



Lamar County Board of Commissioners

Lamar County
408 Thomaston Street
Barnesville, Georgia 30204

Ryran Traylor, Chairman
Nancy Thrash, Vice Chairman
Jarrod Fletcher, 1st District
Jason Lovett, 2nd District
Ashley Gilles, 3rd District

Sean Townsend, County Administrator
Carlette Davidson, County Clerk
Kristy Johnston, Finance Director
Martha Windle, Accounting Technician
Lesley Kilchriss, Human Resources/Payroll

Memorandum

To: Chairman and Members of the
Lamar County Board of Commissioners
From: Sean Townsend, County Administrator
Date: March 21st, 2023
RE: County Administrator's Report

FY 2023 Budget and Financial Review

- Finance Report by Department and Revenue Sources
- Cash and TAN Balances as of March 13th, 2023
- The February 2023 Cash Flow Chart is running slightly lower than projections.
- FY 2023 Program of Work
- Local Option Sales Tax (LOST) Collection Chart
- 2017 Special Purpose Local Option Sales Tax (SPLOST) Collection Chart
- 2021 Transportation Special Purpose Local Option Sales Tax

Lamar County Finance Report for the Month of February 2023

% of Year Completed: 16.67%							
Revenue	MTD	YTD	Run Rate	Projected Budget Difference	Budgeted	Balance of Budget	16.67%
General Fund							
Taxes/Fees	\$480,675.24	\$687,405.65	\$4,124,433.90	\$11,368,552.35	\$12,055,958.00	\$11,368,552.35	5.70%
Licenses & Permits	\$12,631.30	\$24,561.05	\$147,366.30	\$173,938.95	\$198,500.00	\$173,938.95	12.37%
Intergovernmental	\$19,378.90	\$482,683.78	\$2,896,102.68	\$91,084.22	\$573,768.00	\$91,084.22	84.13%
Charges for Services	\$30,565.16	\$38,873.14	\$233,238.84	\$476,430.86	\$515,304.00	\$476,430.86	7.54%
Fines/Fortitures	\$40,057.34	\$40,057.34	\$240,344.04	\$477,642.66	\$517,700.00	\$477,642.66	7.74%
Investment Income	\$25.45	\$25.45	\$152.70	\$39.55	\$65.00	\$39.55	39.15%
Contrib/Donation Private	\$24,497.79	\$26,497.79	\$158,986.74	-\$26,497.79	\$0.00	(\$26,497.79)	100.00%
Miscellaneous (reimb property damage)	\$19,341.41	\$27,242.68	\$163,456.08	\$109,898.32	\$137,141.00	\$109,898.32	19.86%
Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
TOTAL:	\$627,172.59	\$1,327,346.88	\$7,964,081.28	\$12,671,089.12	\$13,998,436.00	\$12,671,089.12	9.48%
Expense	MTD	YTD	Run Rate	Projected Budget Difference	Budgeted	Balance of Budget	16.67%
General Fund							
Commissioners	\$67,194.72	\$131,796.36	\$790,778.16	\$1,327,769.64	\$1,459,566.00	\$1,327,769.64	9.03%
Board of Elections	\$15,455.97	\$34,630.72	\$207,784.32	\$289,168.28	\$323,799.00	\$289,168.28	10.70%
Tax Commissioner	\$21,372.42	\$50,320.16	\$301,920.96	\$290,673.84	\$340,994.00	\$290,673.84	14.76%
Courthouse Grounds & Public Bldg	\$38,040.10	\$78,375.51	\$470,253.06	\$386,421.49	\$464,797.00	\$386,421.49	16.86%
