



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: January 17th, 2023
RE: County Administrator's Report

FY 2022 Budget and Financial Review

- Finance Report by Department and Revenue Sources
- Cash and TAN Balances as of January 11th, 2023
- December 2022 Cash Flow Chart- The December 2022 trends are above the forecast by 2.19%. The 2023 Cash Flow Chart has been projected and is below the 2022 Cash Flow Chart.
- FY 2022 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 December 2022

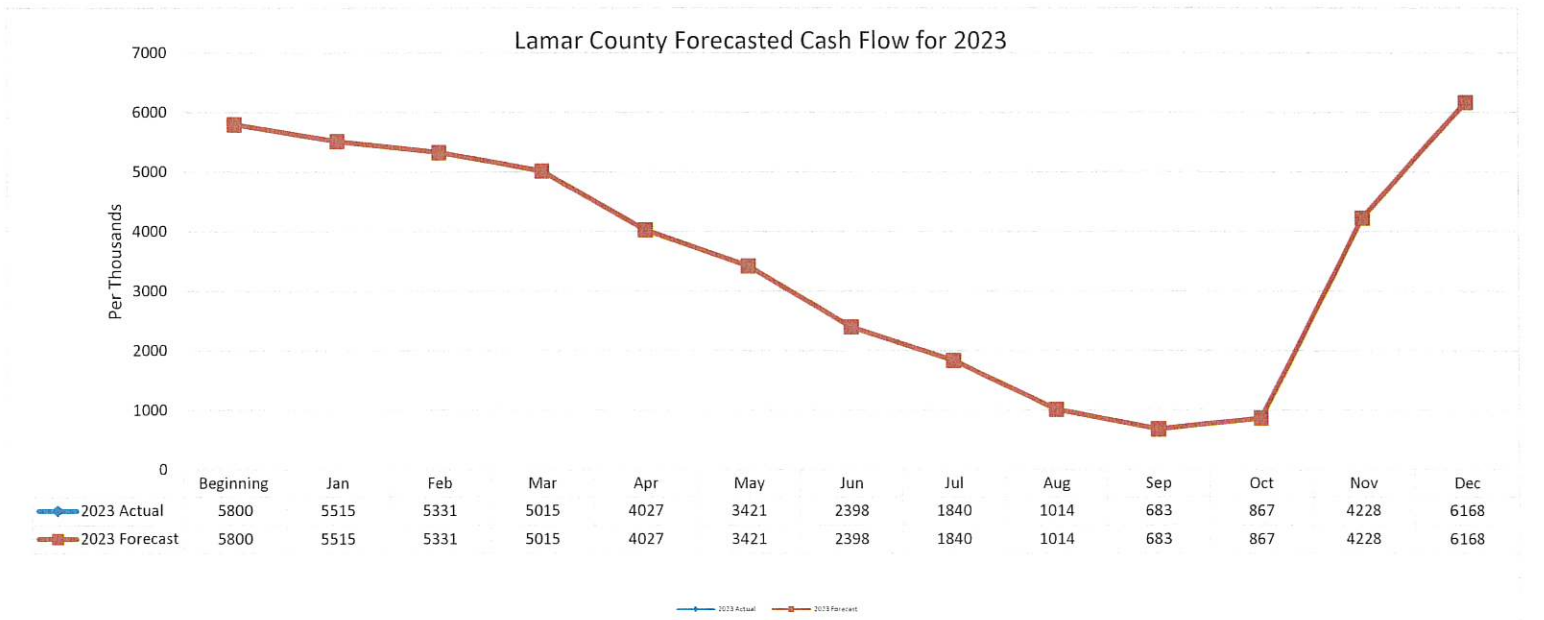
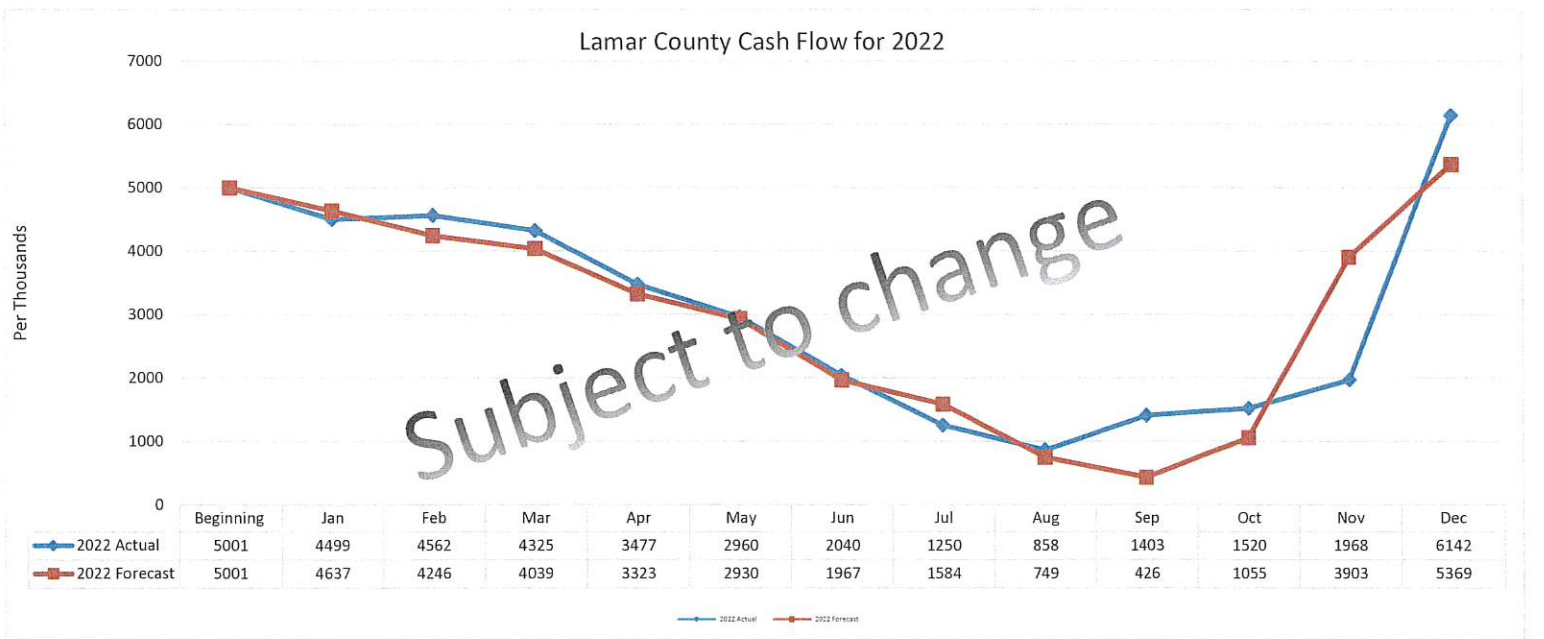
% of Year Completed:								100.00%
Revenue	MTD	YTD	Run Rate	Projected Budget Difference	Budgeted	Balance of Budget	100.00%	
General Fund								
Taxes/Fees	\$4,935,847.02	\$11,339,773.61	\$11,339,773.61	-\$208,148.61	\$11,131,625.00	(\$208,148.61)	101.87%	
Licenses & Permits	\$9,482.30	\$223,535.33	\$223,535.33	-\$20,735.33	\$202,800.00	(\$20,735.33)	110.22%	
Intergovernmental	\$7,103.00	\$234,140.44	\$234,140.44	\$723,664.56	\$957,805.00	\$723,664.56	24.45%	
Charges for Services	\$217,863.47	\$583,225.85	\$583,225.85	-\$27,944.85	\$555,281.00	(\$27,944.85)	105.03%	
Fines/Fortitures	\$49,986.75	\$465,672.79	\$465,672.79	\$73,560.21	\$539,233.00	\$73,560.21	86.36%	
Investment Income	\$71.16	\$154.31	\$154.31	\$15.69	\$170.00	\$15.69	90.77%	
Contrib/Donation Private	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	0.00%	
Miscellaneous (reimb property damage)	\$18,663.10	\$288,892.96	\$288,892.96	-\$90,658.96	\$198,234.00	(\$90,658.96)	145.73%	
Other Financing Sources	\$0.00	\$748,818.99	\$748,818.99	\$0.00	\$0.00	(\$748,818.99)	100.00%	
TOTAL:	\$5,239,016.80	\$13,884,214.28	\$13,884,214.28	\$451,252.71	\$13,586,648.00	(\$297,566.28)	102.19%	
Expense	MTD	YTD	Run Rate	Projected Budget Difference	Budgeted	Balance of Budget	100.00%	
General Fund								
Commissioners	\$63,603.85	\$1,106,169.44	\$1,106,169.44	\$411,436.56	\$1,517,606.00	\$411,436.56	72.89%	
Board of Elections	\$43,584.70	\$302,503.37	\$302,503.37	\$5,927.63	\$308,431.00	\$5,927.63	98.08%	
Tax Commissioner	\$21,319.05	\$286,869.50	\$286,869.50	\$26,707.50	\$313,577.00	\$26,707.50	91.48%	
Courthouse Grounds & Public Bldg	\$33,191.90	\$428,767.07	\$428,767.07	\$4,564.93	\$433,332.00	\$4,564.93	98.95%	
Tax Assessor	\$43,679.54	\$376,382.30	\$376,382.30	\$22,745.70	\$399,128.00	\$22,745.70	94.30%	
Superior Court	\$1,064.61	\$527,229.15	\$527,229.15	\$53,585.85	\$580,815.00	\$53,585.85	90.77%	
Clerk of Superior Court/Board of Equalization	\$42,910.73	\$410,757.88	\$410,757.88	\$18,544.12	\$429,302.00	\$18,544.12	95.68%	
District Attorney	\$2,665.52	\$32,628.19	\$32,628.19	\$1,149.81	\$33,778.00	\$1,149.81	96.60%	
Magistrate Court	\$9,973.85	\$134,332.25	\$134,332.25	\$29,018.75	\$163,351.00	\$29,018.75	82.24%	
Probate Court	\$26,027.92	\$286,045.40	\$286,045.40	\$1,668.40	\$284,377.00	\$1,668.40	100.59%	
Sheriff	\$244,082.77	\$2,748,338.88	\$2,748,338.88	\$263,123.88	\$2,485,215.00	\$263,123.88	110.59%	
Jail Operation & Building	\$93,993.84	\$1,159,709.04	\$1,159,709.04	\$256,667.96	\$1,416,377.00	\$256,667.96	81.88%	
Fire Department	\$82,776.01	\$874,870.94	\$874,870.94	\$37,567.06	\$912,438.00	\$37,567.06	95.88%	
EMS	\$66,416.00	\$698,554.00	\$698,554.00	\$0.00	\$698,554.00	\$0.00	0.00%	
Coroner/Medical Examiner	\$3,185.20	\$23,474.95	\$23,474.95	\$4,472.05	\$27,947.00	\$4,472.05	84.00%	
E-911	\$0.00	\$5,347.27	\$5,347.27	\$139,232.73	\$144,580.00	\$139,232.73	3.70%	
EMA	\$2,657.71	\$39,309.02	\$39,309.02	\$13,971.98	\$53,281.00	\$13,971.98	73.78%	
Public Works	\$148,646.67	\$1,879,942.00	\$1,879,942.00	\$42,417.00	\$1,922,359.00	\$42,417.00	97.79%	
Public Health Administration	\$8,333.33	\$105,999.96	\$105,999.96	\$999.96	\$105,000.00	\$999.96	100.95%	
DFCS	\$1,250.00	\$16,350.00	\$16,350.00	\$150.00	\$16,500.00	\$150.00	99.09%	
Senior Citizens	\$26,912.59	\$204,526.87	\$204,526.87	\$8,697.87	\$195,829.00	\$8,697.87	104.44%	
Public Transportation	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	0.00%	
Recreation/facilities/museum & Ag Arena	\$33,617.01	\$415,882.06	\$415,882.06	\$18,889.94	\$434,772.00	\$18,889.94	95.66%	
Library	\$23,139.42	\$277,673.04	\$277,673.04	\$0.04	\$277,673.00	\$0.04	100.00%	
Conservation Administration & Forest Reso	\$3,830.43	\$58,659.64	\$58,659.64	\$684.36	\$59,344.00	\$684.36	98.85%	
UGA County Extension	\$6,570.77	\$71,290.80	\$71,290.80	\$6,518.20	\$77,809.00	\$6,518.20	91.62%	
Zoning	\$16,412.92	\$212,400.96	\$212,400.96	\$2,872.04	\$215,273.00	\$2,872.04	98.67%	
Economic Development/IDA	\$5,833.33	\$69,999.96	\$69,999.96	\$0.04	\$70,000.00	\$0.04	100.00%	
TOTAL:	\$1,055,679.67	\$12,754,013.94	\$12,754,013.94	\$832,634.06	\$13,586,648.00	\$832,634.06	93.87%	
This is the difference between remaining revenue collection and remaining expenditures			\$ 1,130,200.34	\$ (381,381.35)				
General Fund					\$0.00			
Month	\$4,183,337.13							
YTD	\$1,130,200.34							

