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 words "LUMPKIN COUNTY" are 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

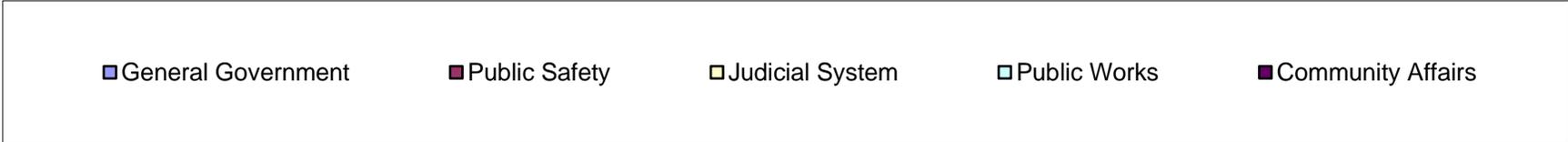
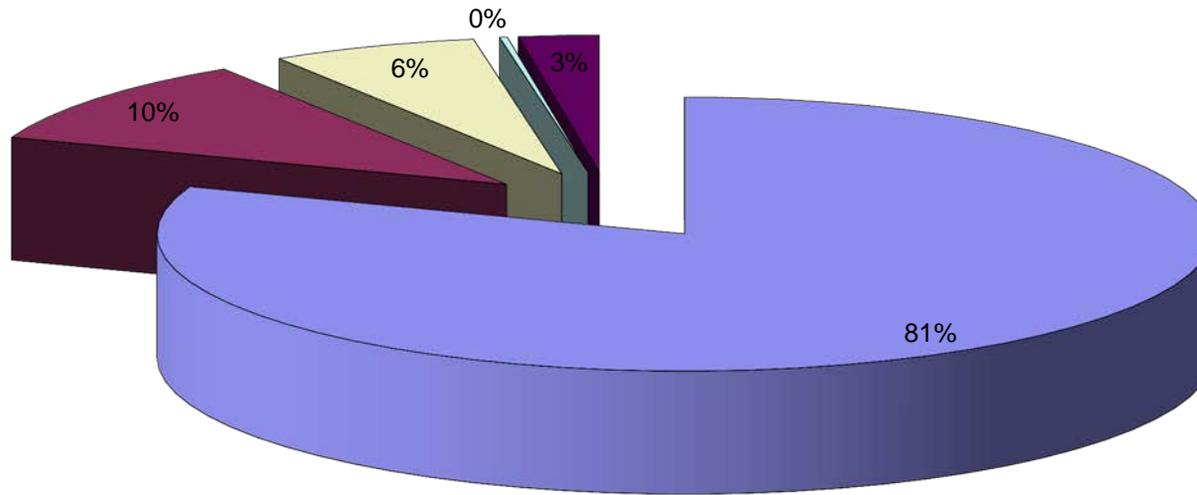
May 31, 2015

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 = 58.33%**

<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	\$ 5,563,850	\$ 8,686,675	60.96%
<b>Public Safety</b>	1,835,720	534,380	1,422,603	77.50%
<b>Judicial System</b>	1,119,444	402,727	716,717	64.02%
<b>Public Works</b>	41,500	13,154	28,346	68.30%
<b>Community Affairs</b>	433,485	129,331	304,154	70.16%
<b>Total Revenues</b>	<u>\$ 17,680,674</u>	<u>\$ 6,643,441</u>	<u>\$ 11,158,496</u>	63.11%

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

**% OF YEAR REMAINING = 58.33%**

<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	\$ 871,487	\$ 2,927,464	77.06%
Tax Appraisers / Assessment	600	7	593	98.83%
Tax Commissioner	9,796,471	4,675,478	5,120,993	52.27%
Board of Elections	0	0	0	n/a
G.I.S.	5,000	1,505	3,495	69.90%
Administrative Support	621,068	0	621,068	100.00%
County Surveyor	0	0	0	n/a
Reimbursement	9,600	2,064	7,536	78.50%
Financial Administration	<u>18,835</u>	<u>13,310</u>	<u>5,525</u>	29.33%
<b>Total General Government Revenues</b>	<u>\$ 14,250,525</u>	<u>\$ 5,563,850</u>	<u>\$ 8,686,675</u>	60.96%

