

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 rising sun and a landscape with mountains and a river. 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

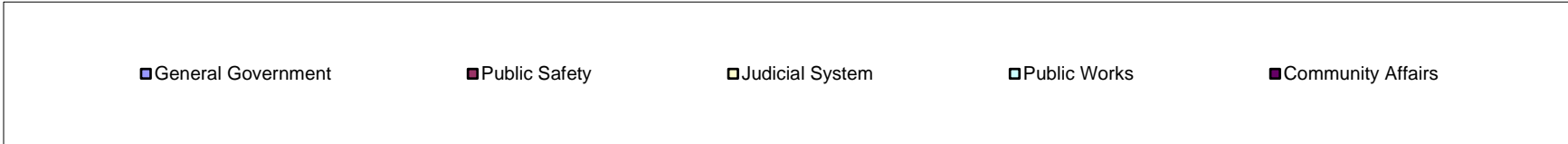
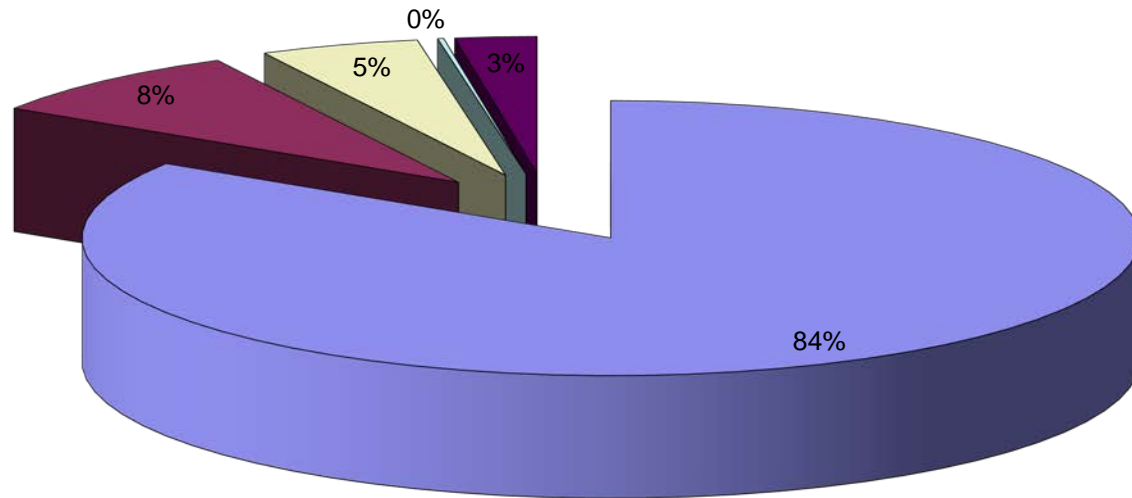
August 31, 2016

LUMPKIN COUNTY, GEORGIA

TABLE OF CONTENTS

	<u>PAGE</u>
Allocation of 2016 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 2016 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 2016 Budget - Revenues



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

% OF YEAR REMAINING = 41.67%

<i>DESCRIPTION</i>	<i>2016 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
General Government	\$ 15,822,539	\$ 9,086,459	\$ 6,736,080	42.57%
Public Safety	1,575,127	875,573	699,554	44.41%
Judicial System	917,029	538,373	378,656	41.29%
Public Works	34,930	20,845	14,085	40.32%
Community Affairs	469,188	269,417	199,771	42.58%
Total Revenues	<u>\$ 18,818,813</u>	<u>\$ 10,790,666</u>	<u>\$ 8,028,147</u>	42.66%

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

% OF YEAR REMAINING = 41.67%

<u>DESCRIPTION</u>	<u>2016 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
General Government				
Commissioner	\$ 3,937,085	\$ 1,736,487	\$ 2,200,598	55.89%
Tax Appraisers / Assessment	250	97	153	61.30%
Tax Commissioner	11,823,459	7,256,618	4,566,841	38.63%
Board of Elections	12,136	15,066	(2,930)	n/a
G.I.S.	7,000	5,009	1,991	28.44%
Administrative Support	0	58,141	(58,141)	n/a
County Surveyor	14,079	0	14,079	n/a
Reimbursement	11,060	1,553	9,507	85.95%
Financial Administration	17,470	13,487	3,983	22.80%
Total General Government Revenues	<u>\$ 15,822,539</u>	<u>\$ 9,086,459</u>	<u>\$ 6,736,080</u>	42.57%

