



# Upson County Board of Commissioners 2022 Budget



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**UPSON COUNTY BOARD OF COMMISSIONERS**  
**106 EAST LEE STREET, SUITE 110**  
**THOMASTON, GA 30286**  
**(706)-647-7012**

**W. Jason Tinsley - County Manager**  
**The English LawGroup - County Attorney**

<b>Norman Allen</b>	<b>Chairman</b>
<b>Lorenzo Wilder</b>	<b>District 1</b>
<b>James Ellington</b>	<b>District 2</b>
<b>Paul Jones</b>	<b>District 3</b>
<b>Benjamin Watson</b>	<b>District 4</b>

## **December 14, 2022**

Pursuant to the duties and responsibilities set forth in House Bill (HB) 889 adopted during the 1999 Legislative Session of the Georgia General Assembly, creating the position of County Manager, it is my great pleasure to present the Board with the FY (Fiscal Year) 2021 Proposed Budget and Special Local Option Sales Tax (SPLOST) Capital Expenditure Plan. As required by HB 889, the County Manager shall “formulate and submit to the board of commissioners, no later than the last day of the tenth month of each fiscal year, a proposed budget for the ensuing fiscal year and an accompanying explanation.”

This document is submitted to you on behalf of the elected officials and staff that worked together to prepare a financial plan that allows us to carry out the priorities and vision of Upson County while maintaining high standards of service to the community. The annual budget serves as the foundation for Upson County's financial planning and control. All departments and agencies funded by Upson County are required to submit requests for appropriation to the county's finance department each year. The commission is required to hold public hearings on the proposed budget and to adopt a final budget by no later than December 31, for the fiscal year commencing the following January 1. The appropriated budget is prepared by fund (e.g., General) and department (e.g., Planning and Zoning).

### **Budget Package**

The 2022 budget includes an overview discussion, condensed budget tables, and budgets for the General Fund, Special Revenue Funds, and Debt Service Fund as well as budgets for each of the County's Major Component Units. Additionally, a summary of the Joint Projects between the City of Thomaston and Upson County is provided, which contains a summary budget for each of the Component Units that was approved in a joint budget hearing session including the City Council of Thomaston and The Board of Commissioners of Upson County on November 30, 2021.

Capital budgets are not presented. Most capital spending is funded via SPLOST. Each SPLOST has its own budgeted projects that are approved by the voters of Upson County, with specific project details agreed to through the Intergovernmental Agreement between the City of Thomaston and Upson County, which is approved by both governing authorities. SPLOST budgets can be found on the County's website or in our most recent Consolidated Annual Financial Report.

### **Budget Process**

The 2022 proposed budget represents significant changes to the way Upson County approached the budget process in previous years. Instructions to elected officials and department heads were given based on guidance transmitted from the County Manager. The process required county officials to justify any requests for increases in staffing or significant changes to specific line items from the previous year. Additionally, the SPLOST Capital Improvements Expenditure Plan was developed during the same period and reflects appropriation requests to coincide with the Board's approved Projects and Priorities “Dashboard.”

Administrative staff at all levels worked directly with elected officials and department heads to provide budget development support. During this process staff also sought input from departments to create a team approach to the process.

## Commissioner's and Manager's Budget Priorities

During the budget development process, the Board of Commissioners communicated priorities to the County Manager to be considered in the development of the 2022 Budget. These priorities, along with priorities established by the County Manager, were carefully documented in the updated Projects and Priorities "Dashboard." Other long-term strategic planning goals included some of the following items:

- Maintaining a stable rate of taxation
- Reducing reliance on property tax
- Reduction of reoccurring yearend fund balances
- Pursuing/maximizing alternative revenues sources (grants, state programs, private sources of revenue)
- Achieving and maintaining a stable Aa- underlying credit rating from Moody's
- Maintaining current level of services
- Seek efficiencies through review of operating policies or through the creation of polices where none exist
- Explore efficiencies through staff attrition, department reorganization and public/private partnerships
- Review of fees and charges for service
- Review of existing contracts and purchasing protocols
- Pursue targeted investment in Capital improvements to reduce operating costs and improve service delivery
- Reward higher performing employees via a merit-based composition increase plan
- Increase levels of citizen engagement through social media and citizen feedback surveys

## General Fund

The 2022 proposed General Fund budget reflects a total budget of \$19.1 million, an increase of \$1,165,248, or 6.5%, over the 2021 budget of \$17.9 million. Three categories of expenditures reflect a \$100 thousand or more of the 2021 increase, one of which is wages and fringe. The budget overview section of the proposed 2022 budget explains those categories and increases in more detail. However, most of the budgeted increase relates to an increase in wages and fringe benefits.