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

**% OF YEAR REMAINING = 58.33%**

<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	\$ 21,217	\$ 274,710	157.28%
Animal Control	700	100	600	85.71%
Detention Center	309,412	242,218	67,194	21.72%
Court Services	0	0	0	0.00%
Drug Task Force	<u>36,042</u>	<u>7,135</u>	<u>28,907</u>	80.20%
Total Sheriff	<u>\$ 520,818</u>	<u>\$ 270,670</u>	<u>\$ 371,411</u>	71.31%
Emergency Services	\$ 1,208,972	\$ 244,067	\$ 964,905	79.81%
Emergency Management	11,103	0	11,103	100.00%
Public Transportation	<u>94,827</u>	<u>19,644</u>	<u>75,183</u>	79.28%
<b>Total Public Safety Revenues</b>	<u><u>\$ 1,835,720</u></u>	<u><u>\$ 534,380</u></u>	<u><u>\$ 1,422,603</u></u>	77.50%

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

**% OF YEAR REMAINING = 58.33%**

<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	228,494	418,041	64.66%
Magistrate Court	20,000	1,053	18,947	94.74%
Probate Court	252,000	100,438	151,562	60.14%
Enotah Judicial Circuit	182,709	65,150	117,559	64.34%
AOC Family Drug Court	0	0	0	0.00%
Victims' Assistance	<u>18,200</u>	<u>7,592</u>	<u>10,608</u>	58.29%
<b>Total Judicial System Revenues</b>	<b><u>\$ 1,119,444</u></b>	<b><u>\$ 402,727</u></b>	<b><u>\$ 716,717</u></b>	64.02%

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

**% OF YEAR REMAINING = 58.33%**

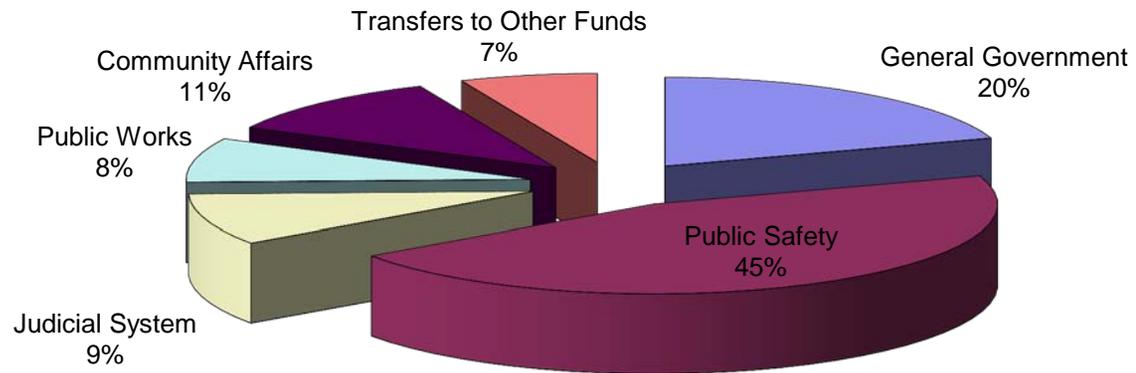
<u>DESCRIPTION</u>	<u>2015 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Public Works</i></b>				
Roads & Bridges	\$ 500	\$ 1,260	\$ (760)	-152.00%
Airport	<u>41,000</u>	<u>11,894</u>	<u>29,106</u>	70.99%
<b><i>Total Public Works Revenues</i></b>	<u>\$ 41,500</u>	<u>\$ 13,154</u>	<u>\$ 28,346</u>	68.30%

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

**% OF YEAR REMAINING = 58.33%**

<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	\$ 41,748	\$ 48,252	53.61%
Community Center	73,000	27,415	45,585	62.45%
After School Program	104,000	28,889	75,111	72.22%
Senior Center	120,285	23,020	97,265	80.86%
Animal Shelter	<u>46,200</u>	<u>8,258</u>	<u>37,942</u>	82.13%
<b>Total Community Affairs Revenues</b>	<b>\$ <u>433,485</u></b>	<b>\$ <u>129,331</u></b>	<b>\$ <u>304,154</u></b>	<b>70.16%</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 =58.33%**