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

% OF YEAR REMAINING = 41.67%

<i>DESCRIPTION</i>	<i>2016 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<i>Public Safety</i>				
Sheriff	\$ 174,624	\$ 22,826	\$ 151,798	86.93%
Animal Control	500	0	500	100.00%
Detention Center	342,000	126,685	215,315	62.96%
Court Services	0	0	0	0.00%
Drug Task Force	<u>44,000</u>	<u>10,913</u>	<u>33,087</u>	75.20%
Total Sheriff	<u>\$ 561,124</u>	<u>\$ 160,424</u>	<u>\$ 400,700</u>	71.41%
Emergency Services	\$ 908,972	\$ 670,699	\$ 238,273	26.21%
Emergency Management	11,103	0	11,103	100.00%
Public Transportation	<u>93,928</u>	<u>44,451</u>	<u>49,477</u>	52.68%
<i>Total Public Safety Revenues</i>	<u>\$ 1,575,127</u>	<u>\$ 875,573</u>	<u>\$ 699,554</u>	44.41%

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

% OF YEAR REMAINING = 41.67%

<u>DESCRIPTION</u>	<u>2016 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Judicial System</i>				
Superior Court	\$ 0	\$ 0	\$ 0	0.00%
Clerk Superior Court	611,029	340,972	270,057	44.20%
Magistrate Court	15,000	3,933	11,067	73.78%
Probate Court	272,000	179,095	92,905	34.16%
Enotah Judicial Circuit	0	634	(634)	#DIV/0!
AOC Family Drug Court	0	0	0	0.00%
Victims' Assistance	19,000	13,739	5,261	27.69%
<i>Total Judicial System Revenues</i>	<u>\$ 917,029</u>	<u>\$ 538,373</u>	<u>\$ 378,656</u>	41.29%

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

% OF YEAR REMAINING = 41.67%

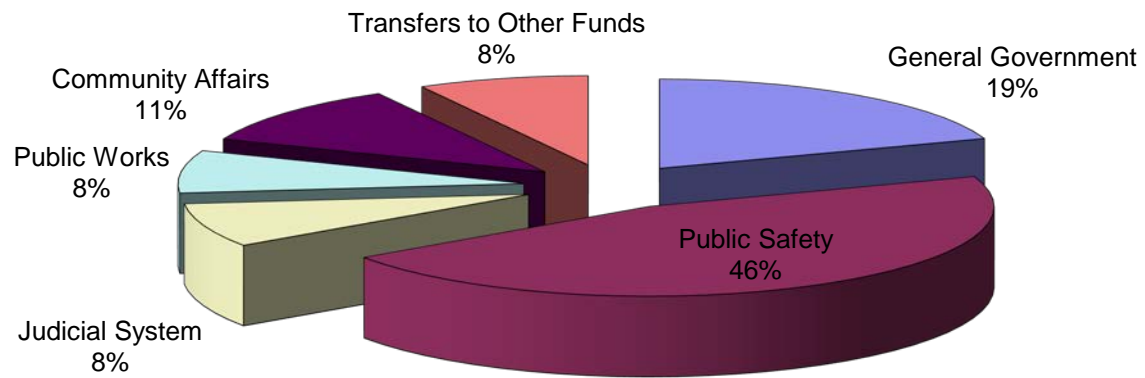
<u>DESCRIPTION</u>	<u>2016 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Public Works</i>				
Roads & Bridges	\$ 750	\$ 610	\$ 140	18.67%
Airport	<u>34,180</u>	<u>20,235</u>	<u>13,945</u>	40.80%
<i>Total Public Works Revenues</i>	<u>\$ 34,930</u>	<u>\$ 20,845</u>	<u>\$ 14,085</u>	40.32%