Tax Assessor	\$27,672.05	\$54,134.49	\$324,806.94	\$413,152.51	\$467,287.00	\$413,152.51	11.58%
Superior Court	\$149,350.90	\$149,964.32	\$899,785.92	\$454,761.68	\$604,726.00	\$454,761.68	24.80%
Clerk of Superior Court/Board of Equalizati	\$33,660.51	\$64,836.93	\$389,021.58	\$409,117.07	\$473,954.00	\$409,117.07	13.68%
District Attorney	\$2,777.51	\$5,732.25	\$34,393.50	\$28,045.75	\$33,778.00	\$28,045.75	16.97%
Magistrate Court	\$13,034.03	\$25,870.26	\$155,221.56	\$133,699.74	\$159,570.00	\$133,699.74	16.21%
Probate Court	\$23,446.79	\$45,365.10	\$272,190.60	\$265,033.90	\$310,399.00	\$265,033.90	14.62%
Sheriff	\$196,042.44	\$401,032.56	\$2,406,195.36	\$2,331,237.44	\$2,732,270.00	\$2,331,237.44	14.68%
Jail Operation & Building	\$105,607.34	\$196,367.30	\$1,178,203.80	\$1,146,139.70	\$1,342,507.00	\$1,146,139.70	14.63%
Fire Department	\$79,340.51	\$155,672.30	\$934,033.80	\$827,319.70	\$982,992.00	\$827,319.70	15.84%
EMS	\$66,416.00	\$132,832.00	\$796,992.00	\$641,465.00	\$774,297.00	\$0.00	0.00%
Coroner/Medical Examiner	\$2,871.86	\$4,765.33	\$28,591.98	\$26,057.67	\$30,823.00	\$26,057.67	15.46%
E-911	\$0.00	\$0.00	\$0.00	\$74,347.00	\$74,347.00	\$74,347.00	0.00%
EMA	\$5,789.41	\$8,525.82	\$51,154.92	\$37,624.18	\$46,150.00	\$37,624.18	18.47%
Public Works	\$60,591.64	\$123,525.54	\$741,153.24	\$1,621,409.46	\$1,744,935.00	\$1,621,409.46	7.08%
Public Health Administration	\$8,333.33	\$16,666.66	\$99,999.96	\$88,333.34	\$105,000.00	\$88,333.34	15.87%
DFCS	\$1,458.33	\$2,916.66	\$17,499.96	\$16,583.34	\$19,500.00	\$16,583.34	14.96%
Senior Citizens	\$16,339.32	\$27,234.23	\$163,405.38	\$198,892.77	\$226,127.00	\$198,892.77	12.04%
Public Transportation	\$0.00	\$0.00	\$0.00	\$17,900.00	\$17,900.00	\$17,900.00	0.00%
Recreation/facilities/museum & Ag Arena	\$29,744.58	\$54,459.35	\$326,756.10	\$434,972.65	\$489,432.00	\$434,972.65	11.13%
Library	\$24,368.58	\$48,737.16	\$292,422.96	\$243,685.84	\$292,423.00	\$243,685.84	16.67%
Conservation Administration & Forest Reso	\$4,055.89	\$8,176.51	\$49,059.06	\$55,123.49	\$63,300.00	\$55,123.49	12.92%
UGA County Extension	\$4,049.63	\$8,614.96	\$51,689.76	\$96,228.04	\$104,843.00	\$96,228.04	8.22%
Zoning	\$17,054.31	\$33,585.32	\$201,511.92	\$200,134.68	\$233,720.00	\$200,134.68	14.37%
Economic Development/IDA	\$5,833.33	\$11,666.66	\$69,999.96	\$58,333.34	\$70,000.00	\$58,333.34	16.67%
TOTAL:	\$1,019,901.50	\$1,875,804.46	\$11,254,826.76	\$12,113,631.54	\$13,989,436.00	\$12,113,631.54	13.41%
This is the difference between remaining revenue collection and remaining expenditures			\$ (3,290,745.48)	\$ 557,457.58			
General Fund					\$9,000.00		
Month	(\$392,728.91)						
YTD	(\$548,457.58)						

