



## Lamar County Board of Commissioners

Lamar County  
408 Thomaston Street  
Barnesville, Georgia 30204

Ryan 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 Kilchriss, Human Resources/Payroll

### Memorandum

**To:** Chairman and Members of the  
Lamar County Board of Commissioners  
**From:** Sean Townsend, County Administrator  
**Date:** May 16, 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 April 2023 Cash Flow Chart is running higher 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 April 2023

% of Year Completed:							33.33%
Revenue	MTD	YTD	Run Rate	Projected Budget Difference	Budgeted	Balance of Budget	33.33%
<b>General Fund</b>							
Taxes/Fees	\$1,283,496.68	\$2,289,661.71	\$6,868,985.13	\$9,766,296.29	\$12,055,958.00	\$9,766,296.29	18.99%
Licenses & Permits	\$15,608.72	\$69,146.75	\$207,440.25	\$129,353.25	\$198,500.00	\$129,353.25	34.83%
Intergovernmental	\$13,471.45	\$507,158.70	\$1,521,476.10	\$66,609.30	\$573,768.00	\$66,609.30	88.39%
Charges for Services	\$26,029.89	\$93,405.90	\$280,217.70	\$421,898.10	\$515,304.00	\$421,898.10	18.13%
Fines/Fortitures	\$41,104.03	\$112,487.07	\$337,461.21	\$405,212.93	\$517,700.00	\$405,212.93	21.73%
Investment Income	\$0.00	\$182.36	\$547.08	-\$117.36	\$65.00	(\$117.36)	280.55%
Contrib/Donation Private	\$0.00	\$29,497.79	\$88,493.37	-\$29,497.79	\$0.00	(\$29,497.79)	100.00%
Miscellaneous (reimb property damage)	\$29,278.23	\$96,159.44	\$288,478.32	\$40,981.56	\$137,141.00	\$40,981.56	70.12%
Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
<b>TOTAL:</b>	<b>\$1,408,989.00</b>	<b>\$3,197,699.72</b>	<b>\$9,593,099.16</b>	<b>\$10,800,736.28</b>	<b>\$13,998,436.00</b>	<b>\$10,800,736.28</b>	<b>22.84%</b>
Expense	MTD	YTD	Run Rate	Projected Budget Difference	Budgeted	Balance of Budget	33.33%
<b>General Fund</b>							
Commissioners	\$170,427.44	\$401,749.62	\$1,205,248.86	\$1,057,816.38	\$1,459,566.00	\$1,057,816.38	27.53%
Board of Elections	\$24,846.71	\$91,277.12	\$273,831.36	\$232,521.88	\$323,799.00	\$232,521.88	28.19%
Tax Commissioner	\$20,581.43	\$95,545.28	\$286,635.84	\$245,448.72	\$340,994.00	\$245,448.72	28.02%
Courthouse Grounds & Public Bldg	\$30,853.07	\$148,589.76	\$445,769.28	\$316,207.24	\$464,797.00	\$316,207.24	31.97%
Tax Assessor	\$32,732.49	\$122,847.18	\$368,541.54	\$344,439.82	\$467,287.00	\$344,439.82	26.29%
Superior Court	\$129,538.79	\$281,422.17	\$844,266.51	\$323,303.83	\$604,726.00	\$323,303.83	46.54%
Clerk of Superior Court/Board of Equalizati	\$38,179.14	\$141,634.07	\$424,902.21	\$332,319.93	\$473,954.00	\$332,319.93	29.88%
District Attorney	\$2,660.04	\$11,337.07	\$34,011.21	\$22,440.93	\$33,778.00	\$22,440.93	33.56%
Magistrate Court	\$13,362.65	\$51,881.57	\$155,644.71	\$107,688.43	\$159,570.00	\$107,688.43	32.51%
Probate Court	\$23,154.29	\$94,343.22	\$283,029.66	\$216,055.78	\$310,399.00	\$216,055.78	30.39%
Sheriff	\$191,843.28	\$885,673.30	\$2,657,019.90	\$1,846,596.70	\$2,732,270.00	\$1,846,596.70	32.42%
Jail Operation & Building	\$114,499.73	\$455,375.75	\$1,366,127.25	\$887,131.25	\$1,342,507.00	\$887,131.25	33.92%
Fire Department	\$88,079.11	\$331,684.05	\$995,052.15	\$651,307.95	\$982,992.00	\$651,307.95	33.74%
EMS	\$66,416.00	\$265,664.00	\$796,992.00	\$508,633.00	\$774,297.00	\$0.00	0.00%
Coroner/Medical Examiner	\$1,815.30	\$9,535.79	\$28,607.37	\$21,287.21	\$30,823.00	\$21,287.21	30.94%
E-911	\$0.00	\$0.00	\$0.00	\$74,347.00	\$74,347.00	\$74,347.00	0.00%
EMA	\$3,891.36	\$15,622.59	\$46,867.77	\$30,527.41	\$46,150.00	\$30,527.41	33.85%
Public Works	\$59,240.09	\$290,491.12	\$871,473.36	\$1,454,443.88	\$1,744,935.00	\$1,454,443.88	16.65%
Public Health Administration	\$8,333.33	\$33,333.33	\$99,999.99	\$71,666.67	\$105,000.00	\$71,666.67	31.75%
DFCS	\$1,458.33	\$5,833.32	\$17,499.96	\$13,666.68	\$19,500.00	\$13,666.68	29.91%
Senior Citizens	\$23,616.16	\$78,148.57	\$234,445.71	\$147,978.43	\$226,127.00	\$147,978.43	34.56%
Public Transportation	\$0.00	\$0.00	\$0.00	\$17,900.00	\$17,900.00	\$17,900.00	0.00%
Recreation/facilities/museum & Ag Arena	\$38,603.57	\$135,293.23	\$405,879.69	\$354,138.77	\$489,432.00	\$354,138.77	27.64%
Library	\$24,368.58	\$97,474.32	\$292,422.96	\$194,948.68	\$292,423.00	\$194,948.68	33.33%
Conservation Administration & Forest Reso	\$4,055.89	\$17,612.86	\$52,838.58	\$45,687.14	\$63,300.00	\$45,687.14	27.82%
UGA County Extension	\$5,561.03	\$18,770.35	\$56,311.05	\$86,072.65	\$104,843.00	\$86,072.65	17.90%
Zoning	\$16,620.29	\$79,158.78	\$237,476.34	\$154,561.22	\$233,720.00	\$154,561.22	33.87%
Economic Development/IDA	\$5,833.33	\$23,333.32	\$69,999.96	\$46,666.68	\$70,000.00	\$46,666.68	33.33%
<b>TOTAL:</b>	<b>\$1,140,571.43</b>	<b>\$4,183,631.74</b>	<b>\$12,550,895.22</b>	<b>\$9,805,804.26</b>	<b>\$13,989,436.00</b>	<b>\$9,805,804.26</b>	<b>29.91%</b>
This is the difference between remaining revenue collection and remaining expenditures			\$ (2,957,796.06)	\$ 994,932.02			
General Fund					\$9,000.00		
Month	\$268,417.57						
YTD	(\$985,932.02)						