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

% OF YEAR REMAINING = 41.67%

<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	\$ 66,599	\$ 26,401	28.39%
Community Center	73,000	50,497	22,503	30.83%
After School Program	95,000	71,195	23,806	25.06%
Senior Center	162,188	62,253	99,935	61.62%
Animal Shelter	46,000	18,873	27,127	58.97%
<i>Total Community Affairs Revenues</i>	\$ 469,188	\$ 269,417	\$ 199,771	42.58%

Allocation of 2016 Budget - Expenditures



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

% OF YEAR REMAINING = 41.67%

<i>DESCRIPTION</i>	<i>2016 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
General Government	\$ 3,682,403	\$ 2,285,889	\$ 1,396,514	37.92%
Public Safety	8,620,220	5,147,018	3,473,202	40.29%
Judicial System	1,493,507	1,000,373	493,134	33.02%
Public Works	1,447,834	729,291	718,543	49.63%
Community Affairs	2,070,706	1,296,754	773,952	37.38%
Transfers to Other Funds	<u>1,504,143</u>	<u>795,871</u>	<u>708,272</u>	47.09%
Total Expenditures	<u>\$ 18,818,813</u>	<u>\$ 11,255,194</u>	<u>\$ 7,563,619</u>	40.19%

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

% OF YEAR REMAINING = 41.67%

<u>DESCRIPTION</u>	<u>2016 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
General Government				
Commissioner	\$ 137,133	\$ 102,228	\$ 34,905	25.45%
County Manager	240,771	158,943	81,828	33.99%
Board of Elections / Registrar	192,069	104,346	87,723	45.67%
Financial Administration	497,436	342,393	155,043	31.17%
Legal	160,000	38,131	121,869	76.17%
GIS	90,846	56,172	34,674	38.17%
Human Resources	207,206	135,386	71,820	34.66%
Tax Commissioner	396,926	254,002	142,924	36.01%
Tax Appraisers / Assessment	414,120	255,756	158,364	38.24%
Board of Equalization	10,380	5,688	4,692	45.20%
Risk Management	16,000	22,990	(6,990)	-43.69%
ADA Mitigation	0	50,664	0	N/A
Public Buildings	744,255	482,637	261,618	35.15%
County Surveyor	14,079	0	14,079	100.00%
Administrative Support	414,900	176,684	238,216	57.42%
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%
Total General Government Expenditures	<u>\$ 3,682,403</u>	<u>\$ 2,285,889</u>	<u>\$ 1,447,178</u>	39.30%

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

% OF YEAR REMAINING = 41.67%

<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	\$ 2,679,572	\$ 1,518,653	36.17%
Sheriff - Special Services	46,900	17,015	29,885	63.72%
Sheriff-Criminal Investigation	44,456	15,578	28,878	64.96%
Drug Task Force	55,028	36,193	18,835	34.23%
Sheriff-Uniform Patrol	169,750	62,579	107,171	63.13%
Detention Center	638,328	333,192	305,136	47.80%
Sheriff - CT Services - Warrant	21,500	12,083	9,417	43.80%
Sheriff-Animal Control	<u>9,410</u>	<u>3,028</u>	<u>6,382</u>	67.82%
Total Sheriff	<u>\$ 5,183,597</u>	<u>\$ 3,159,240</u>	<u>\$ 2,024,357</u>	39.05%
Emergency Services	\$ 3,167,830	\$ 1,800,799	\$ 1,367,031	43.15%
Emergency Management	102,322	61,107	41,215	40.28%
Coroner	55,466	33,194	22,272	40.15%
Public Transportation	<u>111,005</u>	<u>92,679</u>	<u>18,326</u>	16.51%
Total Public Safety Expenditures	<u><u>\$ 8,620,220</u></u>	<u><u>\$ 5,147,018</u></u>	<u><u>\$ 3,473,202</u></u>	40.29%

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

% OF YEAR REMAINING = 41.67%

<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	\$ 156,734	\$ 51,681	24.80%
Superior Court	208,120	163,658	44,462	21.36%
Capital Trial	2,500	0	2,500	100.00%
Clerk Superior Court	582,085	364,222	217,863	37.43%
District Attorney	3,500	730	2,770	79.15%
Victims' Assistance	19,000	11,634	7,366	38.77%
Magistrate Court	225,320	144,319	81,001	35.95%
Probate Court	244,567	159,076	85,491	34.96%
Total Judicial System Expenditures	\$ 1,493,507	\$ 1,000,373	\$ 493,134	33.02%

