



**LAMAR COUNTY BOARD OF COMMISSIONERS**

**Public Hearing**

**Courthouse**

**December 05, 2022, 3:00 PM**

**Agenda**

1. Call to Order
2. FY 2023 Budget
  - i. [FY 2023 Budget Guide](#)
3. Round Table
4. Executive Session
  - i. Real Estate
  - ii. Litigation
  - iii. Personnel
5. Adjournment

# Lamar County Board of Commissioners



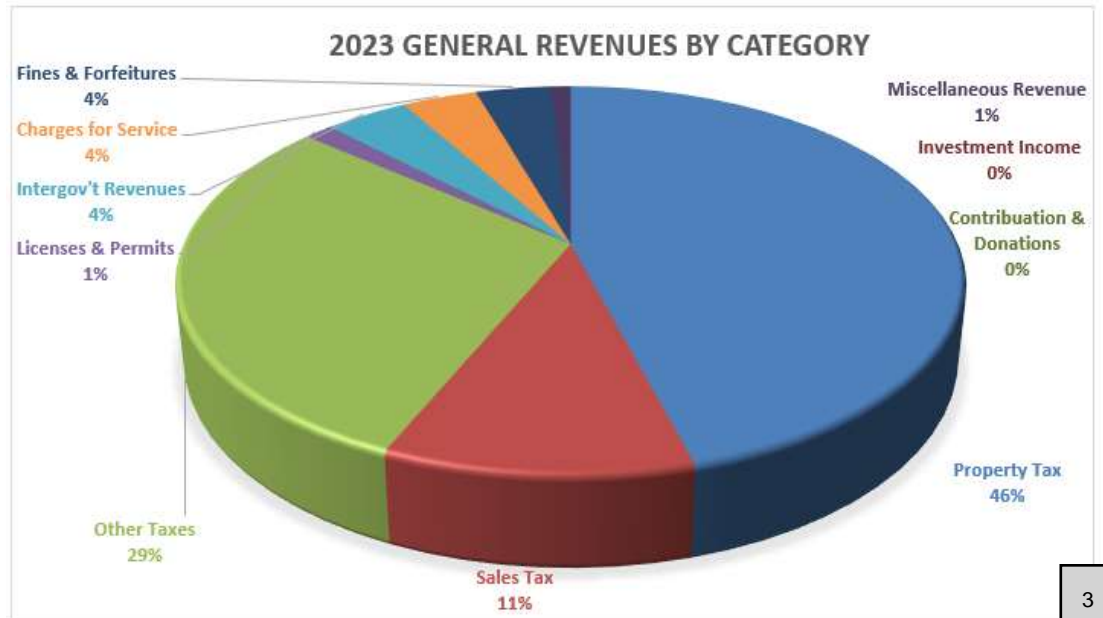
## 2023 Budget Guide

## 2023 Revenues by Category

Item i.

# Revenues for 2023

	2022	2023	% Change
Property Tax	\$ 5,612,859	\$ 6,405,062	14.11%
Sales Tax	\$ 1,619,087	\$ 1,507,827	-6.87%
Other Taxes	\$ 3,899,679	\$ 4,143,069	6.24%
Licenses & Permits	\$ 202,800	\$ 198,500	-2.12%
Intergov't Revenues	\$ 957,805	\$ 573,768	-40.10%
Charges for Service	\$ 555,281	\$ 515,304	-7.20%
Fines & Forfeitures	\$ 539,233	\$ 517,700	-3.99%
Investment Income	\$ 170	\$ 65	-61.76%
Contribution & Donations	\$ 1,500	\$ -	-100.00%
Miscellaneous Revenue	\$ 198,234	\$ 137,141	-30.82%
Other Financing Sources			
	\$ 13,586,648	\$ 13,998,436	3.03%



# Revenues for All Funds

LAMAR COUNTY, GEORGIA  
BUDGET SUMMARY BY FUND  
FOR FISCAL YEAR ENDING DECEMBER 31, 2023

	General Fund	ARPA Fund	Special Revenue Funds	Capital Projects Funds	Total
<b>Revenues</b>					
Real & Personal Property Taxes	\$ 7,437,688		\$ -	\$ -	\$ 7,437,688
TAVT	\$ 1,146,000		\$ -	\$ -	\$ 1,146,000
Sales & Use Taxes	\$ 1,507,827		\$ -	\$ 5,269,996	\$ 6,777,823
Insurance Premium Taxes	\$ 937,193		\$ -	\$ -	\$ 937,193
Other Taxes/Penalties	\$ 1,027,250		\$ 381,000	\$ -	\$ 1,408,250
Licenses & Permits	\$ 198,500		\$ 2,800	\$ -	\$ 201,300
Intergovernmental Revenues	\$ 573,768	\$ 1,499,396	\$ -	\$ -	\$ 2,073,164
Charges for Services/Fine & Forfeitures	\$ 515,304		\$ 4,600	\$ -	\$ 519,904
Court & Law Enforcement	\$ 517,700		\$ 25,213	\$ -	\$ 542,913
Miscellaneous	\$ 137,141		\$ -	\$ -	\$ 137,141
Other Revenues	\$ 65		\$ 8	\$ -	\$ 73
	<u>\$ 13,998,436</u>	<u>\$ 1,499,396</u>	<u>\$ 413,621</u>	<u>\$ 5,269,996</u>	<u>\$ 21,181,449</u>
<b>Other Financing Sources</b>					
Operating Transfer in	\$ -	\$ -	\$ 119,134	\$ -	\$ -
Sub-total Other Financing Sources	\$ -	\$ -	\$ 119,134	\$ -	\$ 119,134
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 13,998,436</b>	<b>\$ 1,499,396</b>	<b>\$ 532,755</b>	<b>\$ 5,269,996</b>	<b>\$ 21,300,583</b>

