

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" is arched across the top, and "GEORGIA" is arched across the bottom. Below the central figure, the words "AURARIA" and "EST. 1832" are visible.

Lumpkin County, Georgia

General Fund

Report of Revenues

And Expenditures

PRELIMINARY DRAFT

This report does not contain the various year-end adjustments or proposed budget amendments.

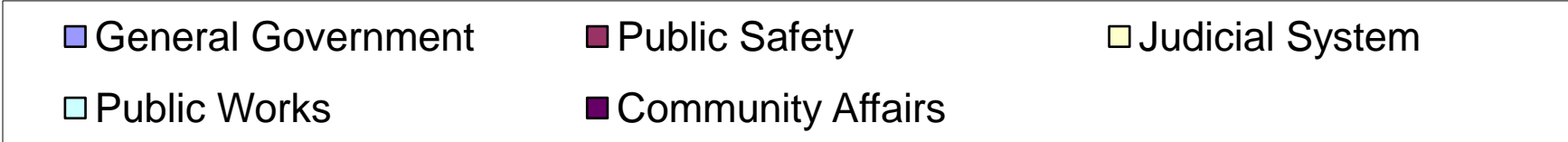
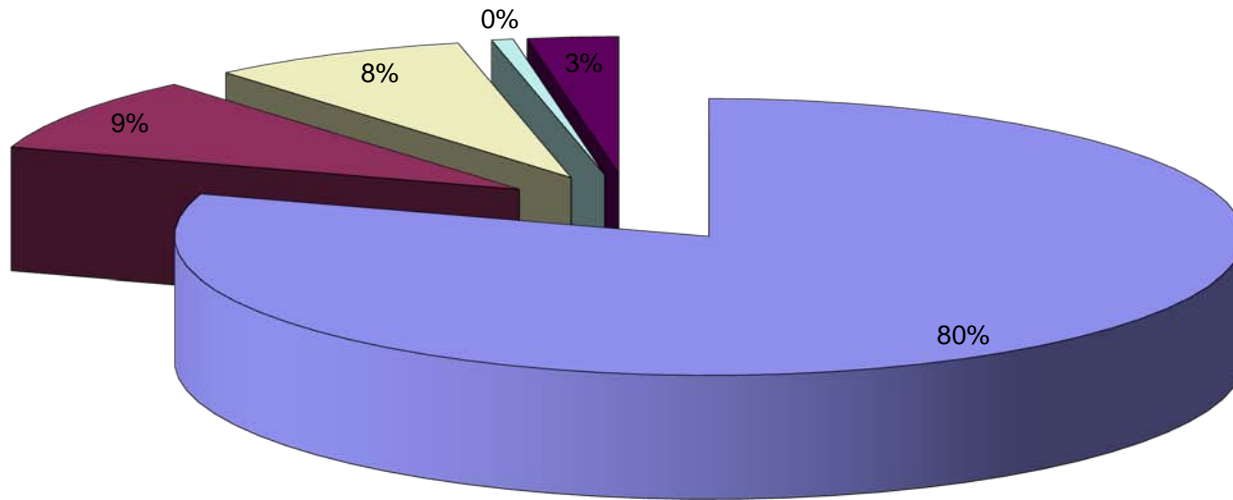
December 31, 2009

LUMPKIN COUNTY, GEORGIA

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Allocation of 2009 Budget - Revenues



LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For The Fiscal Year Starting 01/01/09

% OF YEAR REMAINING =0%

<i>DESCRIPTION</i>	<i>2009 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
General Government	\$ 13,207,459	\$ 5,810,820	\$ 7,396,639	56.00%
Public Safety	1,457,741	1,500,534	(42,793)	-2.94%
Judicial System	1,288,390	1,231,109	161,236	12.51%
Public Works	108,000	52,764	55,236	51.14%
Community Affairs	453,786	409,940	43,846	9.66%
Total Revenues	<u>\$ 16,515,376</u>	<u>\$ 9,005,166</u>	<u>\$ 7,614,165</u>	46.10%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For TheFiscal Year Starting 01/01/09

