

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 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

**PRELIMINARY DRAFT**

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

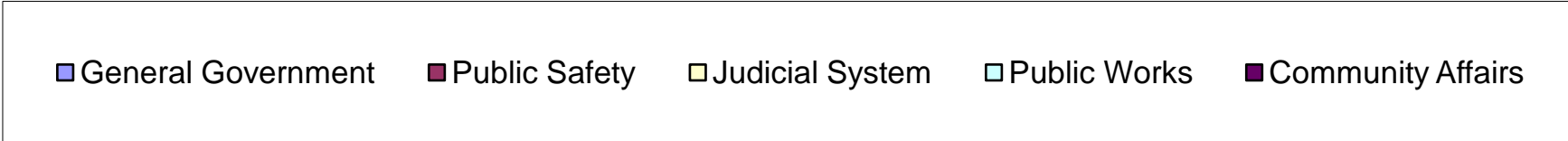
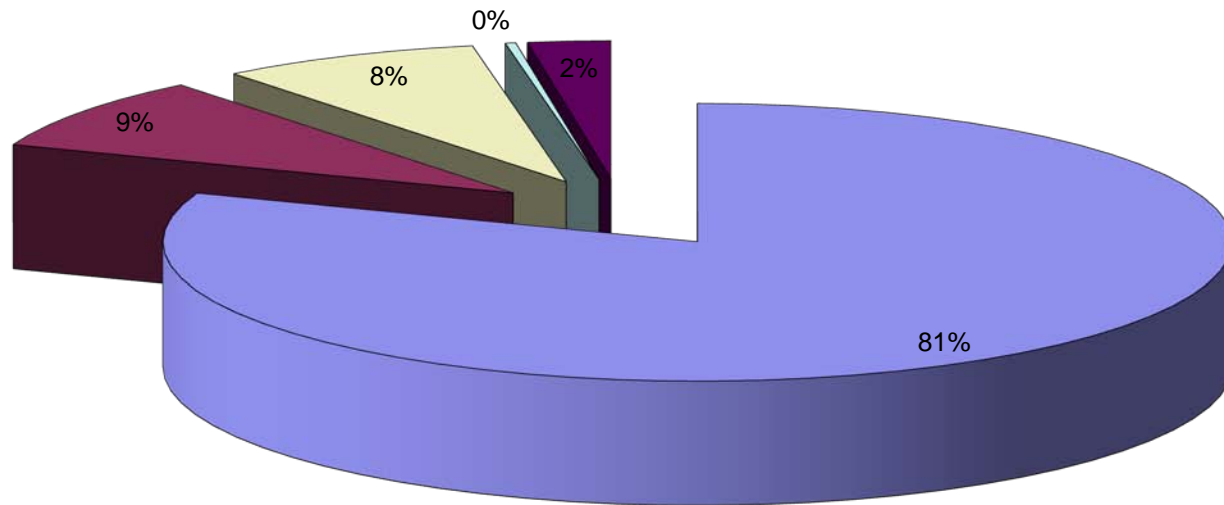
December 31, 2011

LUMPKIN COUNTY, GEORGIA

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### Allocation of 2011 Budget - Revenues