		1/11/2023	
	GENERAL FUND		
	Checking/Money Market Account		
	ARP Grant	\$2,303,425.35	
	Construction	\$1,678,811.39	
	Sinking	\$132.95	
	TSPLOST	\$5,667,340.45	
	Hotel / Motel Tax	\$7,123.32	
	Payroll Checking 24237	\$166,956.99	
	General Fund 41178	\$5,827,007.25	
	E911 Landline 5200399	\$50,045.39	
	Recreation 0027	\$5,188.20	
	Jury Script 3376	\$2,148.29	
	Drug Fund	\$4,209.31	
	Capital Project	\$0.00	
	Total Cash:	\$15,712,388.89	
	GRAND TOTAL MONEY GENERAL FUND		\$15,712,388.89
	SPLOST FUNDS		
	SPLOST II	\$0.00	
	SPLOST III	\$959,677.23	
	Total Cash:	\$959,677.23	
	GRAND TOTAL MONEY SPLOST FUND		\$959,677.23
	GRAND TOTAL OF ALL MONIES		\$16,672,066.12
	2022 Line of Credit		
	Beginning Balance	Balance Received	Remaining Balance
General Fund	\$0.00	\$0.00	\$0.00
Note:			

LAMAR COUNTY CASH FLOW FORECAST

2022

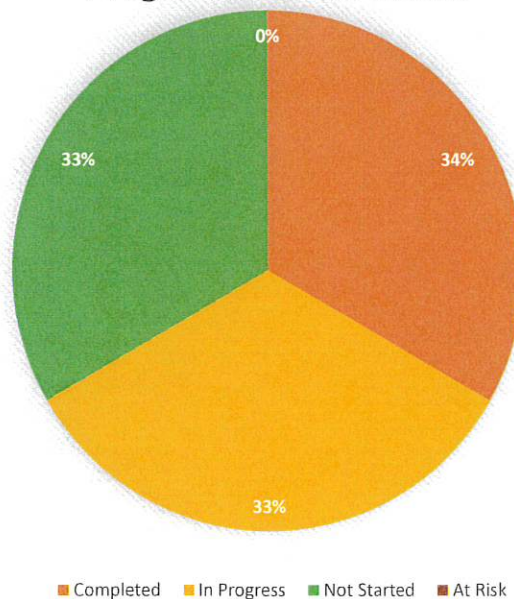
	MONTHS	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS
BEG BALANCE		5001	4499	4562	4325	3477	2960	2040	1250	858	1403	1520	1968	
PROPERTY TAXES											601	704	4049	5354
SALES TAXES		134	122	127	152	138	140	147	147	143	133	149	137	1669
OTHER REVENUE		153	763	465	355	239	327	252	248	1169	1200	637	1053	6860
TOTAL RECEIPTS:		287	885	592	507	378	467	399	395	1312	1934	1490	5239	13883
PAYROLL		521	544	517	901	524	725	935	259	527	527	738	539	7257
OTHER EXPENDITURES		267	278	313	454	370	662	252	529	240	1291	303	526	5485
TOTAL DISBURSEMENTS:		-789	-822	-829	-1355	-894	-1387	-1188	-787	-767	-1817	-1041	-1066	-12743
RECEIPTS LESS DISBURSEMENTS		4499	4562	4325	3477	2960	2040	1250	858	1403	1520	1968	6142	1141
ENDING BALANCE/FUNDS														
	Beginning	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2022 Actual	5001	4499	4562	4325	3477	2960	2040	1250	858	1403	1520	1968	6142	
2022 Forecast	5001	4637	4246	4039	3323	2930	1967	1584	749	426	1055	3903	5369	



