



## Lamar County Board of Commissioners

Lamar County  
408 Thomaston Street  
Barnesville, Georgia 30204

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

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

### Memorandum

**To:** Chairman and Members of the  
Lamar County Board of Commissioners  
**From:** Sean Townsend, County Administrator  
**Date:** July 18, 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 May 15, 2023
- The June 2023 Cash Flow Chart expenditure were a little higher due paying out May's LMIG Projects. The LMIG payments were forecasted in August from past trends.
- 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 June of April 2023

				% of Year Completed:			50.00%
Revenue	MTD	YTD	Run Rate	Projected Budget Difference	Budgeted	Balance of Budget	50.00%
General Fund							
Taxes/Fees	\$315,563.89	\$2,221,482.77	\$4,442,965.54	\$9,834,475.23	\$12,055,958.00	\$9,834,475.23	18.43%
Licenses & Permits	\$24,440.96	\$116,074.49	\$232,148.98	\$82,425.51	\$198,500.00	\$82,425.51	58.48%
Intergovernmental	\$7,107.00	\$514,265.70	\$1,028,531.40	\$59,502.30	\$573,768.00	\$59,502.30	89.63%
Charges for Services	\$20,043.21	\$158,600.96	\$317,201.92	\$356,703.04	\$515,304.00	\$356,703.04	30.78%
Fines/Forteitures	\$40,911.07	\$189,812.03	\$379,624.06	\$327,887.97	\$517,700.00	\$327,887.97	36.66%
Investment Income	\$46.14	\$247.10	\$494.20	-\$182.10	\$65.00	(\$182.10)	380.15%
Contrib/Donation Private	\$0.00	\$29,497.79	\$58,995.58	-\$29,497.79	\$0.00	(\$29,497.79)	100.00%
Miscellaneous (reimb property damage)	\$13,879.74	\$114,326.36	\$228,652.72	\$22,814.64	\$137,141.00	\$22,814.64	83.36%
Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
TOTAL:	\$421,992.01	\$3,344,307.20	\$6,688,614.40	\$10,654,128.80	\$13,998,436.00	\$10,654,128.80	23.89%
Expense	MTD	YTD	Run Rate	Projected Budget Difference	Budgeted	Balance of Budget	50.00%
General Fund							
Commissioners	\$547,318.99	\$1,069,110.48	\$2,138,220.96	\$390,455.52	\$1,459,566.00	\$390,455.52	73.25%
Board of Elections	\$12,707.22	\$128,708.90	\$257,417.80	\$195,090.10	\$323,799.00	\$195,090.10	39.75%
Tax Commissioner	\$23,999.83	\$150,451.04	\$300,902.08	\$190,542.96	\$340,994.00	\$190,542.96	44.12%
Courthouse Grounds & Public Bldg	\$36,644.28	\$225,591.70	\$451,183.40	\$239,205.30	\$464,797.00	\$239,205.30	48.54%
Tax Assessor	\$38,449.89	\$212,954.28	\$425,908.56	\$254,332.72	\$467,287.00	\$254,332.72	45.57%
Superior Court	\$1,396.69	\$316,843.89	\$633,687.78	\$287,882.11	\$604,726.00	\$287,882.11	52.39%
Clerk of Superior Court/Board of Equalizati	\$34,185.11	\$215,298.48	\$430,596.96	\$258,655.52	\$473,954.00	\$258,655.52	45.43%
District Attorney	\$1,861.75	\$16,542.39	\$33,084.78	\$17,235.61	\$33,778.00	\$17,235.61	48.97%
Magistrate Court	\$12,706.24	\$79,343.65	\$158,687.30	\$80,226.35	\$159,570.00	\$80,226.35	49.72%
Probate Court	\$22,771.45	\$144,952.69	\$289,905.38	\$165,446.31	\$310,399.00	\$165,446.31	46.70%
Sheriff	\$229,623.97	\$1,353,623.97	\$2,707,247.94	\$1,378,646.03	\$2,732,270.00	\$1,378,646.03	49.54%
Jail Operation & Building	\$144,491.69	\$721,226.25	\$1,442,452.50	\$621,280.75	\$1,342,507.00	\$621,280.75	53.72%
Fire Department	\$78,573.99	\$505,729.22	\$1,011,458.44	\$477,262.78	\$982,992.00	\$477,262.78	51.45%
EMS	\$66,416.00	\$398,496.00	\$796,992.00	\$375,801.00	\$774,297.00	\$0.00	0.00%
Coroner/Medical Examiner	\$1,660.42	\$15,025.29	\$30,050.58	\$15,797.71	\$30,823.00	\$15,797.71	48.75%
E-911	\$0.00	\$0.00	\$0.00	\$74,347.00	\$74,347.00	\$74,347.00	0.00%
EMA	\$4,300.17	\$23,528.13	\$47,056.26	\$22,621.87	\$46,150.00	\$22,621.87	50.98%
Public Works	\$419,626.97	\$840,704.83	\$1,681,409.66	\$904,230.17	\$1,744,935.00	\$904,230.17	48.18%
Public Health Administration	\$8,333.33	\$49,999.98	\$99,999.96	\$55,000.02	\$105,000.00	\$55,000.02	47.62%
DFCS	\$1,458.33	\$8,749.98	\$17,499.96	\$10,750.02	\$19,500.00	\$10,750.02	44.87%
Senior Citizens	\$11,468.39	\$116,632.81	\$233,265.62	\$109,494.19	\$226,127.00	\$109,494.19	51.58%
Public Transportation	\$0.00	\$0.00	\$0.00	\$17,900.00	\$17,900.00	\$17,900.00	0.00%
Recreation/facilities/museum & Ag Arena	\$31,239.82	\$218,892.76	\$437,785.52	\$270,539.24	\$489,432.00	\$270,539.24	44.72%
Library	\$24,368.58	\$146,211.48	\$292,422.96	\$146,211.52	\$292,423.00	\$146,211.52	50.00%
Consevation Administration & Forest Reso	\$13,377.44	\$36,546.99	\$73,093.98	\$26,753.01	\$63,300.00	\$26,753.01	57.74%
UGA County Extension	\$5,889.69	\$30,210.16	\$60,420.32	\$74,632.84	\$104,843.00	\$74,632.84	28.81%
Zoning	\$18,985.36	\$127,113.77	\$254,227.54	\$106,606.23	\$233,720.00	\$106,606.23	54.39%
Economic Development/IDA	\$5,833.33	\$34,999.98	\$69,999.96	\$35,000.02	\$70,000.00	\$35,000.02	50.00%
TOTAL:	\$1,797,688.93	\$7,187,489.10	\$14,374,978.20	\$6,801,946.90	\$13,989,436.00	\$6,801,946.90	51.38%
This is the difference between remaining revenue collection and remaining expenditures			\$ (7,686,363.80)	\$ 3,852,181.90			
General Fund					\$9,000.00		
Month	(\$1,375,696.92)						
YTD	(\$3,843,181.90)						

