

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 audit entries.

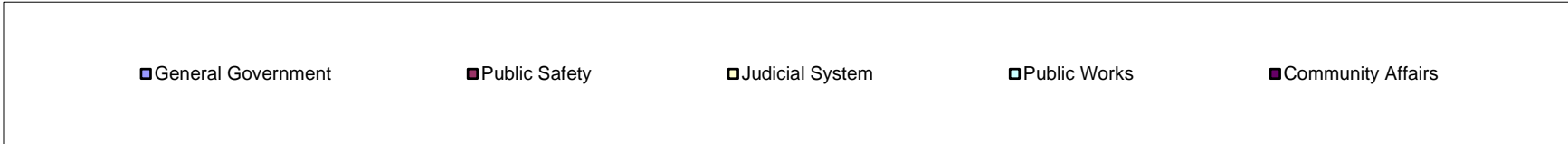
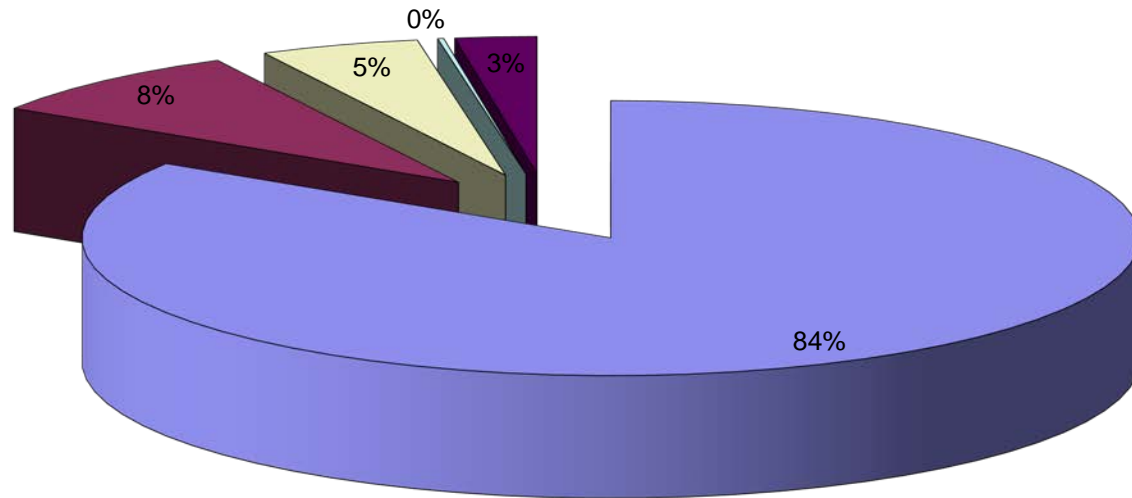
December 31, 2016

LUMPKIN COUNTY, GEORGIA

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### Allocation of 2016 Budget - Revenues



**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/16**

**% OF YEAR REMAINING = 0%**

<i>DESCRIPTION</i>	<i>2016 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b>General Government</b>	\$ 15,822,539	\$ 15,149,556	\$ 672,983	4.25%
<b>Public Safety</b>	1,575,127	1,512,474	62,653	3.98%
<b>Judicial System</b>	917,029	940,453	(23,424)	-2.55%
<b>Public Works</b>	34,930	28,667	6,263	17.93%
<b>Community Affairs</b>	469,188	415,420	53,768	11.46%
<b>Total Revenues</b>	<u>\$ 18,818,813</u>	<u>\$ 18,046,570</u>	<u>\$ 772,243</u>	4.10%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For TheFiscal Year Starting 01/01/16**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2016 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>General Government</i></b>				
Commissioner	\$ 3,937,085	\$ 4,099,507	\$ (162,422)	-4.13%
Tax Appraisers / Assessment	250	267	(17)	-6.80%
Tax Commissioner	11,823,459	10,932,033	891,426	7.54%
Board of Elections	12,136	16,475	(4,339)	n/a
G.I.S.	7,000	6,303	697	9.96%
Administrative Support	0	58,141	(58,141)	n/a
County Surveyor	14,079	0	14,079	n/a
Reimbursement	11,060	18,344	(7,284)	-65.86%
Financial Administration	17,470	18,485	(1,015)	-5.81%
<b><i>Total General Government Revenues</i></b>	<u>\$ 15,822,539</u>	<u>\$ 15,149,556</u>	<u>\$ 672,983</u>	4.25%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/16**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2016 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Public Safety</i></b>				
Sheriff	\$ 174,624	\$ 203,537	\$ (28,913)	-16.56%
Animal Control	500	100	400	80.00%
Detention Center	342,000	197,036	144,964	42.39%
Court Services	0	0	0	0.00%
Drug Task Force	<u>44,000</u>	<u>19,415</u>	<u>24,585</u>	55.88%
Total Sheriff	<u>\$ 561,124</u>	<u>\$ 420,087</u>	<u>\$ 141,037</u>	25.13%
Emergency Services	\$ 908,972	\$ 1,029,627	\$ (120,655)	-13.27%
Emergency Management	11,103	11,103	0	0.00%
Public Transportation	<u>93,928</u>	<u>51,657</u>	<u>42,271</u>	45.00%
<b><i>Total Public Safety Revenues</i></b>	<b><u><u>\$ 1,575,127</u></u></b>	<b><u><u>\$ 1,512,474</u></u></b>	<b><u><u>\$ 62,653</u></u></b>	3.98%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/16**