<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	\$ 1,368,738	\$ 2,146,920	61.07%
<b>Public Safety</b>	8,017,287	2,928,131	5,089,156	63.48%
<b>Judicial System</b>	1,638,290	650,793	987,497	60.28%
<b>Public Works</b>	1,419,852	437,086	982,766	69.22%
<b>Community Affairs</b>	1,947,098	729,739	1,217,359	62.52%
<b>Transfers to Other Funds</b>	<u>1,142,489</u>	<u>713,813</u>	<u>428,676</u>	37.52%
<b>Total Expenditures</b>	<u>\$ 17,680,674</u>	<u>\$ 6,828,300</u>	<u>\$ 10,852,374</u>	61.38%

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

**% OF YEAR REMAINING =58.33%**

<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	\$ 51,428	\$ 99,972	66.03%
County Manager	228,040	88,708	139,332	61.10%
Board of Elections / Registrar	140,547	33,637	106,910	76.07%
Financial Administration	489,223	206,498	282,725	57.79%
Legal	180,000	35,508	144,492	80.27%
GIS	75,149	40,251	34,898	46.44%
Human Resources	204,551	73,166	131,385	64.23%
Tax Commissioner	361,252	143,465	217,787	60.29%
Tax Appraisers / Assessment	394,811	141,787	253,024	64.09%
Board of Equalization	7,315	1,188	6,127	83.75%
Risk Management	18,000	113,019	(95,019)	-527.88%
Public Buildings	717,159	255,460	461,699	64.38%
County Surveyor	12,390	0	12,390	100.00%
Administrative Support	389,554	117,575	271,979	69.82%
General Administration Fees	27,227	17,449	9,778	35.91%
Debt Service	<u>119,040</u>	<u>49,600</u>	<u>69,440</u>	58.33%
<b>Total General Government Expenditures</b>	<b><u>\$ 3,515,658</u></b>	<b><u>\$ 1,368,738</u></b>	<b><u>\$ 2,146,920</u></b>	<b>61.07%</b>

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

**% OF YEAR REMAINING =58.33%**

<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	\$ 1,526,162	\$ 2,490,366	62.00%
Sheriff - Special Services	30,550	16,514	14,036	45.94%
Sheriff-Criminal Investigation	84,978	9,698	75,280	88.59%
Drug Task Force	54,980	17,036	37,944	69.01%
Sheriff-Uniform Patrol	182,000	40,112	141,888	77.96%
Detention Center	564,260	206,823	357,437	63.35%
Sheriff - CT Services - Warrant	30,140	5,409	24,731	82.05%
Sheriff-Animal Control	12,160	1,446	10,714	88.11%
Total Sheriff	<u>\$ 4,975,596</u>	<u>\$ 1,823,200</u>	<u>\$ 3,152,396</u>	63.36%
Emergency Services	\$ 2,767,565	\$ 984,011	\$ 1,783,554	64.44%
Emergency Management	108,723	45,890	62,833	57.79%
Coroner	55,466	18,719	36,747	66.25%
Public Transportation	109,937	56,311	53,626	48.78%
<b>Total Public Safety Expenditures</b>	<u><u>\$ 8,017,287</u></u>	<u><u>\$ 2,928,131</u></u>	<u><u>\$ 5,089,156</u></u>	63.48%

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

**% OF YEAR REMAINING =58.33%**

<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	\$ 163,088	\$ 233,654	58.89%
Superior Court	234,554	102,339	132,215	56.37%
Capital Trial	20,000	0	20,000	100.00%
Clerk Superior Court	525,834	203,017	322,817	61.39%
District Attorney	4,530	2,222	2,308	50.95%
Victims' Assistance	18,200	5,082	13,118	72.08%
Magistrate Court	204,734	82,452	122,282	59.73%
Probate Court	233,696	92,594	141,102	60.38%
<b>Total Judicial System Expenditures</b>	<b>\$ 1,638,290</b>	<b>\$ 650,793</b>	<b>\$ 987,497</b>	<b>60.28%</b>

