</u> | <u>\$ 179,367</u> | 25.49% |

LUMPKIN COUNTY
FUND 540 TRANSFER STATION SUMMARY REVENUES
For The Fiscal Year Starting 01/01/16

% OF YEAR REMAINING = 25%

| <u>DESCRIPTION</u> | <u>2016 BUDGET</u> | <u>RECOGNIZED YTD</u> | <u>BUDGET REMAINING</u> | <u>PERCENT REMAINING</u> |
|---|--------------------------|---------------------------|-----------------------------|------------------------------|
| <i>Transfer Station</i> | | | | |
| Association Revenue - NGRM | \$ 20,000 | \$ 8,088 | \$ 11,912 | 59.56% |
| Rental | 16,200 | 13,500 | 2,700 | 16.67% |
| Net Transfers In from General Fund | <u>71,061</u> | <u>50,466</u> | <u>20,595</u> | 28.98% |
| <i>Total Transfer Station Revenues</i> | <u>\$ 107,261</u> | <u>\$ 72,054</u> | <u>\$ 35,207</u> | 32.82% |

LUMPKIN COUNTY
FUND 540 TRANSFER STATION SUMMARY EXPENSES
For The Fiscal Year Starting 01/01/16

% OF YEAR REMAINING = 25%

| <i>DESCRIPTION</i> | <i>2016 BUDGET</i> | <i>EXPENDED YTD</i> | <i>BUDGET REMAINING</i> | <i>PERCENT REMAINING</i> |
|---|--------------------------|-------------------------|-----------------------------|------------------------------|
| <i>Transfer Station</i> | | | | |
| Purchased and Contracted Services | \$ 1,000 | \$ 7,454 | \$ (6,454) | -645.42% |
| Salaries and Benefits - Recycling | 60,760 | 34,207 | 26,553 | 43.70% |
| Purchased/Contracted Services - Recycling | 26,351 | 23,893 | 2,458 | 9.33% |
| Supplies - Recycling | 19,150 | 11,336 | 7,814 | 40.81% |
| Other Costs | <u>0</u> | <u>0</u> | <u>0</u> | 0.00% |
| <i>Total Transfer Station Expenses</i> | <u>\$ 107,261</u> | <u>\$ 76,890</u> | <u>\$ 30,371</u> | 28.31% |