**% OF YEAR REMAINING = 0%**

<i>DESCRIPTION</i>	<i>2016 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Judicial System</i></b>				
Superior Court	\$ 0	\$ 0	\$ 0	0.00%
Clerk Superior Court	611,029	613,206	(2,177)	-0.36%
Magistrate Court	15,000	8,650	6,350	42.33%
Probate Court	272,000	296,099	(24,099)	-8.86%
Enotah Judicial Circuit	0	66	(66)	#DIV/0!
AOC Family Drug Court	0	0	0	0.00%
Victims' Assistance	19,000	22,433	(3,433)	-18.07%
<b><i>Total Judicial System Revenues</i></b>	<b>\$ 917,029</b>	<b>\$ 940,453</b>	<b>\$ (23,424)</b>	<b>-2.55%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/16**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2016 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Public Works</i></b>				
Roads & Bridges	\$ 750	\$ 1,250	\$ (500)	-66.67%
Airport	<u>34,180</u>	<u>27,417</u>	<u>6,763</u>	19.79%
<b><i>Total Public Works Revenues</i></b>	<u>\$ 34,930</u>	<u>\$ 28,667</u>	<u>\$ 6,263</u>	17.93%

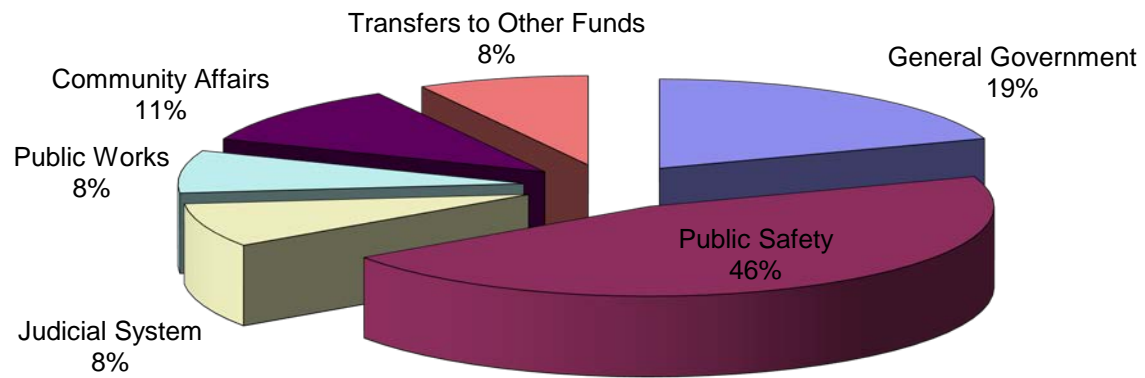


**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/16**

**% OF YEAR REMAINING = 0%**

<i>DESCRIPTION</i>	<i>2016 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Community Affairs</i></b>				
Parks and Recreation	\$ 93,000	\$ 96,408	\$ (3,408)	-3.66%
Community Center	73,000	68,397	4,603	6.31%
After School Program	95,000	103,055	(8,055)	-8.48%
Senior Center	162,188	119,173	43,015	26.52%
Animal Shelter	<u>46,000</u>	<u>28,388</u>	<u>17,612</u>	38.29%
<b><i>Total Community Affairs Revenues</i></b>	<b><u>\$ 469,188</u></b>	<b><u>\$ 415,420</u></b>	<b><u>\$ 53,768</u></b>	<b>11.46%</b>

## Allocation of 2016 Budget - Expenditures



**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/16**

**% OF YEAR REMAINING = 0%**

<i>DESCRIPTION</i>	<i>2016 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b>General Government</b>	\$ 3,682,403	\$ 3,427,124	\$ 255,279	6.93%
<b>Public Safety</b>	8,620,220	8,051,354	568,866	6.60%
<b>Judicial System</b>	1,493,507	1,478,791	14,716	0.99%
<b>Public Works</b>	1,447,834	1,194,603	253,231	17.49%
<b>Community Affairs</b>	2,070,706	1,923,743	146,963	7.10%
<b>Transfers to Other Funds</b>	<u>1,504,143</u>	<u>1,546,636</u>	<u>(42,493)</u>	-2.83%
<b>Total Expenditures</b>	<u>\$ 18,818,813</u>	<u>\$ 17,622,251</u>	<u>\$ 1,196,562</u>	6.36%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/16**

