2022-RES-005

RESOLUTION – ADOPTION OF BUDGET - FISCAL YEAR 2023

STATE OF GEORGIA
COUNTY OF MORGAN

WHEREAS, pursuant to O.C.G.A. § 36-81-6, the Morgan County Board of Commissioners shall adopt a budget ordinance or resolution to make appropriations in such sums as the governing authority may deem sufficient;

WHEREAS, pursuant to O.C.G.A. § 36-81-5(d), the proposed budget for fiscal year 2023 was submitted to the Board of Commissioners on May 17, 2022;

WHEREAS, pursuant to O.C.G.A. § 36-81-5(d), the proposed budget for fiscal year 2023 was placed in a public location for review by the public on May 17, 2022

WHEREAS, pursuant to O.C.G.A. § 36-81-5(e), proper notice was published in the legal organ of the County that the proposed budget for fiscal year 2023 was available for public review in the Office of the Morgan County Board of Commissioners;

WHEREAS, pursuant to O.C.G.A. § 36-81-5(e) and (g), proper notice was published in the legal organ of the County that a public hearing would be held on June 7, 2022 at 9:30 a.m. in the regular meeting room at the Morgan County Administrative Building ("the Creamery") regarding the proposed budget for fiscal year 2023;

WHEREAS, pursuant to O.C.G.A. § 36-81-5(f), the Morgan County Board of Commissioners conducted a public hearing on Tuesday, June 7, 2022, with regard to the proposed budget for fiscal year 2023;

WHEREAS, pursuant to O.C.G.A. § 36-81-6, proper notice was published in the legal organ of the County that the Morgan County Board of Commissioners would adopt the budget for fiscal year 2023 in the regular meeting at the Morgan County Administrative Building ("the Creamery") on June 21, 2022 at 5:00 p.m.;

NOW, THEREFORE, BE IT RESOLVED by the Morgan County Board of Commissioners that the Board hereby adopts Morgan County's Fiscal Year 2023 Budget, a copy of which is attached hereto as Exhibit "A."

BE IT FURTHER RESOLVED, by the Morgan County Board of Commissioners that this Budget is adopted at the departmental level, which is the legal level of control established by O.C.G.A. § 36-81-5(b). However, no transfer within a departmental budget affecting the salary appropriation, whether increase or decrease, shall be accomplished without approval of the Board of Commissioners.

SO RESOLVED, this 21st day of June, 2022.

MORGAN COUNTY, GEORGIA,
Acting by and through its Board of Commissioners

Ben Biden, Jr., Chairman

Bill Kurtz, Vice-Chairman

Philipp von Hanstein, Commissioner

Andrew A. Ainslie, Jr., Commissioner

Donald B. Harris, Commissioner

Attest: Leslie Brandt, County Clerk

First Hearing: June 7, 2022

Budget Adoption: June 21, 2022

BOARD OF COMMISSIONERS MORGAN COUNTY GEORGIA

Exhibit "A"

Morgan County
FY 2023 Adopted Budget

	2023
General Fund	
Revenue Sources	
Taxes	$ 19,481,805
Licenses and Permits	474,000
Intergovernmental	651,660
Charges for Services	1,413,750
Fines and Fees	657,000
Investment Income	10,200
Contributions and Donations	52,000
Miscellaneous	473,000
Other Financing Sources	80,000
Total Revenues	$ 23,293,415
Appropriations by Department	
Agricultural Resources	$ 246,772
Animal Services	355,171
Board of Commissioners	121,351
Board of Equalization	21,542
Clerk of Superior Court	613,010
Clerk of the Commission	95,933
Coroner/Medical Examiner	65,906
Debt Service	1,565
District Attorney	89,451
E.M.A.	67,061
Economic Development	50,000
Elections	182,569
Emergency Medical Services	513,005
Executive Administration	332,495
Financial Administration	357,546
Fire Department	1,330,953
General Administration- Includes Contingency	1,172,674
General Gov't Buildings	924,077
General Gov't Buildings - PSC	186,994
Georgia Forestry	15,260
Health	1,199,548
Health and Welfare	50,412
Human Resources	85,458
Jail Operations	2,217,802
Juvenile Court - Ocmulgee Circuit Court	54,253
Law	100,000
Law Enforcement	3,405,353
Library Administration	226,021