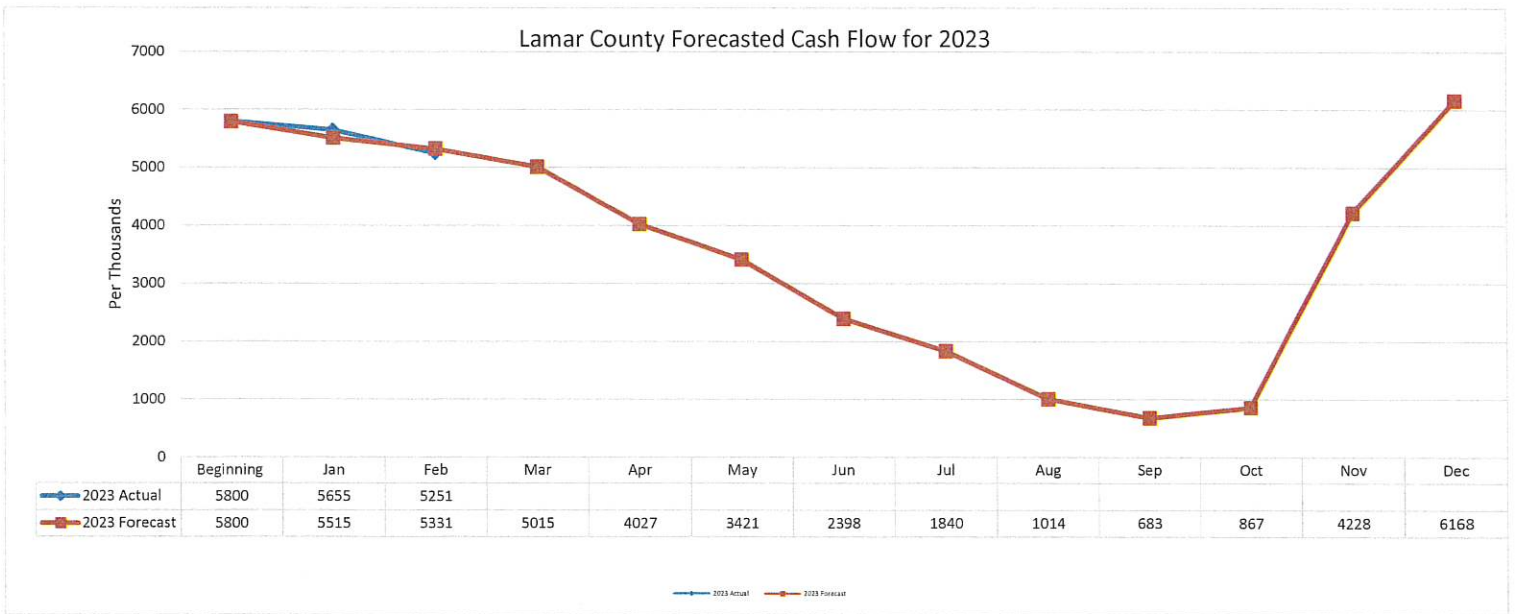
		3/13/2023	
	GENERAL FUND		
	Checking/Money Market Account		
	Sweeping/Reserve	\$4,500,000.00	
	ARP Grant	\$2,132,845.70	
	Construction	\$1,416,082.11	
	Sinking	\$120.96	
	TSPLOST	\$5,627,797.22	
	Hotel / Motel Tax	\$7,709.36	
	Payroll Checking 24237	\$1,151.27	
	General Fund 41178	\$508,205.54	
	E911 Landline 5200399	\$54,727.22	
	Recreation 0027	\$1,328.70	
	Jury Script 3376	\$2,138.29	
	Drug Fund	\$2,075.73	
	Capital Project	\$0.00	
	Total Cash:	\$14,254,182.10	
	GRAND TOTAL MONEY GENERAL FUND		\$14,254,182.10
	SPLOST FUNDS		
	SPLOST II	\$0.00	
	SPLOST III	\$646,988.23	
	Total Cash:	\$646,988.23	
	GRAND TOTAL MONEY SPLOST FUND		\$646,988.23
	GRAND TOTAL OF ALL MONIES		\$14,901,170.33
	2023 Line of Credit		
	Beginning Balance	Balance Received	Remaining Balance
General Fund	\$0.00	\$0.00	\$0.00
Note:			

LAMAR COUNTY CASH FLOW FORECAST

2023

	MONTHS												TOTALS
BEG BALANCE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
	5800	5655	5251	5251	5251	5251	5251	5251	5251	5251	5251	5251	
PROPERTY TAXES													0
SALES TAXES	144	141											286
OTHER REVENUE	556	486											1042
TOTAL RECEIPTS:	700	627	0	0	0	0	0	0	0	0	0	0	1327
PAYROLL	596	581											1177
OTHER EXPENDITURES	249	451											700
TOTAL DISBURSEMENTS:	-845	-1032	0	0	0	0	0	0	0	0	0	0	-1877
RECEIPTS LESS DISBURSEMENTS	5655	5251	5251	5251	5251	5251	5251	5251	5251	5251	5251	5251	-549
ENDING BALANCE/FUNDS													

	Beginning	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2023 Actual	5800	5655	5251										
2023 Forecast	5800	5515	5331	5015	4027	3421	2398	1840	1014	683	867	4228	6168

