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

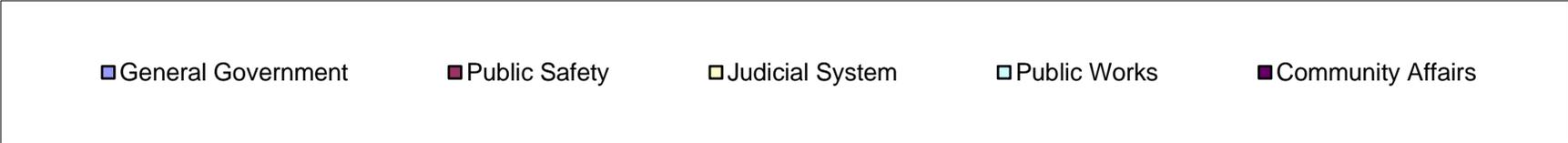
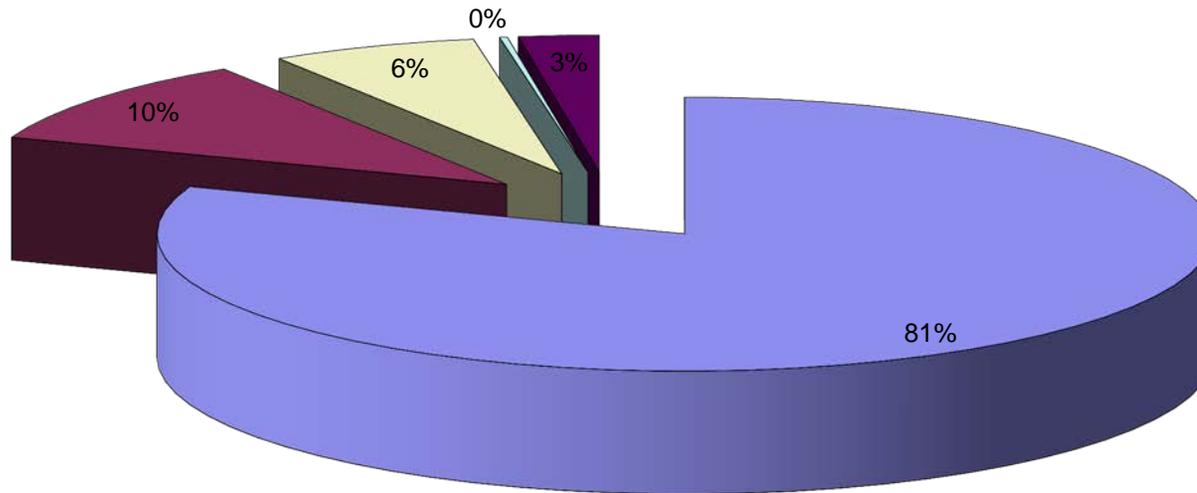
January 31, 2015

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 = 91.67%

<i>DESCRIPTION</i>	<i>2015 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
General Government	\$ 14,250,525	\$ 549,459	\$ 13,701,066	96.14%
Public Safety	1,835,720	85,772	1,851,986	100.89%
Judicial System	1,119,444	73,348	1,046,096	93.45%
Public Works	41,500	8,480	33,020	79.57%
Community Affairs	433,485	35,121	398,364	91.90%
Total Revenues	<u>\$ 17,680,674</u>	<u>\$ 752,180</u>	<u>\$ 17,030,532</u>	96.32%

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

% OF YEAR REMAINING = 91.67%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
General Government				
Commissioner	\$ 3,798,951	\$ 256,632	\$ 3,542,319	93.24%
Tax Appraisers / Assessment	600	5	595	99.17%
Tax Commissioner	9,796,471	288,304	9,508,167	97.06%
Board of Elections	0	0	0	n/a
G.I.S.	5,000	210	4,790	95.80%
Administrative Support	621,068		621,068	100.00%
County Surveyor	0	0	0	n/a
Reimbursement Utilities	9,600	0	9,600	100.00%
Financial Administration	<u>18,835</u>	<u>4,308</u>	<u>14,527</u>	77.13%
Total General Government Revenues	<u>\$ 14,250,525</u>	<u>\$ 549,459</u>	<u>\$ 13,701,066</u>	96.14%