**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/11**

**% OF YEAR REMAINING = 0%**

<i>DESCRIPTION</i>	<i>2011 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b>General Government</b>	\$ 12,594,537	\$ 6,017,373	\$ 6,577,164	52.22%
<b>Public Safety</b>	1,341,745	1,912,359	(328,378)	-24.47%
<b>Judicial System</b>	1,231,967	967,843	264,124	21.44%
<b>Public Works</b>	49,200	54,159	(4,959)	-10.08%
<b>Community Affairs</b>	<u>390,395</u>	<u>116,692</u>	<u>273,703</u>	70.11%
<b>Total Revenues</b>	<u>\$ 15,607,844</u>	<u>\$ 9,068,426</u>	<u>\$ 6,781,654</u>	43.45%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For TheFiscal Year Starting 01/01/11**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2011 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>General Government</b>				
Commissioner	3,569,710	3,530,444	39,266	1.10%
Tax Appraisers / Assessment	1,250	709	541	43.30%
Tax Commissioner	8,910,604	2,457,885	6,452,719	72.42%
Board of Elections	0	99	(99)	#DIV/0!
General Government	84,147	62	84,085	99.93%
Data Processing/G.I.S.	9,000	8,724	276	3.07%
RISK MANAGEMENT	0	2,413	(2,413)	N/A
County Surveyor	2,826	0	2,826	100.00%
Financial Administration	17,000	17,038	(38)	-0.22%
<b>Total General Government Revenues</b>	<u>\$ 12,594,537</u>	<u>\$ 6,017,373</u>	<u>\$ 6,577,164</u>	52.22%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/11**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2011 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>Public Safety</b>				
Sheriff	\$ 258,552	\$ 226,078	\$ 274,710	106.25%
Animal Control	500	1,320	(820)	-164.00%
Detention Center	304,350	930,885	(626,535)	-205.86%
Uniform Patrol	0	6,239	(6,239)	#DIV/0!
Drug Task Force	<u>33,616</u>	<u>52,575</u>	<u>(18,959)</u>	-56.40%
Total Sheriff	<u>597,018</u>	<u>1,217,096</u>	<u>(377,842)</u>	-63.29%
EMS / Ambulance	620,000	608,965	11,035	1.78%
Emergency Management	10,603	33,247	(22,644)	-213.57%
Fire Department	58,124	9,511	48,613	83.64%
Public Transportation	<u>56,000</u>	<u>43,539</u>	<u>12,461</u>	22.25%
<b>Total Public Safety Revenues</b>	<u>\$ 1,341,745</u>	<u>\$ 1,912,359</u>	<u>\$ (328,378)</u>	-24.47%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/11**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2011 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>Judicial System</b>				
Superior Court	\$ 0	\$ 0	\$ 0	#DIV/0!
Clerk Superior Court	747,130	522,653	224,477	30.05%
Magistrate Court	25,020	10,577	14,443	57.73%
Probate Court	223,000	228,551	(5,551)	-2.49%
Enotah Judicial Circuit	189,817	161,962	27,855	14.67%
Enotah Circuit	26,000	21,798	4,202	16.16%
AOC Family Drug Court	0	0	0	#DIV/0!
Victims' Assistance	21,000	22,303	(1,303)	-6.20%
<b>Total Judicial System Revenues</b>	<b>\$ 1,231,967</b>	<b>\$ 967,843</b>	<b>\$ 264,124</b>	<b>21.44%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/11**

**% OF YEAR REMAINING = 0%**

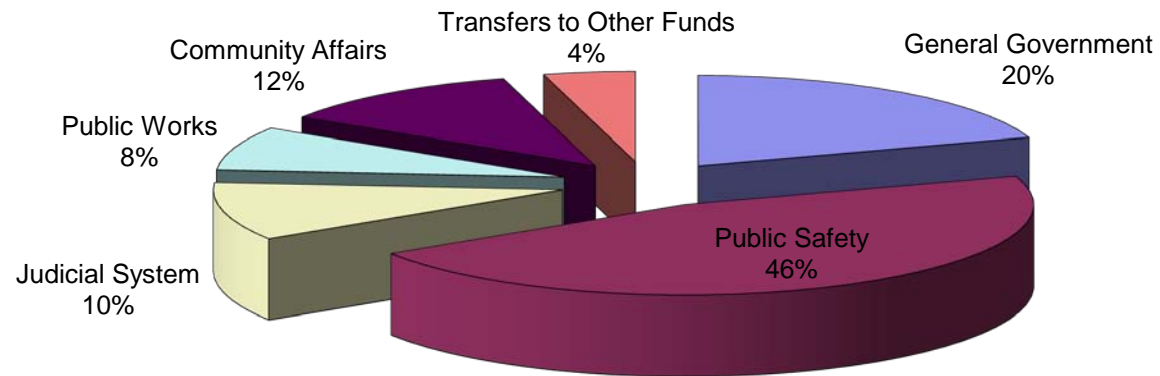
<u>DESCRIPTION</u>	<u>2011 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Public Works</i></b>				
Admin-Public Works	\$ 0	\$ 0	\$ 0	N/A
Roads & Bridges	1,000	600	400	40.02%
Airport	<u>48,200</u>	<u>53,559</u>	<u>(5,359)</u>	-11.12%
<b><i>Total Public Works Revenues</i></b>	<u>\$ 49,200</u>	<u>\$ 54,159</u>	<u>\$ (4,959)</u>	-10.08%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/11**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2011 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>Community Affairs</b>				
Parks and Recreation	\$ 110,200	\$ 21	\$ 110,179	99.98%
Community Center	66,500	3,486	63,014	94.76%
After School Program	91,500	3,880	87,620	95.76%
Senior Center	82,695	71,639	11,056	13.37%
Animal Shelter	<u>39,500</u>	<u>37,666</u>	<u>1,834</u>	4.64%
<b>Total Community Affairs Revenues</b>	<b>\$ <u>390,395</u></b>	<b>\$ <u>116,692</u></b>	<b>\$ <u>273,703</u></b>	<b>70.11%</b>