Lamar County Board of Commissioners
FY 2022 Program of Work
Updated January 11th, 2023

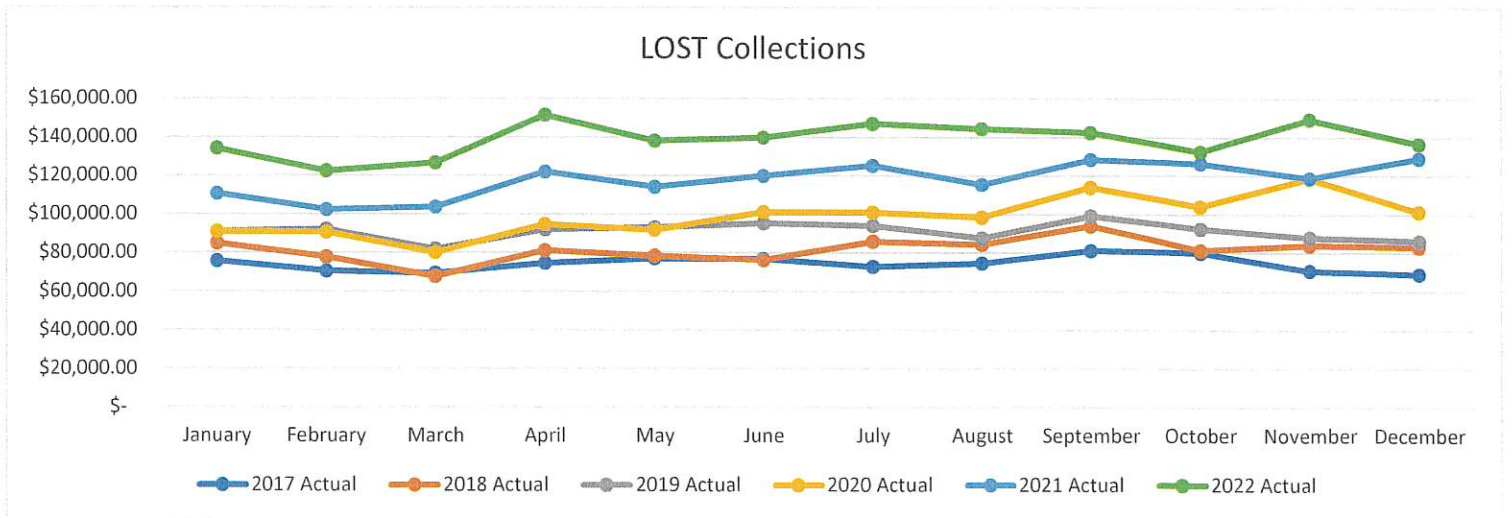
Program & Funding Source	Responsible Party	Status
Equipment & Vehicle Purchase		
1. Request to purchase two vehicles from SPLOST February 15th	Sheriff	Cars have ordered and approved by the Board.
Program & Funding Source	Responsible Party	Status
Park & Recreation Projects		
2. Lamar County Recreation Gym	County Administrator	The insulation is complete and basketball goals have been installed. Public works has been working on the grading in back to help the drainage in back of gym. The heating & cooling systems are in and should be installed after the grading is done.
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	Hogan has demo the building and started the plumbing and the H&C systems have been removed.
6. Lamar County Animal Shelter	County Administrator	Working out the final details to start the process with the Architects.
7. TSPLOST Phase I	Public Works Director County Administrator Contractor: EXP	Bids have been received and reviewed to present to the board for approval at the January 17th Regular Business meeting.

