

Lamar County Board of Commissioners
FY 2024 Budget Guide

LAMAR COUNTY BOARD OF COMMISSIONERS



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District # 2



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BUDGET MESSAGE

Honorable Members of the Lamar County Board of Commissioners and Citizens of Lamar County:

Submitted herewith is the Lamar County, Georgia 2024 annual operating and capital budgets totaling \$19,907,683. This amount includes the General Fund and Special Revenue Funds. This budget reflects an expansion of service to adequately take care of the citizens of Lamar County.

The Proposed FY 2024

Budget for the Lamar County has been prepared in accordance with §2-2-80 of the Lamar County Code which reads as follows:

The County Administrator shall prepare and submit to the board of commissioners an annual budget together with a complete report on the finances and activities of the county for the preceding year, delineate and justify requests for expenditures for new programs.

The proposed FY 2024 Budget was formulated by the Commissioners, County Administrator, and all Constitutional Office and Department Heads as directed by the Commissioners. This budget is presented to the Commissioners for their consideration and approval by resolution after several budget workshops for presentation at the December 19, 2023, Commissioner Meeting. The Adopted Budget is the legal authority governing County expenditures for the fiscal year which commence on January 1, 2024, ending December 31, 2024.

The Lamar County Proposed FY 2024 Budget is \$19,907,683 which includes the General Fund, DATE Fund, E911 Fund, and SPLOST Funds. The General Fund Budget is 15,501,742 which is just over 5.04% more than FY 2023 Amended of \$14,461,997. The DATE fund is \$70,000, the E-911 Fund is \$496,302, the ARPA Fund is \$190,061, the Capital Projects is \$3,389,278, and the Hotel/Motel Tax is \$2,800 which are forecasted from prior collections.

Revenue Assumptions

Property tax revenues are projected to be \$7,179,777 for FY 2024 more from \$774,715 in FY 2023. The county used a recommended millage rollback rate of 10.092 mills in August of 2023. The total Net Digest increased by \$99,080,053 from FY 2023 to \$757,299,389 for an increase of 15.05%.

FY 2024 Sales Tax revenue is anticipated the collections to remain the same as last year. Based on historical trends, Lamar County is expected to increase collection by .84% in this year's forecast. Forecasts beyond FY 2024 apply a varied rate of growth between 1% -3% moderately.

Summary of Budget Expenditures for Continuation and Issues

The total Proposed FY 2024 is \$19,907,683 with a General Fund Budget of \$15,501,742. This is a continuation budget that includes personnel services, operating items, and capital project funding to continue the existing level of services in the County and continue to meet increasing demands for annual growth.



BUDGET MESSAGE

Conclusion

To protect the County's financial condition while achieving the goals outlined in this budget, a conservative approach was taken in projecting revenues and budgeting expenditures. This FY 2024 Annual Budget is submitted to the County Commissioners with confidence this document will assist citizens in evaluating approved budgetary and service levels, the County Commissioners in setting policy and guidelines, and the county staff accomplishing their goals and objectives within financial constraints.

In order to complete the data for this document, numerous staff members have worked diligently to ensure this information is complete and accurate. To all who worked to produce this document I wish to express my sincere thanks, and especially to the Commissioners who put a lot of thought into preparing this along with making many difficult decisions.

Respectfully submitted,

Sean Townsend
County Administrator



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Executive Summary

Lamar County, Georgia
Executive Summary
Approved Budget for Fiscal Year 2024

General Information

- The FY 2023 tax rate is 10.092 mills countywide. The incorporated area of the county did not levy a separate tax, nor have a separate millage rate. The rate decreased by .913 from the prior year. The 2023 tax levy provides revenue for FY 2023. The total tax levy for 2024 is projected to be \$8,428,088.
- The 2023 total tax digest value increased by 15.05% to \$99,080,053 over the 2022 digest. The total tax levy for 2023 increased by \$398,962 from 2022.
- The FY 2024 total annual budget (all funds) is \$19,907,683, a decrease of \$1,939,000 or 8.9% from FY 2023. The county issued bonds for the TSPLOST collections which represent the decrease from FY 2023. Personnel increase due to salary increase.
- The FY 2024 adopted General Fund budget is \$15,501,742 and represents an increase of \$1,039,745 or 10.74%, from the FY 2023 Amended Budget primarily due to an increase from audit requirement for LMIG funds, Recreation's donations accounts, and liability insurance as well as increased operational needs funding. These increases are expected to improve service levels.

Factors considered when balancing the FY 2024 Budget

- The FY 2024 budget includes the Recreation's Donation accounts and LMIG funds which is the majority of the increase.
 - The County Liability Insurance increased by 32% in July of 2023 and is projecting an small decrease in 2024 with ACCG giving back \$6M to counties and dividend credits.
 - The FY 2023 budget also includes \$207,287 for scheduled debt payments on 2021 New Administration Building Bonds. And the Board issued bonds in February of 2022 for the TSPLOST in the amount of \$10,500,000 which the debt service will be paid by collections of the extra 1 cent tax.
 - Transfers out from the General Fund total \$189,089, which represents an increase of \$69,955, from 2023. Budgeted transfers to other funds are as follows:
 - \$44,787 transfer out to DATE Fund
 - \$140,302 transfer out to E-911 Fund
-

Personnel

- General Fund salaries and benefits total \$8,718,810. This increase of \$490,810, from 2024 is primarily because of 5% salary increases approved during the Workshop with Commissioners and Department Heads & Constitutional Officers.

Additional Information

- On March 21st, 2023, Lamar County citizens approved the continuation of the Special Purpose Local Option Sales Tax (SPLOST). SPLOST IV collections began in November 2023 and will continue until October 2029. Projects that will be funded during 2024 from SPLOST IV include: construction & enhancement of Fire, renovation of public facility, roads projects and equipment, recreation project, and public safety/other public vehicles.



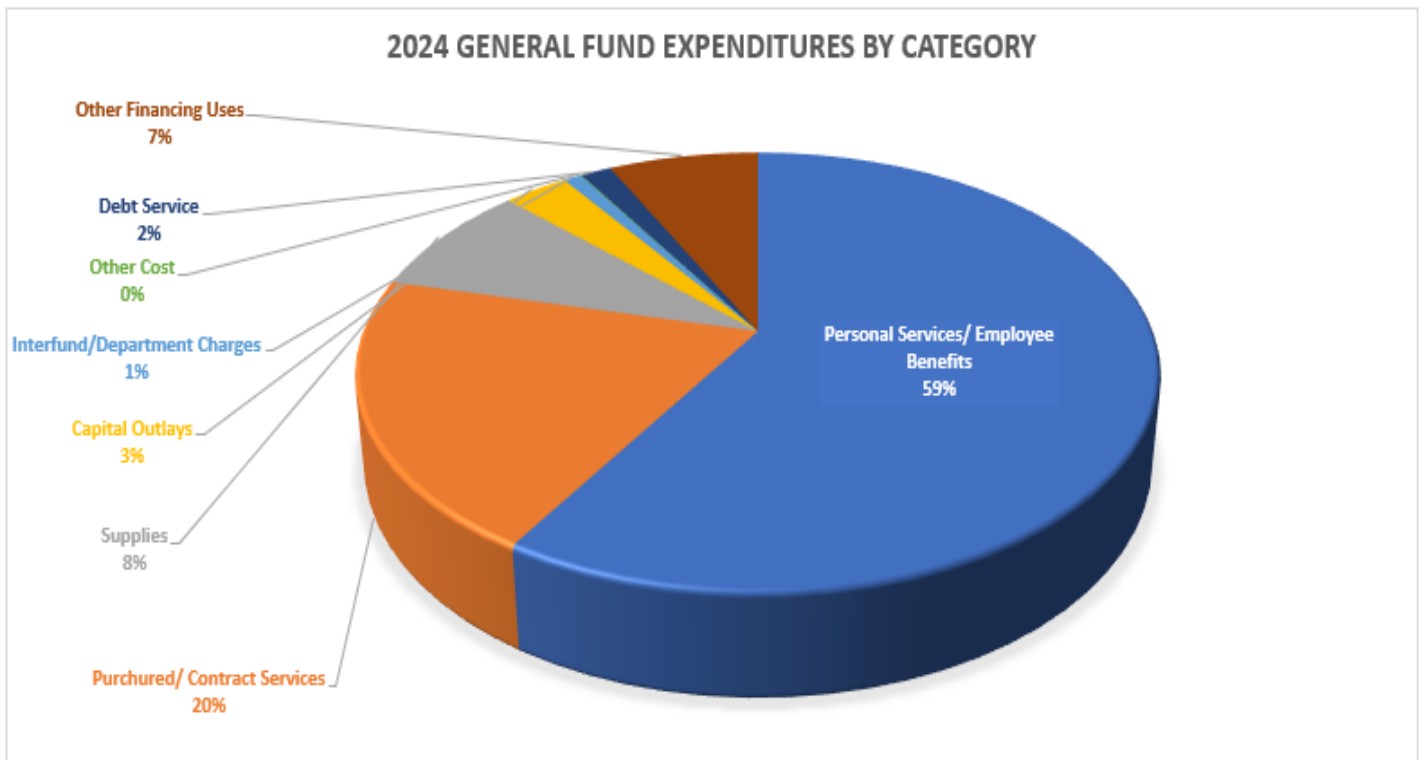
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GENERAL FUND

2024 Expenditures by Category

	2023 BUDGET	2024 BUDGET	% CHANGE
Personal Services/ Employee Benefits	\$ 8,227,687	\$ 8,718,497	5.97%
Purchased/ Contract Services	\$ 2,817,266	\$ 3,074,918	9.15%
Supplies	\$ 1,175,707	\$ 1,534,123	30.49%
Capital Outlays	\$ 434,297	\$ 468,722	7.93%
Interfund/Department Charges	\$ 119,134	\$ 185,089	55.36%
Other Cost	\$ 8,043	\$ 250,500	3014.51%
Debt Service	\$ 207,287	\$ 207,287	0.00%
Other Financing Uses	\$ 1,009,015	\$ 1,062,606	5.31%
	<u>\$ 13,998,436</u>	<u>\$ 15,501,742</u>	<u>10.74%</u>

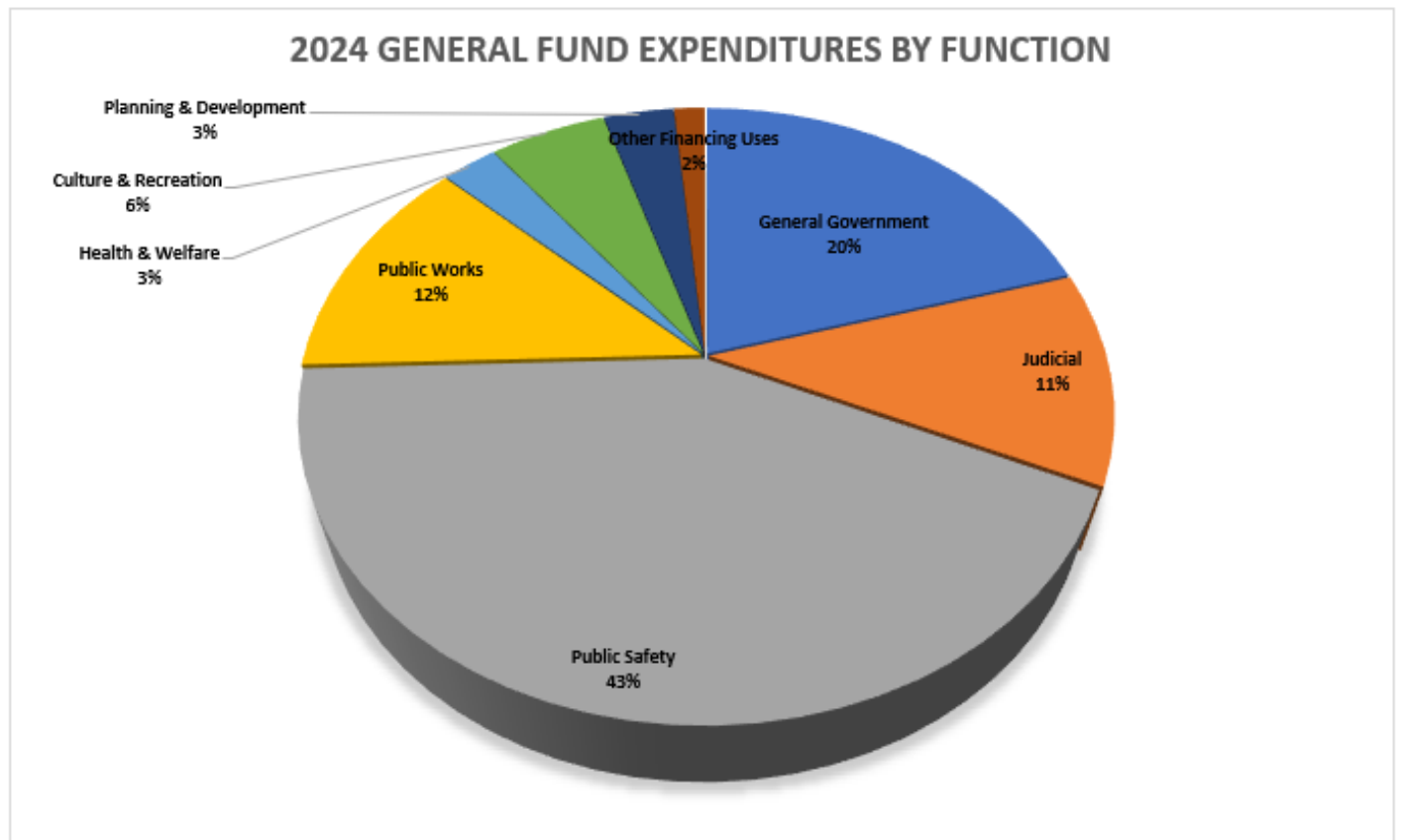




GENERAL FUND

2024 Expenditures by Function

	2023 Budget	2024 Budget	% Change
General Government	\$ 2,863,106	\$ 3,413,576	19.23%
Judicial	\$ 1,577,477	\$ 1,644,669	4.26%
Public Safety	\$ 5,983,386	\$ 6,402,452	7.00%
Public Works	\$ 1,744,935	\$ 1,856,429	6.39%
Health & Welfare	\$ 368,527	\$ 423,580	14.94%
Culture & Recreation	\$ 781,855	\$ 1,046,125	33.80%
Planning & Development	\$ 471,863	\$ 507,624	7.58%
Other Financing Uses	\$ 207,287	\$ 207,287	0.00%
	<u>\$ 13,998,436</u>	<u>\$ 15,501,742</u>	10.74%

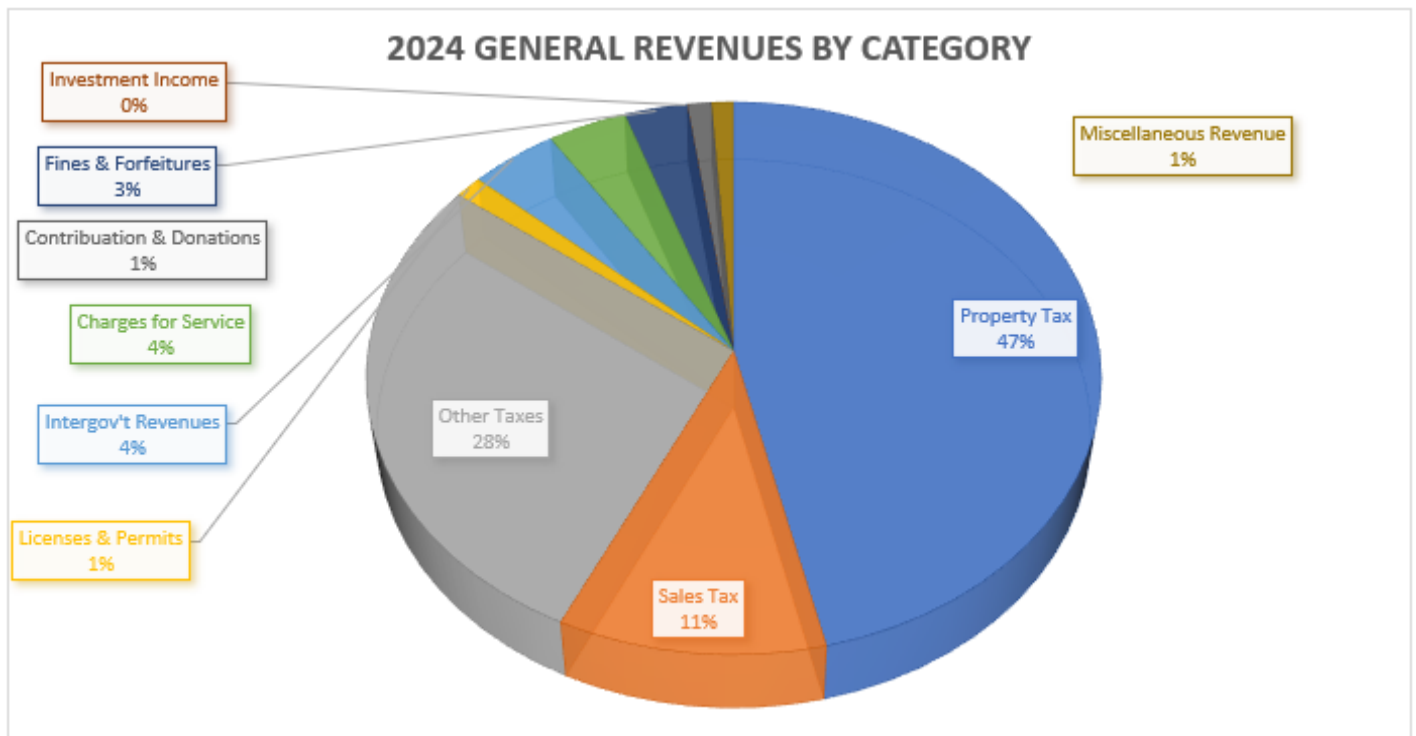




GENERAL FUND

2024 Revenues by Category

	2023 Budget	2024 Budget	% Change
Property Tax	\$ 6,405,062	\$ 7,179,777	12.10%
Sales Tax	\$ 1,507,827	\$ 1,670,000	10.76%
Other Taxes	\$ 4,143,069	\$ 4,376,236	5.63%
Licenses & Permits	\$ 198,500	\$ 203,800	2.67%
Intergov't Revenues	\$ 573,768	\$ 659,190	14.89%
Charges for Service	\$ 515,304	\$ 592,927	15.06%
Fines & Forfeitures	\$ 517,700	\$ 472,820	-8.67%
Investment Income	\$ 65	\$ 870	1238.46%
Contribution & Donations	\$ -	\$ 179,000	100.00%
Miscellaneous Revenue	\$ 137,141	\$ 167,122	21.86%
Other Financing Sources			
	\$ 13,998,436	\$ 15,501,742	10.74%