## Allocation of 2011 Budget - Expenditures



■ General Government ■ Public Safety ■ Judicial System ■ Public Works ■ Community Affairs ■ Transfers to Other Funds

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/11**

**% OF YEAR REMAINING =0%**

<u>DESCRIPTION</u>	<u>2011 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>General Government</b>	\$ 3,106,144	\$ 2,755,395	\$ 350,749	11.29%
<b>Public Safety</b>	7,176,099	6,903,827	272,272	3.79%
<b>Judicial System</b>	1,622,325	1,501,398	120,927	7.45%
<b>Public Works</b>	1,218,663	1,256,488	(37,825)	-3.10%
<b>Community Affairs</b>	1,821,839	1,595,835	226,004	12.41%
<b>Transfers to Other Funds</b>	<u>662,774</u>	<u>692,112</u>	<u>(29,338)</u>	-4.43%
<b>Total Expenditures</b>	<u>\$ 15,607,844</u>	<u>\$ 14,705,055</u>	<u>\$ 902,789</u>	5.78%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/11**

**% OF YEAR REMAINING =0%**

<u>DESCRIPTION</u>	<u>2011 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>General Government</b>				
Commissioner	116,666	127,696	(11,030)	-9.45%
County Manager	237,054	22,367	214,687	90.56%
Board of Elections / Registrar	134,766	115,143	19,623	14.56%
Financial Administration	382,640	414,638	(31,998)	-8.36%
Legal	121,500	77,861	43,639	35.92%
Data Processing / GIS	59,826	40,322	19,504	32.60%
Human Resources	175,447	178,633	(3,186)	-1.82%
Tax Commissioner	312,215	326,298	(14,083)	-4.51%
Tax Appraisers / Assessment	381,642	373,488	8,154	2.14%
Board of Equalization	2,300	8,209	(5,909)	-256.90%
Risk Management	34,000	15,794	18,206	53.55%
Public Buildings	756,753	704,602	52,151	6.89%
County Surveyor	12,278	12,273	5	0.04%
Administrative Support	351,757	309,498	42,259	12.01%
General Administration Fees	27,300	28,572	(1,272)	-4.66%
<b>Total General Government Expenditures</b>	<b><u>\$ 3,106,144</u></b>	<b><u>\$ 2,755,395</u></b>	<b><u>\$ 350,749</u></b>	<b>11.29%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/11**