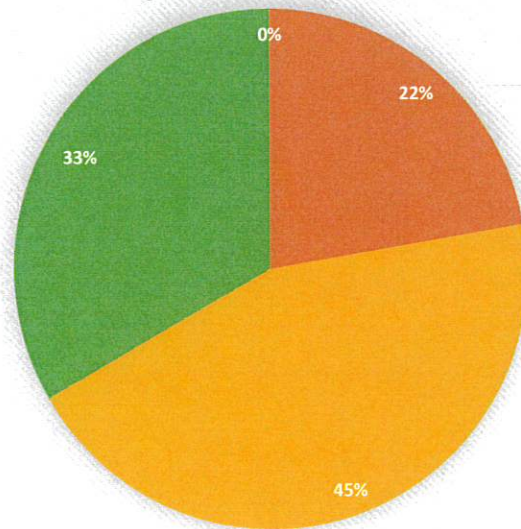


Note:

Lamar County Board of Commissioners
FY 2022-23 Program of Work
Updated February 9th, 2023

Program & Funding Source	Responsible Party	Status
Equipment & Vehicle Purchase		
1. Request to purchase two vehicles from SPLOST February 15th	Sheriff	All cars have been received.
Program & Funding Source	Responsible Party	Status
Park & Recreation Projects		
2. Lamar County Recreation Gym	County Administrator	All the updates have been completed, and we now need to update the bathrooms and the concession stand.
Program & Funding Source	Responsible Party	Status
Facilities Maintenance		
3. Windows for front of the courthouse	County Administrator	Requesting a quote for windows for front of the courthouse
Program & Funding Source	Responsible Party	Status
Other Projects		
4. High Falls Park Road Tower	Fire Chief	New tower is completed and the repeater is installed at 280 ft.
5. Renovation for New Administration Building	County Administrator	All walls have been completed with sheetrock, electrical, plumbing, etc. Waiting on a quote for a change order in the Board of Elections area. I will advise the board once I received the quote is requested.
6. Lamar County Animal Shelter	County Administrator	Received 1st draft and making modification. The Board has planned a ground breaking on March 16th.
7. TSPLOST Phase I	Public Works Director County Administrator Contractor: EXP	Award letter have send to approved vendors for the county's paving projects. Paving dates TBA
8. Courthouse Roof repairs	County Administrator	Receiving bids for the repairs of the roof.
9. Detention Cener roof repairs	County Administrator	Receiving bids for the repairs of the roof.

Program of Work Status

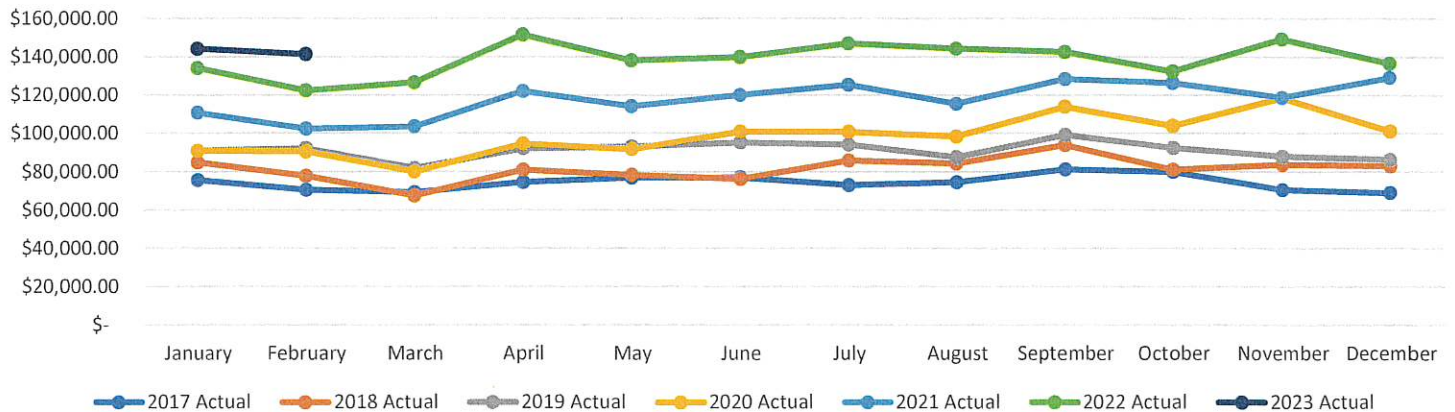


■ Completed
 ■ In Progress
 ■ Not Started
 ■ At Risk

Lamar County Board of Commissioners
LOCAL OPTION SALES TAX (LOST)
COLLECTION CHART