		5/15/2023	
	<b>GENERAL FUND</b>		
	<b>Checking/Money Market Account</b>		
	Sweeping/Reserve	\$3,620,360.94	
	ARP Grant	\$1,589,055.78	
	Construction	\$986,249.42	
	Sinking	\$692.37	
	TSPLOST	\$5,628,267.50	
	TSPLOST Sinking	\$2,648,344.10	
	Hotel / Motel Tax	\$8,923.34	
	Payroll Checking 24237	\$1,926.29	
	General Fund 41178	\$248,830.97	
	E911 Landline 5200399	\$21,392.25	
	Recreation 0027	\$3,700.70	
	Jury Script 3376	\$4,191.74	
	Drug Fund	\$4,660.85	
	Capital Project	\$0.00	
	<b>Total Cash:</b>	<b>\$14,766,596.25</b>	
	<b>GRAND TOTAL MONEY GENERAL FUND</b>	<b>\$14,766,596.25</b>	
	<b>SPLOST FUNDS</b>		
	SPLOST II	\$0.00	
	SPLOST III	\$412,502.23	
	<b>Total Cash:</b>	<b>\$412,502.23</b>	
	<b>GRAND TOTAL MONEY SPLOST FUND</b>	<b>\$412,502.23</b>	
	<b>GRAND TOTAL OF ALL MONIES</b>	<b>\$15,179,098.48</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:			