**% OF YEAR REMAINING =0%**

<u>DESCRIPTION</u>	<u>2011 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>Public Safety</b>				
Sheriff - Administration	\$ 4,150,293	\$ 4,036,952	\$ 113,341	2.73%
Sheriff-Criminal Investigation	89,630	82,417	7,213	8.05%
Drug Task Force	50,580	52,811	(2,231)	-4.41%
Sheriff-Uniform Patrol	190,050	193,704	(3,654)	-1.92%
Detention Center	556,484	522,540	33,944	6.10%
Sheriff - CT Services - Warrant	53,473	53,047	426	0.80%
Sheriff-Animal Control	<u>7,800</u>	<u>10,011</u>	<u>(2,211)</u>	-28.35%
Total Sheriff	<u>5,098,310</u>	<u>4,951,483</u>	<u>146,827</u>	2.88%
Fire Department	1,877,280	1,812,726	64,554	3.44%
Emergency Management	85,579	31,691	53,888	62.97%
Coroner	25,969	26,268	(299)	-1.15%
Public Transportation	<u>88,961</u>	<u>81,660</u>	<u>7,301</u>	8.21%
<b>Total Public Safety Expenditures</b>	<u><u>\$ 7,176,099</u></u>	<u><u>\$ 6,903,827</u></u>	<u><u>\$ 272,272</u></u>	3.79%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/11**

**% OF YEAR REMAINING =0%**

<u>DESCRIPTION</u>	<u>2011 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>Judicial System</b>				
Superior Court	\$ 210,161	\$ 164,122	\$ 46,039	21.91%
Enotah Judicial Circuit	359,749	359,066	683	0.19%
Capital Trial	43,000	0	43,000	100.00%
Clerk Superior Court	485,248	467,805	17,443	3.59%
District Attorney	13,490	8,222	5,268	39.05%
Victims' Assistance	21,000	21,903	(903)	-4.30%
Magistrate Court	264,411	248,943	15,468	5.85%
Probate Court	225,266	231,335	(6,069)	-2.69%
<b>Total Judicial System Expenditures</b>	<b>\$ 1,622,325</b>	<b>\$ 1,501,398</b>	<b>\$ 120,927</b>	<b>7.45%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/11**

**% OF YEAR REMAINING =0%**

<u>DESCRIPTION</u>	<u>2011 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>Public Works</b>				
Admin-Public Works	\$ 51,744	\$ 51,857	\$ (113)	-0.22%
Roads & Bridges	979,064	930,479	48,585	4.96%
Fleet Maintenance	153,550	235,649	(82,099)	-53.47%
Airport	34,305	38,504	(4,199)	-12.24%
<b>Total Public Works Expenditures</b>	<u>\$ 1,218,663</u>	<u>\$ 1,256,488</u>	<u>\$ -37,825</u>	-3.10%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Ending 01/01/11**

**% OF YEAR REMAINING =0%**

<u>DESCRIPTION</u>	<u>2011 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>Community Affairs</b>				
Animal Shelter	\$ 207,436	\$ 212,019	\$ (4,583)	-2.21%
Rainbow House	0	7,051	(7,051)	#DIV/0!
Health Department appropriation	244,678	245,198	(520)	-0.21%
D.F.A.C.S.	15,000	15,000	0	0.00%
Senior Center	250,330	214,309	36,021	14.39%
Parks and Recreation	392,864	478,439	(85,575)	-21.78%
Community Center	209,943	16,314	193,629	92.23%
After School Program	103,038	9,999	93,039	90.30%
Library appropriation	346,570	346,570	0	0.00%
County Ext. Service	<u>51,980</u>	<u>50,936</u>	<u>1,044</u>	2.01%
<b>Total Community Affairs</b>	<u>\$ 1,821,839</u>	<u>\$ 1,595,835</u>	<u>\$ 226,004</u>	12.41%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/11**

**% OF YEAR REMAINING =0%**

<u>DESCRIPTION</u>	<u>2011 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Transfers to Other Funds</i></b>				
Net Transfers to Drug Court	\$ 12,000	12,000	\$ 0	
Net transfers to Capital Projects Funds	75,700	\$ 181,137	(105,437)	-139.28%
Net Transfers to Solid Waste	74,693	59,229	15,464	20.70%
Net Transfers to E911	249,084	418,129	(169,045)	-67.87%
Net Transfers to Public Defender	101,431	98,981	2,450	2.41%
Net Transfers to Special Programs	0	0	0	N/A
Net Transfers to Grant Fund	149,866	(77,365)	227,231	151.62%
Net Transfers to CDBG Fund	0	0	0	#DIV/0!
Net Transfer to Development Authority	0	0	0	#DIV/0!
<b><i>Total Transfers to Other Funds</i></b>	<b><u>\$ 662,774</u></b>	<b><u>\$ 692,112</u></b>	<b><u>\$ (29,338)</u></b>	<b>-4.43%</b>