		7/12/2023	
	<b>GENERAL FUND</b>		
	<b>Checking/Money Market Account</b>		
	Sweeping/Reserve	\$1,332,159.85	
	ARP Grant	\$1,207,810.52	
	Construction	\$546,862.88	
	Sinking	\$680.68	
	TSPLST	\$3,471,849.68	
	TSPLST Sinking	\$1,116,429.76	
	Hotel / Motel Tax	\$9,516.54	
	Payroll Checking 24237	\$178,463.61	
	General Fund 41178	\$683,052.28	
	E911 Landline 5200399	\$36,190.41	
	Recreation 0027	\$2,149.20	
	Jury Script 3376	\$1,881.74	
	Drug Fund	\$394.67	
	Capital Project	\$0.00	
	<b>Total Cash:</b>	<b>\$8,587,441.82</b>	
	<b>GRAND TOTAL MONEY GENERAL FUND</b>	<b>\$8,587,441.82</b>	
	<b>SPLOST FUNDS</b>		
	SPLOST II	\$0.00	
	SPLOST III	\$310,282.51	
	<b>Total Cash:</b>	<b>\$310,282.51</b>	
	<b>GRAND TOTAL MONEY SPLOST FUND</b>	<b>\$310,282.51</b>	
	<b>GRAND TOTAL OF ALL MONIES</b>	<b>\$8,897,724.33</b>	
	<b>2023 Line of Credit</b>		
	<b>Beginning Balance</b>	<b>Balance Received</b>	<b>Remaining Balance</b>
General Fund	\$0.00	\$0.00	\$0.00
Note:			