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

% OF YEAR REMAINING = 91.67%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Public Safety				
Sheriff	\$ 174,664	\$ 1,993	\$ 274,710	157.28%
Animal Control	700	0	700	100.00%
Detention Center	309,412	46,860	262,552	84.86%
Court Services	0	0	0	0.00%
Drug Task Force	<u>36,042</u>	<u>0</u>	<u>36,042</u>	100.00%
Total Sheriff	<u>\$ 520,818</u>	<u>\$ 48,853</u>	<u>\$ 574,004</u>	110.21%
Emergency Services	\$ 1,208,972	\$ 36,340	\$ 1,172,632	96.99%
Emergency Management	11,103	0	11,103	100.00%
Public Transportation	<u>94,827</u>	<u>580</u>	<u>94,247</u>	99.39%
Total Public Safety Revenues	<u>\$ 1,835,720</u>	<u>\$ 85,772</u>	<u>\$ 1,851,986</u>	100.89%

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

% OF YEAR REMAINING = 91.67%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Judicial System				
Superior Court	\$ 0	\$ 0	\$ 0	0.00%
Clerk Superior Court	646,535	47,832	598,703	92.60%
Magistrate Court	20,000	534	19,466	97.33%
Probate Court	252,000	23,260	228,740	90.77%
Enotah Judicial Circuit	182,709	0	182,709	100.00%
AOC Family Drug Court	0	0	0	0.00%
Victims' Assistance	<u>18,200</u>	<u>1,722</u>	<u>16,478</u>	90.54%
Total Judicial System Revenues	<u>\$ 1,119,444</u>	<u>\$ 73,348</u>	<u>\$ 1,046,096</u>	93.45%

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

% OF YEAR REMAINING = 91.67%

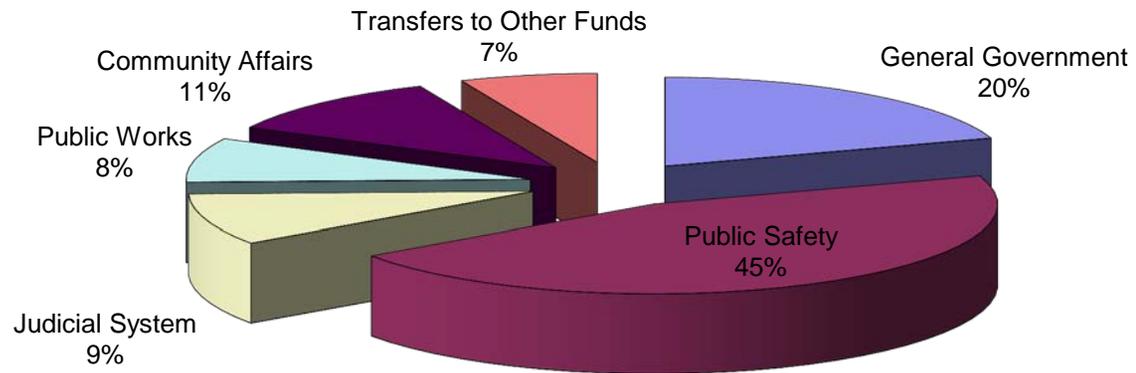
<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Public Works				
Roads & Bridges	\$ 500	\$ 45	\$ 455	91.00%
Airport	<u>41,000</u>	<u>8,435</u>	<u>32,565</u>	79.43%
Total Public Works Revenues	<u>\$ 41,500</u>	<u>\$ 8,480</u>	<u>\$ 33,020</u>	79.57%

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

% OF YEAR REMAINING = 91.67%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Community Affairs				
Parks and Recreation	\$ 90,000	\$ 13,825	\$ 76,176	84.64%
Community Center	73,000	6,063	66,937	91.69%
After School Program	104,000	5,780	98,220	94.44%
Senior Center	120,285	7,275	113,010	93.95%
Animal Shelter	<u>46,200</u>	<u>2,178</u>	<u>44,022</u>	95.29%
Total Community Affairs Revenues	\$ <u>433,485</u>	\$ <u>35,121</u>	\$ <u>398,364</u>	91.90%