	2017	2018	2019	2020	2021	2022	2023
January	\$ 75,684.80	\$ 84,986.13	\$ 91,040.44	\$ 91,040.44	\$ 110,699.91	\$ 134,170.35	\$ 144,262.73
February	\$ 70,551.06	\$ 77,945.22	\$ 92,257.62	\$ 90,702.42	\$ 102,459.12	\$ 122,486.92	\$ 141,477.19
March	\$ 69,389.21	\$ 67,723.19	\$ 81,937.09	\$ 80,307.29	\$ 103,706.73	\$ 126,834.85	
April	\$ 74,582.07	\$ 81,188.19	\$ 92,156.95	\$ 94,685.71	\$ 122,076.76	\$ 151,640.34	
May	\$ 77,053.43	\$ 78,504.14	\$ 93,137.38	\$ 91,914.58	\$ 114,242.67	\$ 138,242.60	
June	\$ 76,999.79	\$ 76,362.85	\$ 95,398.61	\$ 101,204.58	\$ 120,072.99	\$ 139,959.53	
July	\$ 72,991.37	\$ 85,987.91	\$ 94,184.47	\$ 100,957.85	\$ 125,371.89	\$ 147,095.82	
August	\$ 74,611.22	\$ 84,448.08	\$ 87,689.50	\$ 98,504.15	\$ 115,494.38	\$ 144,408.00	
September	\$ 81,254.45	\$ 94,045.69	\$ 99,312.18	\$ 114,083.33	\$ 128,420.06	\$ 142,639.24	
October	\$ 80,085.53	\$ 81,332.86	\$ 92,618.09	\$ 104,136.06	\$ 126,459.65	\$ 132,550.99	
November	\$ 70,770.20	\$ 83,950.13	\$ 88,189.21	\$ 118,693.67	\$ 118,908.56	\$ 149,401.01	
December	\$ 69,122.33	\$ 83,237.08	\$ 86,503.72	\$ 101,433.44	\$ 129,184.43	\$ 136,768.93	
Total	\$ 893,095.46	\$ 979,711.47	\$ 1,094,425.26	\$ 1,187,663.52	\$ 1,417,097.15	\$ 1,666,198.58	\$ 285,739.92
Budget	\$ 870,000.00	\$ 900,000.00	\$ 772,027.00	\$ 947,076.00	\$ 1,000,865.00	\$ 1,200,000.00	
% Collect	103%	109%	142%	125%	142%	139%	
	\$ 74,424.62	FY 2017 Monthly average					
	\$ 81,642.62	FY 2018 Monthly average					
	\$ 91,202.11	FY 2019 Monthly average					
	\$ 98,971.96	FY 2020 Monthly average					
	\$ 118,091.43	FY 2021 Monthly average					
	\$ 138,849.88	FY 2022 Monthly average					
	\$ 142,869.96	FY 2023 Monthly average					