Exhibit "A"

Morgan County
FY 2023 Adopted Budget

	2023
Magistrate Court	399,942
Maintenance Shop	226,230
MIS	500,157
Parks Administration	1,402,013
Planning & Zoning	494,410
Probate Court	309,751
Procurement	65,651
Protective Inspection	494,472
Public Defender	66,494
Records Management	14,785
Risk Assessment	305,000
Roads & Bridges	1,128,303
Senior Citizens Center	383,226
Soil Conservation	55,893
Superior Court - Ocmulgee Circuit Court	40,364
Tax Assessor	579,275
Tax Commissioner	324,177
Transfer Out to Other Funds	1,960,072
Transportation Services	461,018
Total Expenditures	$ 23,293,415
Special Revenue Funds	
Law Library	$ 35,000
Sheriff Confiscated Asset Fund	$ 50,000
Sheriff Law Enforcement Fund	$ 50,000
E911 Telephone Funds	$ 1,333,110
Hotel/Motel	$ 100,000
Restricted Funds	$ 90,000
ARPA	$ 1,872,069
Capital Projects Funds	
SPLOST 7	$ 5,709,065
TSPLOST	$ 6,850,000
Capital Projects	$ 1,456,000
Debt Service Fund	$ 309,200
Enterprise Fund	
Solid Waste	$ 1,819,072
Sewer Fund	$ 31,900
Total Budget all Funds	$ 42,998,831

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	$ 23,293,415
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 BUDGET	2023 BUDGET
TAXES AND ASSESSMENTS				
Property Tax	10,170,949	10,724,778	10,909,180	11,818,305
Vehicle Use Tax	1,459,431	1,671,956	1,439,000	1,639,000
Sales Tax	3,353,681	3,789,681	3,300,000	4,440,000
Insurance Premium Tax	868,515	923,050	1,000,000	1,000,000
Other Taxes and Fees	434,383	561,357	393,000	538,500
Penalties & Interest	106,801	69,147	58,500	46,000
TOTAL TAXES AND ASSESSMENTS	16,393,760	17,739,969	17,099,680	19,481,805
LICENSES AND PERMITS	362,741	398,823	354,500	474,000
INTERGOVERNMENTAL				
Grants	365,211	1,229,365	420,814	423,660
JDA	1,156	1,044,175		
Forest Land Protection Act	677,629	535,206	445,440	228,000
TOTAL INTERGOVERNMENTAL	1,043,996	2,808,746	866,254	651,660
CHARGES FOR SERVICES				
Commission on Tax Collection	402,757	370,962	400,000	415,000
Court Fees and Charges	265,221	307,480	264,600	298,600
Public Safety	160,082	184,355	170,750	163,250
Recreation Program Fees	201,742	239,684	347,000	342,500
Other Fees	139,814	137,520	146,400	194,400
TOTAL CHARGES FOR SERVICE	1,169,616	1,240,001	1,328,750	1,413,750
FINES AND FORFEITURES	512,954	544,606	482,500	657,000
OTHER				
Contributions and Donations	31,570	19,057	51,250	52,000
Rental Income	270,772	278,095	285,000	286,000
Sale of Capital Assets	25,813	94,581	25,000	100,000
Miscellaneous	169,983	171,561	74,000	87,000
Interest	22,685	19,354	20,200	10,200
Transfers In	40,000	-	60,000	80,000
TOTAL OTHER	560,823	582,648	515,450	615,200
TOTAL REVENUES	$ 20,043,890	$ 23,314,793	$ 20,647,134	$ 23,293,415