% OF YEAR REMAINING =0%

<u>DESCRIPTION</u>	<u>2009 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
General Government				
Planning Office (Moved to fund 271)	\$ 0	\$ 0	\$ 0	#DIV/0!
Environmental Enforcement	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Planning	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!
Commissioner	3,496,721	3,333,092	163,629	4.68%
Tax Appraisers / Assessment	2,500	1,272	1,228	49.11%
Tax Commissioner	9,656,862	2,423,954	7,232,908	74.90%
Board of Elections	25	15,753	(15,728)	-62913.36%
General Government	0	0	0	N/A
Data Processing/G.I.S.	28,000	18,234	9,766	N/A
RISK MANAGEMENT	0	0	0	N/A
Financial Administration	<u>23,351</u>	<u>18,514</u>	<u>4,837</u>	20.71%
Total General Government Revenues	<u>\$ 13,207,459</u>	<u>\$ 5,810,820</u>	<u>\$ 7,396,639</u>	56.00%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For The Fiscal Year Starting 01/01/09

% OF YEAR REMAINING =0%

<u>DESCRIPTION</u>	<u>2009 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Public Safety				
Sheriff	\$ 288,419	\$ 262,344	\$ 26,075	9.04%
Animal Control	0	1,030	(1,030)	N/A
Detention Center	390,650	567,224	(176,574)	-45.20%
Court Services	0	1,456	(1,456)	#DIV/0!
Drug Task Force	<u>44,863</u>	<u>37,524</u>	<u>7,339</u>	16.36%
Total Sheriff	<u>723,932</u>	<u>869,577</u>	<u>(145,645)</u>	-20.12%
EMS / Ambulance	640,000	535,492	104,508	16.33%
Emergency Management	10,603	10,603	0	0.00%
Fire Department	23,206	54,499	(31,293)	-134.85%
Public Transportation	<u>60,000</u>	<u>30,363</u>	<u>29,638</u>	49.40%
Total Public Safety Revenues	<u><u>\$ 1,457,741</u></u>	<u><u>\$ 1,500,534</u></u>	<u><u>\$ (42,793)</u></u>	-2.94%

**LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For The Fiscal Year Starting 01/01/09**

% OF YEAR REMAINING =0%

<u>DESCRIPTION</u>	<u>2009 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Judicial System				
Superior Court	\$ 0	\$ 0	\$ 0	#DIV/0!
Clerk Superior Court	799,185	655,270	143,915	18.01%
Magistrate Court	30,075	37,426	(7,351)	-24.44%
Probate Court	229,000	219,041	9,959	4.35%
Enotah Judicial Circuit	204,230	192,816	11,414	5.59%
AOC Family Drug Court		103,955		#DIV/0!
Victims' Assistance	<u>25,900</u>	<u>22,601</u>	<u>3,299</u>	12.74%
Total Judicial System Revenues	<u>\$ 1,288,390</u>	<u>\$ 1,231,109</u>	<u>\$ 161,236</u>	12.51%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For The Fiscal Year Starting 01/01/09