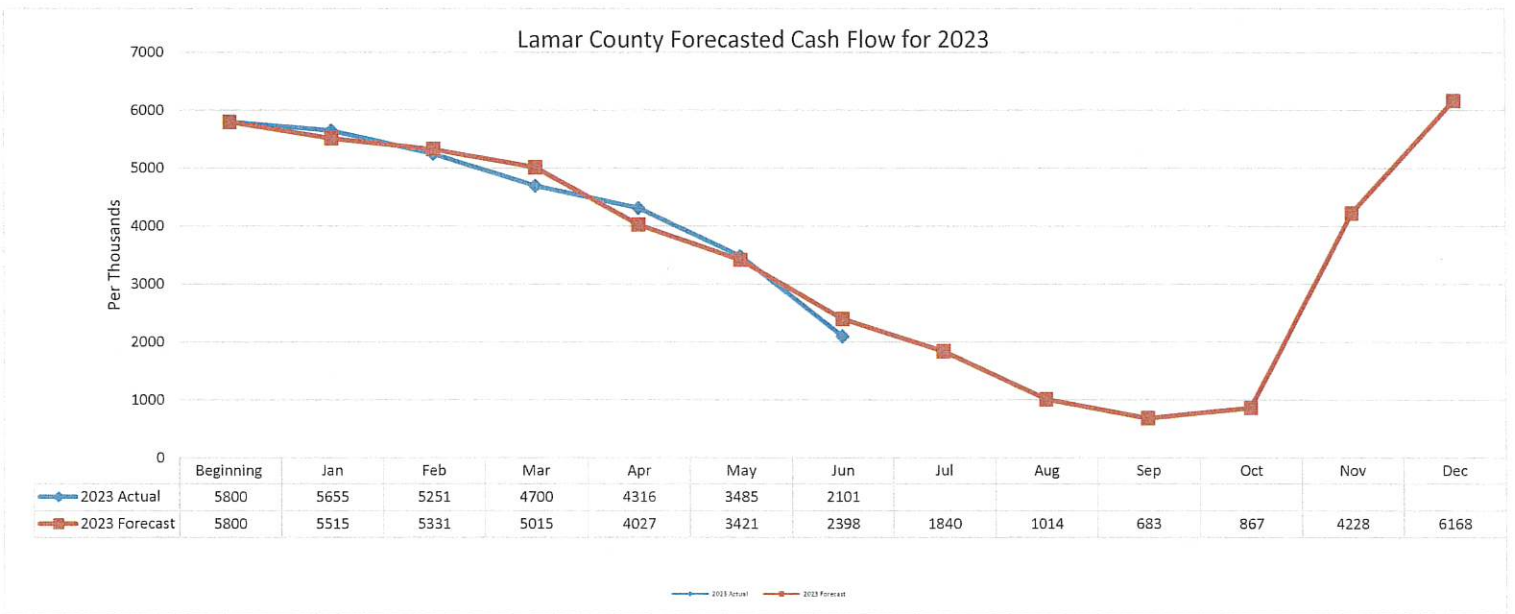


# LAMAR COUNTY CASH FLOW FORECAST

2023

	MONTHS												TOTALS
BEG BALANCE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
	5800	5655	5251	4700	4316	3485	2101	2101	2101	2101	2101	2101	
PROPERTY TAXES													0
SALES TAXES	144	141	129	153	139	141							848
OTHER REVENUE	556	486	332	600	241	281							2496
TOTAL RECEIPTS:	700	627	461	753	380	422	0	0	0	0	0	0	3344
PAYROLL	596	581	626	594	783	646							3826
OTHER EXPENDITURES	249	451	386	543	427	1161							3217
TOTAL DISBURSEMENTS:	-845	-1032	-1012	-1137	-1210	-1806	0	0	0	0	0	0	-7043
RECEIPTS LESS DISBURSEMENTS	5655	5251	4700	4316	3485	2101	2101	2101	2101	2101	2101	2101	-3699
ENDING BALANCE/FUNDS													

