



MORGAN COUNTY COMMISSION
A G E N D A
June 07, 2022
9:30 AM
150 East Washington Street, Madison, GA
2nd Floor Board Room

Public Hearing

1. FY2023 Proposed Budget Hearing

Morgan County FY 2023 Proposed Budget
--

	<u>2021</u>	<u>2022</u>	<u>2023</u>
General Fund			
Revenue Sources			
Taxes	\$ 15,852,474	\$ 17,099,680	\$ 19,481,805
Licenses and Permits	351,000	354,500	474,000
Intergovernmental	976,698	866,254	651,660
Charges for Services	1,147,750	1,328,750	1,413,750
Fines and Fees	502,500	482,000	657,000
Investment Income	12,200	20,700	10,200
Contributions and Donations	58,500	51,250	52,000
Miscellaneous	341,000	359,000	473,000
Other Financing Sources	75,000	85,000	80,000
Total Revenues	<u>19,317,122</u>	<u>20,647,134</u>	<u>23,293,415</u>
	-	-	-
	<u>\$ 19,317,122</u>	<u>\$ 20,647,134</u>	<u>\$ 23,293,415</u>
Appropriations by Department			
Agricultural Resources	\$ 171,252	\$ 188,018	\$ 246,772
Animal Services	311,108	401,051	355,171
Board of Commissioners	104,178	104,859	121,351
Board of Equalization	19,815	20,947	21,542
Clerk of Superior Court	523,515	559,593	613,010
Clerk of the Commission	81,947	89,988	95,933
Coroner/Medical Examiner	32,333	32,328	33,506
Debt Service	326,093	6,259	1,565
District Attorney	84,143	90,746	89,451
E.M.A.	76,613	84,633	67,061
Economic Development	42,975	50,000	50,000
Elections	173,343	183,425	182,569
Emergency Medical Services	315,005	319,005	513,005
Executive Administration	175,301	245,948	332,495
Financial Administration	315,450	329,661	357,546
Fire Department	1,060,953	1,115,962	1,330,953
General Administration- Includes Contingency	753,771	1,179,151	1,463,474
General Gov't Buildings	846,222	864,630	924,077
General Gov't Buildings - PSC	141,060	154,527	186,994
Georgia Forestry	30,260	30,260	15,260
Health	1,199,548	1,199,548	1,199,548
Health and Welfare	50,412	50,412	50,412
Human Resources	62,568	78,778	85,458
Jail Operations	2,025,058	2,198,250	2,217,802
Juvenile Court - Ocmulgee Circuit Court	54,253	54,253	54,253
Law	100,000	100,000	100,000
Law Enforcement	2,594,248	2,762,985	3,405,353
Library Administration	217,621	217,621	217,621
Magistrate Court	355,066	366,936	399,942

Morgan County FY 2023 Proposed Budget
--

	2021	2022	2023
Maintenance Shop	193,252	259,378	226,230
MIS	486,740	504,356	500,157
Parks Administration	1,061,677	1,265,411	1,402,013
Planning & Zoning	220,073	336,858	494,410
Probate Court	300,808	321,905	309,751
Procurement	100,792	55,048	65,651
Protective Inspection	319,024	296,211	494,472
Public Defender	62,772	66,494	66,494
Records Management	14,307	13,589	14,785
Risk Assessment	274,685	274,685	305,000
Roads & Bridges	997,850	1,038,314	1,128,303
Senior Citizens Center	339,075	366,787	383,226
Soil Conservation	46,819	51,829	55,893
Superior Court - Ocmulgee Circuit Court	30,969	40,364	40,364
Tax Assessor	478,647	495,947	579,275
Tax Commissioner	302,246	307,781	324,177
Transfer Out to Other Funds	1,440,014	1,451,153	1,710,072
Transportation Services	403,261	421,250	461,018
Total Expenditures	\$ 19,317,122	\$ 20,647,134	\$ 23,293,415
 Special Revenue Funds			
Law Library	\$ 35,000	\$ 35,000	\$ 35,000
Sheriff Confiscated Asset Fund	\$ 50,000	\$ 50,000	\$ 50,000
Sheriff Law Enforcement Fund	\$ 50,000	\$ 50,000	\$ 50,000
E911 Telephone Funds	\$ 1,010,023	\$ 1,041,891	\$ 1,214,370
Hotel/Motel	\$ 52,000	\$ 70,000	\$ 100,000
Restricted Funds	\$ 90,000	\$ 90,000	\$ 90,000
ARPA	\$ -	\$ 1,872,069	\$ 1,872,069
 Capital Projects Funds			
SPLOST 7	\$ 2,110,287	\$ 2,608,854	\$ 5,709,065
TSPLOST	\$ 3,601,307	\$ 4,510,000	\$ 6,850,000
Capital Projects	\$ 552,000	\$ 1,000,000	\$ 1,456,000
 Debt Service Fund	 \$ 2,142,900	 \$ 2,137,900	 \$ 309,200
 Enterprise Fund			
Solid Waste	\$ 1,293,746	\$ 1,304,262	\$ 1,819,072
Sewer Fund	\$ 31,300	\$ 31,900	\$ 31,900
Total Budget all Funds	\$ 30,335,685	\$ 35,449,010	\$ 42,880,091