% OF YEAR REMAINING =0%

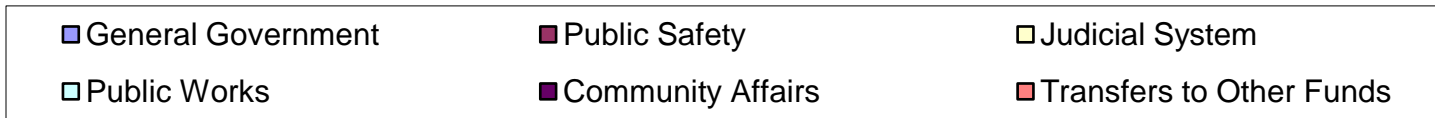
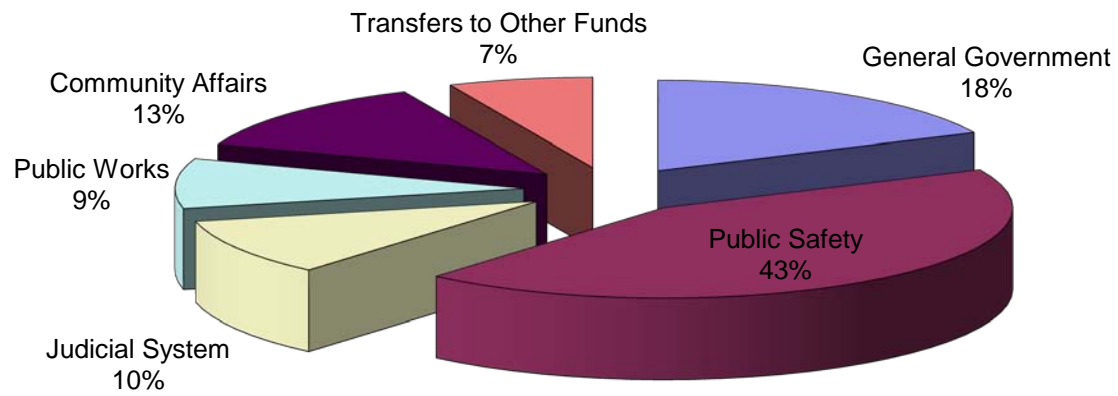
<u>DESCRIPTION</u>	<u>2009 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Public Works</i>				
Admin-Public Works	\$ 0	\$ 0	\$ 0	N/A
Roads & Bridges	2,000	1,202	798	39.91%
Airport	<u>106,000</u>	<u>51,562</u>	<u>54,438</u>	51.36%
<i>Total Public Works Revenues</i>	<u>\$ 108,000</u>	<u>\$ 52,764</u>	<u>\$ 55,236</u>	51.14%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY REVENUES
For The Fiscal Year Starting 01/01/09

% OF YEAR REMAINING =0%

<u>DESCRIPTION</u>	<u>2009 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Community Affairs				
Parks and Recreation	\$ 176,036	\$ 134,979	\$ 41,057	23.32%
Community Center	77,600	67,414	10,186	13.13%
After School Program	98,000	91,300	6,700	6.84%
Senior Center	48,150	51,760	(3,610)	-7.50%
Animal Shelter	<u>54,000</u>	<u>64,487</u>	<u>(10,487)</u>	N/A
Total Community Affairs Revenues	\$ <u>453,786</u>	\$ <u>409,940</u>	\$ <u>43,846</u>	9.66%

Allocation of 2009 Budget - Expenditures



LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/09

% OF YEAR REMAINING =0%

<i>DESCRIPTION</i>	<i>2009 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
General Government	\$ 2,988,398	\$ 2,621,374	\$ 367,024	12.28%
Public Safety	7,142,302	6,254,514	887,788	12.43%
Judicial System	1,678,413	1,598,121	80,292	4.78%
Public Works	1,478,557	1,111,551	367,006	24.82%
Community Affairs	2,135,361	1,914,332	221,029	10.35%
Transfers to Other Funds	1,109,345	997,373	111,972	10.09%
Total Expenditures	<u>\$ 16,532,376</u>	<u>\$ 14,497,264</u>	<u>\$ 2,035,112</u>	12.31%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/09

% OF YEAR REMAINING =0%

<u>DESCRIPTION</u>	<u>2009 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
General Government				
Planning Office (Moved to fund 2710)	\$ 0	\$ 0	\$ 0	#DIV/0!
Commissioner	139,519	117,579	21,940	15.73%
County Manager	273,417	241,696	31,721	11.60%
Board of Elections / Registrar	131,589	139,464	(7,875)	-5.98%
Financial Administration	355,108	337,553	17,555	4.94%
Legal	125,000	119,402	5,598	4.48%
Data Processing / GIS	64,859	66,638	(1,779)	-2.74%
Human Resources	146,206	132,758	13,448	9.20%
Tax Commissioner	303,191	303,891	(700)	-0.23%
Tax Appraisers / Assessment	380,392	357,530	22,862	6.01%
Board of Equalization	5,975	3,351	2,624	43.92%
Risk Management	34,000	24,472	9,528	28.02%
Public Buildings	515,709	439,747	75,962	14.73%
County Surveyor	0	8,347	(8,347)	#DIV/0!
Administrative Support	484,433	307,093	177,340	36.61%
General Administration Fees	29,000	21,854	7,146	24.64%
Total General Government Expenditures	\$ 2,988,398	\$ 2,621,374	\$ 367,024	12.28%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/09