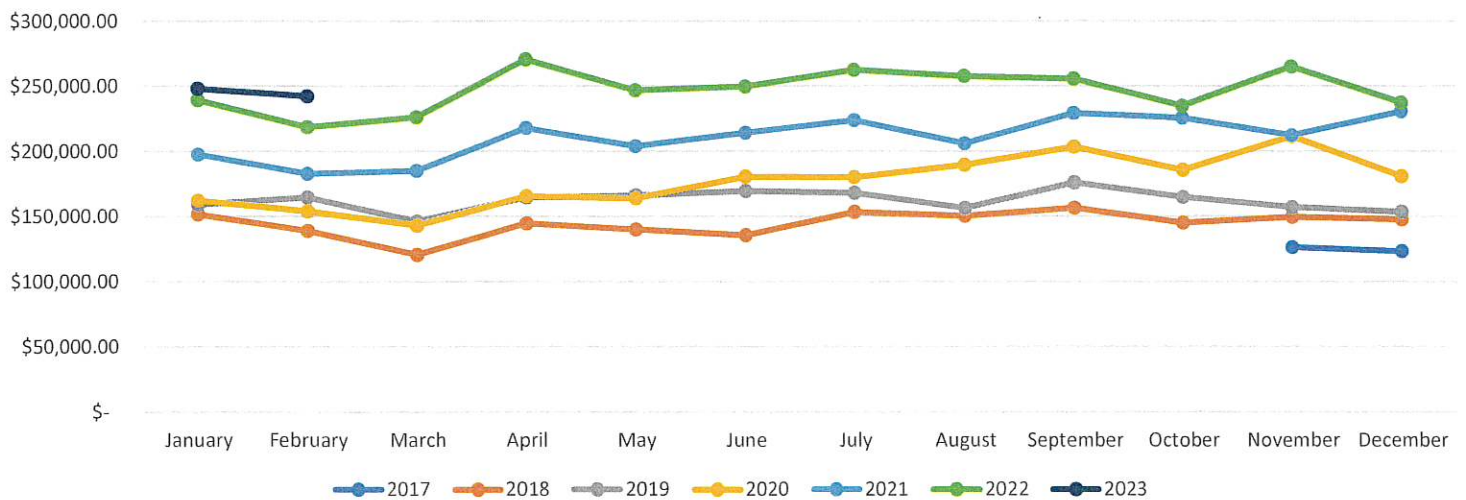
LOST Collections



Lamar County Board of Commissioners
2017 SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)
COLLECTION CHART

	2017	2018	2019	2020	2021	2022	2023
January		\$ 151,754.83	\$ 159,336.86	\$ 162,335.46	\$ 197,679.15	\$ 239,588.86	\$ 248,174.06
February		\$ 139,188.19	\$ 164,745.22	\$ 154,231.36	\$ 182,963.13	\$ 218,726.44	\$ 242,407.59
March		\$ 120,934.67	\$ 146,315.98	\$ 143,405.93	\$ 185,191.18	\$ 226,491.18	
April		\$ 144,974.58	\$ 164,565.44	\$ 165,823.44	\$ 217,995.09	\$ 270,786.43	
May		\$ 140,170.48	\$ 166,315.16	\$ 164,138.26	\$ 204,005.29	\$ 246,861.86	
June		\$ 135,805.45	\$ 169,591.03	\$ 180,722.40	\$ 214,415.88	\$ 249,927.78	
July		\$ 153,549.99	\$ 168,184.47	\$ 180,282.27	\$ 223,879.15	\$ 262,670.94	
August		\$ 150,741.17	\$ 156,588.01	\$ 189,757.66	\$ 206,240.54	\$ 257,871.18	
September		\$ 156,721.97	\$ 176,116.10	\$ 203,720.88	\$ 229,321.74	\$ 255,869.23	
October		\$ 145,230.52	\$ 164,959.93	\$ 185,957.37	\$ 225,821.45	\$ 235,091.21	
November	\$ 126,371.63	\$ 149,895.13	\$ 157,335.29	\$ 211,953.22	\$ 212,339.82	\$ 265,111.69	
December	\$ 123,219.17	\$ 147,715.87	\$ 153,677.18	\$ 181,128.59	\$ 230,686.62	237417.97	
Total	\$ 249,590.80	\$ 1,736,682.85	\$ 1,947,730.67	\$ 2,123,456.84	\$ 2,530,539.04	\$ 2,966,414.77	\$ 490,581.65
Budget	\$ 260,178.02	\$ 1,561,068.12	\$ 1,561,068.12	\$ 1,561,068.12	\$ 1,561,068.12	\$ 2,485,000.00	
% Collect	96%	111%	125%	136%	162%	119%	
Total to Date:	\$ 12,044,996.62 or an average of \$ 301,124.92 per month						
	\$ 124,795.40	FY 2017 Monthly average					
	\$ 144,723.57	FY 2018 Monthly average					
	\$ 162,310.89	FY 2019 Monthly average					
	\$ 176,954.74	FY 2020 Monthly average					
	\$ 210,878.25	FY 2021 Monthly average					
	\$ 247,201.23	FY 2022 Monthly average					
	\$ 245,290.83	FY 2023 Monthly average					

SPLOST III Collections



Lamar County Board of Commissioners
2021 TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (TSPLOST)
COLLECTION CHART

	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Actual	Actual
January		\$ 236,234.96				
February		\$ 217,824.81				
March						
April	\$ 33.48					
May	\$ 222,565.28					
June	\$ 229,848.97					
July	\$ 251,703.07					
August	\$ 235,608.02					
September	\$ 240,011.70					
October	\$ 215,855.17					
November	\$ 240,071.91					
December	\$ 216,764.89					
Total	\$ 1,852,462.49	\$ 454,059.77	\$ -	\$ -	\$ -	\$ -
Budget	\$ 1,600,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
% Collect	102.9%					
Total to Date:	or an average of \$ - per month					
	\$ 231,557.81	FY 2022 Monthly average				
	\$ 227,029.89	FY 2023 Monthly average				