Allocation of 2015 Budget - Expenditures



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

% OF YEAR REMAINING = 91.67%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
General Government	\$ 3,515,658	\$ 303,432	\$ 3,212,226	91.37%
Public Safety	8,017,287	640,685	7,376,602	92.01%
Judicial System	1,638,290	109,989	1,528,301	93.29%
Public Works	1,419,852	82,668	1,337,184	94.18%
Community Affairs	1,947,098	179,048	1,768,050	90.80%
Transfers to Other Funds	<u>1,142,489</u>	<u>29,038</u>	<u>1,113,451</u>	97.46%
Total Expenditures	<u>\$ 17,680,674</u>	<u>\$ 1,344,861</u>	<u>\$ 16,335,813</u>	92.39%

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

% OF YEAR REMAINING = 91.67%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
General Government				
Commissioner	\$ 151,400	\$ 8,210	\$ 143,191	94.58%
County Manager	228,040	20,830	207,210	90.87%
Board of Elections / Registrar	140,547	6,377	134,170	95.46%
Financial Administration	489,223	38,129	451,094	92.21%
Legal	180,000	0	180,000	100.00%
GIS	75,149	6,258	68,891	91.67%
Human Resources	204,551	17,553	186,998	91.42%
Tax Commissioner	361,252	39,052	322,200	89.19%
Tax Appraisers / Assessment	394,811	33,959	360,852	91.40%
Board of Equalization	7,315	475	6,840	93.51%
Risk Management	18,000	5,465	12,535	69.64%
Public Buildings	717,159	55,759	661,400	92.23%
County Surveyor	12,390	0	12,390	100.00%
Administrative Support	389,554	50,829	338,725	86.95%
General Administration Fees	27,227	10,617	16,610	61.00%
Debt Service	<u>119,040</u>	<u>9,920</u>	<u>109,120</u>	91.67%
Total General Government Expenditures	<u>\$ 3,515,658</u>	<u>\$ 303,432</u>	<u>\$ 3,212,226</u>	91.37%

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

% OF YEAR REMAINING = 91.67%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Public Safety				
Sheriff - Administration	\$ 4,016,528	\$ 373,787	\$ 3,642,741	90.69%
Sheriff - Special Services	30,550	4,600	25,950	84.94%
Sheriff-Criminal Investigation	84,978	597	84,381	99.30%
Drug Task Force	54,980	3,898	51,082	92.91%
Sheriff-Uniform Patrol	182,000	2,169	179,831	98.81%
Detention Center	564,260	56,267	507,993	90.03%
Sheriff - CT Services - Warrant	30,140	369	29,771	98.78%
Sheriff-Animal Control	12,160	19	12,141	99.84%
Total Sheriff	<u>\$ 4,975,596</u>	<u>\$ 441,705</u>	<u>\$ 4,533,891</u>	91.12%
Emergency Services	\$ 2,767,565	\$ 173,609	\$ 2,593,956	93.73%
Emergency Management	108,723	10,596	98,127	90.25%
Coroner	55,466	2,281	53,185	95.89%
Public Transportation	109,937	12,494	97,443	88.64%
Total Public Safety Expenditures	<u><u>\$ 8,017,287</u></u>	<u><u>\$ 640,685</u></u>	<u><u>\$ 7,376,602</u></u>	92.01%

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

% OF YEAR REMAINING = 91.67%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Judicial System				
Enotah Judicial Circuit	\$ 396,742	\$ 14,170	\$ 382,572	96.43%
Superior Court	234,554	4,305	230,249	98.16%
Capital Trial	20,000	0	20,000	100.00%
Clerk Superior Court	525,834	46,514	479,320	91.15%
District Attorney	4,530	82	4,448	98.18%
Victims' Assistance	18,200	0	18,200	100.00%
Magistrate Court	204,734	19,538	185,196	90.46%
Probate Court	233,696	25,380	208,316	89.14%
Total Judicial System Expenditures	\$ 1,638,290	\$ 109,989	\$ 1,528,301	93.29%