# Expenditures for 2023

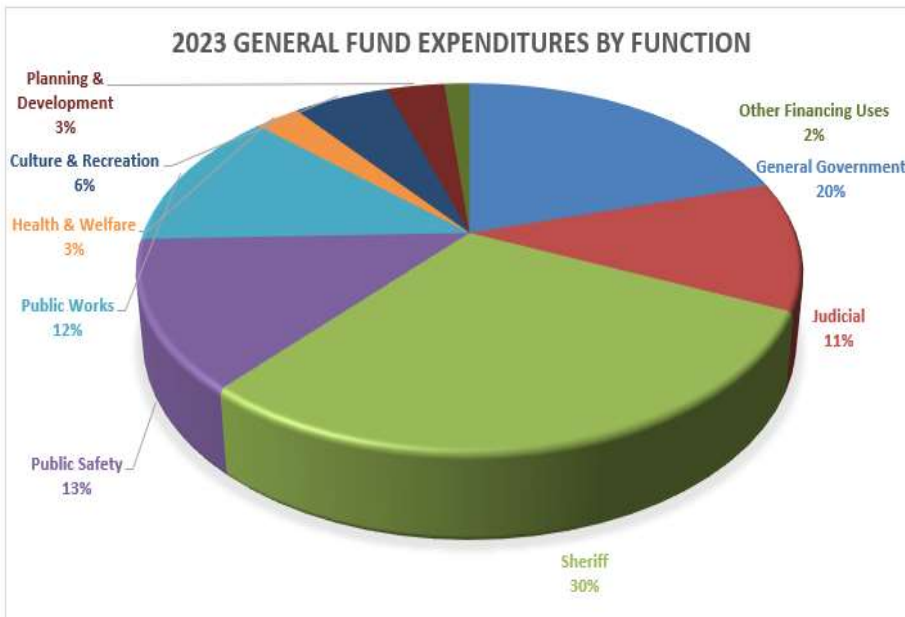
Item i.

## 2023 Expenditures by Function

	2022	2023	% Change
General Government	\$ 2,881,804	\$ 2,863,106	-0.65%
Judicial	\$ 1,486,665	\$ 1,577,477	6.11%
Sheriff	\$ 4,046,172	\$ 4,149,124	2.54%
Public Safety	\$ 1,692,220	\$ 1,834,262	8.39%
Public Works	\$ 1,922,359	\$ 1,744,935	-9.23%
Health & Welfare	\$ 327,329	\$ 368,527	12.59%
Culture & Recreation	\$ 712,445	\$ 781,855	9.74%
Planning & Development	\$ 422,426	\$ 471,863	11.70%
Other Financing Uses	\$ 95,228	\$ 207,287	117.67%
	\$ 13,586,648	\$ 13,998,436	3.03%

## Driving Forces

- The Board is anticipating a 10% healthcare cost increase in July 2023
- 10% Salary increase to retain and/or hire new employees since our departments can not compete with surrounding counties' benefits & salaries
- Gas/ Diesel increased to operate departments has prices are forecasted to increase
- Increase of 25% in County's liability insurance due to the purchase of new equipment and vehicles
- Public Transit has an increase of 79% (\$7,900) due to the lack of passengers
- Debt Service on the Bond for twenty years for new administration & commissioners offices at 790 Veterans Parkway.



# Expenditures for All Funds

	General Fund	ARPA Fund	Special Revenue Funds	Capital Projects Funds	Total
<b>Expenditures</b>					
Total General Government	\$ 2,858,156	\$ 956,388	\$ -	\$ 525,000	\$ 4,339,544
Total Judicial	\$ 1,537,640	\$ 107,460	\$ 74,500	\$ -	\$ 1,719,600
Total Public Safety	\$ 5,909,039	\$ 323,003.83	\$ 455,455	\$ 478,104	\$ 7,165,602
Total Public Works	\$ 1,744,935	\$ 82,295	\$ -	\$ 2,906,131	\$ 4,733,361
Total Health & Welfare	\$ 368,527	\$ 6,028	\$ -	\$ -	\$ 374,555
Total Culture & Development	\$ 781,855	\$ 13,456.25	\$ -	\$ 360,761	\$ 1,156,072
Total Housing & Development	\$ 471,863	\$ 10,765	\$ 2,800	\$ -	\$ 485,428
Total Debt Service	\$ 207,287				\$ 207,287
Total Intergovernmental	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
	<u>\$ 13,879,302</u>	<u>\$ 1,499,396</u>	<u>\$ 532,755</u>	<u>\$ 5,269,996</u>	<u>\$ 21,181,449</u>
<b>Other Financing Sources</b>					
Operating Transfer out	\$ 119,134	\$ -	\$ -	\$ -	
Sub-total Other Financing Sources	<u>\$ 119,134</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,134</u>
<b>Total Expenditures &amp; Other Uses</b>	<u>\$ 13,998,436</u>	<u>\$ 1,499,396</u>	<u>\$ 532,755</u>	<u>\$ 5,269,996</u>	<u>\$ 21,300,583</u>

Questions:

