

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

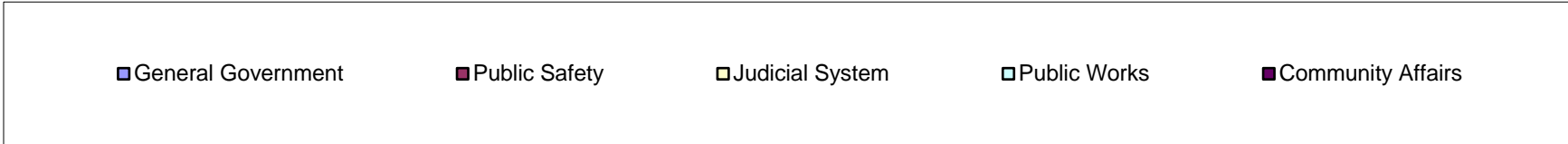
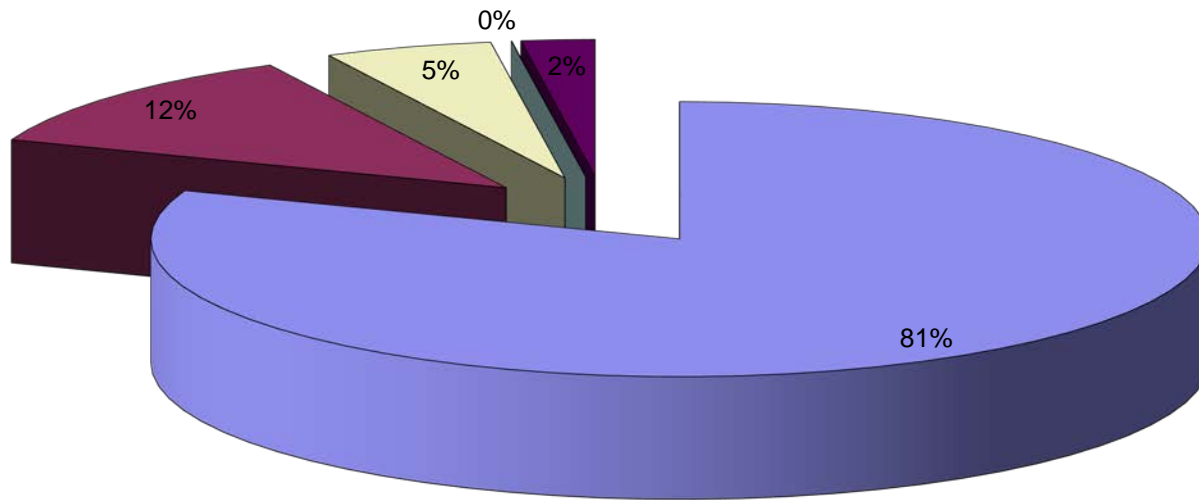
February 28, 2019

LUMPKIN COUNTY, GEORGIA

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### Allocation of 2019 Budget - Revenues



**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 83.33%**

<i>DESCRIPTION</i>	<i>2019 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b>General Government</b>	\$ 17,599,814	\$ 737,120	\$ 16,862,694	95.81%
<b>Public Safety</b>	2,598,215	145,395	2,452,820	94.40%
<b>Judicial System</b>	1,119,174	87,283	1,031,891	92.20%
<b>Public Works</b>	1,600	3,905	(2,305)	-144.05%
<b>Community Affairs</b>	489,181	36,315	452,866	92.58%
<b>Total Revenues</b>	<u>\$ 21,807,984</u>	<u>\$ 1,010,018</u>	<u>\$ 20,797,966</u>	95.37%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For TheFiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 83.33%**

<u>DESCRIPTION</u>	<u>2019 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b>General Government</b>				
Commissioner	\$ 4,676,964	\$ 280,335	\$ 4,396,629	94.01%
Tax Appraisers / Assessment	200	3	198	98.75%
Tax Commissioner	12,237,456	456,157	11,781,299	96.27%
Board of Elections	0	0	0	n/a
G.I.S.	6,500	625	5,875	90.38%
Administrative Support	660,000	0	660,000	100.00%
Financial Administration	<u>18,694</u>	<u>0</u>	<u>18,694</u>	100.00%
<b>Total General Government Revenues</b>	<u>\$ 17,599,814</u>	<u>\$ 737,120</u>	<u>\$ 16,862,694</u>	95.81%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 83.33%**