	Beginning	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2023 Actual	5800	5655	5251	4700	4316	3485	2101						
2023 Forecast	5800	5515	5331	5015	4027	3421	2398	1840	1014	683	867	4228	6168

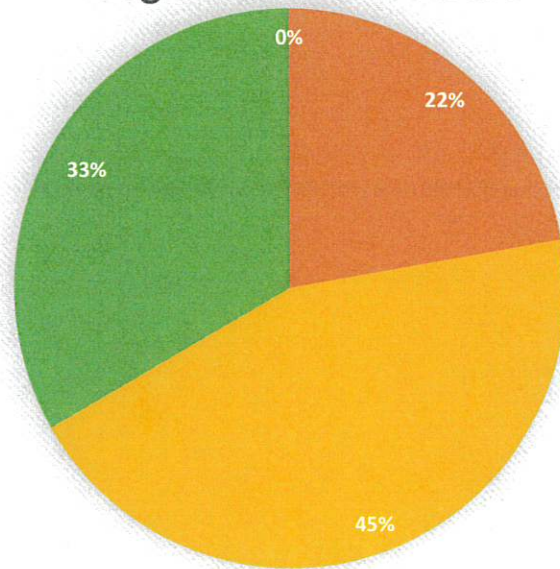


Note:

**Lamar County Board of Commissioners**  
**FY 2022-23 Program of Work**  
**Updated July 12th, 2023**

Program & Funding Source	Responsible Party	Status
<b>Equipment &amp; Vehicle Purchase</b>		
1. Request to purchase two vehicles from SPLOST February 15th	Sheriff	All cars have been received.
Program & Funding Source	Responsible Party	Status
<b>Park &amp; Recreation Projects</b>		
2. Lamar County Recreation Gym	County Administrator	Emergery Lights, exits lights, and the panel box has completed.
Program & Funding Source	Responsible Party	Status
<b>Facilities Maintenance</b>		
3. Windows for front of the courthouse	County Administrator	Requesting a quote for windows for front of the courthouse
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	Project manager is project July 31st as completion date. This week flooring should start, installation of bathroom, and finishing touch should start this week.
6. Lamar County Animal Shelter	County Administrator	Bids have been received and will be presented to the board July 13th in the Workshop.
7. TSPLOST Phase I	Public Works Director Contractor: EXP	EXP is inspecting the paving for payment
8. Courthouse Roof repairs	County Administrator	Bids have been received and will be presented to the board July 13th in the Workshop.
9. Detention Cener roof repairs	County Administrator	Bids have been received and will be presented to the board July 13th in the Workshop.

**Program of Work Status**



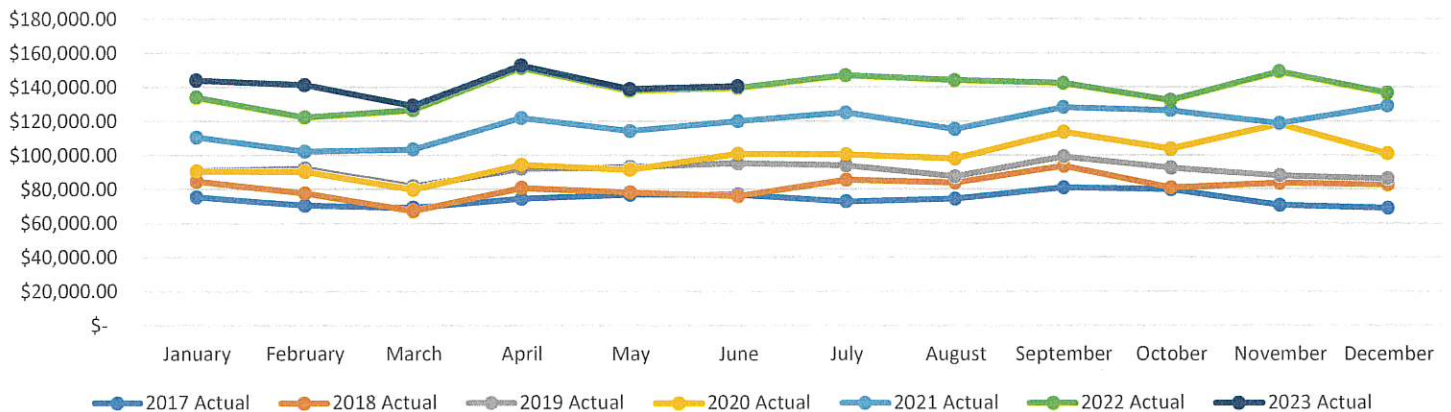
■ Completed 
 ■ In Progress 
 ■ Not Started 
 ■ At Risk