Program of Work Status



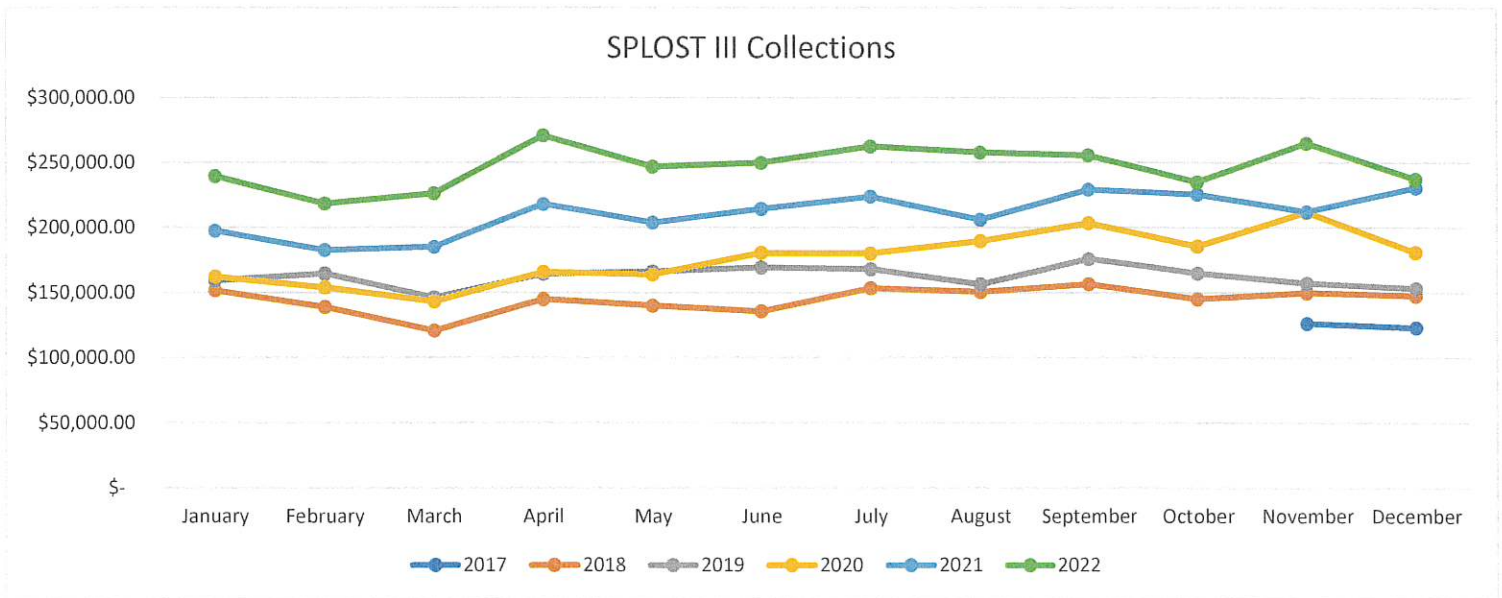
Lamar County Board of Commissioners
LOCAL OPTION SALES TAX (LOST)
COLLECTION CHART

	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	
February	\$ 70,551.06	\$ 77,945.22	\$ 92,257.62	\$ 90,702.42	\$ 102,459.12	\$ 122,486.92	
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	
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					



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	
February		\$ 139,188.19	\$ 164,745.22	\$ 154,231.36	\$ 182,963.13	\$ 218,726.44	
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	\$ -
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:	\$ 11,554,414.97 or an average of \$ 288,860.37 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					



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						
February						
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	\$ -	\$ -	\$ -	\$ -	\$ -
Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% Collect	102.9%					
Total to Date:	or an average of \$ - per month					
	\$ 231,557.81	FY 2022 Monthly average				
	\$ -	FY 2023 Monthly average				