2023

LAMAR COUNTY CASH FLOW FORECAST

MONTHS

BEG BALANCE

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS
5800	5655	5251	4700	4972	4972	4972	4972	4972	4972	4972	4972	

PROPERTY TAXES

												0
--	--	--	--	--	--	--	--	--	--	--	--	---

SALES TAXES

144	141	129	153									568
-----	-----	-----	-----	--	--	--	--	--	--	--	--	-----

OTHER REVENUE

556	486	332	1256									2630
-----	-----	-----	------	--	--	--	--	--	--	--	--	------

TOTAL RECEIPTS:

700	627	461	1409	0	0	0	0	0	0	0	0	3198
-----	-----	-----	------	---	---	---	---	---	---	---	---	------

PAYROLL

596	581	626	594									2397
-----	-----	-----	-----	--	--	--	--	--	--	--	--	------

OTHER EXPENDITURES

249	451	386	543									1629
-----	-----	-----	-----	--	--	--	--	--	--	--	--	------

TOTAL DISBURSEMENTS:

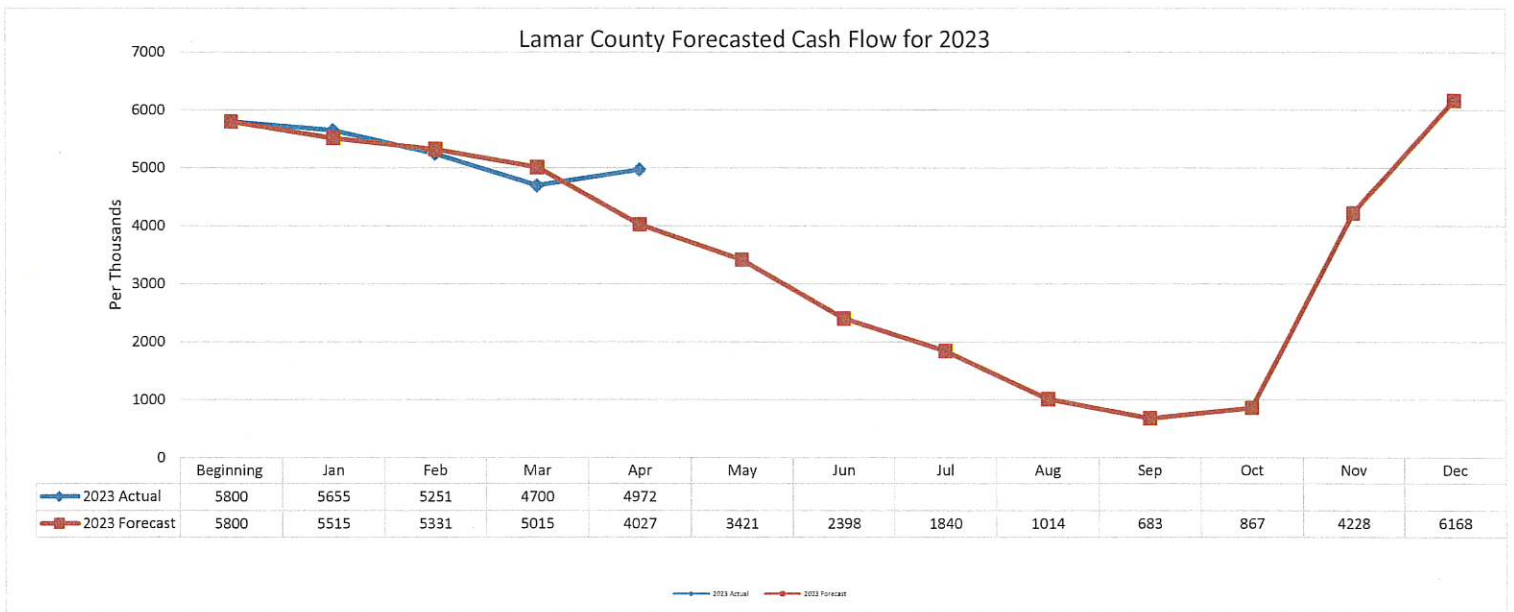
-845	-1032	-1012	-1137	0	0	0	0	0	0	0	0	-4026
------	-------	-------	-------	---	---	---	---	---	---	---	---	-------