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

% OF YEAR REMAINING = 91.67%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Public Works				
Admin-Public Works	\$ 53,049	\$ 5,178	\$ 47,871	90.24%
Roads & Bridges	1,115,250	61,992	1,053,258	94.44%
Fleet Maintenance	213,156	12,891	200,265	93.95%
Airport	38,397	2,607	35,790	93.21%
Total Public Works Expenditures	\$ 1,419,852	\$ 82,668	\$ 1,337,184	94.18%

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

% OF YEAR REMAINING = 91.67%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
Community Affairs				
Animal Shelter	\$ 236,105	\$ 11,859	\$ 224,246	94.98%
Rainbow House	9,600	0	9,600	100.00%
Health Department appropriation	209,199	18,111	191,088	91.34%
D.F.A.C.S.	15,000	0	15,000	100.00%
Senior Center	318,211	20,907	297,304	93.43%
Parks and Recreation	432,248	31,397	400,851	92.74%
Community Center	235,016	5,422	229,594	97.69%
After School Program	122,642	9,002	113,640	92.66%
Library appropriation	313,600	78,400	235,200	75.00%
County Ext. Service	<u>55,477</u>	<u>3,952</u>	<u>51,525</u>	92.88%
Total Community Affairs	<u>\$ 1,947,098</u>	<u>\$ 179,048</u>	<u>\$ 1,768,050</u>	90.80%

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

% OF YEAR REMAINING = 91.67%

<u>DESCRIPTION</u>	<u>2015 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	\$ 741,378	\$ 0	\$ 741,378	100.00%
Net Transfers to Solid Waste	60,947	0	60,947	100.00%
Net Transfers to E911	160,754	0	160,754	100.00%
Net Transfers to Public Defender	116,152	29,038	87,114	75.00%
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>\$ 1,142,489</u>	<u>\$ 29,038</u>	<u>\$ 1,113,451</u>	97.46%

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

% OF YEAR REMAINING = 91.67%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Emergency 911</i>				
Telephone Charges - Land Lines	\$ 199,000	\$ 29	\$ 198,971	99.99%
Telephone Charges - Cell Phones	257,000	0	257,000	100.00%
E911 Record Copies	50	0	50	100.00%
Pre-paid Wireless Revenue	56,000	0	56,000	100.00%
Net Transfers In from General Fund	<u>160,754</u>	<u>0</u>	<u>160,754</u>	100.00%
<i>Total Emergency 911 Revenues</i>	<u>\$ 672,804</u>	<u>\$ 29</u>	<u>\$ 672,775</u>	100.00%

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

% OF YEAR REMAINING = 91.67%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Emergency 911</i>				
Salaries and Benefits	\$ 497,775	\$ 40,271	\$ 457,504	91.91%
Purchased and Contracted Services	116,915	38,277	78,638	67.26%
Supplies and Other Costs	<u>58,114</u>	<u>62</u>	<u>58,053</u>	99.89%
<i>Total Emergency 911 Expenditures</i>	<u>\$ 672,804</u>	<u>\$ 78,609</u>	<u>\$ 594,195</u>	88.32%

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

% OF YEAR REMAINING = 91.67%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Transfer Station</i>				
Association Revenue - NGRM	\$ 25,000	\$ 0	\$ 25,000	100.00%
Rental	16,200	2,700	13,500	83.33%
Net Transfers In from General Fund	<u>60,947</u>	<u>0</u>	<u>60,947</u>	100.00%
<i>Total Transfer Station Revenues</i>	<u>\$ 102,147</u>	<u>\$ 2,700</u>	<u>\$ 99,447</u>	97.36%

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

% OF YEAR REMAINING = 91.67%

<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<i>Transfer Station</i>				
Purchased and Contracted Services	\$ 1,000	\$ 0	\$ 1,000	100.00%
Salaries and Benefits - Recycling	56,046	3,346	52,700	94.03%
Purchased/Contracted Services - Recycling	26,051	638	25,413	97.55%
Supplies - Recycling	19,050	27	19,023	99.86%
Other Costs	<u>0</u>	<u>0</u>	<u>0</u>	0.00%
<i>Total Transfer Station Expenses</i>	<u>\$ 102,147</u>	<u>\$ 4,011</u>	<u>\$ 98,136</u>	96.07%