<i>DESCRIPTION</i>	<i>2019 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Public Safety</i></b>				
Sheriff	\$ 176,278	\$ 2,335	\$ 173,943	98.68%
Detention Center	498,300	9,478	488,822	98.10%
Drug Task Force	<u>23,000</u>	<u>16,214</u>	<u>6,786</u>	29.51%
Total Sheriff	<u>\$ 697,578</u>	<u>\$ 28,027</u>	<u>\$ 669,551</u>	95.98%
Emergency Services	\$ 1,802,571	\$ 116,928	\$ 1,685,643	93.51%
Emergency Management	11,103	0	11,103	100.00%
Public Transportation	<u>86,963</u>	<u>440</u>	<u>86,524</u>	99.49%
<b><i>Total Public Safety Revenues</i></b>	<u><u>\$ 2,598,215</u></u>	<u><u>\$ 145,395</u></u>	<u><u>\$ 2,452,820</u></u>	94.40%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 83.33%**

<u>DESCRIPTION</u>	<u>2019 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Judicial System</i></b>				
Clerk Superior Court	\$ 671,174	\$ 50,500	\$ 620,674	0.00%
Magistrate Court	6,000	1,787	4,213	70.22%
Probate Court	415,000	33,019	381,981	92.04%
Victims' Assistance	27,000	1,979	25,021	92.67%
<b><i>Total Judicial System Revenues</i></b>	<b><u>\$ 1,119,174</u></b>	<b><u>\$ 87,283</u></b>	<b><u>\$ 1,031,891</u></b>	<b>92.20%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 83.33%**

<u>DESCRIPTION</u>	<u>2019 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Public Works</i></b>				
Roads & Bridges	\$ 1,000	\$ 3,577	\$ (2,577)	-257.72%
Fueing Station	0	328	(328)	
Fleet Maintenance	<u>600</u>	<u>0</u>	<u>600</u>	100.00%
<b><i>Total Public Works Revenues</i></b>	<u>\$ 1,600</u>	<u>\$ 3,905</u>	<u>\$ (2,305)</u>	-144.05%

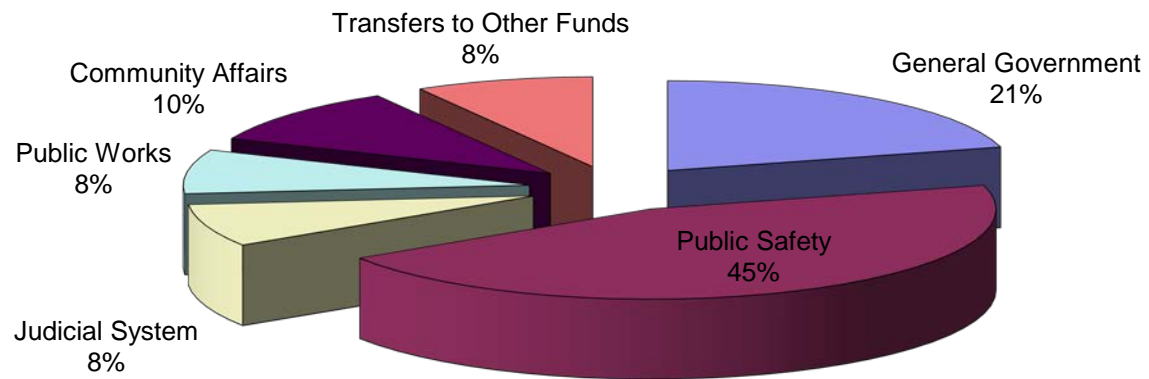


**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 83.33%**

<i>DESCRIPTION</i>	<i>2019 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Community Affairs</i></b>				
Parks and Recreation	\$ 274,000	\$ 31,584	\$ 242,417	88.47%
Senior Center	184,281	2,006	182,275	98.91%
Animal Shelter	<u>30,900</u>	<u>2,725</u>	<u>28,175</u>	91.18%
<b><i>Total Community Affairs Revenues</i></b>	<b><u>\$ 489,181</u></b>	<b><u>\$ 36,315</u></b>	<b><u>\$ 452,866</u></b>	<b>92.58%</b>

## Allocation of 2019 Budget - Expenditures



**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 83.33%**

<i>DESCRIPTION</i>	<i>2019 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b>General Government</b>	\$ 4,529,853	\$ 573,041	\$ 3,956,812	87.35%
<b>Public Safety</b>	9,823,894	1,470,259	8,353,635	85.03%
<b>Judicial System</b>	1,665,656	304,256	1,361,400	81.73%
<b>Public Works</b>	1,725,070	223,639	1,501,431	87.04%
<b>Community Affairs</b>	2,247,538	363,035	1,884,503	83.85%
<b>Transfers to Other Funds</b>	<u>1,815,973</u>	<u>520,979</u>	<u>1,294,994</u>	71.31%
<b>Total Expenditures</b>	<u>\$ 21,807,984</u>	<u>\$ 3,455,209</u>	<u>\$ 18,352,775</u>	84.16%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 83.33%**

