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

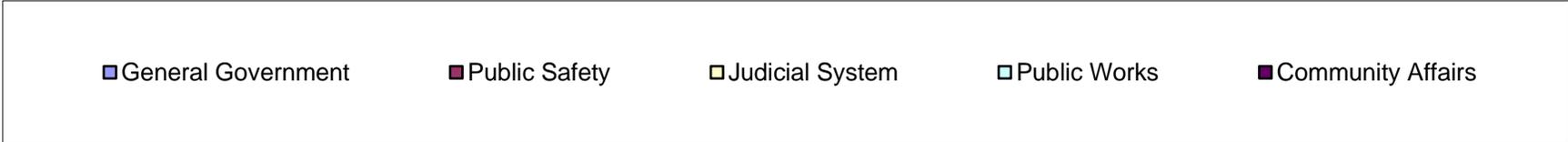
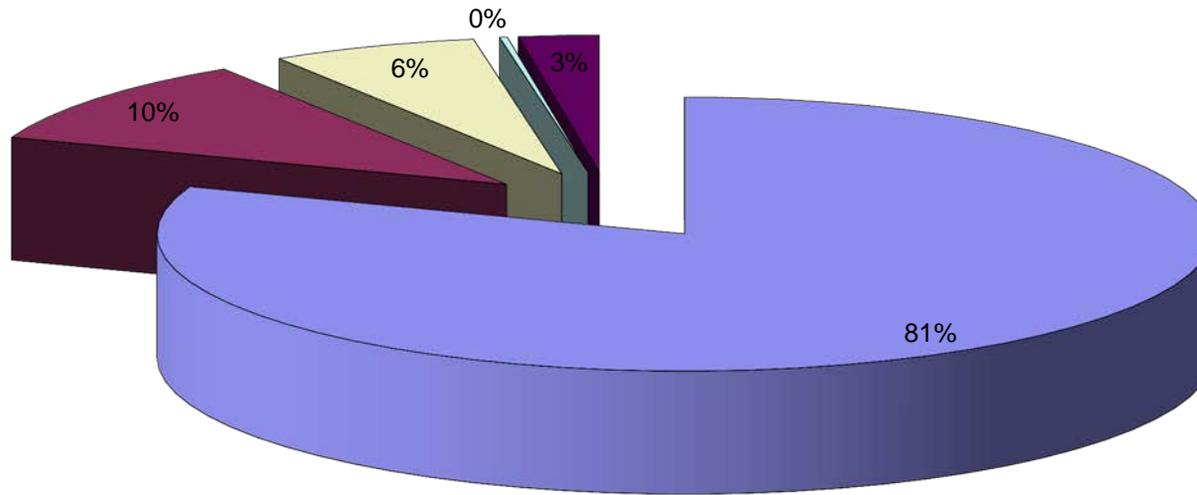
April 30, 2015

LUMPKIN COUNTY, GEORGIA

TABLE OF CONTENTS

	<u>PAGE</u>
Allocation of 2015 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 2015 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 2015 Budget - Revenues



**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/15**

**% OF YEAR REMAINING = 66.68%**

<i>DESCRIPTION</i>	<i>2015 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b>General Government</b>	\$ 14,250,525	\$ 1,747,718	\$ 12,502,807	87.74%
<b>Public Safety</b>	1,835,720	465,789	1,489,160	81.12%
<b>Judicial System</b>	1,119,444	312,188	807,256	72.11%
<b>Public Works</b>	41,500	12,216	29,284	70.56%
<b>Community Affairs</b>	433,485	98,281	335,204	77.33%
<b>Total Revenues</b>	<u>\$ 17,680,674</u>	<u>\$ 2,636,192</u>	<u>\$ 15,163,711</u>	85.76%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For TheFiscal Year Starting 01/01/15**

**% OF YEAR REMAINING = 66.68%**

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>General Government</b>				
Commissioner	\$ 3,798,951	\$ 655,573	\$ 3,143,378	82.74%
Tax Appraisers / Assessment	600	7	593	98.83%
Tax Commissioner	9,796,471	1,080,822	8,715,649	88.97%
Board of Elections	0	0	0	n/a
G.I.S.	5,000	1,355	3,645	72.90%
Administrative Support	621,068	0	621,068	100.00%
County Surveyor	0	0	0	n/a
Reimbursement	9,600	1,343	8,257	86.01%
Financial Administration	<u>18,835</u>	<u>8,617</u>	<u>10,218</u>	54.25%
<b>Total General Government Revenues</b>	<u>\$ 14,250,525</u>	<u>\$ 1,747,718</u>	<u>\$ 12,502,807</u>	87.74%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/15**