% OF YEAR REMAINING =0%

<u>DESCRIPTION</u>	<u>2009 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Public Safety				
Sheriff - Administration	\$ 968,128	\$ 865,998	\$ 102,130	10.55%
Sheriff-Criminal Investigation	446,561	444,933	1,628	0.36%
Drug Task Force	45,160	38,757	6,403	14.18%
Sheriff-Uniform Patrol	1,450,838	1,195,548	255,290	17.60%
Detention Center	1,480,675	1,456,989	23,686	1.60%
Sheriff - CT Services - Warrant	410,692	345,483	65,209	15.88%
Sheriff-Animal Control	<u>67,811</u>	<u>73,534</u>	<u>(5,723)</u>	-8.44%
Total Sheriff	<u>4,869,865</u>	<u>4,421,242</u>	<u>448,623</u>	9.21%
Fire Department	1,970,082	1,581,564	388,518	19.72%
EMS / Ambulance	0	0	0	#DIV/0!
Emergency Management	164,864	148,716	16,148	9.79%
Coroner	35,917	30,181	5,736	15.97%
Public Transportation	<u>101,574</u>	<u>72,812</u>	<u>28,762</u>	28.32%
Total Public Safety Expenditures	<u>\$ 7,142,302</u>	<u>\$ 6,254,514</u>	<u>\$ 887,788</u>	12.43%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/09

% OF YEAR REMAINING =0%

<u>DESCRIPTION</u>	<u>2009 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Judicial System				
Superior Court	\$ 194,023	\$ 177,196	\$ 16,827	8.67%
Enotah Judicial Circuit	381,962	480,757	(98,795)	-25.87%
Capital Trial	50,000	2,838	47,162	94.32%
Clerk Superior Court	516,775	450,563	66,212	12.81%
District Attorney	11,670	16,128	(4,458)	-38.20%
Victims' Assistance	25,900	17,220	8,680	33.51%
Magistrate Court	262,038	242,956	19,082	7.28%
Probate Court	236,045	210,464	25,581	10.84%
Total Judicial System Expenditures	\$ 1,678,413	\$ 1,598,121	\$ 80,292	4.78%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/09

% OF YEAR REMAINING =0%

<u>DESCRIPTION</u>	<u>2009 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Public Works				
Admin-Public Works	\$ 86,491	\$ 52,039	\$ 34,452	39.83%
Roads & Bridges	1,165,704	848,684	317,020	27.20%
Fleet Maintenance	161,802	167,402	(5,600)	-3.46%
Airport	64,560	43,426	21,134	32.74%
Total Public Works Expenditures	\$ 1,478,557	\$ 1,111,551	\$ 367,006	24.82%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Ending 01/01/09

% OF YEAR REMAINING =0%

<u>DESCRIPTION</u>	<u>2009 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Community Affairs				
Animal Shelter	\$ 153,290	\$ 188,923	\$ (35,633)	-23.25%
Rainbow House	15,000	12,978	2,022	13.48%
Community Helping Place	5,000	5,000	0	0.00%
Health Department appropriation	271,865	273,218	(1,353)	-0.50%
Meth Task Force	15,000	15,000	0	0.00%
Family Connection	5,000	5,000	0	0.00%
D.F.A.C.S.	43,925	25,925	18,000	40.98%
Literacty Coalition	7,800	7,800	0	0.00%
Senior Center	261,459	207,280	54,179	20.72%
Parks and Recreation	488,732	405,737	82,995	16.98%
Community Center	189,408	187,820	1,588	0.84%
After School Program	132,388	88,758	43,630	32.96%
Library appropriation	487,440	438,696	48,744	10.00%
County Ext. Service	59,054	52,196	6,858	11.61%
Total Community Affairs	<u>\$ 2,135,361</u>	<u>\$ 1,914,332</u>	<u>\$ 221,029</u>	10.35%

LUMPKIN COUNTY
FUND 100 GENERAL FUND SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/09