RECEIPTS LESS DISBURSEMENTS

5655	5251	4700	4972	4972	4972	4972	4972	4972	4972	4972	4972	-828
------	------	------	------	------	------	------	------	------	------	------	------	------

ENDING BALANCE/FUNDS

	Beginning	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2023 Actual	5800	5655	5251	4700	4972								
2023 Forecast	5800	5515	5331	5015	4027	3421	2398	1840	1014	683	867	4228	6168



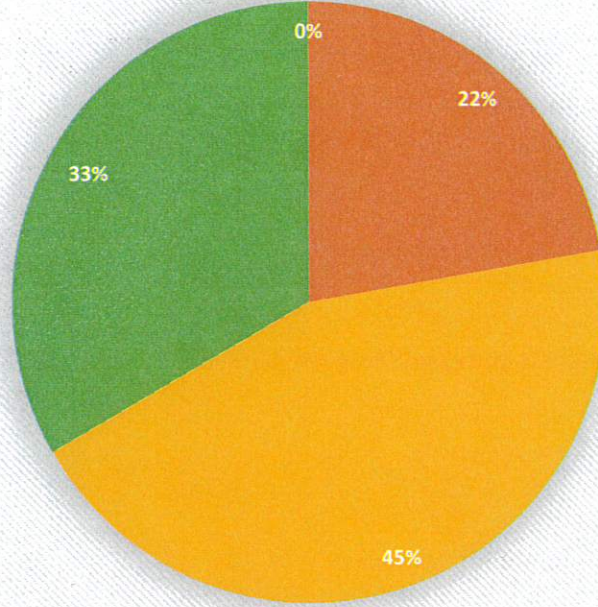
Note:

**Lamar County Board of Commissioners**  
**FY 2022-23 Program of Work**  
**Updated April 13th, 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	All the updates have been completed, but we need to update the bathrooms (toilets, sinks, & ceiling tile) and the concession stand (cabinets and sink). Met with the City's Building & Zoning, Mike Atkins; he reviewed the gym if permits were required. He stated he didn't see where a permit was needed because the HVAC, bleachers, lights, insulation, flooring, goals &, etc., fall under maintenance. If we change the panel box, added plumbing, etc., we would need a permit from the city.
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
Program & Funding Source	Responsible Party	Status
<b>Other Projects</b>		
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, first coat of paint, etc. The added wall and door in the Board of Elections area.
6. Lamar County Animal Shelter	County Administrator	Mr. Armstrong is working on the final plans for Electrical, plumbing, etc., and I'm working with AES and the Health Department with their recommendation for a septic tank system. Received a good report from Eric Hooper and he will start the process for the permit.
7. TSPLOST Phase I	Public Works Director County Administrator Contractor: EXP	CW Matthews and Asphalt Paving System, Inc. paving projects are underway, with completion dates by the end of May.
8. Courthouse Roof repairs	County Administrator	Roof Consultant is preparing specs for a RFP.
9. Detention Center roof repairs	County Administrator	Roof Consultant is preparing specs for a RFP.