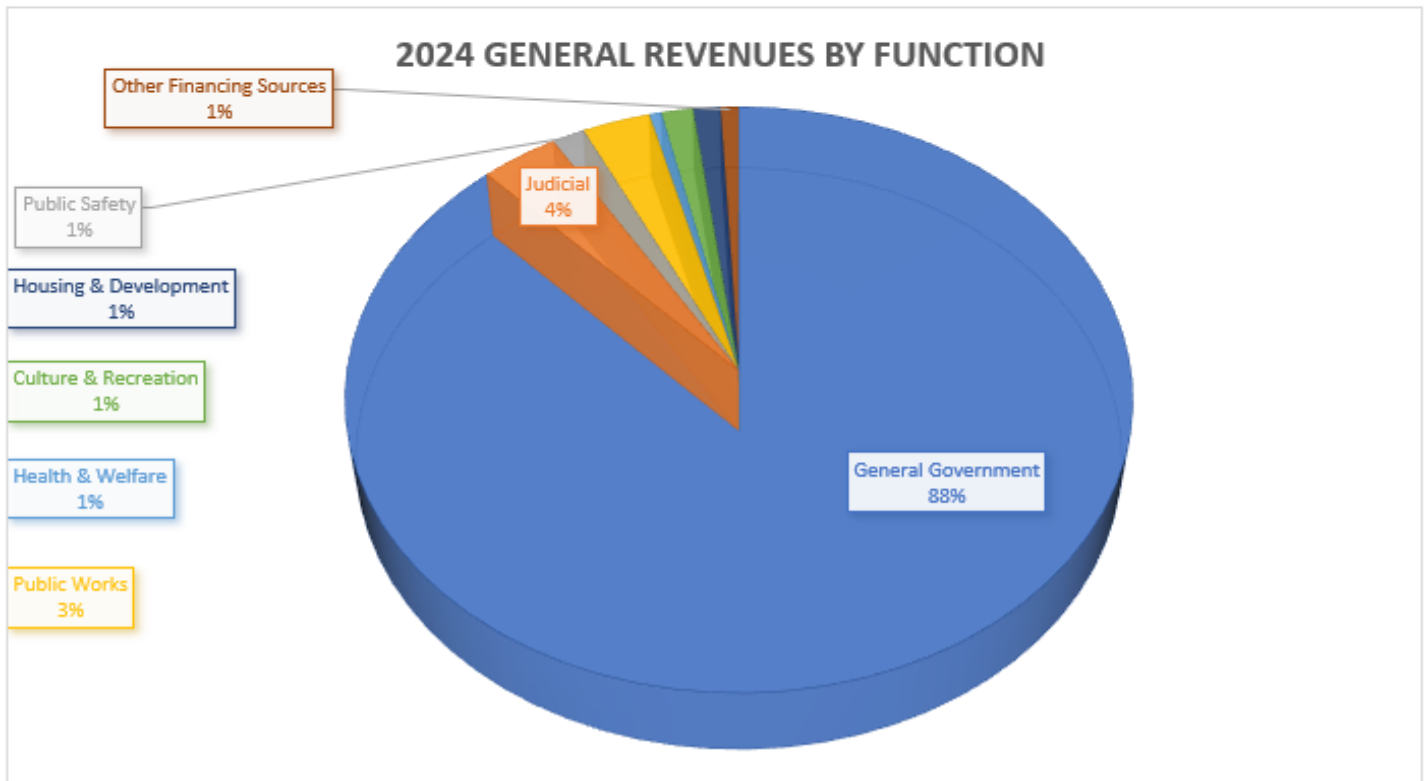




GENERAL FUND

2024 Revenues by Function

	2023	2024	% Change
General Government	\$ 12,436,504	\$ 13,627,017	9.57%
Judicial	\$ 591,000	\$ 542,760	-8.16%
Public Safety	\$ 196,279	\$ 229,754	17.05%
Public Works	\$ 472,797	\$ 475,022	0.47%
Health & Welfare	\$ 81,000	\$ 84,430	4.23%
Culture & Recreation	\$ -	\$ 224,000	0.00%
Housing & Development	\$ 172,000	\$ 189,637	10.25%
Other Financing Sources	\$ 48,856	\$ 129,122	0.00%
	<u>\$ 13,998,436</u>	<u>\$ 15,501,742</u>	<u>10.74%</u>





Position Summary

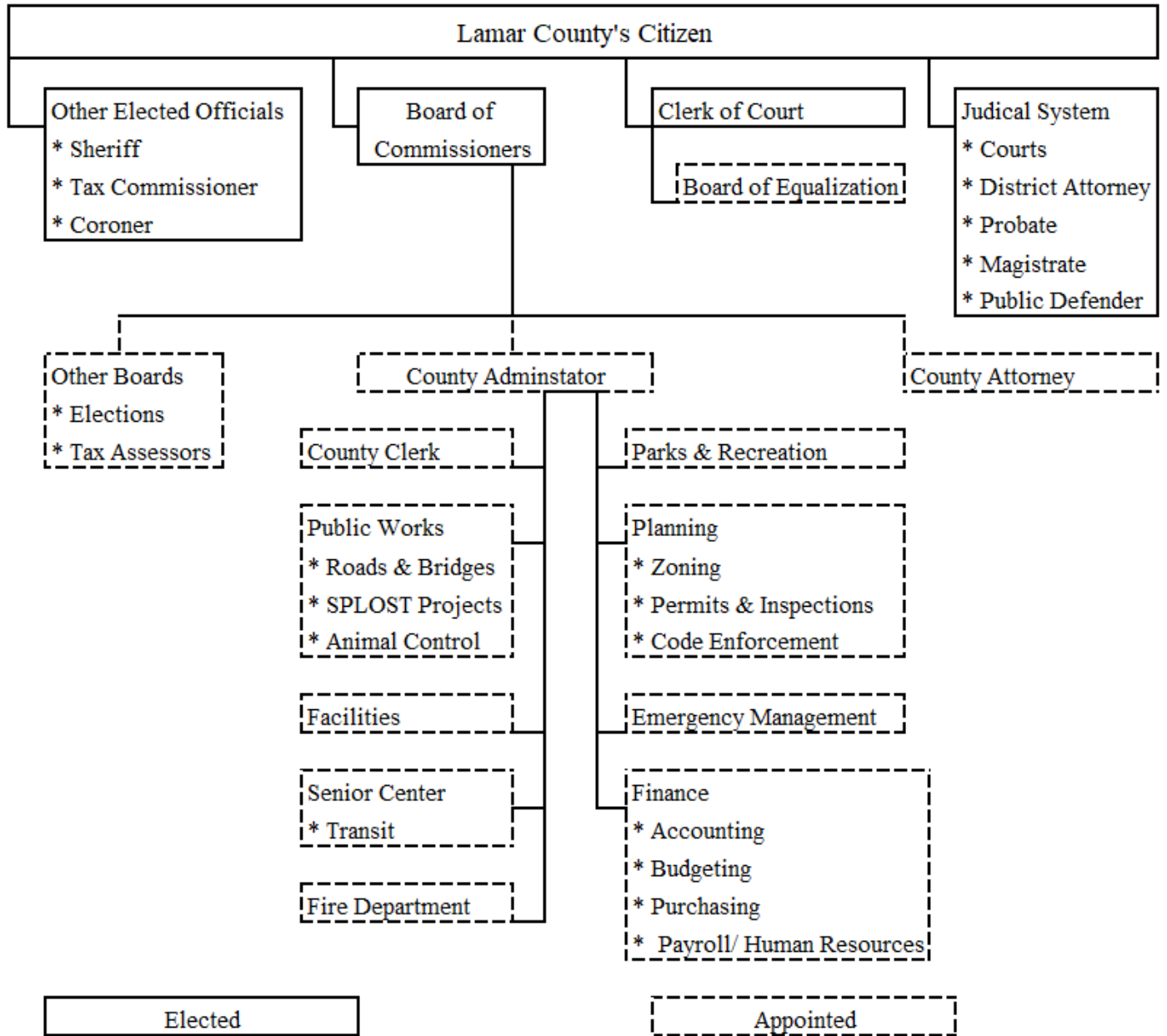
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
General Government					
Board of Commissioners	5	5	5	5	5
Board of Elections	1	2	2	2	2
Administration	5	5	5	6	6
Information Technology	0	0	0	0	0
Tax Commissioners	5	5	5	5	5
Tax Assessors	4	4	4	5	4
Building & Grounds	5	5	5	5	5
Total General Government	25	26	26	28	27
Judicial					
Courts	0	0	0	0	0
Clerk of Superior Court	7	7	7	7	7
District Attorney	0	0	0	0	0
Magistrate Court	2	2	2	2	2
Probate Court	4	4	4	4	4
Total Judicial	13	13	13	13	13
Public Safety					
Sheriff's Office	34	35	35	35	35
Sheriff's Detention	19	19	19	19	19
Fire & Emergency Services	4	13	13	13	13
Coroner	1	1	1	1	1
E-911 Dispatch	7	7	7	7	7
Emergency Management	2	2	2	1	1
Total Public Safety	67	77	77	76	76
Public Works	17	17	18	18	18
Health & Welfare					
Senior Center	2	2	2	2	2
Culture/ Recreation					
Recreation	7	9	9	9	9
Planning & Community Development					
Conservation Administration	1	1	1	1	1
County Extension	0	0	0	1	1
Planning & Development	3	3	3	3	3
Code Enforcement	0	0	0	0	0
Total Planning & Community	4	4	4	5	5
Total General Fund Full-Time	135	148	149	151	150



Financial Structure, Policy, and Process



Organizational Chart





Fund Structure

Governmental Funds

General Fund

Capital Projects Fund

- SPLOST
- TSPLOST

Special Revenue Fund

- Drug Abuse Treatment
- Emergency 911
- Hotel/ Motel Tax
- Law Library
- Sheriff's Seizure
- Multiple Grants





Fund Descriptions

Governmental Funds

The General Fund is the main operating fund of the County. It is used to account for all financial resources, except for those required to be accounted for in another fund.

	2021 Actual	2022 Actual	2023 Amended	2023 Budget
General Fund	12,912,387	13,145,501	14,461,997	15,501,742
	<u>12,912,387</u>	<u>13,145,501</u>	<u>14,461,997</u>	<u>15,501,742</u>





Fund Descriptions

Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of specifically planned projects.

- SPLOST (Special Purpose Local Option Sales Tax Funds): This fund is used to account for long-term projects financed by the passage of the special purpose local option sales tax.
- TSPLOST (Transportation Special Purpose Local Option Sales Tax Funds): This fund is a sales tax used to fund capital outlay projects proposed by the county government and municipal governments. A single county TSPLOST is a sales tax where the projects consist of transportation purposes only.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
SPLOST	2,123,457	2,456,055	2,485,000	2,400,000
TSPLOST	0	0	4,409,635	989,278
	<u>2,123,457</u>	<u>1,993,133</u>	<u>6,894,635</u>	<u>3,389,278</u>





Fund Descriptions

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally, or donor restricted to expenditures for specified purposes.

- Drug Abuse Treatment & Education Fund (DATE): This fund is used to account for funds collected from fines and forfeitures to be used to create and maintain drug education programs in the County.
- Law Library Fund: This fund is used to account for the fines and forfeitures received that are reserved for providing a County Law Library.
- Sheriff’s Seizure Fund: This fund is used to account for funds seized in acts of violation of specific laws, such as controlled substance violations. Up to 33 1/3% of the number of local funds appropriated may be spent for law enforcement purposes with the exception of salaries or rewards to law enforcement personnel at the discretion of the chief officer of the local law enforcement agency or may be used to fund victim-witness assistance programs.
- Emergency 911 Fund: This fund is used to account for the County’s share of the revenue from telephone fees that are used for the operation of the E911 emergency systems.
- Multiple Grants Fund: This fund is used to account for all reimbursement grants from state, federal, and local grantors.
- Hotel/Motel Tax Fund: This fund is used to account for Hotel/Motel tax collections which are used to support tourism in Lamar County.

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
DATE	50,976	63,000	70,000	70,000
Law Library	7,021	10,229	4,500	7,500
LCSO	405,949	372,574	100	250,000
Emergency E911	352,812	391,462	455,355	496,302
Hotel/Motel	440	533	2,800	2,800
	<u>817,198</u>	<u>837,798</u>	<u>532,755</u>	<u>826,602</u>



Basis of Budgeting

Budgetary Basis of Accounting

Basis of accounting refers to revenues and expenditures or expenses recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The County uses the current financial resources measurement focus and the modified accrual basis of accounting for financial reporting for all governmental and agency funds. Under the modified accrual basis of accounting, revenues are recorded when they are both measurable and available. The term “available” is defined as collectible within the current period or soon enough after that to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

All proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when incurred, regardless of the timing of related cash flows.

Relationship between Budgetary and GAAP

Basis Budget adoption is consistent with generally accepted accounting principles (GAAP) except for specific items adjusted on the County’s accounting system at fiscal year-end. During the year, the County’s accounting system is maintained on the same basis as the adopted budget. This enables budget units to monitor their budgets monthly through reports generated by the accounting system. The differences between the budgetary basis and GAAP are as follows:

- Certain expenditures, such as compensated absences, are not recognized for budgetary purposes but are accrued within the Proprietary Funds.
- Principal payments on long-term debt within the Proprietary Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a budget basis.
- Capital outlays within the Proprietary Funds are capitalized as assets on a GAAP basis; however, they are treated as expenditures on a budget basis.
- Bond and lease purchase proceeds in the Proprietary Funds are recognized as liabilities on a GAAP basis but are treated as revenues for budget purposes.



Budget Process

Preparation

Preparation of the FY 2024 Budget represents the culmination of a year-long process that integrates financial planning, trend analysis, accounting enhancements, goals and objectives, and strategic planning into service delivery. In so doing, the Lamar County's Budget continues its conformance with the four essential criteria established by the Government Finance Officers Association.

Policy Document

The County's Budget process is conducted within the framework of the Strategic Plan, Comprehensive Plan, and a comprehensive set of financial management policies, financial trends, and fiscal forecasts. The information contained in these documents allows the policymakers an opportunity to review policies and goals that address long-term concerns and issues of the County and evaluate County services.

Operations Guide

The Budget describes activities, services, and functions carried out through departmental goals and objectives and continuation/enhancement of performance indicators. The document includes an organizational layout for the County and a three-year analysis on the levels of staffing.

Financial Plan

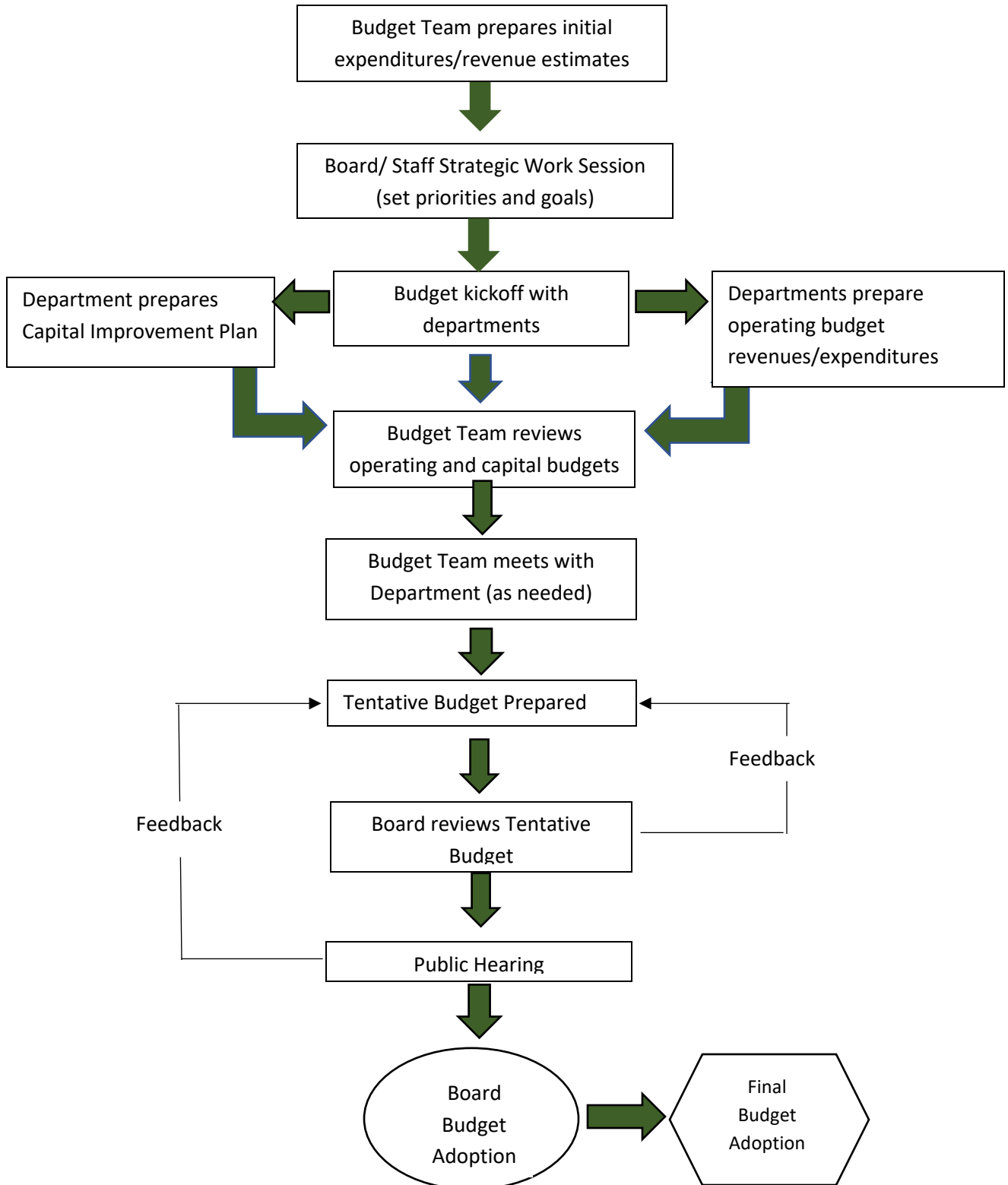
The Budget presents the County's fiscal resources through a process of needs analysis, service delivery priorities, and contingency planning. The document includes the current and long-term debt obligations, list of major projects (including a capital improvement plan) and the basis of budgeting for all funds.

Communications Device

The Budget seeks to communicate summary information, including an overview of significant budgetary issues, trends, and resource choices to a diverse audience. It describes the process for preparing, reviewing, and adopting the Budget for the ensuing fiscal year. The documents format focuses on ease of understanding and access.



Budget Process





Budget Calendar

Lamar County Board of Commissioners Budget Calendar Fiscal Year 2024

June 27, 2023	Friday	1) Provide the Department Head and Offices with Budget Request forms, Budget Calendar, and letter from County Administrator.
July 13-14, 2023	Thursday	Report to determine if the County needs to increase /decrease the Millage Rate. Work Session with each Department and Constitution Officer.
July 20-21, 2023	Friday	Public Workshop for Commissioners to discuss & determine if the current Budget will be balanced at the end of year. Millage Rate for 2023
August 1, 2023	Tuesday	First Ad for Public Hearing/ Etc. must be in the Herald Gazette.
August 17, 2023	Thursday	1) Budget Request is due to County Commissioners' office before 4 PM. 2) Capital Outlay Request- Must have 2 quote or bids to reflect cost requested. Must be over \$10,000.
August 31, 2023	Thursday	County's digest and Millage rate is due to Georgia Department of Revenue for Approval.
September 14, 2023	Thursday	1) Present a copy of the 2024 Workbook to Commissioners
October and November 2023	TBA	Public workshop for Commissioners; Elected Officials, and Department heads. Dates TBA
November 29, 2023	Friday	Send each Department Head & Constitution Officer their Final budget for 2024.
December 5, 2023	Tuesday	Advertise for public hearing to review the budget. Must be submitting to newspaper by Nov. 29th.
December 12, 2023	Tuesday	Public hearing to review the budget.
December 19, 2023	Tuesday	Board of Commissioners adopts the 2024 budget.



Funding Priority

The Board of Commissioners, along with the budget review team, are responsible for determining priorities, targets, and other guidelines consistent with good budgeting practices each year. These factors are balanced against the opportunities and challenges facing the County in the pending fiscal year planning period. Each operating department and Budget unit receives specific instructions and guidelines for preparing the Budget. Each Budget submission is evaluated and reconciled according to these criteria. Funding priorities are measured in two contexts.

The Board of Commissioners determines priority-funding considerations for service functions for FY 2024 in the following rank-ordered context:

- Public Safety
- Public Works
- Judicial
- Health and Welfare
- Community and Economic Development
- General Government
- Libraries and Recreation

Priority funding considerations for departmental activities are determined by the budget review team and are submitted to internal departments and outside agencies in the following rank-ordered context:

- Mandated program requirements
- Non-mandated, but essential agreements and contracts
- Critical facility needs
- Critical vehicle and equipment needed
- Service improvements or new programs
- Compensation adjustments and additional personnel
- Ordinary costs
- Contingency





Monitoring and Reporting Process

As the budget year progresses, department directors have the responsibility of monitoring and tracking the status of expenditures against their budgets. This responsibility includes informing the County Administrator of any significant departures from the plans approved in the Operating Budget.