**% OF YEAR REMAINING = 0%**

<i>DESCRIPTION</i>	<i>2016 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>General Government</i></b>				
Commissioner	\$ 137,133	\$ 144,544	\$ (7,411)	-5.40%
County Manager	240,771	239,908	863	0.36%
Board of Elections / Registrar	192,069	167,940	24,129	12.56%
Financial Administration	497,436	482,365	15,071	3.03%
Legal	160,000	78,134	81,866	51.17%
GIS	90,846	78,734	12,112	13.33%
Human Resources	207,206	207,149	57	0.03%
Tax Commissioner	396,926	383,140	13,786	3.47%
Tax Appraisers / Assessment	414,120	388,207	25,914	6.26%
Board of Equalization	10,380	13,185	(2,805)	-27.03%
Risk Management	16,000	22,990	(6,990)	-43.69%
ADA Mitigation	0	54,135	0	N/A
Public Buildings	744,255	756,320	(12,065)	-1.62%
County Surveyor	14,079	0	14,079	100.00%
Administrative Support	414,900	263,995	150,905	36.37%
General Administration Fees	27,242	27,339	(97)	-0.36%
Debt Service	<u>119,040</u>	<u>119,039</u>	<u>1</u>	0.00%
<b><i>Total General Government Expenditures</i></b>	<b><u>\$ 3,682,403</u></b>	<b><u>\$ 3,427,124</u></b>	<b><u>\$ 309,413</u></b>	<b>8.40%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/16**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2016 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Public Safety</i></b>				
Sheriff - Administration	\$ 4,198,225	\$ 4,132,369	\$ 65,856	1.57%
Sheriff - Special Services	46,900	33,323	13,577	28.95%
Sheriff-Criminal Investigation	44,456	29,088	15,368	34.57%
Drug Task Force	55,028	53,564	1,464	2.66%
Sheriff-Uniform Patrol	169,750	145,695	24,055	14.17%
Detention Center	638,328	551,585	86,743	13.59%
Sheriff - CT Services - Warrant	21,500	19,413	2,087	9.71%
Sheriff-Animal Control	<u>9,410</u>	<u>5,533</u>	<u>3,877</u>	41.20%
Total Sheriff	<u>\$ 5,183,597</u>	<u>\$ 4,970,571</u>	<u>\$ 213,026</u>	4.11%
Emergency Services	\$ 3,167,830	\$ 2,805,701	\$ 362,129	11.43%
Emergency Management	102,322	87,872	14,450	14.12%
Coroner	55,466	42,254	13,212	23.82%
Public Transportation	<u>111,005</u>	<u>144,956</u>	<u>(33,951)</u>	-30.59%
<b><i>Total Public Safety Expenditures</i></b>	<u><u>\$ 8,620,220</u></u>	<u><u>\$ 8,051,354</u></u>	<u><u>\$ 568,866</u></u>	6.60%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/16**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2016 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Judicial System</i></b>				
Enotah Judicial Circuit	\$ 208,415	\$ 156,763	\$ 51,652	24.78%
Superior Court	208,120	287,542	(79,422)	-38.16%
Capital Trial	2,500	9,125	(6,625)	-264.99%
Clerk Superior Court	582,085	553,068	29,017	4.99%
District Attorney	3,500	1,072	2,428	69.37%
Victims' Assistance	19,000	17,388	1,612	8.48%
Magistrate Court	225,320	218,264	7,056	3.13%
Probate Court	244,567	235,570	8,997	3.68%
<b><i>Total Judicial System Expenditures</i></b>	<b><u>\$ 1,493,507</u></b>	<b><u>\$ 1,478,791</u></b>	<b><u>\$ 14,716</u></b>	<b>0.99%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/16**