MORGAN COUNTY, GEORGIA					
GENERAL FUND EXPENDITURES BY CATEGORY					
FY 2023 PROPOSED BUDGET					
		2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
FUND BALANCE, JUNE 30	\$	5,983,536	\$ 7,095,452	\$ 10,998,901	\$ -
REVENUES	\$	20,300,200	\$ 23,327,351	\$ 20,647,134	\$ 20,647,134
TOTAL AVAILABLE					
EXPENDITURES					
Personnel Costs - Sal & Wages		7,847,716	8,013,701	9,027,343	10,099,208
Personnel Costs - Benefits		2,740,262	2,989,853	3,868,601	4,051,702
Professional/Technical Services		1,163,717	1,158,134	1,112,389	1,405,380
Repairs & Maintenance		496,790	558,088	503,110	396,395
Other Purchased Services		808,486	643,496	806,590	861,315
Capital Projects		224,797	1,923,195	302,526	712,800
Supplies		1,736,841	1,846,330	1,830,655	2,100,581
Reserved for health insurance		451,666	188,644	561,700	330,000
Contingency				692,251	1,210,474
Transfers*		1,688,845	392,764	161,392	364,677
Debt Service		518,517	6,258	6,259	1,565
Community Support		1,510,649	1,703,439	1,774,318	1,759,318
TOTAL EXPENDITURES	\$	19,188,286	\$ 19,423,902	\$ 20,647,134	\$ 23,293,415
FUND BALANCE, JUNE 30					
Nonspendable		830,699	-	-	-
Unassigned		6,264,753	10,998,901	-	-
	\$	7,095,452	\$ 10,998,901	\$ -	\$ -
* E911 & Solid Waste salary and benefits are included in personnel cost above					

MORGAN COUNTY, GEORGIA					
GENERAL FUND REVENUES BY SOURCE					
FY 2023 PROPOSED BUDGET					
	2020 ACTUAL	2021 ACTUAL	2022 YTD	2022 BUDGET	2023 BUDGET
TAXES AND ASSESSMENTS					
Property Tax	10,170,949	10,724,778	11,198,682	10,909,180	11,818,305
Vehicle Use Tax	1,459,431	1,671,956	1,446,318	1,439,000	1,639,000
Sales Tax	3,353,681	3,789,681	3,422,412	3,300,000	4,440,000
Insurance Premium Tax	868,515	923,050	960,683	1,000,000	1,000,000
Other Taxes and Fees	434,383	561,357	459,564	393,000	538,500
Penalties & Interest	106,801	69,147	30,151	58,500	46,000
TOTAL TAXES AND ASSESSMENTS	16,393,760	17,739,969	17,517,810	17,099,680	19,481,805
LICENSES AND PERMITS	362,741	398,823	405,054	354,500	474,000
INTERGOVERNMENTAL					
Grants	365,211	1,229,365	297,364	420,814	423,660
JDA	1,156	1,044,175	3,204		
Forest Land Protection Act	677,629	535,206	371,345	445,440	228,000
TOTAL INTERGOVERNMENTAL	1,043,996	2,808,746	671,913	866,254	651,660
CHARGES FOR SERVICES					
Commission on Tax Collection	402,757	370,962	397,725	400,000	415,000
Court Fees and Charges	265,221	307,480	258,249	264,600	298,600
Public Safety	160,082	184,355	34,625	170,750	163,250
Recreation Program Fees	201,742	239,684	246,520	347,000	342,500
Other Fees	139,814	137,520	185,642	146,400	194,400
TOTAL CHARGES FOR SERVICE	1,169,616	1,240,001	1,122,761	1,328,750	1,413,750

MORGAN COUNTY, GEORGIA					
GENERAL FUND REVENUES BY SOURCE					
FY 2023 PROPOSED BUDGET					
	2020 ACTUAL	2021 ACTUAL	2022 YTD	2022 BUDGET	2023 BUDGET
FINES AND FORFEITURES	512,954	544,606	563,189	482,500	657,000
OTHER					
Contributions and Donations	31,570	19,057	39,449	51,250	52,000
Rental Income	270,772	278,095	253,698	285,000	286,000
Sale of Capital Assets	25,813	94,581	136,803	25,000	100,000
Miscellaneous	169,983	171,561	193,463	74,000	87,000
Interest	22,685	19,354	5,880	20,200	10,200
Transfers In	40,000	-	40,000	60,000	80,000
TOTAL OTHER	560,823	582,648	669,293	515,450	615,200
TOTAL REVENUES	\$ 20,043,890	\$ 23,314,793	\$ 20,950,020	\$ 20,647,134	\$ 23,293,415