**LUMPKIN COUNTY**  
**FUND 915 EMERGENCY 911 SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/11**

**% OF YEAR REMAINING =0%**

<u>DESCRIPTION</u>	<u>2011 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Emergency 911</i></b>				
Telephone Charges - Land Lines	\$ 156,000	\$ 203,092	\$ (47,092)	-30.19%
Telephone Charges - Cell Phones	270,000	276,642	(6,642)	-2.46%
E911 Record Copies	400	632	(232)	-58.06%
Net Transfers In from General Fund	<u>161,755</u>	<u>418,129</u>	<u>(256,374)</u>	-158.50%
<b><i>Total Emergency 911 Revenues</i></b>	<b><u>\$ 588,155</u></b>	<b><u>\$ 898,495</u></b>	<b><u>\$ (310,340)</u></b>	<b>-52.77%</b>

**LUMPKIN COUNTY**  
**FUND 915 EMERGENCY 911 SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/11**

**% OF YEAR REMAINING =0%**

<u>DESCRIPTION</u>	<u>2011 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Emergency 911</i></b>				
Salaries and Benefits	\$ 444,460	\$ 488,424	\$ (43,964)	-9.89%
Purchased and Contracted Services	99,295	89,764	9,531	9.60%
Supplies and Other Costs	<u>44,400</u>	<u>395,029</u>	<u>(350,629)</u>	-789.70%
<b><i>Total Emergency 911 Expenditures</i></b>	<b><u>\$ 588,155</u></b>	<b><u>\$ 973,217</u></b>	<b><u>\$ (385,062)</u></b>	<b>-65.47%</b>

**LUMPKIN COUNTY**  
**FUND 540 TRANSFER STATION SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/11**

**% OF YEAR REMAINING =0%**

<u>DESCRIPTION</u>	<u>2011 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Transfer Station</i></b>				
Association Revenue - NGRM	\$ 0	\$ 0	\$ 0	#DIV/0!
Rental	15,000	16,250	(1,250)	-8.33%
Insurance Claims	0		0	#DIV/0!
Dawson County Contributions	0	0	0	#DIV/0!
Passthrough Grants	0		0	#DIV/0!
Net Transfers In from General Fund	<u>74,693</u>	<u>59,229</u>	<u>15,464</u>	20.70%
<b><i>Total Transfer Station Revenues</i></b>	<b><u>\$ 89,693</u></b>	<b><u>\$ 75,479</u></b>	<b><u>\$ 14,214</u></b>	15.85%

**LUMPKIN COUNTY**  
**FUND 540 TRANSFER STATION SUMMARY EXPENSES**  
**For The Fiscal Year Starting 01/01/11**

**% OF YEAR REMAINING =0%**

<u>DESCRIPTION</u>	<u>2011 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Transfer Station</i></b>				
Salaries and Benefits	\$ 0	\$	\$ 0	N/A
Purchased and Contracted Services	15,100	19,321	(4,221)	-27.96%
Supplies and Other Costs	0	0	0	#DIV/0!
Salaries and Benefits - Recycling	38,965	28,487	10,478	26.89%
Purchased/Contracted Services - Recycling	22,978	19,101	3,877	16.87%
Supplies	12,650	16,176	(3,526)	-27.88%
Construction and Equipping of Recycling Center	0	0	0	#DIV/0!
Other Costs	0	0	0	#DIV/0!
Passthrough Grants	0	0	0	#DIV/0!
<b><i>Total Transfer Station Expenses</i></b>	<b><u>\$ 89,693</u></b>	<b><u>\$ 83,085</u></b>	<b><u>\$ 6,608</u></b>	<b>7.37%</b>