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	\$ 129,354.71
April	\$ 74,582.07	\$ 81,188.19	\$ 92,156.95	\$ 94,685.71	\$ 122,076.76	\$ 151,640.34	\$ 152,932.85
May	\$ 77,053.43	\$ 78,504.14	\$ 93,137.38	\$ 91,914.58	\$ 114,242.67	\$ 138,242.60	\$ 139,018.05
June	\$ 76,999.79	\$ 76,362.85	\$ 95,398.61	\$ 101,204.58	\$ 120,072.99	\$ 139,959.53	\$ 140,697.09
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	\$ 847,742.62
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					
	\$ 141,290.44	FY 2023 Monthly average					

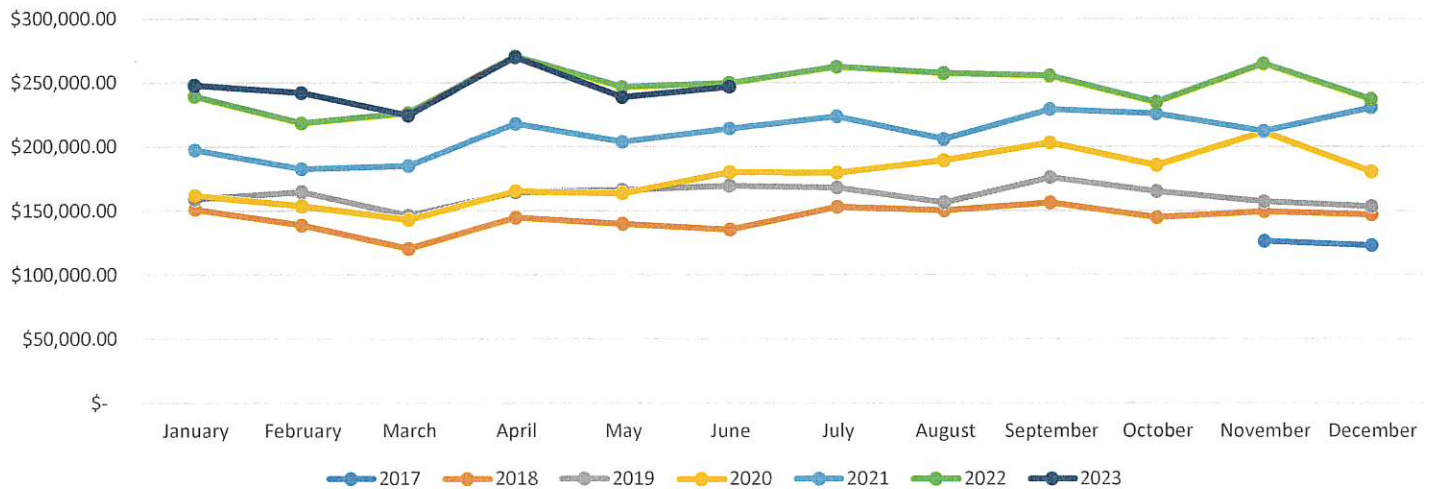
LOST Collections



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	\$ 224,582.24
April		\$ 144,974.58	\$ 164,565.44	\$ 165,823.44	\$ 217,995.09	\$ 270,786.43	\$ 270,122.08
May		\$ 140,170.48	\$ 166,315.16	\$ 164,138.26	\$ 204,005.29	\$ 246,861.86	\$ 238,739.43
June		\$ 135,805.45	\$ 169,591.03	\$ 180,722.40	\$ 214,415.88	\$ 249,927.78	\$ 247,005.07
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	\$ 237,417.97	
Total	\$ 249,590.80	\$ 1,736,682.85	\$ 1,947,730.67	\$ 2,123,456.84	\$ 2,530,539.04	\$ 2,966,414.77	\$ 1,471,030.47
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:	\$ 13,025,445.44 or an average of \$ 325,636.14 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					
	\$ 245,171.75	FY 2023 Monthly average					