**% OF YEAR REMAINING = 0%**

<i>DESCRIPTION</i>	<i>2016 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Public Works</i></b>				
Admin-Public Works	\$ 56,370	\$ 55,380	\$ 990	1.76%
Roads & Bridges	1,122,923	925,654	197,269	17.57%
Fleet Maintenance	239,465	193,822	45,643	19.06%
Airport	29,076	19,747	9,329	32.09%
<b><i>Total Public Works Expenditures</i></b>	<b>\$ 1,447,834</b>	<b>\$ 1,194,603</b>	<b>\$ 253,231</b>	<b>17.49%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Ending 01/01/16**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2016 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Community Affairs</i></b>				
Animal Shelter	\$ 251,923	\$ 238,647	\$ 13,276	5.27%
Rainbow House	0	0	0	#DIV/0!
Health Department appropriation	213,742	209,085	4,657	2.18%
D.F.A.C.S.	15,000	15,000	0	0.00%
Senior Center	345,658	247,370	98,288	28.44%
Parks and Recreation	492,160	472,633	19,527	3.97%
Community Center	243,654	201,340	42,314	17.37%
After School Program	87,996	119,705	(31,709)	-36.03%
Library appropriation	364,100	364,100	0	0.00%
County Ext. Service	56,473	55,862	611	1.08%
<b><i>Total Community Affairs</i></b>	<b><u>\$ 2,070,706</u></b>	<b><u>\$ 1,923,743</u></b>	<b><u>\$ 146,963</u></b>	<b>7.10%</b>



**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/16**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2016 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	\$ 264,650	\$ 1,073,234	\$ (808,584)	-305.53%
Net transfers to Capital Impr. Program	820,470	0	820,470	100.00%
Net Transfers to Solid Waste	71,061	92,069	(21,008)	-29.56%
Net Transfers to E911	178,753	266,907	(88,154)	-49.32%
Net Transfers to Public Defender	105,951	105,951	0	0.00%
Net Transfers to Other Funds	0	8,475	(8,475)	n/a
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>\$ 1,504,143</u></b>	<b><u>\$ 1,546,636</u></b>	<b><u>\$ (42,493)</u></b>	<b>-2.83%</b>

**LUMPKIN COUNTY**  
**FUND 215 EMERGENCY 911 SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/16**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2016 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Emergency 911</i></b>				
Telephone Charges - Land Lines	\$ 204,800	\$ 150,473	\$ 54,327	26.53%
Telephone Charges - Cell Phones	260,000	222,580	37,420	14.39%
E911 Record Copies	50	17	33	66.60%
Pre-paid Wireless Revenue	60,000	60,139	(139)	-0.23%
Net Transfers In from General Fund	<u>178,753</u>	<u>266,907</u>	<u>(88,154)</u>	-49.32%
<b><i>Total Emergency 911 Revenues</i></b>	<b><u>\$ 703,603</u></b>	<b><u>\$ 700,115</u></b>	<b><u>\$ 3,488</u></b>	<b>0.50%</b>

**LUMPKIN COUNTY**  
**FUND 215 EMERGENCY 911 SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/16**

**% OF YEAR REMAINING = 0%**

<i>DESCRIPTION</i>	<i>2016 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Emergency 911</i></b>				
Salaries and Benefits	\$ 518,053	\$ 486,539	\$ 31,514	6.08%
Purchased and Contracted Services	126,500	122,458	4,042	3.20%
Supplies and Other Costs	<u>59,050</u>	<u>70,732</u>	<u>(11,682)</u>	-19.78%
<b><i>Total Emergency 911 Expenditures</i></b>	<b><u>\$ 703,603</u></b>	<b><u>\$ 679,729</u></b>	<b><u>\$ 23,874</u></b>	<b>3.39%</b>

**LUMPKIN COUNTY**  
**FUND 540 TRANSFER STATION SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/16**

**% OF YEAR REMAINING = 0%**

<u>DESCRIPTION</u>	<u>2016 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Transfer Station</i></b>				
Association Revenue - NGRM	\$ 20,000	\$ 13,273	\$ 6,727	33.64%
Rental	16,200	16,200	0	0.00%
Net Transfers In from General Fund	<u>71,061</u>	<u>92,069</u>	<u>(21,008)</u>	-29.56%
<b><i>Total Transfer Station Revenues</i></b>	<b><u>\$ 107,261</u></b>	<b><u>\$ 121,541</u></b>	<b><u>\$ (14,280)</u></b>	-13.31%

**LUMPKIN COUNTY**  
**FUND 540 TRANSFER STATION SUMMARY EXPENSES**  
**For The Fiscal Year Starting 01/01/16**

**% OF YEAR REMAINING = 0%**

<i>DESCRIPTION</i>	<i>2016 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Transfer Station</i></b>				
Purchased and Contracted Services	\$ 1,000	\$ 19,599	\$ (18,599)	-1859.95%
Salaries and Benefits - Recycling	60,760	47,779	12,981	21.36%
Purchased/Contracted Services - Recycling	26,351	30,982	(4,631)	-17.58%
Supplies - Recycling	19,150	16,635	2,515	13.13%
Other Costs	<u>0</u>	<u>0</u>	<u>0</u>	0.00%
<b><i>Total Transfer Station Expenses</i></b>	<b><u>\$ 107,261</u></b>	<b><u>\$ 114,997</u></b>	<b><u>\$ (7,736)</u></b>	<b>-7.21%</b>