Reports used in both the monitoring and reporting process include the use of budget status reports, which compare budgeted amounts on a line item by line-item basis with actual expenditures throughout the year. The Finance Office prepares monthly reports to assist the departments with monitoring their budgets. The monthly expenditure reports show budget vs. actual for each fund by category, compared to spending at that time of year for the previous budget cycles.

Amendments following the adoption of the final Budget, the County Commission can make amendments, as allowed under Georgia law. As projects are deemed necessary by the County Commission, the bidding/quote process, in conjunction with the County's purchasing policy, may result in the need to appropriate more funding to complete the projects. Once the bid/purchase is awarded by the Commissioners, and it results in the need to appropriate more funding, Finance staff will bring an amendment to a subsequent County Commission meeting for approval.





Financial Policies

Purpose of Budgetary and Financial Policies

Entity-wide, long-term budgetary, and financial policies guide Budget construction. These policies guide the County in preparing, adopting, and executing the Budget. Adhering to these policies provides several benefits to the County, including:

- Assisting the Chairman and Commissioners in the financial management of the County
- Saving time and energy by regulating the discussion of financial matters
- Engendering public confidence in fiscal decisions made by the County
- Providing continuity over time as elected officials and personnel changes occur

Also, the County's budgetary and financial policies act as a guard to ensure a balanced budget. A budget is deemed "balanced" when approved expenditures and planned use of reserves do not exceed projected revenues. The over-arching policies surrounding the Budget, development of financial forecasts, and fiscal responsibility are summarized below.

Adopting / Amending Financial Policies

The County periodically reviews the financial policies to ensure that they reflect current best practices. The Board of Commissioners has the authority to amend policies at a commissioner's meeting. The County's established budgetary and financial policies govern the general Budget, revenues, expenditures, fund balance, debt, investment, capital facilities, reporting, and accounting.

General Budget Policies

As a part of the General Budgeting Policies, the County will:

- Receive citizen input to meet both the existing and future needs of residents.
- Pursue economy and efficiency in providing essential services. County services should not cost more than similar services offered by private industry.
- Adopt a balanced budget in the General Fund per the requirements of Georgia Law.
- Maintain a stable property tax rate. The Commissioners will generally not increase property taxes unless: (a) inflation forces operating costs upward faster than tax growth, or (b) essential services need more adequate funding.
- Improve the productivity of its programs and employees.
- Reassess services and service levels during and budget process.
- Review annually fees and charges for uses, future capital facilities, licenses, and permits on County services and facilities.
- Set fees and charges to cover the cost of services or slightly subsidize services provided for unique or narrow segments of the community.

- Maintain financial reserves to guard its citizens against service disruption in the event of unexpected natural or human-made disasters; to provide additional funds for limited unforeseen service needs, and to smooth fluctuations in revenues caused by changes in economic conditions.
- Maintain and replace equipment and capital improvements.
- Maintain market rates of pay to employees, which include both salary and benefits.
- Charge Enterprise fund for services provided by the General Fund

Revenue Policies

As a part of the Revenue Policies, the County will:

- Base revenue forecasts upon the best information available. In general, revenue forecasts will be slightly conservative. During economic downturns, which result in revenue shortfalls, the County will adjust anticipated expenditures to compensate.
- Amend the Budget so that expenses will be reduced to conform to revenue. Inter-fund loans are permissible to cover temporary gaps in cash flow, but only when supported by a well-defined repayment schedule of a short duration.
- Vigilantly pursue payments due to the extent consistent with the marginal costs of collection.
- Create a diversified and stable revenue base to protect County provided services from short-term fluctuations in any one revenue source. The use of one-time revenues to fund ongoing expenditures is discouraged.

Expenditure Policies

As part of the Expenditure Policies, the County will:

- Prioritize expenditures that will reduce future operating costs, such as increased utilization of technology, equipment, and proven business methods.
- Maintain annual expenditures at a conservative growth rate. Increases in expenditures, as much as possible, should be limited to the amount it costs the County to provide the same level of services

Fund Balance Policies

As a part of the Fund Balance Policies, the County will:

- Define fund reserve classifications so that users of financial information understand the County's varying resources as promulgated by the Governmental Accounting Standards Board.
- Establish the expectation of fund reserves by fund type to guide the County's leadership in making financial decisions.
- Maintain adequate fund reserves so that the County has resources to meet daily operations, unforeseen expenditures, offset unanticipated revenue fluctuations, remain liquid during prolonged periods of revenue shortfalls, and reinforce the County's overall financial health and creditworthiness.

Debt Policies

As a part of the Debt Policies, the County will:

- Pay monetary liabilities when due so that County financial obligations shall be considered first when allocating funds.

- Plan the use of debt so that debt service payments will be a predictable and manageable part of the Operating Budget. Debt service payments are not extended beyond the estimated useful life of the project being financed.
- Maintain good communications with bond rating agencies concerning the County's financial condition. Seek to improve the County's bond rating.

Investment Policies

As a part of the Investment Policies, the County will:

- Comply with all Federal, State, and other legal requirements so that the County invests in a manner consistent with instruments allowed by regulatory bodies.
- Apply the "prudent investor" standard so that the County's investments will be made with judgment, care, discretion, and intelligence while considering the probable safety of the capital and the income to be derived.
- Ensure the diversification of investments across issuers and maturities so that the risks of investing, such as Credit Risk and Interest Rate Risk, are mitigated, and the safety of the capital is preserved while meeting cash flow requirements.
- Maintain internal control and oversight so that County funds are protected from loss, theft, or misuse.

Capital Improvement Policies

As part of the Capital Improvement Policies, the County will:

- Maintain a Capital Improvement Plan and update it periodically. Operating Budgets are funded to operate and maintain new capital improvements adequately.
- Begin an Economic Analysis Study and update it annually so that the funding of Capital Improvements keeps pace with inflation and development.

Reporting Policies As part of the Reporting Policies, the County will: • Prepare and deliver semi-annual detailed financial reports to the County officials so that budgeted revenue projections and departmental expenditure control are monitored. • Prepare and submit financial reports required by the State on time.

Reporting Policies

As part of the Reporting Policies, the County will:

- Prepare and deliver semi-annual detailed financial reports to the County officials so that budgeted revenue projections and departmental expenditure control are monitored.
- Prepare and submit financial reports required by the State on time.

Accounting Policies

As a part of the Accounting Policies, the County will:

- Establish and maintain a high degree of accounting practices so that accounting systems will conform to accepted principles of standards of the Government Finance Officers Association.
- Apply to the Government Finance Officers Association (GFOA) for its certificate and awards for financial documents. • Prepare audit by an independent public accounting firm



Consolidated Financial Schedule

LAMAR COUNTY, GEORGIA
 BUDGET SUMMARY BY FUND
 FOR FISCAL YEAR ENDING DECEMBER 31, 2024

	General Fund	ARPA Fund	Special Revenue Funds	Capital Projects Funds	Total
Revenues					
Real & Personal Property Taxes	\$ 8,303,847		\$ -	\$ -	\$ 8,303,847
TAVT	\$ 1,194,000		\$ -	\$ -	\$ 1,194,000
Sales & Use Taxes	\$ 1,670,000		\$ -	\$ 3,389,278	\$ 5,059,278
Insurance Premium Taxes	\$ 990,712		\$ -	\$ -	\$ 990,712
Other Taxes/Penalties	\$ 1,067,454		\$ 356,000	\$ -	\$ 1,423,454
Licenses & Permits	\$ 203,800		\$ 2,800	\$ -	\$ 206,600
Intergovernmental Revenues	\$ 659,190	\$ 190,061	\$ -	\$ -	\$ 849,251
Charges for Services/Fine & Forfeitures	\$ 592,927		\$ 257,500	\$ -	\$ 850,427
Court & Law Enforcement	\$ 472,820		\$ 25,213	\$ -	\$ 498,033
Miscellaneous	\$ 167,122		\$ -	\$ -	\$ 167,122
Other Revenues	\$ 179,870			\$ -	\$ 179,870
	\$ 15,501,742	\$ 190,061	\$ 641,513	\$ 3,389,278	\$ 19,722,594
Other Financing Sources					
Operating Transfer in	\$ -	\$ -	\$ 185,089	\$ -	\$ -
Sub-total Other Financing Sources	\$ -	\$ -	\$ 185,089	\$ -	\$ 185,089
Total Revenues & Other Sources	\$ 15,501,742	\$ 190,061	\$ 826,602	\$ 3,389,278	\$ 19,907,683





Consolidated Financial Schedule

LAMAR COUNTY, GEORGIA
 BUDGET SUMMARY BY FUND
 FOR FISCAL YEAR ENDING DECEMBER 31, 2024

	General Fund	ARPA Fund	Special Revenue Funds	Capital Projects Funds	Total
Expenditures					
Total General Government	\$ 3,413,576	\$ 50,161	\$ -	\$ 72,000	\$ 3,535,737
Total Judicial	\$ 1,599,882	\$ 139,900	\$ 77,500	\$ -	\$ 1,817,282
Total Public Safety	\$ 6,262,150	\$ -	\$ 746,302	\$ 518,000	\$ 7,526,452
Total Public Works	\$ 1,856,429	\$ -	\$ -	\$ 1,481,278	\$ 3,337,707
Total Health & Welfare	\$ 423,580	\$ -	\$ -	\$ 160,000	\$ 583,580
Total Culture & Development	\$ 1,046,125	\$ -	\$ -	\$ -	\$ 1,046,125
Total Housing & Development	\$ 507,624	\$ -	\$ 2,800	\$ -	\$ 510,424
Total Debt Service	\$ 207,287	\$ -	\$ -	\$ -	\$ 207,287
Total Intergovernmental	\$ -	\$ -	\$ -	\$ 1,158,000	\$ 1,158,000
	\$ 15,316,653	\$ 190,061	\$ 826,602	\$ 3,389,278	\$ 19,722,594
Other Financing Sources					
Operating Transfer out	\$ 185,089	\$ -	\$ -	\$ -	\$ -
Sub-total Other Financing Sources	\$ 185,089	\$ -	\$ -	\$ -	\$ 185,089
Total Expenditures & Other Uses	\$ 15,501,742	\$ 190,061	\$ 826,602	\$ 3,389,278	\$ 19,907,683
Excess (Deficiency) of Revenues	\$ -	\$ -	\$ -	\$ -	\$ -





Five Year Consolidated Financial Schedule

LAMAR COUNTY, GEORGIA
 BUDGET SUMMARY BY FUND
 FOR FISCAL YEAR ENDING DECEMBER 31, 2024

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Revenues					
Taxes	\$ 11,918,077	\$ 13,281,244	\$ 13,376,803	\$ 17,706,954	\$ 16,971,291
Licenses & Permits	\$ 217,464	\$ 278,143	\$ 205,600	\$ 201,300	\$ 206,600
Intergovernmental Revenues	\$ 1,589,884	\$ 1,486,449	\$ 1,923,128	\$ 2,073,164	\$ 849,251
Charges for Services/Fine & Forfeitures	\$ 777,783	\$ 947,597	\$ 559,881	\$ 519,904	\$ 850,427
Court & Law Enforcement	\$ 859,829	\$ 932,122	\$ 563,458	\$ 542,913	\$ 498,033
Miscellaneous	\$ 458,985	\$ 452,859	\$ 74,910	\$ 137,214	\$ 167,122
Other Revenues	\$ -	\$ -			\$ 179,870
	\$ 15,822,022	\$ 17,378,414	\$ 16,703,780	\$ 21,181,449	\$ 19,722,594
Other Financing Sources					
Operating Transfer in	\$ 1,137,177	\$ 5,181,618	\$ 10,357,315	\$ 119,134	\$ 185,089
Sub-total Other Financing Sources	\$ 1,137,177	\$ 5,181,618	\$ 10,357,315	\$ 119,134	\$ 185,089
Total Revenues & Other Sources	\$ 16,959,199	\$ 22,560,032	\$ 27,061,095	\$ 21,300,583	\$ 19,907,683





Five Year Consolidated Financial Schedule

LAMAR COUNTY, GEORGIA
 BUDGET SUMMARY BY FUND
 FOR FISCAL YEAR ENDING DECEMBER 31, 2024

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Expenditures					
Total General Government	\$ 2,323,178	\$ 4,356,618	\$ 2,938,937	\$ 4,339,544	\$ 3,535,737
Total Judicial	\$ 1,268,255	\$ 1,377,529	\$ 1,484,403	\$ 1,719,600	\$ 1,817,282
Total Public Safety	\$ 4,897,954	\$ 5,645,321	\$ 6,862,215	\$ 6,687,498	\$ 7,526,452
Total Public Works	\$ 1,251,000	\$ 1,054,982	\$ 1,909,559	\$ 1,827,230	\$ 3,337,707
Total Health & Welfare	\$ 299,780	\$ 320,848	\$ 341,785	\$ 374,555	\$ 583,580
Total Culture & Development	\$ 757,599	\$ 729,308	\$ 940,895	\$ 1,156,072	\$ 1,046,125
Total Housing & Development	\$ 360,101	\$ 403,757	\$ 425,469	\$ 485,428	\$ 510,424
Total Inergovernmental	\$ 863,520	\$ 1,029,160	\$ 5,564,144	\$ 1,000,000	\$ 1,158,000
Total Capital outlay	\$ 1,441,183	\$ 1,251,024	\$ 2,738,497	\$ 3,744,996	
Total Debt Service	\$ 670,537	\$ 195,802	\$ 634,633	\$ 392,626	\$ 207,287
	\$ 14,133,107	\$ 16,364,349	\$ 23,840,537	\$ 21,727,549	\$ 19,722,594
Other Financing Sources					
Operating Transfer out	\$ 586,394	\$ 1,676,022	\$ 784,583	\$ 119,134	\$ 185,089
Sub-total Other Financing Sources	\$ 586,394	\$ 1,676,022	\$ 784,583	\$ 119,134	\$ 185,089
Total Expenditures & Other Uses	\$ 14,719,501	\$ 18,040,371	\$ 24,625,120	\$ 21,846,683	\$ 19,907,683
Excess (Deficiency) of Revenues	\$ 2,239,698	\$ 4,519,661.00	\$ 2,435,975.00	\$ -	\$ -





Revenue Sources

Total Budget - All Funds

Lamar County’s total budgeted revenue for FY 2024 is \$19,907,683, which represents a 8.9% decrease compared to the FY 2023 budget. This change is mainly due to an decrease use of ARPA Fund from prior years. The average of the sales taxes (LOST, SPLOST & TSPLOST) are about the same as last year, where TAVT, property tax, and other taxes are continuing to increase. For 2024, approximately 85.19% of the total budget is funded by taxes. Taxes include sales, property, and other taxes, all of which are discussed in detail below. The County’s second-largest revenue source is Intergovernmental Revenues, which makes up 4.34% of the total budget.

General Fund

Revenue projections for the General Fund for FY 2024 total \$15,501,742, which represents a \$1,039,745 (10.74%) increase compared to the FY 2023 amendment budget. The largest General Fund revenue source is taxed at 85.25% of the General Fund budget. Intergovernmental Revenues is the second-largest General Fund revenue source at 4.27%. Charges for Services make up the third-largest revenue source 4.26% of the total budget. At 2.5%, Fines & Forfeitures are the fourth largest revenue source of the General Fund.

Sales Tax

Lamar County’s second largest revenue stream is sales tax which includes both Local Option Sales Tax (LOST), Special Purpose Local Option Sales Tax (SPLOST) and Transportation Special Purpose Local Option Sales (TSPLOST). The major retail establishments, including the local food restaurants, hardware stores, online purchases, local grocery stores, and local businesses are the biggest contributors to sales tax. Commercial growth is expected to continue in Lamar County. Sales tax makes up 25.4% of the total revenue budget in 2024. For FY 2024, LOST and SPLOST's budgeted

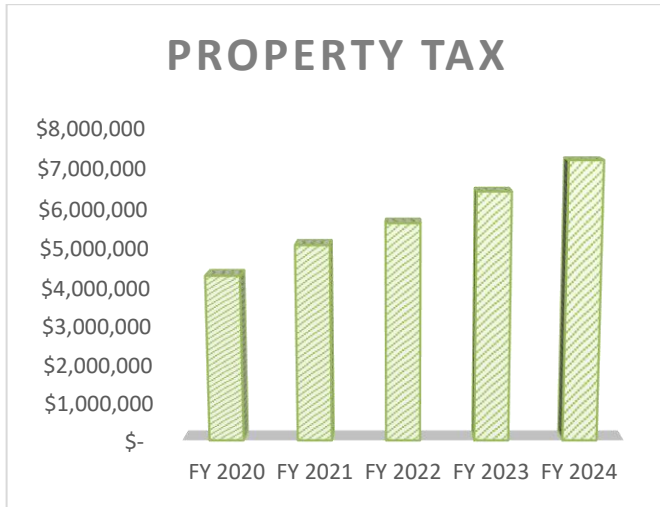
revenues are 1.09% higher than 2024 due to the expansion of retail business in the county. Prior to March 2013, sales tax proceeds were collected on the sale of motor vehicles, and property tax on these motor vehicles was collected annually. However, with the introduction of TAVT (Title Ad Valorem Tax), sales tax is no longer collected on motor vehicle sales. Rather, a one-time TAVT is collected each time the title (vehicle) changes ownership. Therefore, sales tax proceeds decreased the year TAVT began but have shown growth since 2015 with the improved economic conditions. Additionally, changes in transportation tax with the implementation of House Bill 170 have resulted in fewer sales taxes collected on motor fuel sales. Sales taxes estimates for 2024 were based on historical trends and future analysis with consideration for the changes discussed above.



Property Tax

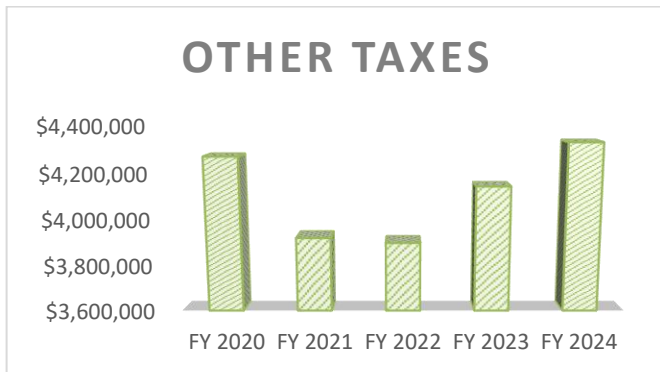
Property tax revenues are 47% of the total budget. For the FY 2024 budget, property tax revenues increased by \$774,715 compared to the FY 2023 budget. This increase is related to growth in the commercial and personal property tax digest. During 2023, the net digest value increased for the seventh year in a row. Property values and taxes are expected to experience marginal increases in the coming years. Estimates for this revenue stream were based on the valuation of the tax digest,

historical trend analysis, and current economic conditions.



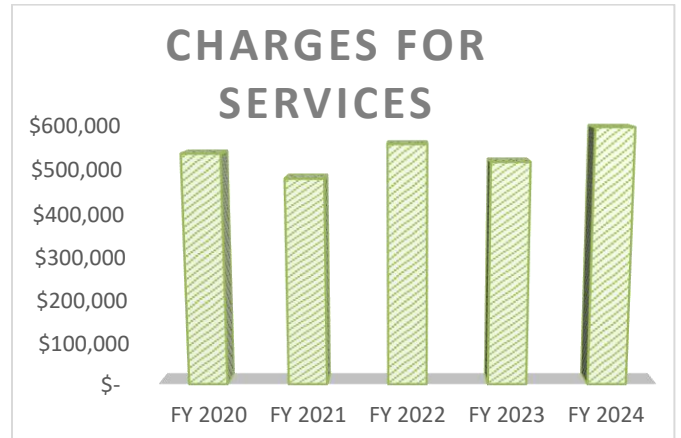
Other Taxes

The other taxes category includes Hotel/Motel Tax, Franchise Tax, Alcohol Tax, Insurance Premium Tax, Title Ad Valorem Tax (TAVT), Intangible Tax, Real Estate Transfer Tax, and Financial Institution Tax. This category makes up 28.5% of the total revenue budget. For the FY 2024 budget, this category increased by \$186,295, or by 4.5%, compared to the FY 2023 budget. FY 2024 budgeted revenues for this source were based on historical trend analysis and current economic conditions.



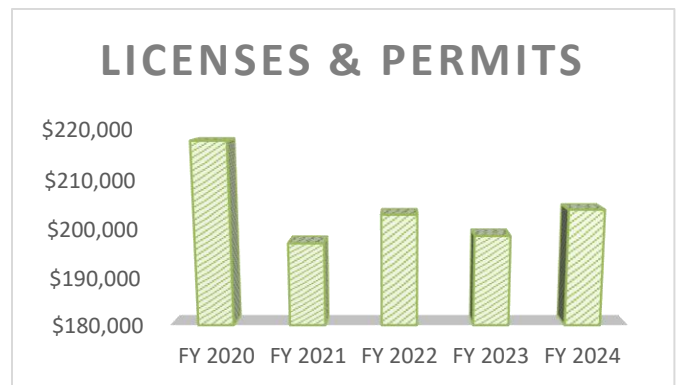
Charges for Service

Charges for service include recreation participation fees, property tax collection fees and commissions, civil and criminal fees, inmate housing fees, and plan review fees. In FY 2024, this revenue stream is projected to increase by \$77,623, or (3.90%), from the FY 2023 budget. FY 2024 budgeted revenues for this source were based on historical and future trend analysis.



Licenses and Permits

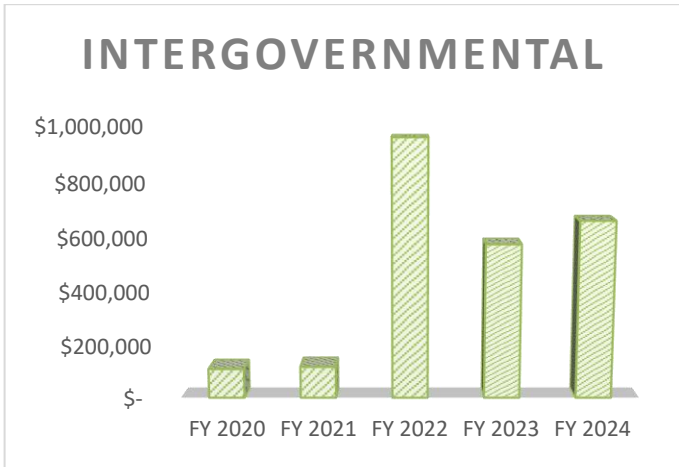
License and permit revenue is received from businesses, as well as private citizens, in the form of business licenses, grading permits, building permits, and rezoning permits. The FY 2024 budget for this revenue stream represents a \$5,300 or (1.34%), increase from the FY 2023 budget. This revenue stream is estimated to remain stable in the coming years based on historical trends and economic conditions.



Intergovernmental Revenues

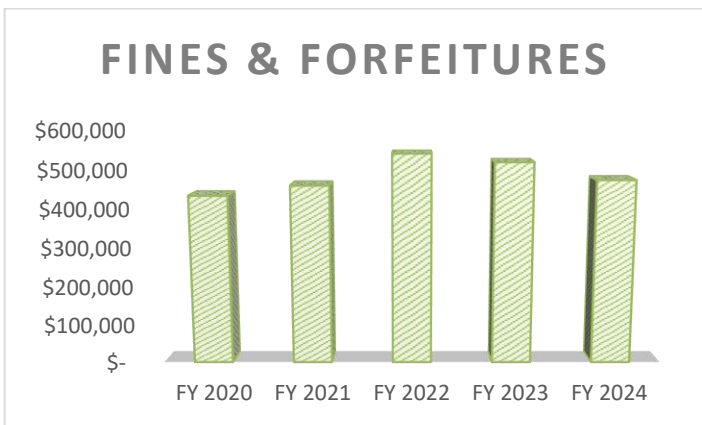
Intergovernmental revenues are revenues received from other governmental entities and normally take the form of grants. Grant funds are used to fund important programs and projects for governmental services and operations. For the FY 2024 budget, intergovernmental revenues comprise 4.34% of the total budget. There was a \$77,623, or (15.06%), increase in this category for the FY 2023 budget. Intergovernmental revenues are difficult to estimate given that potential grants for future years are often unknown. Therefore, estimates for the budget are

based on known grant awards and historical funding trends for recurring grant awards.



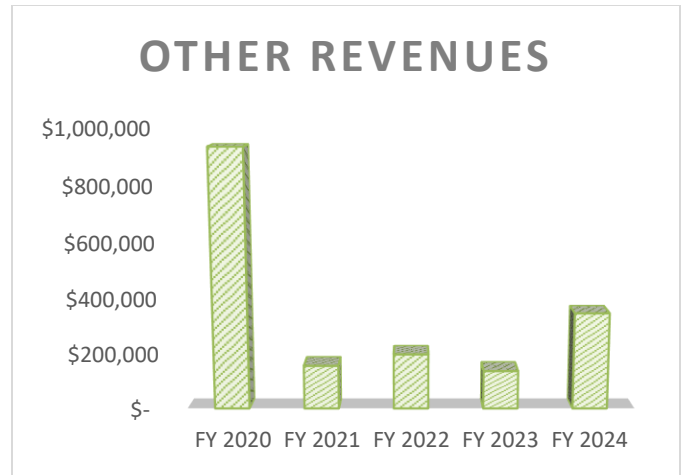
Fines and Forfeitures

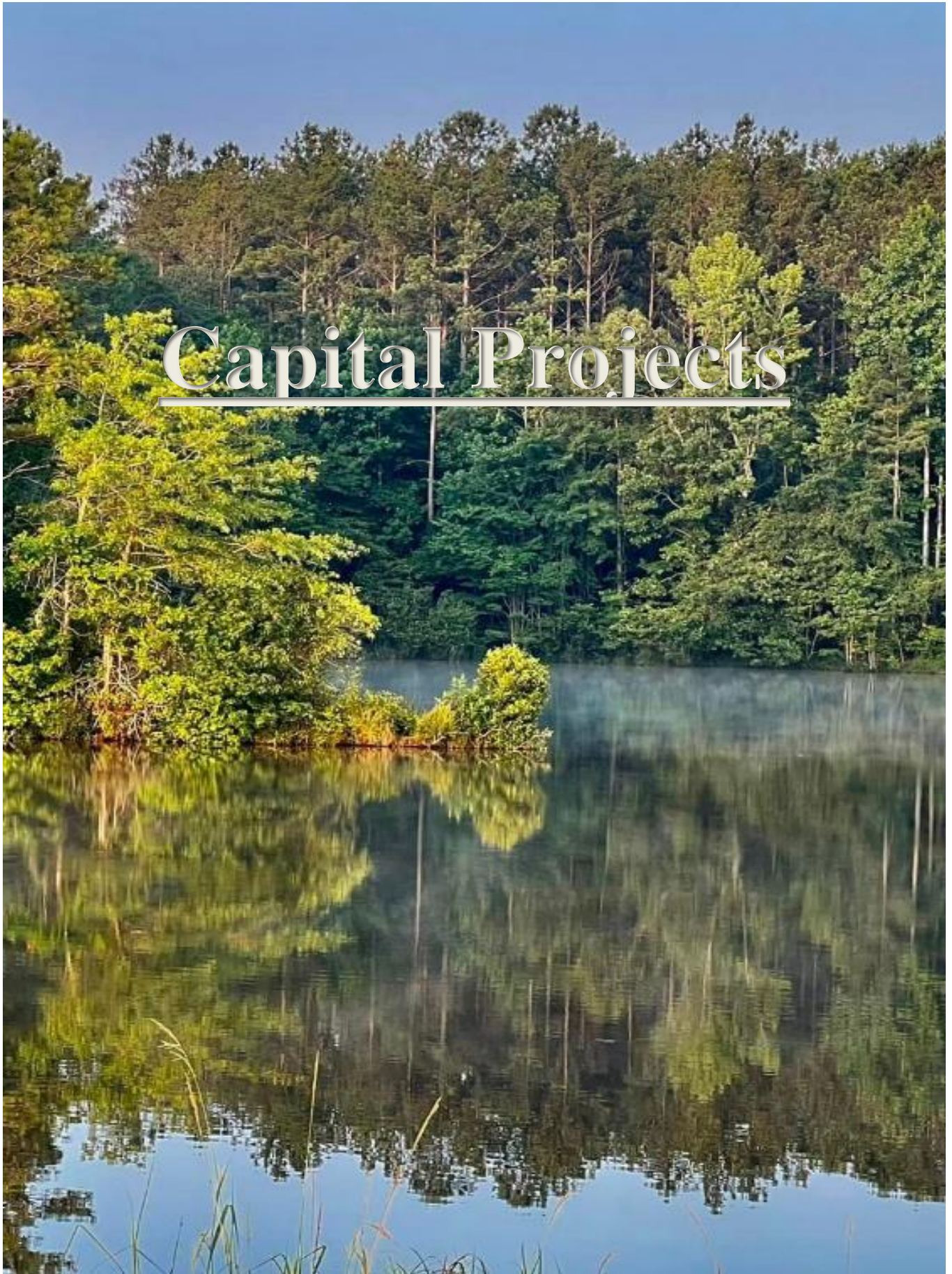
The fines and forfeitures category represents revenue generated through the court system. This revenue stream funds 3.11% of the total budget and is \$44,880 less than the FY 2023 budget. Treatment-based court sentences, in place of monetary fines, have resulted in reduced revenues collected by the courts, but have improved outcomes for those who have been adjudicated.



Other Revenues

Other revenues include investment income, rental revenue, and other miscellaneous revenue sources. The revenues are projected to increase by \$29,981 (21.86%). This revenue source is (1.10%) of total budgeted revenues and is estimated based on historical trends and economic factors.





Capital Projects



SPLOST Projects

The voter-approved Special Purpose Local Option Sales Tax (SPLOST) is another pay-as-you-go method that works well for Lamar County due to the retail sales generated in the County.

The County has used SPLOST revenues to fund capital needs including improvements to the Service Center, Recreation facilities Fire truck, fire protection improvements, and Public Works equipment and Road improvements. SPLOST II collections ended in October 2017.

The Intergovernmental Agreement (IGA) for SPLOST III between Lamar County, City of Milner, Aldora and the City of Barnesville was made effective on November 10, 2016. The Agreement states that the County shall receive 57%, \$5.3 million, and the Cities shall receive 43%, \$4 million, of the estimated total of \$9.3 million. The Agreement also states that the County shall be responsible for any amount exceeding their SPLOST III budget, and the City shall be responsible for any amount exceeding their SPLOST VI budget. On March 2017, Lamar County citizens approved the continuation of the Special Purpose Local Option Sales Tax (SPLOST). SPLOST VI collections began November 2017 and continue until October 2023. Projects to be funded during 2023 from SPLOST III are listed below.

**Total Collections: \$14,050,632

SPLOST Budget by Projects

	CURRENT BUDGET	TOTAL SPENT TO DATE	REMAINING BALANCE
Project File- Vehicles	\$ 112,000	\$ 155,400	\$ (43,400)
Project File- Facilities Improvements	\$ 93,300	\$ 1,063,800	\$ (970,500)
Project File- Sheriff Cruisers	\$ 696,000	\$ 947,165	\$ (251,165)
Project File- Detention	\$ 85,000	\$ 111,630	\$ (26,630)
Project File- Fire Department Equipment	\$ 500,000	\$ 1,121,306	\$ (621,306)
Project File- Animal Shelter	\$ 253,104	\$ 8,850	\$ 244,254
Project File- Road Maintenance & construction	\$ 2,755,450	\$ 2,615,745	\$ 139,705
Project File- Public Works Equipment	\$ 379,000	\$ 592,015	\$ (213,015)
Project File- Recreation & Parks	\$ 465,000	\$ 514,156	\$ (49,156)
	\$ 5,338,854	\$ 7,130,067	\$ (1,791,213)



TSPLOST Projects

The Intergovernmental Agreement (IGA) for TSPLOST between Lamar County, City of Milner, Aldora and the City of Barnesville was made effective on July 21, 2021. The Agreement states that the County shall receive 57% and the Cities shall receive 43% of the estimated total of \$10.2 million. The Agreement also states that the County shall be responsible for any amount exceeding their TSPLOST budget, and the City shall be responsible for any amount exceeding their TSPLOST budget. On November 2021, Lamar County citizens approved the continuation of the Transportation Special Purpose Local Option Sales Tax (TSPLOST). Projects to be funded during 2024 from TSPLOST are listed below.

Lamar County Master- Phase 2

Route Name	Begin	End	Estimated Preliminary Construction Costs
Ingram Rd - paved section	Ramah Church Rd	County Line	\$311,000
Ramah Church Rd	County Line	SR 18/US 41	\$1,147,000
			\$1,458,000

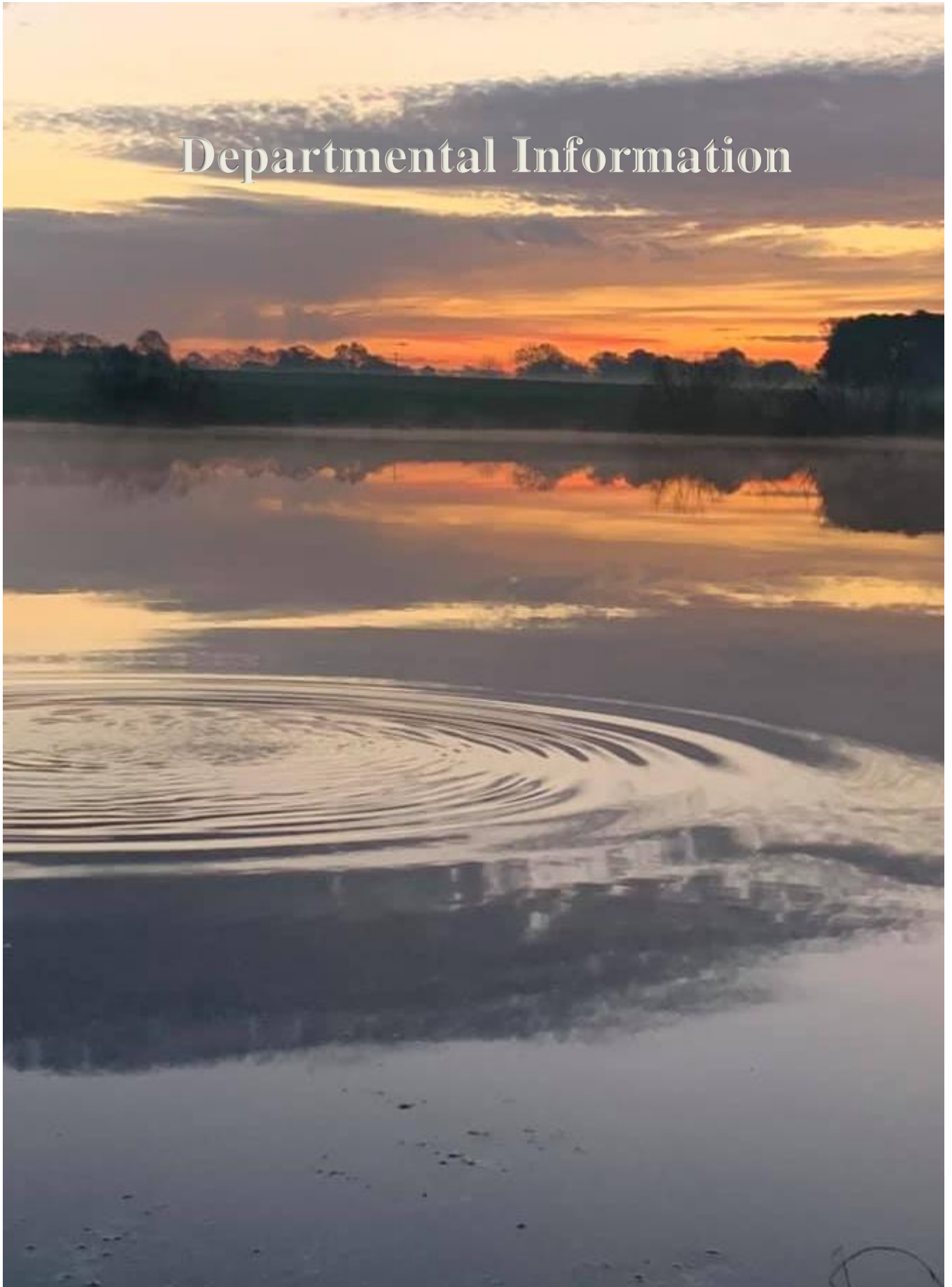
Debt

The Board of Commissioners purchased a shopping center to renovate for office space and a new meeting room. The Lamar County Public Facilities Authority to obtain a Bond of \$3,428,500 to purchase and renovate the utilize space.

RATING AGENCIES

An independent auditing firm performs an annual audit of the County’s standardized financial statements that are distributed for public and rating use. A strong credit rating from Moody’s and Standard & Poor’s (S&P) ensures that bonds are well accepted in the marketplace. A strong credit rating allows the County to obtain the lowest possible interest rates at the time of sale and the need to purchase municipal bond insurance for credit enhancement.

Departmental Information





Board of Commissioners

MISSION STATEMENT

Lamar County Government is committed to serving the public efficiently, preserving our heritage, safeguarding the environment, protecting citizens, and improving the quality of life.

DESCRIPTION

The Board of Commissioners serves as the governing authority for Lamar County government by setting public policy, enacting local laws and regulations, administering county property, setting the annual tax rate, and exercising general financial management. The Commissioners partner with citizens to make Lamar County a community of pride and choice for people to live, work and recreate. The Commission consists of a chairperson elected county-wide and four members. In FY 2024, the Board's major initiatives will be to strengthen its relationships with the state and federal government, focus on economic development, and stewardship of the County's finances to serve the citizens of Lamar.

GOALS & OBJECTIVES

The primary goal of the Lamar County Board of Commissioners is to present a balanced budget to the citizens of Lamar County while meeting the needs of the citizens. The Board of Commissioners will work well with elected officials and staff to develop a balanced budget that everyone can work with.

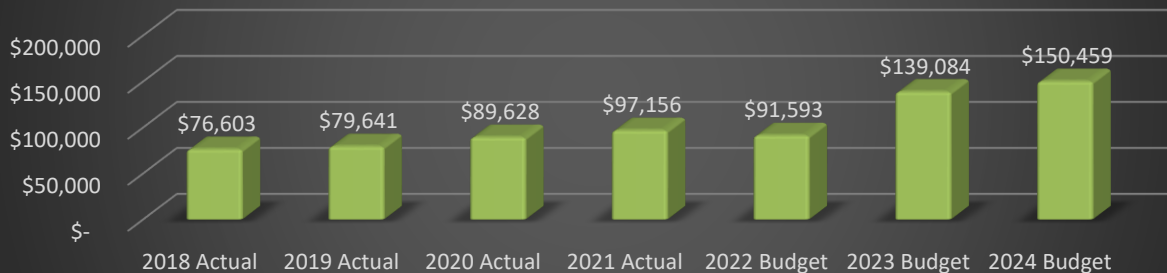
BUDGET HIGHLIGHTS

The 2024 budget increased by 8.2% compared to the 2023 budget. Most of the increase in salaries is due changes in base pay for elected officials.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 57,857	\$ 60,338	\$ 83,279	\$ 101,459
52 PURCH/CONTRACT SERVICES	\$ 33,983	\$ 26,255	\$ 50,305	\$ 42,000
53 SUPPLIES	\$ 5,315	\$ 5,000	\$ 5,500	\$ 7,000
	\$ 97,155	\$ 91,593	\$ 139,084	\$ 150,459

Commissioners





Board of Elections

MISSION STATEMENT

The Board of Elections is committed to nurturing and protecting democracy for the citizens of Lamar County through the voter registration and electoral process and to providing impartial elections in accordance with state and federal laws in an efficient, effective, and timely manner.

DESCRIPTION

The Elections Office is responsible for maintaining all voter registration files, updating registration information with the State, and maintaining hard files. The Elections Office conducts efficient, secure, and convenient elections for the voting public, keeps all precinct and commission maps current, and serves as the ethics filing officer for the State Ethics Commission.

GOALS & OBJECTIVES

Goal #1: Nurture and protect democracy for the citizens of Lamar County in accordance with State and Federal laws.

- To provide ease and availability of voter registration to the citizens of Lamar County

and to maintain secure, precise voting records.

- To provide impartial elections in an efficient, effective, and timely manner.

Goal #2 To uphold Goal #1 through the 2024 Election year. With no changes of polling locations & increase of voting population.

- Prepare polling place instructional tasks that can be done in advance.
- Use all means available to notify and encourage the voting public of absentee/advance voting opportunities to minimize wait on election day.

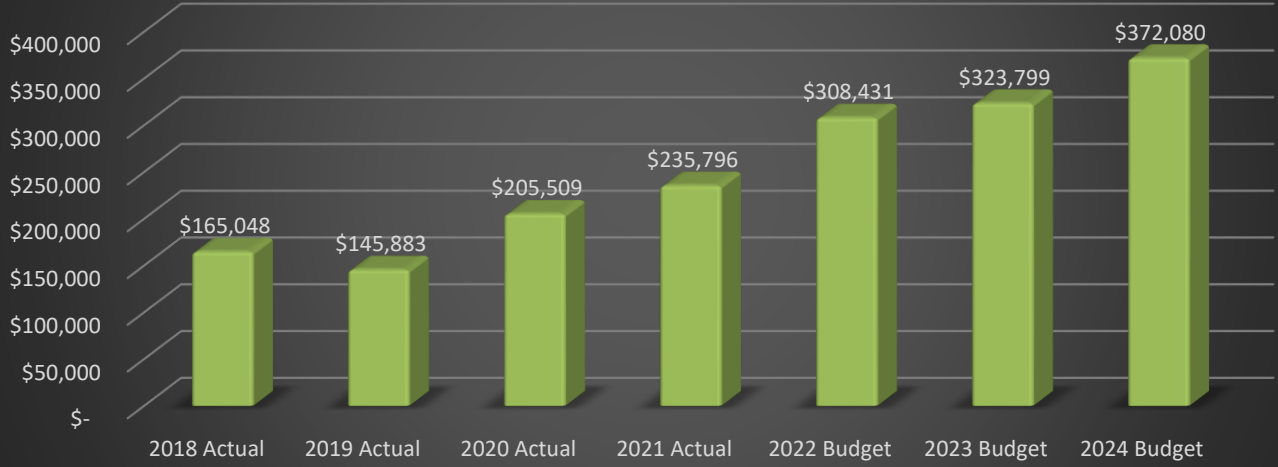
BUDGET HIGHLIGHTS

The 2024 budget increased by 14.91% compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 136,729	\$ 174,195	\$ 189,199	\$ 204,086
52 PURCH/CONTRACT SERVICES	\$ 53,399	\$ 88,231	\$ 79,600	\$ 96,294
53 SUPPLIES	\$ 42,462	\$ 56,376	\$ 55,000	\$ 71,700
54 Capital Outlay	\$ -	\$ -	\$ -	\$ -
	\$ 232,590	\$ 318,802	\$ 323,799	\$ 372,080

Board of Elections





General Administration

MISSION STATEMENT

Lamar County Government is committed to serving the public efficiently, preserving our heritage, safeguarding the environment, protecting citizens, and improving the quality of life.

DESCRIPTION

The County Administration budget includes the County Administrator and staff. The County Administrator serves as the Chief Operating Officer and reports to the Board of Commissioners. The County Administrator’s responsibilities include managing nine administrative departments, implementing management standards, and operating

procedures, and coordinating departmental activities to support goals and initiatives set by the Board.

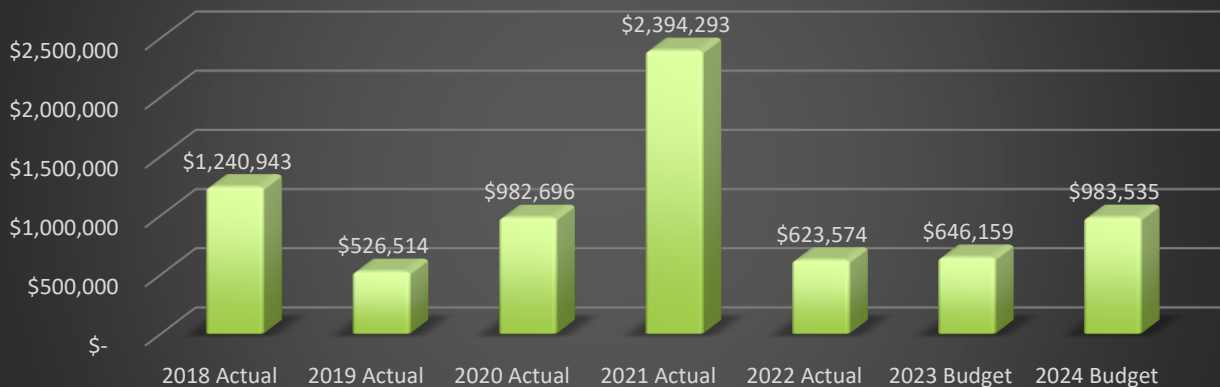
BUDGET HIGHLIGHTS

The 2024 budget decreased by 52.2% compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 451,561	\$ 453,087	\$ 476,537	\$ 555,563
52 PURCH/CONTRACT SERVICES	\$ 158,155	\$ 125,892	\$ 155,372	\$ 161,972
53 SUPPLIES	\$ 12,298	\$ 8,922	\$ 14,250	\$ 16,000
57 OTHER COSTS	\$ 1,783,521	\$ 35,673	\$ -	\$ 250,000
	\$ 2,405,535	\$ 623,574	\$ 646,159	\$ 983,535

Administration





Information Technology

MISSION STATEMENT

To support all internal County departments through the use of efficient technology and maintenance of the equipment.

DESCRIPTION

The Information Technology (IT) Department provides computing, applications management, IT procurements, network, and telecommunications services to all Lamar County government offices.

BUDGET HIGHLIGHTS

The 2024 budget increased by 9.6% compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ -	\$ -	\$ -	\$ -
52 PURCH/CONTRACT SERVICES	\$ 84,454	\$ 96,729	\$ 97,000	\$ 105,879
53 SUPPLIES	\$ 330	\$ 3,182	\$ 20,000	\$ 20,000
54 CAPITAL OUTLAY	\$ 12,493	\$ -	\$ -	\$ -
	\$ 97,277	\$ 99,911	\$ 117,000	\$ 125,879

Information Technology





Tax Commissioner

MISSION STATEMENT

To fulfill the duties of this office in the best interest of the citizens and the levying authorities we serve efficiently and courteously.

DESCRIPTION

The Tax Commissioner is an elected Constitutional Officer. The Tax Commissioner’s responsibilities include billing, collecting, and disbursing all taxes as prescribed by the laws of the State of Georgia. The Tax Commissioner also serves as the motor vehicle tag and title agent for the State of Georgia.

GOALS & OBJECTIVES

Make it easier for citizens to pay.

- Continue to update technology so citizens can pay online, by mobile device, drive-thru, and in office.

BUDGET HIGHLIGHTS

The 2024 budget increased by 6.1% compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 247,882	\$ 262,123	\$ 287,996	\$ 295,746
52 PURCH/CONTRACT SERVICES	\$ 29,858	\$ 14,605	\$ 41,320	\$ 49,467
53 SUPPLIES	\$ 10,503	\$ 10,489	\$ 11,678	\$ 16,514
	\$ 288,243	\$ 287,217	\$ 340,994	\$ 361,727

Tax Commissioner





Tax Assessors

MISSION STATEMENT

The mission of the Lamar County Board of Assessors is to annually appraise at fair market value all real and personal property subject to taxation in Lamar County.

DESCRIPTION

The Tax Assessor's Office is responsible for assessing values for all real and personal property for Lamar County and ensuring that assessments are compliant with the laws of the State of Georgia.

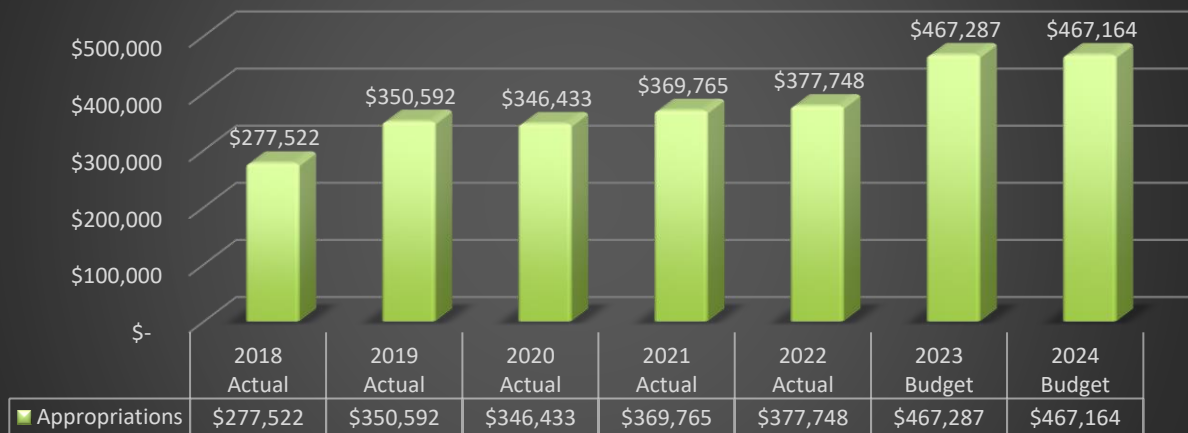
BUDGET HIGHLIGHTS

The 2024 budget remained the same as the 2023 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 213,622	\$ 241,202	\$ 290,944	\$ 275,282
52 PURCH/CONTRACT SERVICES	\$ 152,034	\$ 133,210	\$ 173,023	\$ 188,562
53 SUPPLIES	\$ 2,823	\$ 3,336	\$ 3,320	\$ 3,320
	\$ 368,479	\$ 377,748	\$ 467,287	\$ 467,164

Tax Assessors





Board of Equalization

DESCRIPTION

The Board of Equalization is an independent six-person board appointed by the Lamar County Grand Jury. Its specific function is to preside over unresolved appeals from taxpayers. After hearing both the assessor's and taxpayer's positions, the

Board of Equalization renders a decision on the valuation of the property in question.

BUDGET HIGHLIGHTS

The 2024 budget increased by 3.7% compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 1,083	\$ 2,008	\$ 2,000	\$ 2,153
52 PURCH/CONTRACT SERVICES	\$ 1,889	\$ 2,950	\$ 2,950	\$ 2,980
	\$ 2,972	\$ 4,958	\$ 4,950	\$ 5,133

Board of Equalization





Risk Management

DESCRIPTION

The Risk Management function is to fund the liability insurance for all county departments.

BUDGET HIGHLIGHTS

The 2024 budget increased by 32.09% compared to the 2023 budget.



Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
52 PURCH/CONTRACT SERVICES	\$ 264,703	\$ 313,051	\$ 350,036	\$ 462,370
	\$ 264,703	\$ 313,051	\$ 350,036	\$ 462,370

Board of Equalization





Facilities Management

MISSION STATEMENT

To maintain all Lamar County government-owned buildings, facilities and grounds, in a timely and efficient manner, promoting extended life expectancy of mechanical equipment and facilities, and safety of occupants.

DESCRIPTION

Facility Management performs maintenance and repair on all Lamar County government-owned buildings and facilities. Facility Management also provides related repair or maintenance to maintain the beautification of the surrounding government

areas and preservation of historic landmarks. The areas covered consist of 11 buildings.

BUDGET HIGHLIGHTS

The 2024 budget increased by 2.4% compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 197,401	\$ 248,078	\$ 271,667	\$ 288,219
52 PURCH/CONTRACT SERVICES	\$ 55,904	\$ 32,489	\$ 95,900	\$ 95,680
53 SUPPLIES	\$ 26,150	\$ 27,230	\$ 106,230	\$ 101,330
	\$ 279,456	\$ 307,797	\$ 473,797	\$ 485,229

Facilities Management





Courts

DESCRIPTION

Superior Court conducts hearings and trials, both jury and non-jury, in civil and criminal cases. State law, however, dictates that counties are responsible for most of the operating expenditures of the Superior Court.

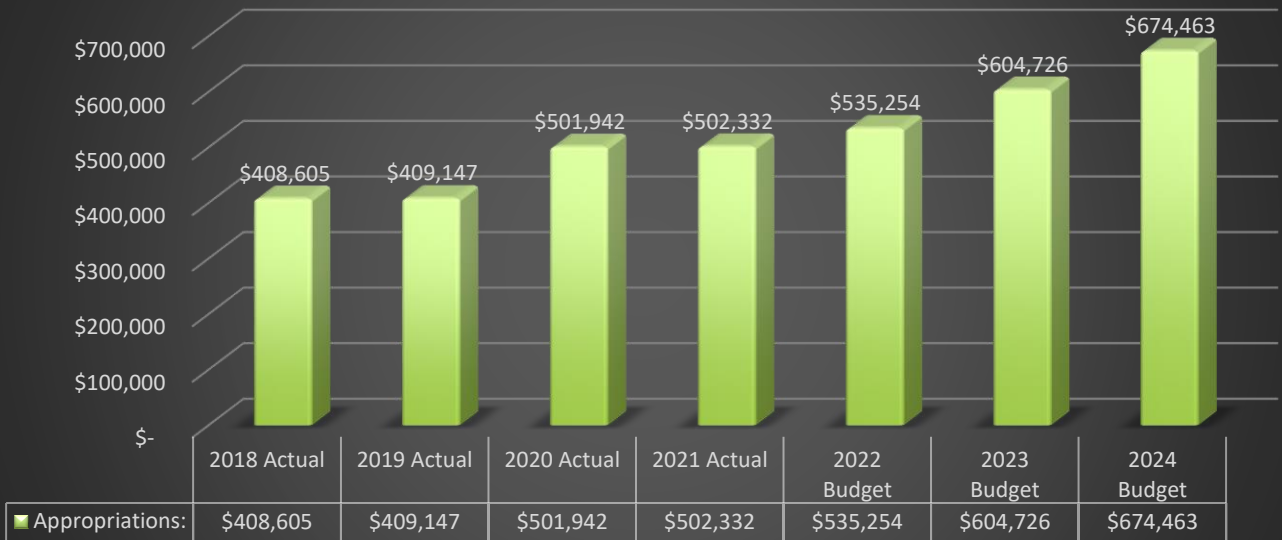
BUDGET HIGHLIGHTS

The 2024 budget increased by 11.5% compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 16,393	\$ 14,860	\$ 14,683	\$ 14,728
52 PURCH/CONTRACT SERVICES	\$ 8,529	\$ 7,937	\$ 11,500	\$ 8,600
57 OTHER COSTS	\$ 485,939	\$ 512,457	\$ 578,543	\$ 651,135
	\$ 510,861	\$ 535,254	\$ 604,726	\$ 674,463

Courts





Clerk of Superior Court

MISSION STATEMENT

The Superior Court’s mission is to effectively administer justice in civil and criminal matters over which the Superior Court is granted jurisdiction by the Constitution and laws of the State of Georgia, ensuring equal access to justice, providing expeditious case processing, ensuring equality and fairness, maintaining independence and accountability, while instilling public trust and confidence in the judiciary.

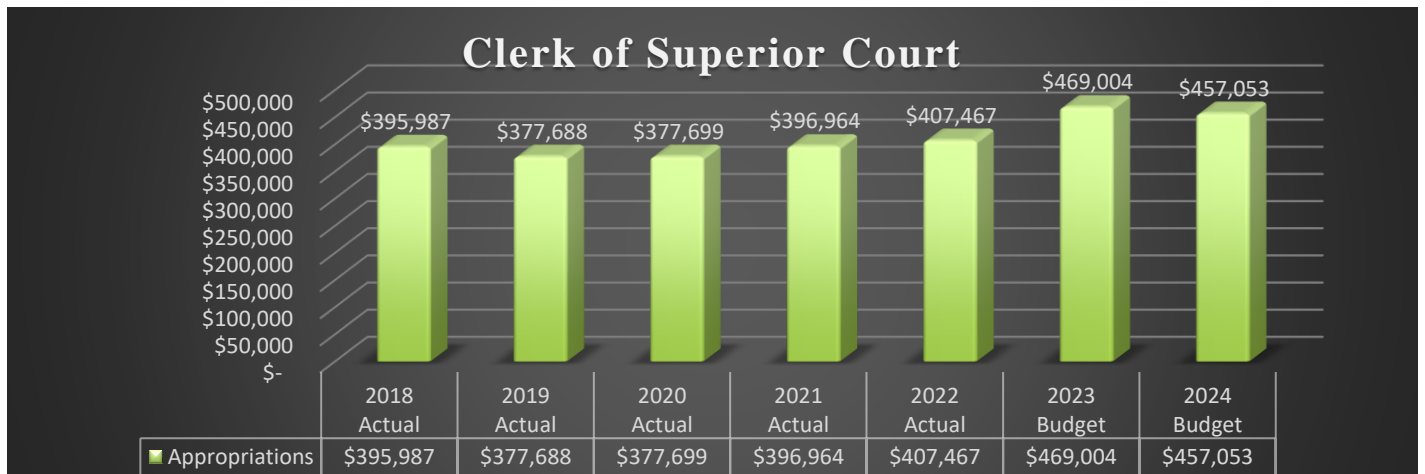
Superior Court conducts hearings and trials, both jury and non-jury, in civil and criminal cases. Under the Georgia Constitution, Butts, Monroe, and Lamar County Superior Courts are members of the judicial branch of State Government and not a department of Lamar County Government. State law, however, dictates that counties are responsible for most of the operating expenditures of the Superior Court.

DESCRIPTION

BUDGET HIGHLIGHTS

The 2024 budget decreases by 2.5% compared to the 2023 budget.

Budget Summary				
	2021	2022	2023	2024
	Actual	Actual	Budget	Budget
51 PERS SVC/ EMP BENEFITS	\$ 362,919	\$ 377,880	\$ 426,482	\$ 414,531
52 PURCH/CONTRACT SERVICES	\$ 28,968	\$ 26,008	\$ 35,522	\$ 35,522
53 SUPPLIES	\$ 5,078	\$ 3,579	\$ 7,000	\$ 7,000
	\$ 396,964	\$ 407,467	\$ 469,004	\$ 457,053





District Attorney

MISSION STATEMENT

Seeking justice in our community with fairness and integrity.

DESCRIPTION

The District Attorney represents the citizens of Lamar County in the prosecution of all criminal cases in a manner that protects the public and best preserves justice for each citizen. The prosecution of criminal cases includes the preparation of an accusation of misdemeanor and felony cases or in the case of more serious offenses, the presentation

of an indictment to the Grand Jury. The District Attorney also litigates criminal cases from the arrest of an accused person and throughout the appellate process.

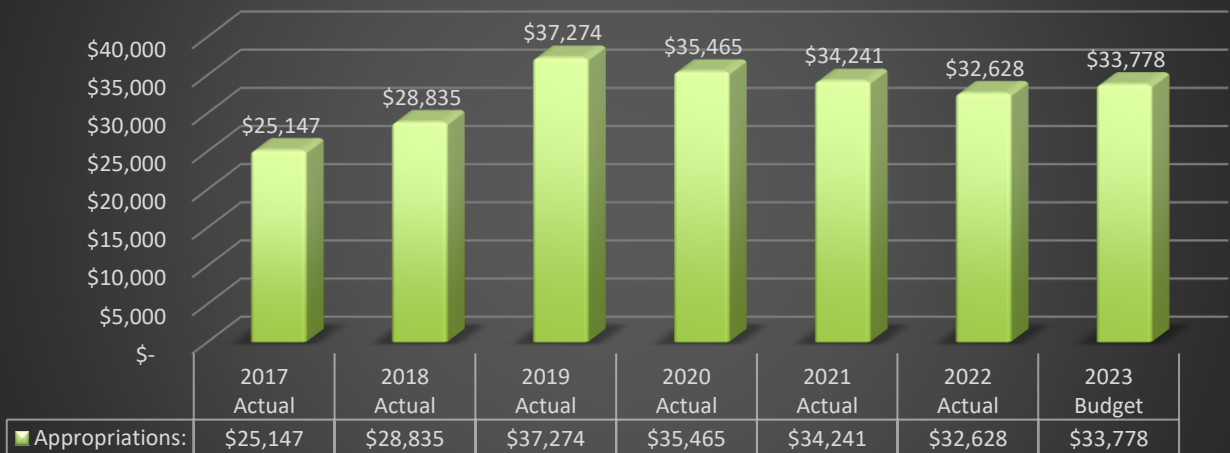
BUDGET HIGHLIGHTS

The 2024 budget decreases by 7.4% compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
52 PURCH/CONTRACT SERVICES	\$ 125	\$ -	\$ 2,500	
55 INTER FUND/ DEPT CHARGES	\$ 34,116	\$ 32,628	\$ 31,278	\$ 31,278
	\$ 34,241	\$ 32,628	\$ 33,778	\$ 31,278

District Attorney





Court- Magistrate

MISSION STATEMENT

The Mission of the Magistrate is to provide citizens and visitors to the county with a professional and efficient court; while following the guidelines, rules, laws, and procedures as directed by the uniform rules of Magistrate Court, the Official Code of Georgia, and the Georgia Constitution.

DESCRIPTION

Magistrate Court is the small claims court of the judicial system. The court’s civil jurisdictional limit in small claims cases is \$15,000. There is no monetary limit in dispossessory eviction cases. Magistrate Court also presides over foreclosures of personal property, garnishment cases, interrogatory cases, County ordinances, warrant application

hearings, probable cause hearings for search and arrest warrants, extradition hearings, preliminary hearings, and first appearance hearings.

BUDGET HIGHLIGHTS

The 2024 budget increased by 5% compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 120,719	\$ 123,293	\$ 141,720	\$ 150,062
52 PURCH/CONTRACT SERVICES	\$ 9,887	\$ 9,188	\$ 16,650	\$ 16,282
53 SUPPLIES	\$ 1,333	\$ 2,108	\$ 1,200	\$ 1,200
	\$ 131,939	\$ 134,589	\$ 159,570	\$ 167,544

Magistrate Court





Court- Probate

MISSION STATEMENT

The Lamar County Probate Court’s mission is to provide efficient, fair, and quality service to the citizens of Lamar County following the laws set forth in the Georgia Constitution and by the State of Georgia and to resolve matters before the Court in a timely and unbiased manner ensuring fairness, and to protect the rights and safety of our citizens.

DESCRIPTION The Probate Court processes will administer estates and guardianships and issues marriage and firearm licenses for Lamar County. The Court also presides over misdemeanor traffic citations.

BUDGET HIGHLIGHTS

The 2024 budget decreased by 1.3% compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 254,237	\$268,777	\$ 287,974	\$ 291,906
52 PURCH/CONTRACT SERVICES	\$ 9,801	\$ 14,290	\$ 18,925	\$ 18,925
53 SUPPLIES	\$ 2,625	\$ 2,335	\$ 3,000	\$ 3,000
57 OTHER COST	\$ 2,675	\$ 700	\$ 500	\$ 500
	\$ 269,338	\$286,102	\$ 310,399	\$ 314,331

Probate Court





Sheriff's Office

MISSION STATEMENT

The role of the Lamar County Sheriff's Office is to work in partnership with our community in providing excellence of service, criminal justice education and to promote mutual trust and respect.

DESCRIPTION

The Sheriff of Lamar County is an elected Constitutional Officer. The Sheriff's responsibility is to maintain peace, protect life, protect property and provide service to the community. Specific duties of the Office of Sheriff include providing law enforcement and traffic safety services, operating

the County jail, serving as an officer of the court, and serving criminal warrants, subpoenas, and civil papers.

BUDGET HIGHLIGHTS

The 2024 budget decreased by 3.3% compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 1,795,363	\$ 2,118,239	\$ 2,294,435	\$ 2,374,360
52 PURCH/CONTRACT SERVICES	\$ 198,507	\$ 235,598	\$ 152,440	\$ 128,142
53 SUPPLIES	\$ 328,552	\$ 391,978	\$ 294,648	\$ 267,150
54 CAPITAL OUTLAY	\$ 12,442	\$ -	\$ -	\$ -
55 INTER FUND/ DEPT CHARGES	\$ 2,469	\$ 2,381	\$ 7,543	\$ -
57 OTHER COST	\$ 40,140	\$ 37,950	\$ 35,000	\$ -
	\$ 2,377,473	\$ 2,786,146	\$ 2,784,066	\$ 2,769,652

Sheriff's Office





Sheriff- Detention Center

MISSION STATEMENT

The Lamar County Detention Center strives to operate and maintain a facility that exceeds all constitutional requirements, provides for the safety and security of those incarcerated, provides for the safety & security of the general public, and provides avenues of rehabilitation for those inmates that choose to participate.

DESCRIPTION

The Lamar County Sheriff is mandated through legislation to operate a county jail. The Office of the Sheriff is responsible for supervising inmates, protecting their rights, and providing inmates with food, clothing, exercise, and medical care.

BUDGET HIGHLIGHTS

The 2024 budget increased by 6.7% compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 728,879	\$ 727,316	\$ 917,032	\$ 998,731
52 PURCH/CONTRACT SERVICES	\$ 128,107	\$ 177,108	\$ 181,500	\$ 181,500
53 SUPPLIES	\$ 218,352	\$ 203,702	\$ 116,325	\$ 116,325
	<u>\$ 1,075,338</u>	<u>\$ 1,108,126</u>	<u>\$ 1,214,857</u>	<u>\$ 1,296,556</u>

Sheriff Detention





Sheriff- Detention Building

MISSION STATEMENT

To maintain the Sheriff- Detention Building, facilities and grounds, in a timely and efficient manner, promoting extended life expectancy of mechanical equipment and facilities, and safety of occupants.

DESCRIPTION

Facility Management performs maintenance and repair on detention buildings and facilities.

BUDGET HIGHLIGHTS

The 2024 budget is the same as the 2023 budget.

Budget Summary				
	2021	2022	2023	2024
	Actual	Actual	Budget	Budget
52 PURCH/CONTRACT SERVICES	\$ 75,407	\$ 34,974	\$ 48,050	\$ 48,050
53 SUPPLIES	\$ 78,799	\$ 92,961	\$ 79,600	\$ 79,600
	\$154,206	\$ 127,935	\$ 127,650	\$ 127,650





Fire Department

MISSION STATEMENT

Lamar County Emergency Services is committed to the preservation of the life and property of the citizens of Lamar County.

DESCRIPTION

The Lamar County Fire Department currently operates two (2) stations throughout the County. This department responds to all matters of fire suppression, rescue incidents, and medical assistance calls. Additionally, the Fire Department conducts fire inspections and educates the public on

the dangers of fire through fire prevention techniques and offers assistance with installing smoke detectors.

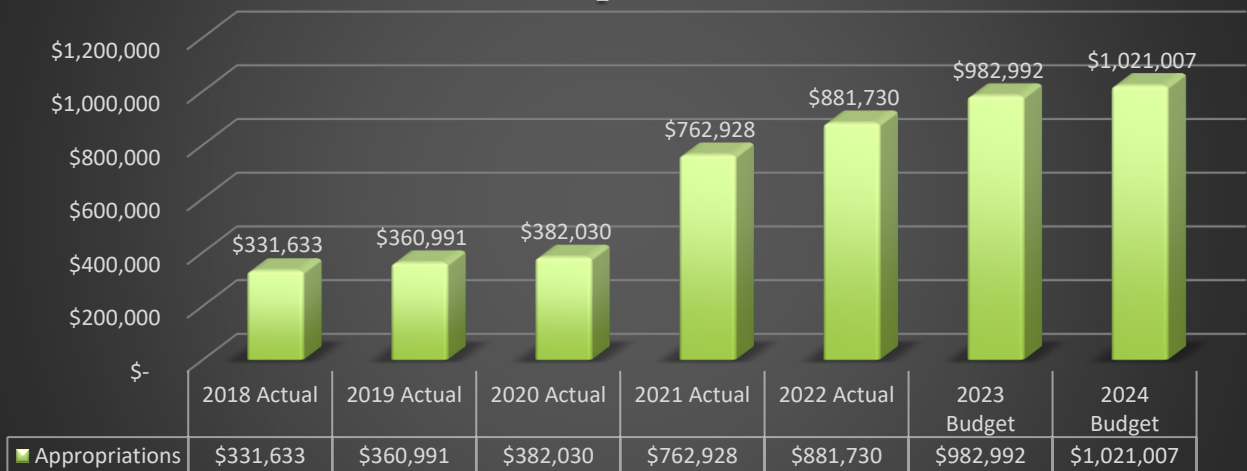
BUDGET HIGHLIGHTS

The 2024 budget increased by 3.9% compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 645,671	\$ 745,193	\$ 842,759	\$ 844,188
52 PURCH/CONTRACT SERVICES	\$ 50,186	\$ 75,154	\$ 85,237	\$ 87,237
53 SUPPLIES	\$ 42,522	\$ 61,383	\$ 54,996	\$ 89,582
	\$ 738,380	\$ 881,730	\$ 982,992	\$ 1,021,007

Fire Department





Emergency Medical Services

MISSION STATEMENT

Lamar County Emergency Services is committed to the preservation of life and property of the citizens of Lamar County.

DESCRIPTION

The Lamar County Emergency Medical Services Department, or EMS, currently operate two. (2) Advanced Cardiac Life Support Units based throughout the County. This department responds to all calls for help related to medical or trauma incidents. Lamar County and Upson County are in

an automate aid contract with Ameripro EMS as of February 14, 2022.

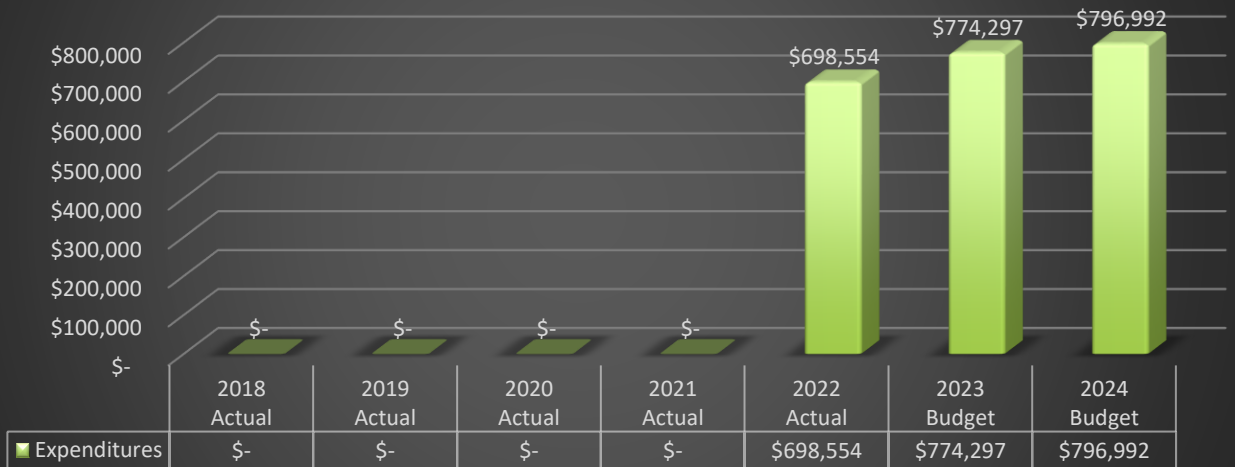
BUDGET HIGHLIGHTS

The 2024 budget increased by 5.8% compared to the 2023 budget, since Pike County did not join the automatic aid agreement with Upson and Lamar.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
52 PURCH/CONTRACT SERVICES	\$ -	\$ 698,554	\$ 774,297	\$ 796,992
	\$ -	\$ 698,554	\$ 774,297	\$ 796,992

Emergency Medical Services





Coroner

MISSION STATEMENT

To thoroughly investigate all deaths reported to our office in accordance with the laws of the State of Georgia. To maintain a good working relationship with the other agencies involved in death investigations and the court system. To be ever mindful of the sensitive nature of our duties, maintain dignity and respect for the deceased, maintain respect to the families and their concerns, and administer the office at the most reasonable costs to the taxpayers of Lamar County.

DESCRIPTION

The Lamar County Coroner is an elected official who serves four-year terms. The Coroner's Office investigates all deaths to determine the cause and manner of death in the cases where jurisdiction applies. When necessary, the coroner coordinates with the Lamar County Sheriff's Office, the Medical

and Examiner's Office, the Georgia Bureau of Investigations, and the District Attorney's Office.

BUDGET HIGHLIGHTS

The 2024 budget increased by 10.3% compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 4,215	\$ 3,573	\$ 8,923	\$ 11,038
52 PURCH/CONTRACT SERVICES	\$ 16,091	\$ 19,640	\$ 16,900	\$ 19,900
53 SUPPLIES	\$ 8,885	\$ 262	\$ 5,000	\$ 5,000
	\$ 29,191	\$ 23,475	\$ 30,823	\$ 35,938

Coroner





Sheriff's Office - E-911

MISSION STATEMENT

Ensure that every communications officer exemplifies a standard surpassed by none so that they can and will respond immediately to any situation with professional pride, expert skill, undaunted responsibility, and dedicated customer service.

BUDGET HIGHLIGHTS

The 2024 budget increased by 16.3% compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 276,624	\$ 322,824	\$ 376,717	\$ 417,664
52 PURCH/CONTRACT SERVICES	\$ 76,188	\$ 68,638	\$ 68,638	\$ 68,638
54 CAPITAL OUTLAY	\$ -	\$ -	\$ 10,000	\$ 10,000
	\$ 352,812	\$ 391,462	\$ 455,355	\$ 496,302

E911





Animal Shelter

MISSION STATEMENT

The Animal Control Department’s mission is to enforce, investigate, and prosecute any violations pertaining to animal control ordinances of Lamar County. In addition, the Department maintains a humane shelter environment for lost and unwanted animals, which it cares for until adoption, reclaimed by their owner, rescued, or humanely euthanized.

BUDGET HIGHLIGHTS

This is a new department and budget.

Budget Summary				
	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ -	\$ -	\$ -	\$ 69,565
52 PURCH/CONTRACT SERVICES	\$ -	\$ -	\$ -	\$ 13,350
53 SUPPLIES	\$ -	\$ -	\$ -	\$ 15,800
	\$ -	\$ -	\$ -	\$ 98,715





Emergency Management

MISSION STATEMENT

Lamar County Emergency Services is committed to the preservation of the life and property of the citizens of Lamar County.

DESCRIPTION

The Lamar County Emergency Management Agency, or EMA, is responsible for planning, mitigating, coordinating response and recovery operations for any natural or man-made disaster that might affect the citizens of Lamar County. This is accomplished through review and update of the County's Local Emergency Operations Plan (LEOP), conducting tabletop and full-scale exercises to test strengths and weaknesses of the

department, maintaining the National Incident Management System (NIMS) and hazardous mitigation documentation and exercise compliance, and training of all department and volunteer organizations of their roles in each Essential Support Function (ESF) program.

BUDGET HIGHLIGHTS

The 2024 budget decreased by 150.6% compared to the 2023 budget. Federal Grant funds for two sirens.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 34,057	\$ 24,735	\$ 29,435	\$ 26,511
52 PURCH/CONTRACT SERVICES	\$ 11,928	\$ 12,491	\$ 13,390	\$ 13,415
53 SUPPLIES	\$ 1,069	\$ 2,372	\$ 3,325	\$ 75,714
	\$ 47,054	\$ 39,598	\$ 46,150	\$ 115,640

EMA





Public Works- Road

MISSION STATEMENT

Implement guidelines that will enhance the safety, health, and welfare of the citizens of Lamar County. Our mission will provide a free-flowing transportation system that is directed towards improving the infrastructure for all citizens to enjoy.

DESCRIPTION

The Public Works - Roads Department is responsible for maintaining and constructing all County roads. Additionally, the Roads Department maintains County rights-of-ways, unpaved roads, and bridges. Department personnel also respond to emergencies 24 hours a day, seven days a week by removing roadway debris, clearing storm-related

debris from roadways, plowing and spreading salt during ice and snow events, and closing and barricading roads that have been determined to pose a danger to drivers.

BUDGET HIGHLIGHTS

The 2024 budget decreased by 3.9% compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 619,539	\$ 699,099	\$ 803,163	\$ 882,232
52 PURCH/CONTRACT SERVICES	\$ 275,744	\$ 315,188	\$ 366,486	\$ 353,475
53 SUPPLIES	\$ 82,361	\$ 118,238	\$ 158,500	\$ 152,000
54 CAPITAL OUTLAY	\$ 36,043	\$ 748,753	\$ 604,297	\$ 468,722
	\$ 1,013,687	\$ 1,881,278	\$ 1,932,446	\$ 1,856,429

Public Works





Health Department

MISSION STATEMENT

The Lamar County Health Department’s mission is to prevent disease, injury, and disability, promote health and well-being and prepare for disasters - both natural and man-made.

DESCRIPTION The Lamar County Health Department is located within District 4. It, along with 12 other counties, comprises the Middle Georgia District. The Lamar County Health Department receives State funding and a county subsidy. Services provided by the Health Department include general health services such as health screenings, prenatal care, pediatric services,

and immunizations. Additionally, the Health Department provides environmental and community health services.

BUDGET HIGHLIGHTS

The 2024 budget did not change compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
57 OTHER COSTS	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000

Public Health





Department of Family and Children Services

MISSION STATEMENT

The Mission of the Division of Family and Children Services (DFACS) is to enable families and individuals to provide the care, protection, and experiences essential to their well-being.

DESCRIPTION

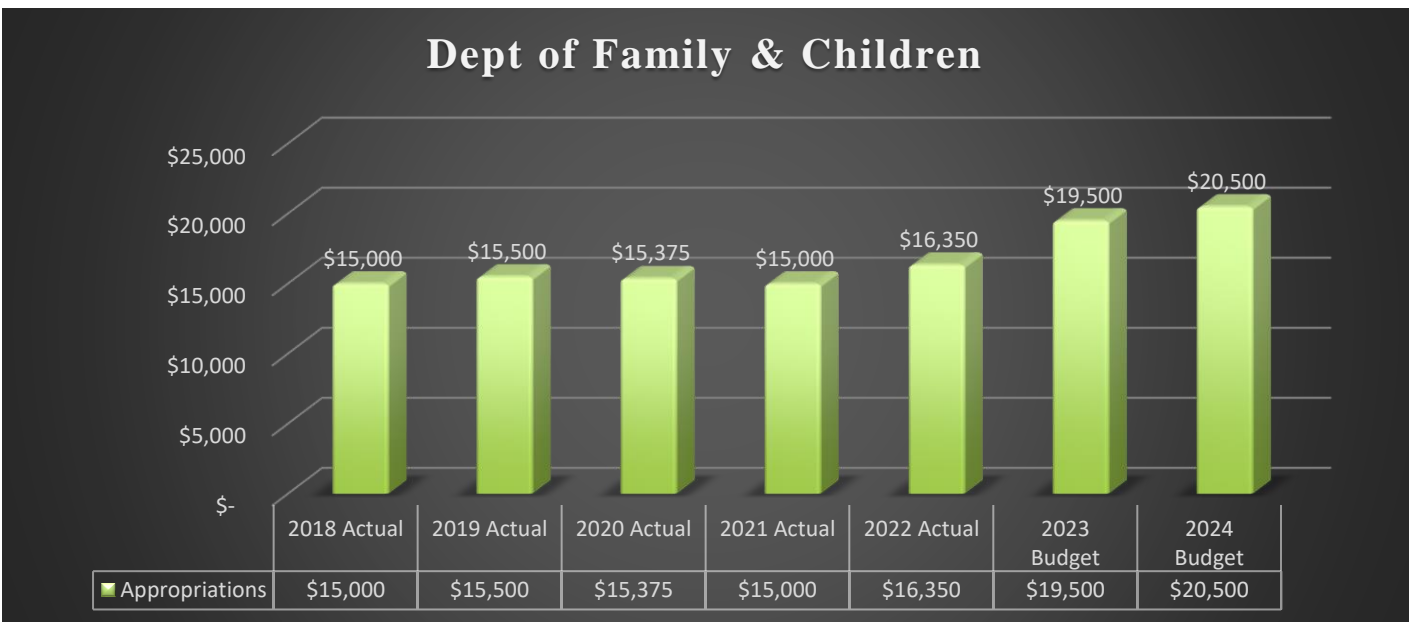
The Lamar County Division of Family and Children Services (DFACS) is located within region 4. It, along with 12 other northern counties, makes up this region. Lamar County DFACS receives State funding and a county subsidy. The Division of Family and Children Services provides welfare and

employment support, child protective services, foster care, and other services to strengthen families.

BUDGET HIGHLIGHTS

The 2024 budget increased by 5.1% compared to the 2023 budget. Increased the pauper burial cost.

Budget Summary				
	2021	2022	2023	2024
	Actual	Actual	Budget	Budget
57 OTHER COSTS	\$ 15,000	\$ 16,350	\$ 19,500	\$ 20,500
	\$ 15,000	\$ 16,350	\$ 19,500	\$ 20,500





Senior Center

MISSION STATEMENT

The Lamar County Senior Center’s primary mission is to provide programs that address the nutritional, emotional, mental, physical, and social needs of the senior population while recognizing that aging is a normal process and senior adults have a right to have a voice in determining matters in which they have a vital interest. We provide a number of activities and services for Lamar County Seniors.

DESCRIPTION

The Lamar County Senior Center is a multi-purpose center that provides nutritional, health, and human services to the seniors in our community. The programs, projects, and activities are designed to help meet individual and community needs as well as contribute to the welfare of Senior Center clients.

BUDGET HIGHLIGHTS

The 2024 budget increased by 24.1% compared to the 2023 budget. The Center will start preparing meals for seniors.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 104,467	\$116,635	\$ 151,277	\$ 170,946
52 PURCH/CONTRACT SERVICES	\$ 3,896	\$ 5,570	\$ 8,350	\$ 9,555
53 SUPPLIES	\$ 84,728	\$ 92,203	\$ 66,200	\$ 99,679
	\$ 193,090	\$ 214,408	\$ 225,827	\$ 280,180

Senior Citizen Center





Public Transit

MISSION STATEMENT

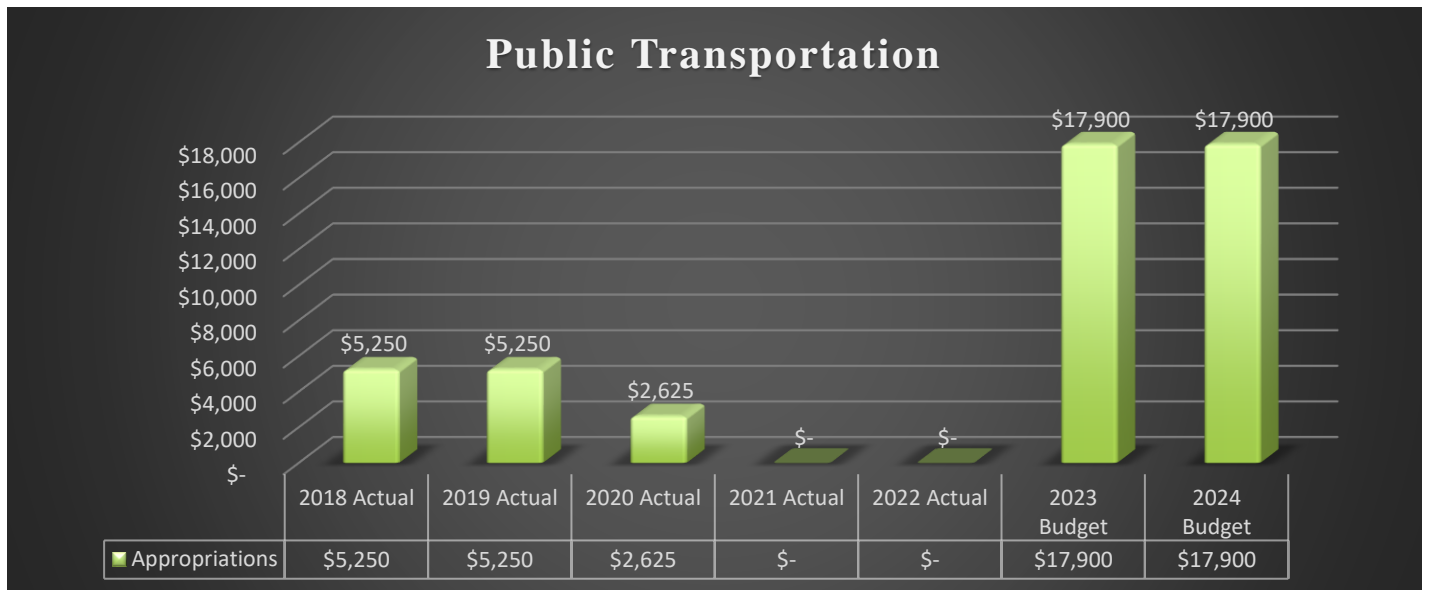
Provide quality, timely, and cost-effective transportation services for all Lamar County citizens.

DESCRIPTION The Transit Department is responsible for transporting Lamar County Citizens who do not have transportation or choose to utilize public transportation services. Transportation is provided with two GDOT buses that hold ten passengers each and run routes between the hours of 8:00 a.m. and 4:00 p.m. between Lamar, Upson, Spalding, and Pike counties.

BUDGET HIGHLIGHTS

The 2024 budget will remain the same as the 2023 budget.

Budget Summary				
	2021 Actual	2022 Actual	2023 Budget	2024 Budget
57 OTHER COSTS	\$ -	\$ -	\$ 17,900	\$ 17,900
	\$ -	\$ -	\$ 17,900	\$ 17,900





Recreation & Parks

MISSION STATEMENT

Lamar County Parks and Recreation’s mission is to enrich the lives of our citizens through the stewardship of the County’s natural resources and by providing safe and quality recreation programs, activities, parks, amenities, and leisure opportunities that create recognizable economic, tourism and health-related benefits.

DESCRIPTION Lamar County Parks and Recreation is responsible for providing a safe and enjoyable environment for the citizens of Lamar County to use while enjoying a quality-of-life atmosphere that encourages them to “get up, get out and get active.” Recreation is charged with the responsibility of managing, programming, staffing, and maintaining the active parks in Lamar County. Through the use of these parks, citizens enjoy youth sports leagues, adult leagues, and playgrounds, trails, and numerous community events.



BUDGET HIGHLIGHTS

The 2024 budget increased by 7.4% compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 284,703	\$ 307,977	\$ 364,877	\$ 377,181
52 PURCH/CONTRACT SERVICES	\$ 34,937	\$ 30,338	\$ 38,525	\$ 45,338
53 SUPPLIES	\$ 36,670	\$ 48,345	\$ 43,300	\$ 57,300
54 CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -
	\$ 356,310	\$ 386,660	\$ 446,702	\$ 479,819

Recreation Department





Participant Recreation

MISSION STATEMENT

To maintain all Lamar Recreation and Parks facilities and grounds, in a timely and efficient manner, promoting extended life expectancy of mechanical equipment and facilities, and safety of occupants.

DESCRIPTION

Facility Management performs maintenance and repair on all Lamar County government-owned parks and recreation fields.

BUDGET HIGHLIGHTS

The 2024 budget decreased by 14.3% compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
52 PURCH/CONTRACT SERVICES	\$ 1,033	\$ 822	\$ 2,230	\$ 2,230
53 SUPPLIES	\$ 32,940	\$ 37,260	\$ 40,500	\$ 34,400
	\$ 33,973	\$ 38,082	\$ 42,730	\$ 36,630

Recreation Facilities





Barnesville-Lamar County Library

MISSION STATEMENT

Imagine the accumulated knowledge of the centuries accessible in your own hometown.

DESCRIPTION

The Barnesville-Lamar County Library is a member of the Flint River Regional Library System, which is comprised of Butts, Pike, Fayette, Lamar, Monroe, Pike and Spalding Counties. The Barnesville-Lamar County Library receives State funding and a county subsidy. Flint River Regional Library System is dedicated to providing a current collection of popular materials for users of all ages and interests. Patrons enjoy free access to more than 30,000 items including best-sellers, paperbacks,

large print materials, audiobooks, popular DVDs, newspapers, magazines, online databases, e-books and state partnership passes. Children and Teen programs are provided weekly during the school year. During the summer, children can register for the very popular Summer Reading Club.

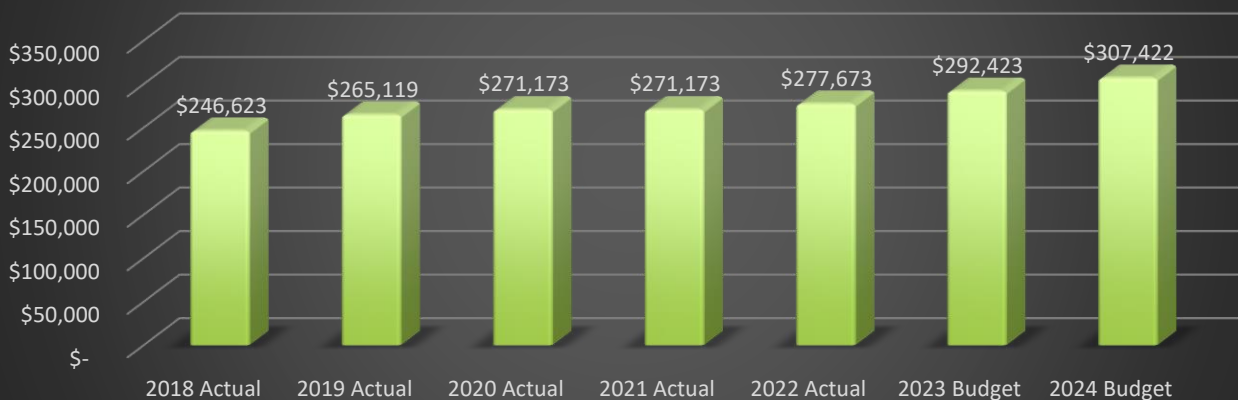
BUDGET HIGHLIGHTS

The 2024 budget increased by 5.1% compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
52 PURCH/ CONTRACT SERVICES	\$ 249,080	\$ 277,673	\$ 292,423	\$ 307,422
	\$ 249,080	\$ 277,673	\$ 292,423	\$ 307,422

Barnesville-Lamar Library





County Extension

MISSION STATEMENT

The mission of the Lamar County Extension Office is to extend lifelong learning to the people of Georgia through unbiased, research-based education in agriculture, the environment, communities, youth, and families.

DESCRIPTION

The Lamar County Office of the University of Georgia Cooperative Extension responds to citizens' needs and interests in the areas of agriculture, the environment, families, and 4-H/youth without regard to race, color, national origin, age, sex, or disability. Major programming objectives in the area of agriculture will be farm profitability, alternative crops, and environmental issues including poultry litter management, water quality, and Agri-tourism.



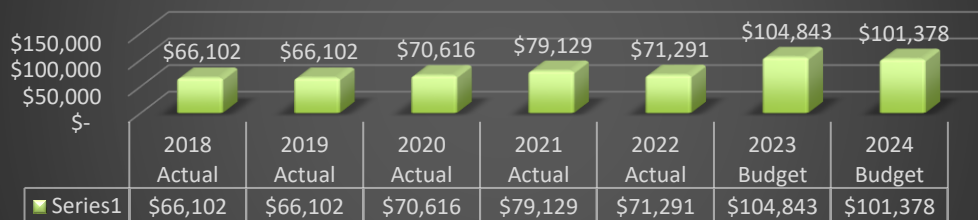
BUDGET HIGHLIGHTS

The 2024 budget decreased by 3.3% compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 56,415	\$ 56,004	\$ 86,960	\$ 78,711
52 PURCH/CONTRACT SERVICES	\$ 12,438	\$ 9,774	\$ 13,050	\$ 17,834
53 SUPPLIES	\$ 4,728	\$ 5,513	\$ 4,833	\$ 4,833
	\$ 73,581	\$ 71,291	\$ 104,843	\$ 101,378

County Extension





Forest Resources

MISSION STATEMENT

Protecting and conserving forests, the Georgia Forestry Commission prevents and suppresses wildfires, provides rural fire department assistance, assists landowners and communities with forest management, and grows and sells quality tree seedlings for planting.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
57 OTHER COSTS	\$ 8,858	\$ 9,158	\$ 9,158	\$ 9,158
	\$ 8,858	\$ 9,158	\$ 9,158	\$ 9,158

Forest Resources





Conservation

DESCRIPTION

Lamar County provides a phone line to the local Soil Conservationist with the United States Department of Agriculture. The Soil Conservationist provides technical assistance to homes and landowners to help protect natural resources that are located on their property. These services are offered free of charge to local citizens.



BUDGET HIGHLIGHTS

The 2024 budget increased by 9% compared to the 2023 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 47,336	\$ 49,646	\$ 54,142	\$ 59,001
	\$ 47,336	\$ 49,646	\$ 54,142	\$ 59,001

Conservation Administration





Planning & Development

MISSION STATEMENT

Promoting conservation and land development in a complementary manner, maintaining the environmental quality and natural beauty of the County while effectively serving the citizens and improving the tax base.

DESCRIPTION

The Planning & Development department is responsible for many lands planning functions such as rezoning and variance applications and processing, providing documentation to both the Planning Commission as well as the Board of Commissioners on such applications. The department is also responsible for the maintenance and implementation of the Comprehensive Plan. They require and enforce building codes and other County building and development regulations.

Planning and Development also respond to citizen requests regarding the building environment. The department is responsible for issuing building permits, business licenses, alcohol licenses, and schedules many different kinds of development inspections.

BUDGET HIGHLIGHTS

The 2023 budget increased by 8.6% compared to the 2022 budget.

Budget Summary

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
51 PERS SVC/ EMP BENEFITS	\$ 179,006	\$ 199,734	\$ 202,203	\$ 232,298
52 PURCH/CONTRACT SERVICES	\$ 6,903	\$ 9,024	\$ 26,517	\$ 29,289
53 SUPPLIES	\$ 4,219	\$ 5,144	\$ 5,000	\$ 6,500
	\$ 190,128	\$ 213,902	\$ 233,720	\$ 268,087

Planning & Development





Economic Development

DESCRIPTION

The Barnesville-Lamar County Industrial Development Authority is made up of eight members appointed by the City of Barnesville and Lamar County Commission. There are also four Ex Officio members representing the leadership of the City of Barnesville, Lamar County Commission, Town of Aldora, City of Milner, and the Barnesville-Lamar County Chamber of Commerce. Partners at Gordon State College, the Lamar County College & Career Academy, Lamar County Schools.



BUDGET HIGHLIGHTS

The 2023 Budget did not change compared to the 2022 Budget.

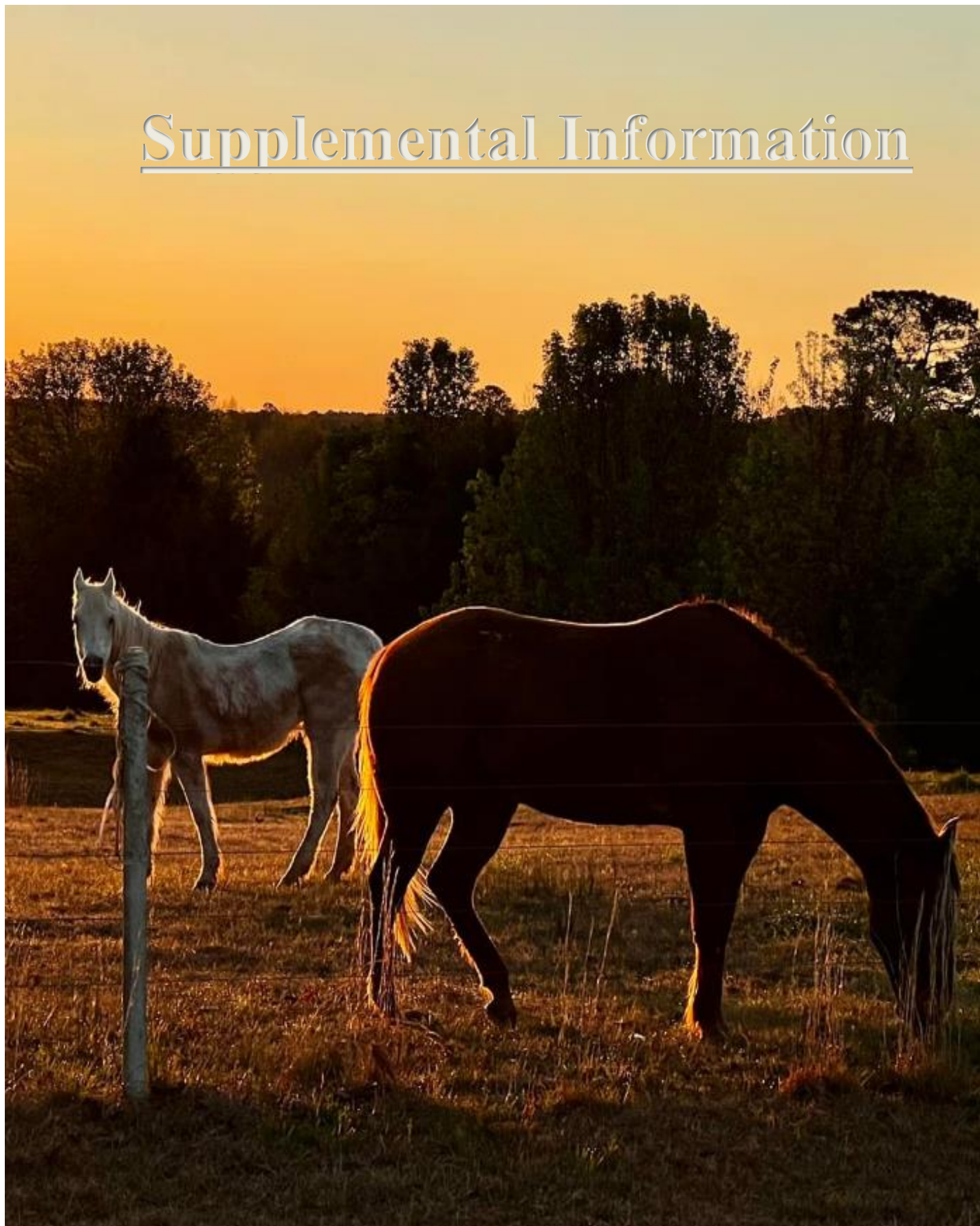
Budget Summary

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
57 OTHER COSTS	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
	\$ -	\$ -	\$ -	\$ -
	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000

Planning & Development



Supplemental Information





History

Located in west-central Georgia, just south of Atlanta and north of Macon along several major highways, Lamar County is a short commute for residents working in these areas or businesses transporting goods throughout the southeast.

Lamar County was founded on November 2, 1920, by an amendment to the State Constitution. Lamar County was named after Lucius Quintus Cincinnatus Lamar, who served multiple terms as a United States Congressman, became a U.S. Senator, Secretary of the Interior under President Grover Cleveland, and an associate justice of the U.S. Supreme Court.

The county seat, Barnesville, was well known as the "Buggy Capital of the South" in the late 1800s and early 1900s. Barnesville had four buggy companies; most notably, the J.G. Smith and Sons Genuine Barnesville Buggies Factory. Since its beginnings over 25 years ago, the "Barnesville Buggy Days" festival has grown to become one of Georgia's largest community festivals. Held annually the third weekend in September, the festival attracts more than 50,000 people and features crafts and a parade displaying original Barnesville Buggies.