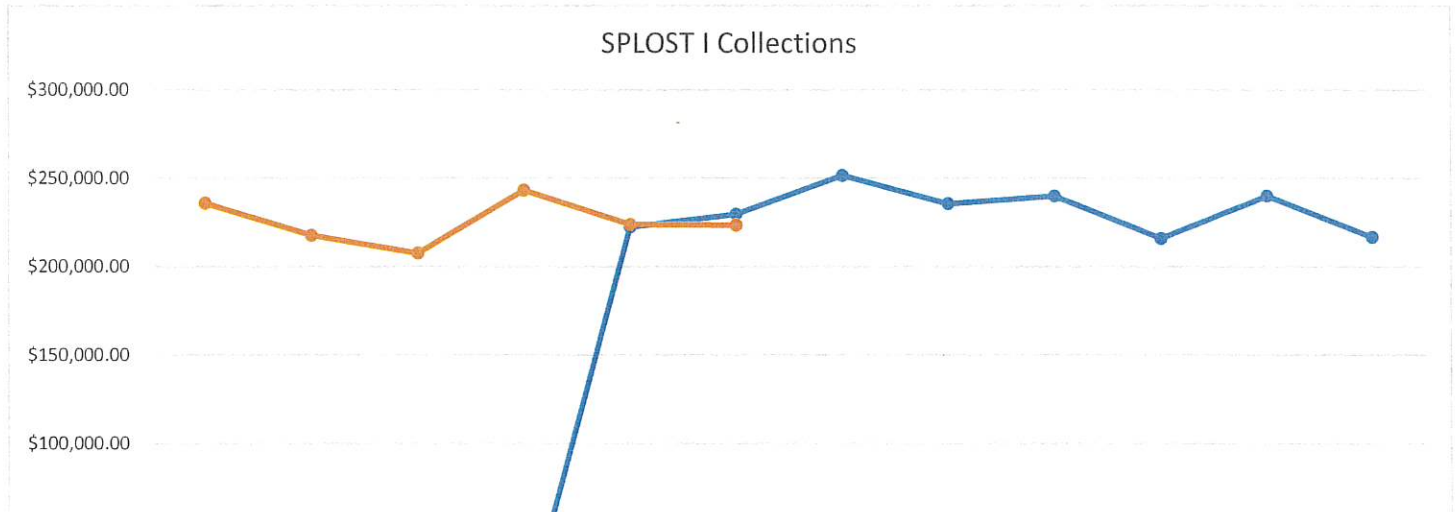
SPLOST III Collections





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

	2022	2023	2024	2025	2026	2027
January		\$ 236,234.96				
February		\$ 217,824.81				
March		\$ 207,797.83				
April	\$ 33.48	\$ 243,565.03				
May	\$ 222,565.28	\$ 224,099.36				
June	\$ 229,848.97	\$ 223,695.89				
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	\$ 1,353,217.88	\$ -	\$ -	\$ -	\$ -
Budget	\$ 1,600,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
% Collect	102.9%					
Total to Date:	or an average of \$ - per month					
	\$ 231,557.81	FY 2022 Monthly average				
	\$ 225,536.31	FY 2023 Monthly average				





Adding Roadside mowing to 2024 Budget

2024

**Public Works -M&O**

Salaries- (4) Employees	\$ 124,800.00
FICA	\$ 8,186.88
Medicare	\$ 1,809.60
Group Insurance	\$ 48,000.00
Uniform	\$ 3,120.00
Fuel	\$ 20,000.00
M&R Equipment	\$ 20,000.00
Worker Comp	\$ 1,584.00
Subtotal:	\$ 227,500.48

**Equipment- Capital Outlay- Not Budgeted in the New SPLOST**

Massey Fergusson 5710 Tractor	4	\$ 83,173.74	\$ 332,694.96
Bush Hog 316 Rotary Cutter- 6 Foot	3	\$ 7,316.60	\$ 21,949.80
Bush Hog 4110 10 foot Mower	1	\$ 25,795.20	\$ 25,795.20
Crew Truck	1	\$ 45,000.00	\$ 45,000.00
Total			\$ 425,439.96

Total Increase: \$ 652,940.44