% OF YEAR REMAINING =0%

<u>DESCRIPTION</u>	<u>2009 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	\$ 57,000	\$ 333,920	\$ (276,920)	-485.82%
Net Transfers to Solid Waste	51,106	73,611	(22,505)	-44.04%
Net Transfers to E911	189,301	81,387	107,914	57.01%
Net Transfers to Public Defender	107,583	80,687	26,896	25.00%
Net Transfers to Special Programs	0	0	0	N/A
Net Transfers to Grant Fund	169,423	427,768	(258,345)	-152.49%
Net Transfers to CDBG Fund	<u>534,932</u>	<u>0</u>	<u>534,932</u>	100.00%
<i>Total Transfers to Other Funds</i>	<u>\$ 1,109,345</u>	<u>\$ 997,373</u>	<u>\$ 111,972</u>	10.09%

LUMPKIN COUNTY
FUND 915 EMERGENCY 911 SUMMARY REVENUES
For The Fiscal Year Starting 01/01/09

% OF YEAR REMAINING =0%

<u>DESCRIPTION</u>	<u>2009 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Emergency 911</i>				
Telephone Charges - Land Lines	\$ 160,000	\$ 188,734	\$ (28,734)	-17.96%
Telephone Charges - Cell Phones	165,000	161,436	3,564	2.16%
E911 Record Copies	250	329	(79)	-31.40%
Net Transfers In from General Fund	<u>244,678</u>	<u>81,387</u>	<u>163,291</u>	66.74%
<i>Total Emergency 911 Revenues</i>	<u>\$ 569,928</u>	<u>\$ 431,885</u>	<u>\$ 138,043</u>	24.22%

LUMPKIN COUNTY
FUND 915 EMERGENCY 911 SUMMARY EXPENDITURES
For The Fiscal Year Starting 01/01/09

% OF YEAR REMAINING =0%

<u>DESCRIPTION</u>	<u>2009 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Emergency 911</i>				
Salaries and Benefits	\$ 446,903	\$ 397,687	\$ 49,216	11.01%
Purchased and Contracted Services	87,825	82,098	5,727	6.52%
Supplies and Other Costs	<u>35,200</u>	<u>24,245</u>	<u>10,955</u>	31.12%
<i>Total Emergency 911 Expenditures</i>	<u>\$ 569,928</u>	<u>\$ 504,030</u>	<u>\$ 65,898</u>	11.56%

LUMPKIN COUNTY
FUND 540 TRANSFER STATION SUMMARY REVENUES
For The Fiscal Year Starting 01/01/09

% OF YEAR REMAINING =0%

<u>DESCRIPTION</u>	<u>2009 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Transfer Station</i>				
Association Revenue - NGRM	\$ 0	\$ 541	\$ (541)	#DIV/0!
Rental	15,000	15,000	0	0.00%
Insurance Claims	0		0	#DIV/0!
Dawson County Contributions	26,599	6,809	19,790	74.40%
Passthrough Grants	0		0	#DIV/0!
Net Transfers In from General Fund	<u>58,912</u>	<u>73,611</u>	<u>(14,699)</u>	-24.95%
<i>Total Transfer Station Revenues</i>	<u>\$ 100,511</u>	<u>\$ 95,961</u>	<u>\$ 4,550</u>	4.53%

LUMPKIN COUNTY
FUND 540 TRANSFER STATION SUMMARY EXPENSES
For The Fiscal Year Starting 01/01/09

% OF YEAR REMAINING =0%

<i>DESCRIPTION</i>	<i>2009 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<i>Transfer Station</i>				
Salaries and Benefits	\$ 0	\$	\$ 0	N/A
Purchased and Contracted Services	15,850	22,264	(6,414)	-40.47%
Supplies and Other Costs	0	0	0	#DIV/0!
Salaries and Benefits - Recycling	37,093	36,027	1,066	2.87%
Purchased/Contracted Services - Recycling	25,868	24,533	1,335	5.16%
Supplies	16,700	14,841	1,859	11.13%
Construction and Equipping of Recycling Center	5,000	0	5,000	100.00%
Other Costs	0	0	0	#DIV/0!
Passthrough Grants	0	0	0	#DIV/0!
<i>Total Transfer Station Expenses</i>	<u>\$ 100,511</u>	<u>\$ 97,665</u>	<u>\$ 2,846</u>	2.83%