**% OF YEAR REMAINING = 66.68%**

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>Public Safety</b>				
Sheriff	\$ 174,664	\$ 19,183	\$ 274,710	157.28%
Animal Control	700	100	600	85.71%
Detention Center	309,412	196,828	112,584	36.39%
Court Services	0	0	0	0.00%
Drug Task Force	<u>36,042</u>	<u>5,852</u>	<u>30,190</u>	83.76%
Total Sheriff	<u>\$ 520,818</u>	<u>\$ 221,963</u>	<u>\$ 418,084</u>	80.27%
Emergency Services	\$ 1,208,972	\$ 239,796	\$ 969,176	80.17%
Emergency Management	11,103	0	11,103	100.00%
Public Transportation	<u>94,827</u>	<u>4,030</u>	<u>90,797</u>	95.75%
<b>Total Public Safety Revenues</b>	<u><u>\$ 1,835,720</u></u>	<u><u>\$ 465,789</u></u>	<u><u>\$ 1,489,160</u></u>	81.12%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/15**

**% OF YEAR REMAINING = 66.68%**

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>Judicial System</b>				
Superior Court	\$ 0	\$ 0	\$ 0	0.00%
Clerk Superior Court	646,535	178,955	467,580	72.32%
Magistrate Court	20,000	2,440	17,560	87.80%
Probate Court	252,000	72,189	179,811	71.35%
Enotah Judicial Circuit	182,709	52,967	129,742	71.01%
AOC Family Drug Court	0	0	0	0.00%
Victims' Assistance	<u>18,200</u>	<u>5,636</u>	<u>12,564</u>	69.03%
<b>Total Judicial System Revenues</b>	<b><u>\$ 1,119,444</u></b>	<b><u>\$ 312,188</u></b>	<b><u>\$ 807,256</u></b>	72.11%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/15**

**% OF YEAR REMAINING = 66.68%**

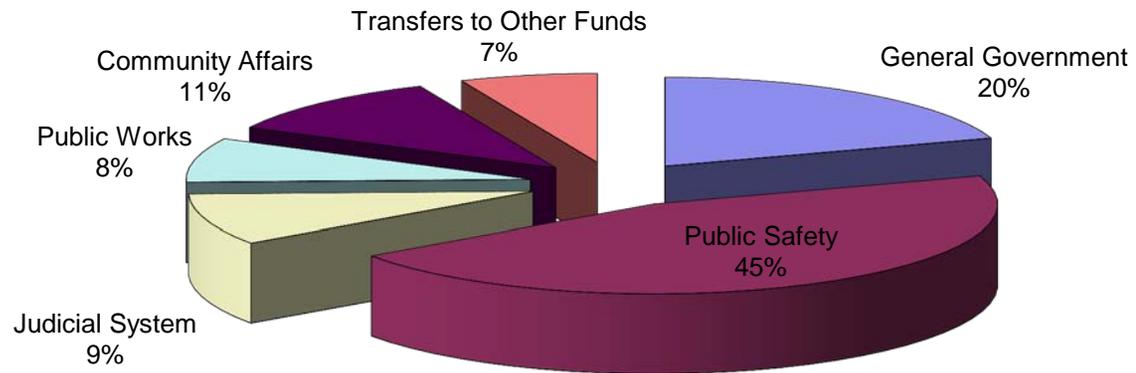
<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Public Works</i></b>				
Roads & Bridges	\$ 500	\$ 1,260	\$ (760)	-152.00%
Airport	<u>41,000</u>	<u>10,956</u>	<u>30,044</u>	73.28%
<b><i>Total Public Works Revenues</i></b>	<u>\$ 41,500</u>	<u>\$ 12,216</u>	<u>\$ 29,284</u>	70.56%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/15**

**% OF YEAR REMAINING = 66.68%**

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>Community Affairs</b>				
Parks and Recreation	\$ 90,000	\$ 34,436	\$ 55,564	61.74%
Community Center	73,000	20,115	52,885	72.45%
After School Program	104,000	20,511	83,489	80.28%
Senior Center	120,285	15,895	104,390	86.79%
Animal Shelter	<u>46,200</u>	<u>7,323</u>	<u>38,877</u>	84.15%
<b>Total Community Affairs Revenues</b>	<b>\$ <u>433,485</u></b>	<b>\$ <u>98,281</u></b>	<b>\$ <u>335,204</u></b>	<b>77.33%</b>