There was no significant increase in employee health care costs or pension related expenses; however, increases in employee salaries had a direct impact on most fringe benefit items, except health care costs. Budgeted wages and fringe increased approximately \$1.0 million, or 9.9%, to \$11.1 million for 2022 from \$10.1 million for 2021. The average increase in salaries countywide is 9.3% and reflects an average increase of 4.75% for most employees in all departments, except for those under the Sheriff's office. Salaries for those departments, Sheriff, 9-11, Jail, and School Resource Officers, were increased by an average of 15.4%.

Salary increases reflect both a performance increase and a cost-of-living increase. Employees not in departments under the Sheriff's Office received a performance or "step" increase maximum of 1.75% and a cost-of-living increase of 3.0% The Sheriff's Office pay increases reflect both performance increases and cost of living increase as well as an increase in salaries across all levels and functions of the Sheriff's Office to increase competitiveness with surrounding county's law enforcement agencies to mitigate staff turnover and improve the Sheriff's competitive position with these other agencies for recruitment of quality staff.

Budgeted revenues for the General fund are based on historical averages coupled with expectations of increases or decreases in revenues based on changes in macro and micro economic conditions. Approximately 52% of our General Fund revenues comes from property taxes. Budgeted property taxes for 2022 were based upon historical collection rates, the 2021 net digest adjusted for

anticipated growth in our net digest for 2022 and increases in the County's millage rates. Our budgeted 2022 property tax revenues reflect a net digest growth of approximately \$40 million and an estimated millage rate increase of 1.5 mills for the countywide rate and .37 mills for the Joint Projects rate.

## ARPA

New to the budget this year is the American Rescue Plan Fund, which contains funds received from the U.S. Treasury as part of an act of legislation "American Rescue Plan" or "ARPA" and sometimes called the COVID-19 Stimulus Package. ARPA provided \$1.9 trillion in funding, including funding to state counties and municipalities. Upson County was awarded \$5.1 million in ARPA grant funds to be used according to the criteria established in the legislation and received half in 2021 and will receive the other half in 2022. The Commission's plans are to use those funds as part of a joint sewage infrastructure improvement to the Industrial Park and towards a broadband initiative to expand the reach of broadband to 85% of the County's residents.

With respect to the sewage infrastructure improvement and broadband expansion, the state of Georgia, specifically the Office of Planning and Budget ("OPB") notified Georgia counties and municipalities of the opportunity to apply for state-level grants, which are funded with the same ARPA funds. Grant applications were filed for both projects and applications are under review by the OPB. Should the County receive one or both grants ARPA grant funds can be used on other qualified projects.

Given the uncertainty as to approval and timing of receipt of the state level grants, estimated amounts for the sewage infrastructure project and broadband initiative were not budgeted. However, the ARPA budget does reflect \$255 thousand of budgeted wages and salaries expenditures. This amount reflects the cost of premium pay as designated by the ARPA legislation as an approved use of these funds for all county employees, except those of the Sheriff's Office, of \$2,500 per full and part-time employees and \$300 for each Volunteer Fireman and Emergency Management Agency volunteer.

## Awards and Acknowledgments

The preparation of this report could not have been accomplished without the efficient and dedicated service of the entire finance office staff. I would like to express my appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit must also be given to the Upson County Board of Commissioners for their unfailing support for maintaining the highest standards of professionalism in the management of Upson County, Georgia's finances.

Respectfully submitted,



W. Jason Tinsley, County Manager

# Budget Overview



# Budget Overview Summary

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## Budget Composition

This 2022 budget package includes budgets for the following funds:

- \* General Fund
- \* Water System Enterprise Fund
- \* Waste Services Enterprise Fund
- \* Thomaston-Upson County Airport Authority
- \* Thomaston-Upson County Industrial Development Authority
- \* Thomaston-Upson Recreation Department
- \* Debt Service Fund
- \* Sprewell Bluff Recreation Area
- \* 911 or E-911
- \* Joint Projects Fund
- \* Unincorporated Services Fund

The majority of all capital improvements including equipment and vehicle purchases are funded from SPLOST funds. Budgets for these SPLOST Funds are project specific and approved by the voters of Upson County. Detailed budgets for each SPLOST are included in the Intergovernmental Agreements approved by the Board of Commissioners and City Councils of Thomaston and Yatesville. More information concerning our SPLOST Funds can be found on the County's website [www.upsoncountyga.org](http://www.upsoncountyga.org).