<u>DESCRIPTION</u>	<u>2019 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>General Government</i></b>				
Commissioner	\$ 126,554	\$ 24,182	\$ 102,372	80.89%
County Manager	273,952	41,104	232,848	85.00%
Board of Elections / Registrar	167,163	23,624	143,539	85.87%
Financial Administration	450,117	69,726	380,391	84.51%
Legal	128,000	3,956	124,044	96.91%
GIS	60,779	8,779	52,000	85.56%
Human Resources	238,329	42,263	196,066	82.27%
Tax Commissioner	391,395	66,981	324,414	82.89%
Tax Appraisers / Assessment	482,445	70,461	411,984	85.40%
Board of Equalization	9,745	781	8,964	91.98%
Risk Management	20,000	9,888	10,112	50.56%
ADA Mitigation	35,000	0	35,000	100.00%
Public Buildings	922,596	134,647	787,949	85.41%
Administrative Support	1,077,066	49,931	1,027,135	95.36%
General Administration Fees	27,672	6,877	20,795	75.15%
Debt Service	<u>119,040</u>	<u>19,840</u>	<u>99,200</u>	83.33%
<b><i>Total General Government Expenditures</i></b>	<b><u>\$ 4,529,853</u></b>	<b><u>\$ 573,041</u></b>	<b><u>\$ 3,956,812</u></b>	<b>87.35%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 83.33%**

<u>DESCRIPTION</u>	<u>2019 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Public Safety</i></b>				
Sheriff - Administration	\$ 4,900,314	\$ 791,210	\$ 4,109,104	83.85%
Sheriff-Criminal Investigation	48,000	5,884	42,116	87.74%
Drug Task Force	57,576	12,286	45,290	78.66%
Sheriff-Uniform Patrol	189,000	26,473	162,527	85.99%
Detention Center	651,150	99,899	551,251	84.66%
Sheriff - CT Services - Warrant	<u>19,500</u>	<u>2,035</u>	<u>17,465</u>	89.57%
Total Sheriff	<u>\$ 5,865,540</u>	<u>\$ 937,786</u>	<u>\$ 4,927,754</u>	84.01%
Emergency Services	\$ 3,620,960	\$ 478,861	\$ 3,142,099	86.78%
Emergency Management	124,740	25,087	99,653	79.89%
Coroner	42,995	6,155	36,840	85.68%
Public Transportation	<u>169,659</u>	<u>22,370</u>	<u>147,289</u>	86.82%
<b><i>Total Public Safety Expenditures</i></b>	<u><u>\$ 9,823,894</u></u>	<u><u>\$ 1,470,259</u></u>	<u><u>\$ 8,353,635</u></u>	85.03%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 83.33%**

<u>DESCRIPTION</u>	<u>2019 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Judicial System</i></b>				
Enotah Judicial Circuit	\$ 218,531	\$ 54,677	\$ 163,854	74.98%
Superior Court	257,270	77,580	179,690	69.84%
Clerk Superior Court	618,020	88,461	529,559	85.69%
District Attorney	5,000	255	4,745	94.89%
Victims' Assistance	27,000	0	27,000	100.00%
Magistrate Court	236,956	34,099	202,857	85.61%
Probate Court	<u>302,879</u>	<u>49,184</u>	<u>253,695</u>	83.76%
<b><i>Total Judicial System Expenditures</i></b>	<b><u>\$ 1,665,656</u></b>	<b><u>\$ 304,256</u></b>	<b><u>\$ 1,361,400</u></b>	81.73%

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 83.33%**

<i>DESCRIPTION</i>	<i>2019 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Public Works</i></b>				
Admin-Public Works	\$ 77,500	\$ 15,411	\$ 62,089	80.11%
Roads & Bridges	1,434,229	176,363	1,257,866	87.70%
Fueling Station	0	266	(266)	
Fleet Maintenance	213,341	31,599	181,742	85.19%
<b><i>Total Public Works Expenditures</i></b>	<b>\$ 1,725,070</b>	<b>\$ 223,639</b>	<b>\$ 1,501,431</b>	<b>87.04%</b>

**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Ending 01/01/19**

**% OF YEAR REMAINING = 83.33%**

<u>DESCRIPTION</u>	<u>2019 BUDGET</u>	<u>EXPENDED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Community Affairs</i></b>				
Animal Shelter	\$ 317,952	\$ 43,273	\$ 274,679	86.39%
Health Department appropriation	209,199	34,867	174,333	83.33%
D.F.A.C.S.	15,000	15,000	0	0.00%
Senior Center	328,323	43,655	284,668	86.70%
Parks and Recreation	914,560	114,521	800,039	87.48%
Library appropriation	400,000	100,000	300,000	75.00%
County Ext. Service	<u>62,504</u>	<u>11,721</u>	<u>50,783</u>	81.25%
<b><i>Total Community Affairs</i></b>	<b><u>\$ 2,247,538</u></b>	<b><u>\$ 363,035</u></b>	<b><u>\$ 1,884,503</u></b>	<b>83.85%</b>



**LUMPKIN COUNTY**  
**FUND 100 GENERAL FUND SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 83.33%**

<u>DESCRIPTION</u>	<u>2019 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 Airport Authority	\$ 13,330	\$ 0	\$ 13,330	100.00%
Net Transfers to Capital Projects Funds	936,457	411,874	524,583	56.02%
Net Transfers to Solid Waste	77,747	7,603	70,144	90.22%
Net Transfers to E911	425,374	64,831	360,543	84.76%
Net Transfers to Public Defender	146,684	36,671	110,013	75.00%
Net Transfers to Grant Fund	<u>216,381</u>	<u>0</u>	<u>216,381</u>	100.00%
<b><i>Total Transfers to Other Funds</i></b>	<b><u>\$ 1,815,973</u></b>	<b><u>\$ 520,979</u></b>	<b><u>\$ 1,294,994</u></b>	<b>71.31%</b>

**LUMPKIN COUNTY**  
**FUND 215 EMERGENCY 911 SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 83.33%**

<u>DESCRIPTION</u>	<u>2019 BUDGET</u>	<u>RECOGNIZED YTD</u>	<u>BUDGET REMAINING</u>	<u>PERCENT REMAINING</u>
<b><i>Emergency 911</i></b>				
Telephone Charges - Land Lines	\$ 197,000	\$ 0	\$ 197,000	100.00%
Telephone Charges - Cell Phones	275,000	0	275,000	100.00%
E911 Record Copies	25	0	25	100.00%
Fireworks Excise Tax	50	0	50	100.00%
Pre-paid Wireless Revenue	40,000	0	40,000	100.00%
Net Transfers In from General Fund	<u>425,374</u>	<u>64,831</u>	<u>360,543</u>	84.76%
<b><i>Total Emergency 911 Revenues</i></b>	<b><u>\$ 937,449</u></b>	<b><u>\$ 64,831</u></b>	<b><u>\$ 872,618</u></b>	<b>93.08%</b>

**LUMPKIN COUNTY**  
**FUND 215 EMERGENCY 911 SUMMARY EXPENDITURES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 83.33%**

<i>DESCRIPTION</i>	<i>2019 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Emergency 911</i></b>				
Salaries and Benefits	\$ 680,997	\$ 119,201	\$ 561,796	82.50%
Purchased and Contracted Services	148,290	38,362	109,928	74.13%
Supplies and Other Costs	<u>108,162</u>	<u>1,786</u>	<u>106,376</u>	98.35%
<b><i>Total Emergency 911 Expenditures</i></b>	<b><u>\$ 937,449</u></b>	<b><u>\$ 159,349</u></b>	<b><u>\$ 778,100</u></b>	<b>83.00%</b>

**LUMPKIN COUNTY**  
**FUND 540 TRANSFER STATION SUMMARY REVENUES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 83.33%**

<i>DESCRIPTION</i>	<i>2019 BUDGET</i>	<i>RECOGNIZED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Transfer Station</i></b>				
Association Revenue - NGRM	\$ 18,000	\$ 0	\$ 18,000	100.00%
Rental	16,200	0	16,200	100.00%
Net Transfers In from General Fund	<u>77,747</u>	<u>7,603</u>	<u>70,144</u>	90.22%
<b><i>Total Transfer Station Revenues</i></b>	<b><u>\$ 111,947</u></b>	<b><u>\$ 7,603</u></b>	<b><u>\$ 104,344</u></b>	<b>93.21%</b>

**LUMPKIN COUNTY**  
**FUND 540 TRANSFER STATION SUMMARY EXPENSES**  
**For The Fiscal Year Starting 01/01/19**

**% OF YEAR REMAINING = 83.33%**

<i>DESCRIPTION</i>	<i>2019 BUDGET</i>	<i>EXPENDED YTD</i>	<i>BUDGET REMAINING</i>	<i>PERCENT REMAINING</i>
<b><i>Transfer Station</i></b>				
Purchased and Contracted Services	\$ 2,000	\$ 0	\$ 2,000	100.00%
Salaries and Benefits - Recycling	54,344	7,633	46,711	85.96%
Purchased/Contracted Services - Recycling	35,403	547	34,856	98.45%
Supplies - Recycling	20,200	2,120	18,080	89.51%
Other Costs	<u>0</u>	<u>3,700</u>	<u>(3,700)</u>	0.00%
<b><i>Total Transfer Station Expenses</i></b>	<b><u>\$ 111,947</u></b>	<b><u>\$ 13,999</u></b>	<b><u>\$ 97,948</u></b>	<b>87.49%</b>