## Allocation of 2015 Budget - Expenditures



**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/15**

**% OF YEAR REMAINING =66.68%**

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>General Government</b>	\$ 3,515,658	\$ 1,024,843	\$ 2,490,815	70.85%
<b>Public Safety</b>	8,017,287	2,268,170	5,749,117	71.71%
<b>Judicial System</b>	1,638,290	499,627	1,138,663	69.50%
<b>Public Works</b>	1,419,852	352,898	1,066,954	75.15%
<b>Community Affairs</b>	1,947,098	611,264	1,335,834	68.61%
<b>Transfers to Other Funds</b>	<u>1,142,489</u>	<u>579,017</u>	<u>563,472</u>	49.32%
<b>Total Expenditures</b>	<u>\$ 17,680,674</u>	<u>\$ 5,335,818</u>	<u>\$ 12,344,856</u>	69.82%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/15**

**% OF YEAR REMAINING =66.68%**

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>General Government</b>				
Commissioner	\$ 151,400	\$ 40,961	\$ 110,439	72.95%
County Manager	228,040	71,959	156,081	68.44%
Board of Elections / Registrar	140,547	24,277	116,270	82.73%
Financial Administration	489,223	159,104	330,119	67.48%
Legal	180,000	19,910	160,090	88.94%
GIS	75,149	34,352	40,797	54.29%
Human Resources	204,551	56,852	147,699	72.21%
Tax Commissioner	361,252	118,971	242,281	67.07%
Tax Appraisers / Assessment	394,811	106,027	288,784	73.14%
Board of Equalization	7,315	1,013	6,302	86.15%
Risk Management	18,000	35,075	(17,075)	-94.86%
Public Buildings	717,159	205,503	511,656	71.34%
County Surveyor	12,390	0	12,390	100.00%
Administrative Support	389,554	93,711	295,843	75.94%
General Administration Fees	27,227	17,449	9,778	35.91%
Debt Service	<u>119,040</u>	<u>39,680</u>	<u>79,360</u>	66.67%
<b>Total General Government Expenditures</b>	<b><u>\$ 3,515,658</u></b>	<b><u>\$ 1,024,843</u></b>	<b><u>\$ 2,490,815</u></b>	<b>70.85%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/15**

**% OF YEAR REMAINING =66.68%**

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>Public Safety</b>				
Sheriff - Administration	\$ 4,016,528	\$ 1,239,244	\$ 2,777,284	69.15%
Sheriff - Special Services	30,550	12,104	18,446	60.38%
Sheriff-Criminal Investigation	84,978	7,091	77,887	91.66%
Drug Task Force	54,980	13,787	41,193	74.92%
Sheriff-Uniform Patrol	182,000	32,402	149,598	82.20%
Detention Center	564,260	183,228	381,032	67.53%
Sheriff - CT Services - Warrant	30,140	4,739	25,401	84.28%
Sheriff-Animal Control	12,160	1,446	10,714	88.11%
Total Sheriff	<u>\$ 4,975,596</u>	<u>\$ 1,494,040</u>	<u>\$ 3,481,556</u>	69.97%
Emergency Services	\$ 2,767,565	\$ 671,708	\$ 2,095,857	75.73%
Emergency Management	108,723	40,658	68,065	62.60%
Coroner	55,466	15,630	39,836	71.82%
Public Transportation	109,937	46,134	63,803	58.04%
<b>Total Public Safety Expenditures</b>	<u><u>\$ 8,017,287</u></u>	<u><u>\$ 2,268,170</u></u>	<u><u>\$ 5,749,117</u></u>	71.71%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/15**

**% OF YEAR REMAINING =66.68%**

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>Judicial System</b>				
Enotah Judicial Circuit	\$ 396,742	\$ 99,576	\$ 297,166	74.90%
Superior Court	234,554	89,588	144,966	61.81%
Capital Trial	20,000	0	20,000	100.00%
Clerk Superior Court	525,834	160,724	365,110	69.43%
District Attorney	4,530	1,697	2,833	62.53%
Victims' Assistance	18,200	5,082	13,118	72.08%
Magistrate Court	204,734	67,445	137,289	67.06%
Probate Court	233,696	75,516	158,180	67.69%
<b>Total Judicial System Expenditures</b>	<b>\$ 1,638,290</b>	<b>\$ 499,627</b>	<b>\$ 1,138,663</b>	<b>69.50%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/15**

**% OF YEAR REMAINING =66.68%**

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>Public Works</b>				
Admin-Public Works	\$ 53,049	\$ 16,600	\$ 36,449	68.71%
Roads & Bridges	1,115,250	278,521	836,729	75.03%
Fleet Maintenance	213,156	54,360	158,796	74.50%
Airport	<u>38,397</u>	<u>3,418</u>	<u>34,979</u>	91.10%
<b>Total Public Works Expenditures</b>	<u>\$ 1,419,852</u>	<u>\$ 352,898</u>	<u>\$ 1,066,954</u>	75.15%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Ending 01/01/15**

**% OF YEAR REMAINING =66.68%**

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>Community Affairs</b>				
Animal Shelter	\$ 236,105	\$ 57,474	\$ 178,631	75.66%
Rainbow House	9,600	0	9,600	100.00%
Health Department appropriation	209,199	70,760	138,439	66.18%
D.F.A.C.S.	15,000	15,000	0	0.00%
Senior Center	318,211	53,913	264,298	83.06%
Parks and Recreation	432,248	151,988	280,260	64.84%
Community Center	235,016	56,716	178,300	75.87%
After School Program	122,642	30,673	91,969	74.99%
Library appropriation	313,600	156,800	156,800	50.00%
County Ext. Service	<u>55,477</u>	<u>17,941</u>	<u>37,536</u>	67.66%
<b>Total Community Affairs</b>	<u>\$ 1,947,098</u>	<u>\$ 611,264</u>	<u>\$ 1,335,834</u>	68.61%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/15**

**% OF YEAR REMAINING =66.68%**

<u>DESCRIPTION</u>	<u>2015 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 Capital Projects Funds	\$ 741,378	\$ 485,268	\$ 256,110	34.55%
Net Transfers to Solid Waste	60,947	6,411	54,536	89.48%
Net Transfers to E911	160,754	29,262	131,492	81.80%
Net Transfers to Public Defender	116,152	58,076	58,076	50.00%
Net Transfers to Grant Fund	<u>63,258</u>	<u>0</u>	<u>63,258</u>	100.00%
<b><i>Total Transfers to Other Funds</i></b>	<b><u>\$ 1,142,489</u></b>	<b><u>\$ 579,017</u></b>	<b><u>\$ 563,472</u></b>	<b>49.32%</b>

**LUMPKIN COUNTY**  
**FUND 215 EMERGENCY 911 SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/15**

**% OF YEAR REMAINING =66.68%**

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Emergency 911</i></b>				
Telephone Charges - Land Lines	\$ 199,000	\$ 1,397	\$ 197,603	99.30%
Telephone Charges - Cell Phones	257,000	62,032	194,968	75.86%
E911 Record Copies	50	70	(20)	-40.20%
Pre-paid Wireless Revenue	56,000	0	56,000	100.00%
Net Transfers In from General Fund	<u>160,754</u>	<u>29,262</u>	<u>131,492</u>	81.80%
<b><i>Total Emergency 911 Revenues</i></b>	<b><u>\$ 672,804</u></b>	<b><u>\$ 92,761</u></b>	<b><u>\$ 580,043</u></b>	<b>86.21%</b>

**LUMPKIN COUNTY**  
**FUND 215 EMERGENCY 911 SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/15**

**% OF YEAR REMAINING =66.68%**

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Emergency 911</i></b>				
Salaries and Benefits	\$ 497,775	\$ 141,756	\$ 356,019	71.52%
Purchased and Contracted Services	116,915	83,281	33,634	28.77%
Supplies and Other Costs	<u>58,114</u>	<u>9,133</u>	<u>48,981</u>	84.28%
<b><i>Total Emergency 911 Expenditures</i></b>	<b><u>\$ 672,804</u></b>	<b><u>\$ 234,170</u></b>	<b><u>\$ 438,634</u></b>	<b>65.19%</b>

**LUMPKIN COUNTY**  
**FUND 540 TRANSFER STATION SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/15**

**% OF YEAR REMAINING =66.68%**

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Transfer Station</i></b>				
Association Revenue - NGRM	\$ 25,000	\$ 5,243	\$ 19,757	79.03%
Rental	16,200	6,750	9,450	58.33%
Net Transfers In from General Fund	<u>60,947</u>	<u>6,411</u>	<u>54,536</u>	89.48%
<b><i>Total Transfer Station Revenues</i></b>	<b><u>\$ 102,147</u></b>	<b><u>\$ 18,404</u></b>	<b><u>\$ 83,743</u></b>	<b>81.98%</b>

**LUMPKIN COUNTY**  
**FUND 540 TRANSFER STATION SUMMARY EXPENSES**  
**For The Fiscal Year Starting 01/01/15**

**% OF YEAR REMAINING =66.68%**

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Transfer Station</i></b>				
Purchased and Contracted Services	\$ 1,000	\$ 6,184	\$ (5,184)	-518.42%
Salaries and Benefits - Recycling	56,046	15,958	40,088	71.53%
Purchased/Contracted Services - Recycling	26,051	6,658	19,394	74.44%
Supplies - Recycling	19,050	5,919	13,131	68.93%
Other Costs	<u>0</u>	<u>2,200</u>	<u>(2,200)</u>	0.00%
<b><i>Total Transfer Station Expenses</i></b>	<b><u>\$ 102,147</u></b>	<b><u>\$ 36,919</u></b>	<b><u>\$ 65,228</u></b>	<b>63.86%</b>