## Program of Work Status

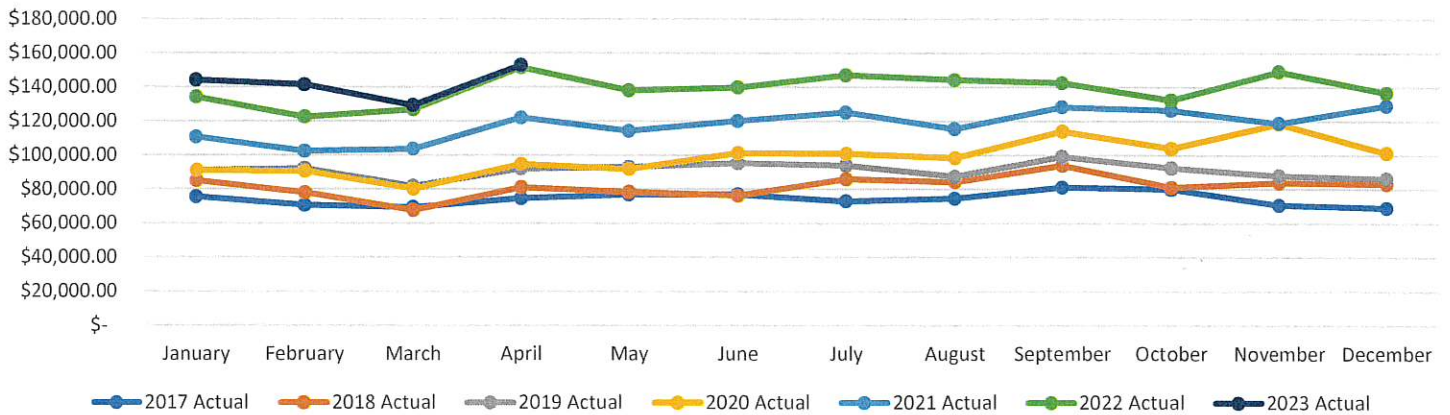


Completed In Progress Not Started At Risk

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	
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	\$ 568,027.48
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					
	\$ 142,006.87	FY 2023 Monthly average					

LOST Collections

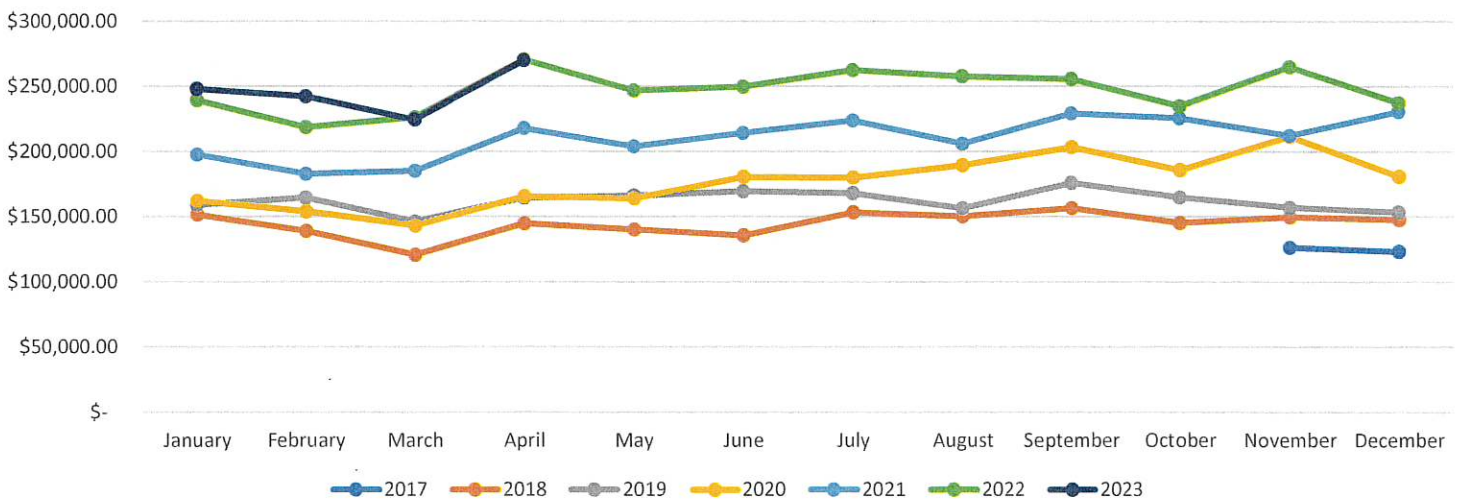




Lamar County Board of Commissioners  
2017 SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)  
COLLECTION CHART

	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	
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	\$ 985,285.97
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:	\$ 12,539,700.94 or an average of \$ 313,492.52 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					
	\$ 246,321.49	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					
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	\$ 905,422.63	\$ -	\$ -	\$ -	\$ -
Budget	\$ 1,600,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
% Collect	102.9%					
Total to Date:	or an average of \$ - per month					
	\$ 231,557.81	FY 2022 Monthly average				
	\$ 226,355.66	FY 2023 Monthly average				