Population in Lamar County has grown from the 1930 census figure of 9,745 to 18,317 in the 2010 census. The county has a total area of 186 square miles and several major highways that allow for easy travel including Interstate 75, U.S. Route 41, Georgia State Route 18, and Georgia State Route 36.

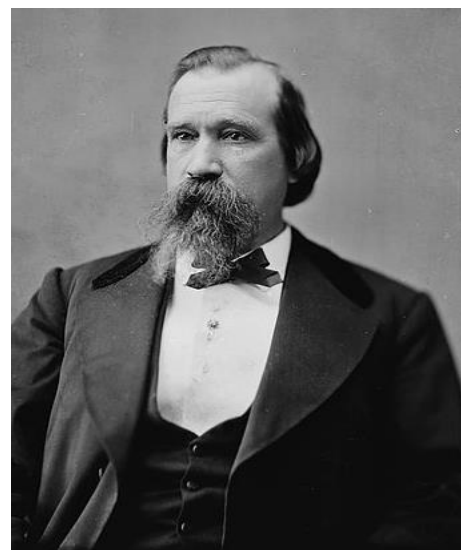
In 1872 Gordon Institute was founded and named in honor of General John B. Gordon, a Confederate soldier, and statesman. Gordon Institute became Gordon Military College and educated and trained men who fought during World War II, the Korean War, and the Vietnam War. Gordon College

joined the University System of Georgia in 1972 as an associate-level institution. The college now boasts of enrollment of more than 3,800 students and more than 40 programs of study.

Also of historical note are several homes and buildings in Lamar County. These include the Brown-Kennedy home (1850), the Jackson G. Smith home (1870), and the Gachet House (1821) which has been visited by three presidents.

Lamar County has a rolling landscape and is well-drained by streams emptying into the Flint River and Ocmulgee River. Its agricultural land, with pecan and cotton, is a little northwest of the geographic center of Georgia. Agricultural activities in the county include forestry, fishing, hunting, and mining.

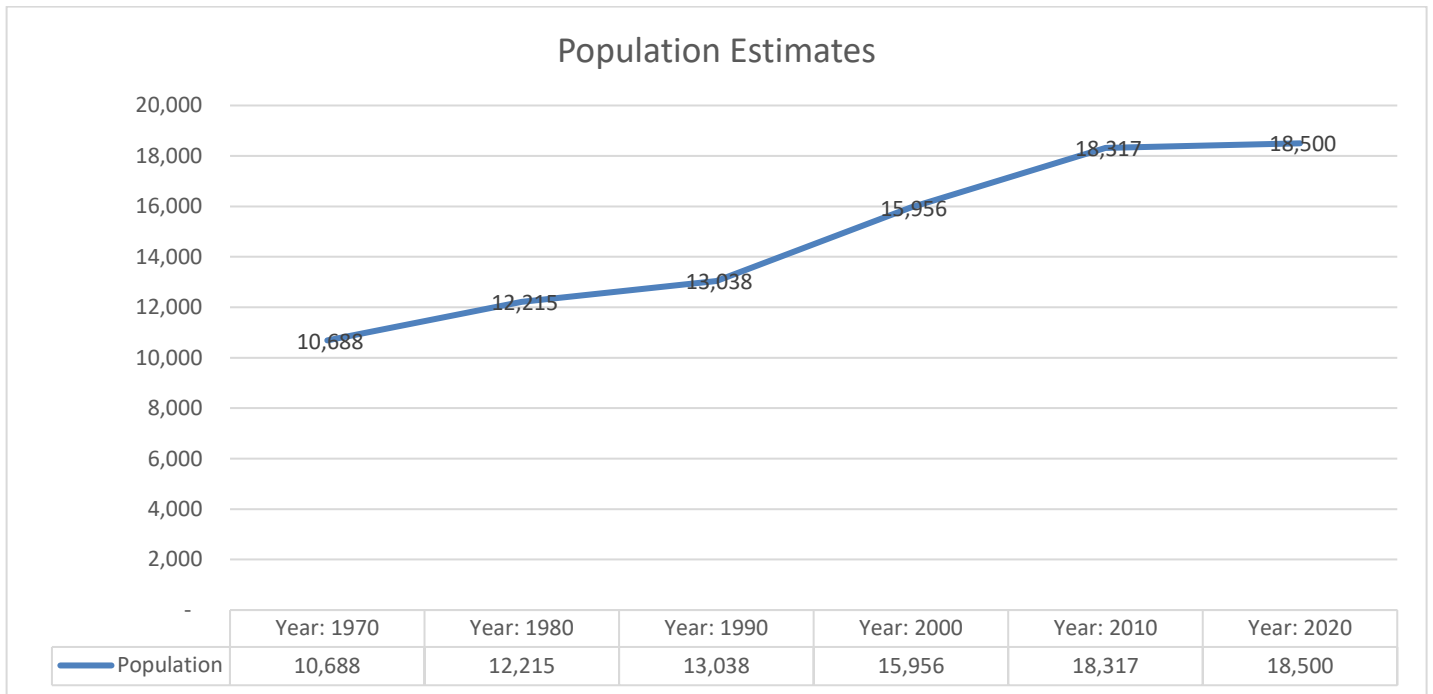
After Lucius Q. Lamar the treaty with the Lower Creek Indians was signed by Chief William McIntosh at Indian Springs on January 8, 1821, the land that comprised Monroe, Pike, and Crawford counties were ceded to the United States. English settlers came from Virginia, North Carolina, South Carolina, and older Georgia counties.





Demographics

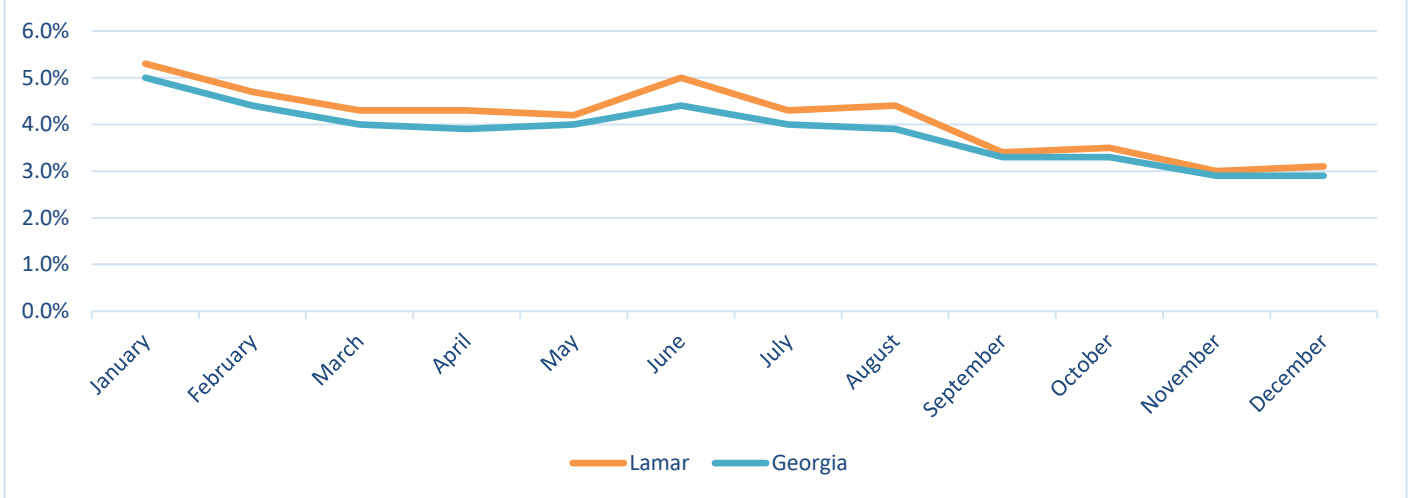
As of the 2020 Census, the County was comprised of 18,500 people with 7,561 households, and 6,897 families residing in the County. This represents a 1% change in population from the 2010 Census. In 2010, the population density was 40.7 residents per square mile. The racial makeup of the County was 67.4% White, 26.6% Black or African American, 0.6% Asian, 4.2 from other races. The average household size was 2.55. The median income for a household in the County was \$37,536. While the per capita income for the County was \$17,725, about 20.4% of the population was below the poverty line.





Labor Statistics

Lamar vs Georgia Unemployee Rates for 2021



Rate Per Month

	Lamar	Georgia
January	5.3%	5.0%
February	4.7%	4.4%
March	4.3%	4.0%
April	4.3%	3.9%
May	4.2%	4.0%
June	5.0%	4.4%
July	4.3%	4.0%
August	4.4%	3.9%
September	3.4%	3.3%
October	3.5%	3.3%
November	3.0%	2.9%
December	3.1%	2.9%

SOURCE: Georgia Department of Labor

Lamar County

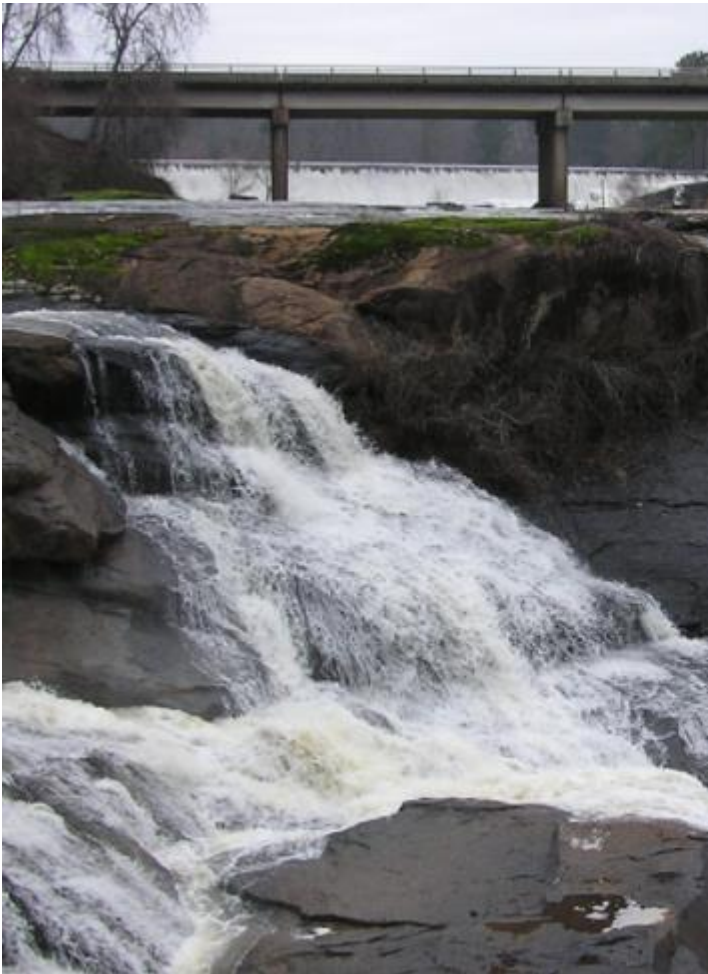
Labor Force	8,249
Employed	7,904
Unemployed	345
Unemployment Rate	4.2%



Geography

The county seat of Lamar County is Barnesville, Georgia. According to the U.S. Census Bureau, Lamar County covers 186 square miles. Of this area, 184 square miles of the County are land and 2.3 square miles is water. Part of High Fall Park is located in the northeastern portion of the County, and the boundary line with neighboring counties passes through the lake.

High Falls State Park is a 1,050-acre Georgia state park located near the city of Jackson in Monroe County, Georgia, part of the Macon metropolitan area. It is the site of a prosperous 19th-century industrial center, which became a ghost town when it was bypassed by the railroad. The Park contains the largest waterfall in middle Georgia and a 650-acre lake.





GENERAL INFORMATION

GOVERNMENT STRUCTURE

Lamar County is governed by a Board of Commissioners composed of five members. Four of the positions on the Board are elected by geographic districts. These four positions are part-time positions and serve staggered four-year terms. The Chairman of the Board of Commissioners is elected countywide for a four-year term. This position is part-time and is responsible for the administration of the county. The Commission appoints a County Administrator who acts in such administrative matters as the Chairman determines are necessary. The Administrator is also responsible for submitting the annual budget and reporting on the finances and administrative activities of the county.

Lamar County operates a system of courts with Judges, a District Attorney, a Public Defender's Office, a Solicitor, a Probate Judge, a Magistrate Judge, and a Superior Court Clerk.

Law enforcement is provided through an elected Sheriff.

Tax collection is provided through an elected Tax Commissioner.

The County Coroner's position is also an elected position.

Lamar County protects the health of County residents by supporting a Board of Health that establishes health guidelines, regulations, procedures, and activities for the County. In addition, Lamar County supplements social and welfare services provided by a Georgia State Agency of the Department of Family and Children Services.

Lamar County also provides the following urban services:

- **Fire Protection**
- **Emergency Medical Services**
- **Road Maintenance & Construction**
- **Code Enforcement**
- **Parks and Recreation Programs**
- **Public Transportation**
- **Libraries**
- **Planning and Zoning**
- **Emergency Dispatching**
- **Emergency Management**
- **Fleet Management**
- **Tax Appraisal**
- **Administration**
- **Agricultural Extension**
- **Juvenile Court Administration**

A landscape photograph of a field at sunset. The sky is filled with vibrant orange and red clouds, transitioning to a pale blue at the top. The foreground is dominated by tall, dry grasses in shades of brown and tan. In the middle ground, a wooden fence runs across the field. The background shows a hazy horizon with some distant trees and a hill on the right side. The word "Glossary" is written in a white, serif font, underlined, and centered in the upper portion of the image.

Glossary



Glossary

Accrual Basis of Accounting: A method of accounting where revenues are recorded when they are earned, and expenditures are recorded when goods or services are received.

Adopted (Approved) Budget: The funds appropriated from the Board of Commissioners at the beginning of each fiscal year.

Ad Valorem Tax: A tax based on the value of the property.

Appropriation: An authorization made by the Board of Commissioners which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.

Assessment: The process of making the official valuation of property for taxes.

Assessed Value: The value placed on the property for tax purposes. The assessed value of the property is 40% of the fair market value.

Audit: A comprehensive review of the manner in which the County's resources were actually utilized. The main purpose of an audit is to issue an opinion over the presentation of the financial statements and to test the controls over the safekeeping of assets while making any recommendations for improvement where necessary.

Authorized Personnel: The number of positions and titles of those positions authorized for a department or function.

Bond: A written promise to pay a specified sum of money at a specified future date or dates together with periodic interest at specified rates. Bonds are typically used for long-term debt.

Budget: The financial plan for the operations of a department, program or project for the current year or for the duration of the project.

Budget Adjustment: The transfer of funds within a budget by a department to reallocate resources. A budget adjustment cannot increase the total budget without approval from the Board of Commissioners.

Budget Amendment: The transfer of funds or increase/ decrease of an appropriation, generally associated with unforeseen events that occur after the budget is adopted. An amendment requires the approval from the Board of Commissioners.

Budget Calendar: The schedule of key dates or milestones which the County follows in the preparation, adoption and administration of the budget.

Budget Document: The instrument prepared by the County staff and presented to the Board of Commissioners as a comprehensive financial program for consideration and adoption.

Glossary

Budget Resolution: The official enactment by the Board of Commissioners legally authorizing County officials to obligate and expend resources within the approved budget.

Budget Year: The fiscal year of the County, beginning January 1st and ending December 31st.

Budget Control: The control or management of a governmental unit for purposes of operating within the approved budget.

Capital Outlay: An expenditure for the acquisition of, or addition to, a fixed asset. Items acquired for less than \$5,000 are not considered capital outlay by the County.

Capital Projects: Items for which the purchase, construction or other acquisition will represent a public betterment to the community and adds to the total assets of Lamar County.

Cash Basis: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Code of Ordinances: The set of ordinances or “local laws” approved by the Board of Commissioners in accordance with the powers established under the laws of the State of Georgia.

Contingency: Funds set aside for unforeseen future needs and budgeted in a “Non-Departmental” account. Contingency funds can be transferred to a departmental budget only by action of Board of Commissioners or approval by the County Administrator.

Debt Service: An expenditure to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Department: A major administrative division of the County with indicated overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation: The portion of the cost of a fixed asset charged as an expense during a particular period. The cost of a fixed asset, less any salvage value, is prorated over the estimated service life of an asset.

Encumbrance: A commitment of funds against appropriations in which the expenditure has not actually been made at the time of the recording. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.

Enterprise Fund: A fund in which the activities are supported wholly or primarily by fees and charges paid by the users of the services.

Expenditure (Expense): This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. “Expenditure” applies to governmental funds and “Expense” refers to proprietary funds.

Fiscal Year: The twelve-month period designated by the County signifying the beginning and the ending period for recording financial transactions. The County has specified the calendar year January 1 through December 31 as its fiscal year.

Glossary

Full Time Employee (FTE): A value assigned to personnel. Full-time personnel are assigned a value of one while part time personnel are assigned a value of one-half.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

Fund Balance (assigned): Amounts a government intends to use for a particular purpose.

Fund Balance (committed): Amounts constrained by a government using its highest level of decision-making authority.

Fund Balance (non-spendable): Amounts that cannot be spent because they are either not in spendable form (e.g. inventories and prepaids) or legally or contractually required to be maintained intact.

Fund Balance (restricted): Amounts constrained by external parties, constitutional provision or enabling legislation.

Fund Balance (unassigned): Amounts that are not constrained and will be reported in the general fund.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and recording. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Governing Authority: The group of officials (Board of Commissioners) responsible for governance of the County.

Governmental Funds: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except for those accounted for in proprietary funds and fiduciary funds.

Grant: A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from the state or federal government to be used for specific purposes and require distinctive reporting.

Intergovernmental Revenue: The funds received from another governmental unit, such as federal, state or city governments.

Legal level of control: Legal level of control is the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

Glossary

Levy: To impose taxes, special assessments or service charges for the support of government activities.

Liabilities: Probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Line-item budget: A budget prepared along departmental lines that focuses on what is to be bought. It lists each category of expenditures and revenues by fund, agency, department, division, and cost center.

Local Option Sales Tax (LOST): A one cent sales tax imposed based on an agreement renegotiated every ten years and used for property tax relief.

Long-term debt: Debt with a maturity of more than one year after the date of issuance.

Mill: A tax rate equal to one thousandth of a dollar of assessed value.

Millage Rate: The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of the property. One mill is equal to one dollar per thousand.

Modified Accrual Basis: A basis of accounting where revenues and expenditures are recorded when they become “measurable” and “available.”

Operating Budget: The portion of the budget pertaining to daily operations that provide basic governmental services.

Personnel Services: For the purposes of budgeting, this term refers to the expenditures relating to salaries and benefits.

Property Taxes: The revenues from current and delinquent taxes and the penalties and interest on delinquent taxes. These taxes are levied on real and personal property according to the property’s assessed value and tax rate.

Proprietary Funds: Used to account for the government’s ongoing organizations and activities that are similar to those found in the private sector.

Public Hearing: A public hearing is a specifically designated time, place, and opportunity for citizens, community groups, businesses, and other stakeholders to address the legislative body on a particular issue. It allows interested parties to express their opinions and the legislative body and/or staff to hear their concerns and advice.

Purchased/Contract Services: For purposes of budgeting, this term refers to expenditures relating to professional/contract services, advertising, travel and training, utility costs and similar items.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Special Revenue Fund: A fund in which the revenues are designated to be used for specific purposes.

Glossary

Special Purpose Local Option Sales Tax (SPLOST): A one percent sales tax levied and used by local governments for capital improvements. The tax may be levied with voter approval and must be used for specific capital projects.

Statutory: For purposes of budgeting, this term refers to expenditure for items that are statutory in nature including court costs, prisoner maintenance, indigent care, and elections.

Supplies: For purposes of budgeting, this term refers to expenditures for items such as office supplies, postage, parts and other such items.

Tax Digest: Official list of all property owners, the assessed value and the taxes due on their properties.

Tax Levy: The resultant product when the millage rate is applied to the tax digest.

Tax Rate: The amount of tax stated in terms of a unit of the tax digest.

Taxes: Compulsory charges levied by the government for the purpose of financing services performed for the common benefit.

END OF GLOSSARY