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

% OF YEAR REMAINING = 41.67%

<i>DESCRIPTION</i>	<i>2016 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<i>Public Works</i>				
Admin-Public Works	\$ 56,370	\$ 36,959	\$ 19,411	34.44%
Roads & Bridges	1,122,923	580,717	542,206	48.29%
Fleet Maintenance	239,465	107,566	131,899	55.08%
Airport	29,076	4,049	25,027	86.07%
<i>Total Public Works Expenditures</i>	\$ 1,447,834	\$ 729,291	\$ 718,543	49.63%

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

% OF YEAR REMAINING = 41.67%

<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	\$ 152,440	\$ 99,483	39.49%
Rainbow House	0	0	0	#DIV/0!
Health Department appropriation	213,742	139,352	74,390	34.80%
D.F.A.C.S.	15,000	15,000	0	0.00%
Senior Center	345,658	155,336	190,322	55.06%
Parks and Recreation	492,160	312,295	179,865	36.55%
Community Center	243,654	132,915	110,739	45.45%
After School Program	87,996	81,277	6,719	7.64%
Library appropriation	364,100	273,075	91,025	25.00%
County Ext. Service	<u>56,473</u>	<u>35,064</u>	<u>21,409</u>	37.91%
<i>Total Community Affairs</i>	<u>\$ 2,070,706</u>	<u>\$ 1,296,754</u>	<u>\$ 773,952</u>	37.38%

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

% OF YEAR REMAINING = 41.67%

<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	\$ 521,800	\$ (257,150)	-97.17%
Net transfers to Capital Impr. Program	820,470	0	820,470	100.00%
Net Transfers to Solid Waste	71,061	44,157	26,904	37.86%
Net Transfers to E911	178,753	123,964	54,789	30.65%
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>\$ 795,871</u>	<u>\$ 708,272</u>	47.09%

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

% OF YEAR REMAINING = 41.67%

<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	\$ 52,369	\$ 152,431	74.43%
Telephone Charges - Cell Phones	260,000	143,379	116,621	44.85%
E911 Record Copies	50	0	50	100.00%
Pre-paid Wireless Revenue	60,000	0	60,000	100.00%
Net Transfers In from General Fund	<u>178,753</u>	<u>123,964</u>	<u>54,789</u>	30.65%
<i>Total Emergency 911 Revenues</i>	<u>\$ 703,603</u>	<u>\$ 319,711</u>	<u>\$ 383,892</u>	54.56%

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

% OF YEAR REMAINING = 41.67%

<i>DESCRIPTION</i>	<i>2016 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<i>Emergency 911</i>				
Salaries and Benefits	\$ 518,053	\$ 329,183	\$ 188,870	36.46%
Purchased and Contracted Services	126,500	100,252	26,248	20.75%
Supplies and Other Costs	<u>59,050</u>	<u>54,821</u>	<u>4,229</u>	7.16%
<i>Total Emergency 911 Expenditures</i>	<u>\$ 703,603</u>	<u>\$ 484,256</u>	<u>\$ 219,347</u>	31.17%

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

% OF YEAR REMAINING = 41.67%

<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	12,150	4,050	25.00%
Net Transfers In from General Fund	<u>71,061</u>	<u>44,157</u>	<u>26,904</u>	37.86%
<i>Total Transfer Station Revenues</i>	<u>\$ 107,261</u>	<u>\$ 64,395</u>	<u>\$ 42,866</u>	39.96%

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

% OF YEAR REMAINING = 41.67%

<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	30,459	30,301	49.87%
Purchased/Contracted Services - Recycling	26,351	18,278	8,073	30.64%
Supplies - Recycling	19,150	8,205	10,945	57.15%
Other Costs	<u>0</u>	<u>0</u>	<u>0</u>	0.00%
<i>Total Transfer Station Expenses</i>	<u>\$ 107,261</u>	<u>\$ 64,397</u>	<u>\$ 42,864</u>	39.96%