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

**% OF YEAR REMAINING =58.33%**

<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	\$ 20,407	\$ 32,642	61.53%
Roads & Bridges	1,115,250	345,156	770,094	69.05%
Fleet Maintenance	213,156	67,482	145,674	68.34%
Airport	<u>38,397</u>	<u>4,041</u>	<u>34,356</u>	89.48%
<b>Total Public Works Expenditures</b>	<u>\$ 1,419,852</u>	<u>\$ 437,086</u>	<u>\$ 982,766</u>	69.22%

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

**% OF YEAR REMAINING =58.33%**

<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	\$ 72,660	\$ 163,445	69.23%
Rainbow House	9,600	0	9,600	100.00%
Health Department appropriation	209,199	88,343	120,856	57.77%
D.F.A.C.S.	15,000	15,000	0	0.00%
Senior Center	318,211	73,782	244,429	76.81%
Parks and Recreation	432,248	185,339	246,909	57.12%
Community Center	235,016	74,539	160,477	68.28%
After School Program	122,642	40,970	81,672	66.59%
Library appropriation	313,600	156,800	156,800	50.00%
County Ext. Service	<u>55,477</u>	<u>22,305</u>	<u>33,172</u>	59.79%
<b>Total Community Affairs</b>	<b><u>\$ 1,947,098</u></b>	<b><u>\$ 729,739</u></b>	<b><u>\$ 1,217,359</u></b>	62.52%

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

**% OF YEAR REMAINING =58.33%**

<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	\$ 598,939	\$ 142,439	19.21%
Net Transfers to Solid Waste	60,947	31,042	29,905	49.07%
Net Transfers to E911	160,754	25,756	134,998	83.98%
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>\$ 713,813</u></b>	<b><u>\$ 428,676</u></b>	<b>37.52%</b>

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

**% OF YEAR REMAINING =58.33%**

<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	\$ 50,193	\$ 148,807	74.78%
Telephone Charges - Cell Phones	257,000	78,983	178,017	69.27%
E911 Record Copies	50	88	(38)	-75.60%
Pre-paid Wireless Revenue	56,000	0	56,000	100.00%
Net Transfers In from General Fund	<u>160,754</u>	<u>25,756</u>	<u>134,998</u>	83.98%
<b><i>Total Emergency 911 Revenues</i></b>	<b><u>\$ 672,804</u></b>	<b><u>\$ 155,020</u></b>	<b><u>\$ 517,784</u></b>	<b>76.96%</b>

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

**% OF YEAR REMAINING =58.33%**

<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	\$ 155,215	\$ 342,560	68.82%
Purchased and Contracted Services	116,915	87,757	29,158	24.94%
Supplies and Other Costs	<u>58,114</u>	<u>13,237</u>	<u>44,877</u>	77.22%
<b><i>Total Emergency 911 Expenditures</i></b>	<b><u>\$ 672,804</u></b>	<b><u>\$ 256,209</u></b>	<b><u>\$ 416,595</u></b>	<b>61.92%</b>

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

**% OF YEAR REMAINING =58.33%**

<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	\$ 5,999	\$ 19,001	76.01%
Rental	16,200	8,100	8,100	50.00%
Net Transfers In from General Fund	<u>60,947</u>	<u>31,042</u>	<u>29,905</u>	49.07%
<b><i>Total Transfer Station Revenues</i></b>	<b><u>\$ 102,147</u></b>	<b><u>\$ 45,141</u></b>	<b><u>\$ 57,006</u></b>	<b>55.81%</b>

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

**% OF YEAR REMAINING =58.33%**

<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	\$ 6,237	\$ (5,237)	-523.66%
Salaries and Benefits - Recycling	56,046	18,646	37,400	66.73%
Purchased/Contracted Services - Recycling	26,051	6,762	19,289	74.04%
Supplies - Recycling	19,050	7,354	11,696	61.39%
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>\$ 41,199</u></b>	<b><u>\$ 60,948</u></b>	<b>59.67%</b>