Joint Projects are special activities that benefit both the City of Thomaston and Upson County. Staffing and all maintenance and operations of the Joint Projects are the responsibility of the County, and therefore, all activities are accounted for and reported by the County either as part of General Governmental Activities or as part of separate component units of the County. Funding for maintenance and operations for the Joint Projects is shared by the City of Thomaston and Upson County according to a ratio determined by the most recent net tax digest, generally 65% and 35% County and City. A summary of the individual budgets of each Joint Project is included in this budget package. A listing of those Projects and their respective funds are listed below:

### Joint Projects

Thomaston-Upson County Airport Authority  
911 or E-911  
Industrial Development Authority  
Senior Center  
Thomaston-Upson Recreation Department  
EMA  
Branch Library  
Landfill  
Archives

### Fund

Airport - Component Unit of the County  
E-911  
IDA - Component Unit of the County  
General Fund  
Recreation - Component Unit of the County  
General Fund  
General Fund  
General Fund  
General Fund

# Budget Overview Summary

## Significant Highlights

### General Fund

The 2022 General Fund budget reflects an increase of \$ 1,165,248 or 6.5% over 2021.

The most significant portion of this increase is related to a budgeted increase in employee salaries. Based on how the County categories expenditures, the following categories reflect those that increased by \$100 thousand or more over the budget for 2021:

<b><u>Budgeted Expenditure</u></b>	<b><u>\$ Increase</u></b>	<b><u>% Increase</u></b>
Wages and Fringe (including pension plan)	\$ 999,115	9.9%
Special Appropriations	357,895	18.7%
Professional Services	190,157	11.9%

The increase in wages and fringe reflects a budgeted average salary increase of 9.34% for all County staff. This budgeted increase reflects both performance and cost of living adjustments. On average most employees of all departments, except those under the Sheriff's Office, were budgeted for a 4.75% salary increase. Most employees under the various departments within the Sheriff's Office were budgeted a 15% salary increase, the average rate of increase for the Sheriff's, 911, School Resource, and Jail departments is 15.4%. Most benefits classified as fringe benefits or fringe move proportionally to salary increases except for health and welfare benefits. There was no significant change in forecasted health insurance rates or retirement plan rates for 2022.

The increase in the budget for "Special Appropriations" is largely attributable to the increase in salaries and fringe within separate County funds that are a part of Joint Projects as well as the Sprewell Bluff Recreation Area Fund. Special Appropriations is our classification of General Fund appropriations to Joint Projects under separate funds and the Sprewell Bluff Recreation Area Fund and to a lesser extent expenditures associated with other County's services such as maintaining other parks not in separate funds and participation funding in Regional Commissions and local organizations such as the Thomaston-Upson Arts Council.

The increase in Professional services reflects the increase of \$210 thousand for consulting fees budgeted towards the County's Comprehensive ("Comp") Plan. The most significant portions of our fringe benefits relate to County provided health care benefits and our pension plan.

Budgeted increases were offset by budgeted decreases in other categories. The most significant decrease was in other expenses, which decreased by \$527 thousand primarily as a result of the decrease in the total budget for the Governing Body.

Our budget for wages and fringe benefits for 2022 includes all approved positions for every department. Presently there is a total of thirty-six (36) vacant positions county-wide as of November 2022, nineteen (19) of which are full-time positions.

On a department level, increases of \$100 thousand or more in our General Fund budget are as follows:

<b><u>Department</u></b>	<b><u>\$ Increase</u></b>	<b><u>% Increase</u></b>
Sheriff	\$ 389,128	15.40%
Jail Operations	360,629	14.53%
911	127,485	60.79%
Planning & Zoning	229,965	51.46%
Recreation	337,128	36.82%
Elections	117,019	63.63%



# Budget Overview Summary

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The increase in Planning and Zoning reflects the aforementioned increase in Professional services related to the Comp Plan, and the increase in Elections reflects increased budgeted expenditures for next year's elections. Both departments also reflect some increase related to the increase in salaries. All other departments' budget increases are primarily attributable to the increase in wages and fringe.

## **Budgeted Revenues**

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Budgeted revenues for all funds are based upon historical averages and future expectations of changes in macro and micro economic conditions. Approximately 52% of our General Fund revenues comes from property taxes. Budgeted property taxes for 2022 were based upon historical collection rates, the 2021 net digest adjusted for anticipated growth in our net digest for 2022, and increases in our millage rates. Our budgeted property tax revenues include an estimated millage rate increase of 1.46 mills for the countywide rate and .37 mills for the Joint Projects rate.

The \$210 thousand of consulting fees for the Comp Plan is budgeted to be funded from the General Fund fund balance.

## **A Note on the General Fund and Other Fund Activities**

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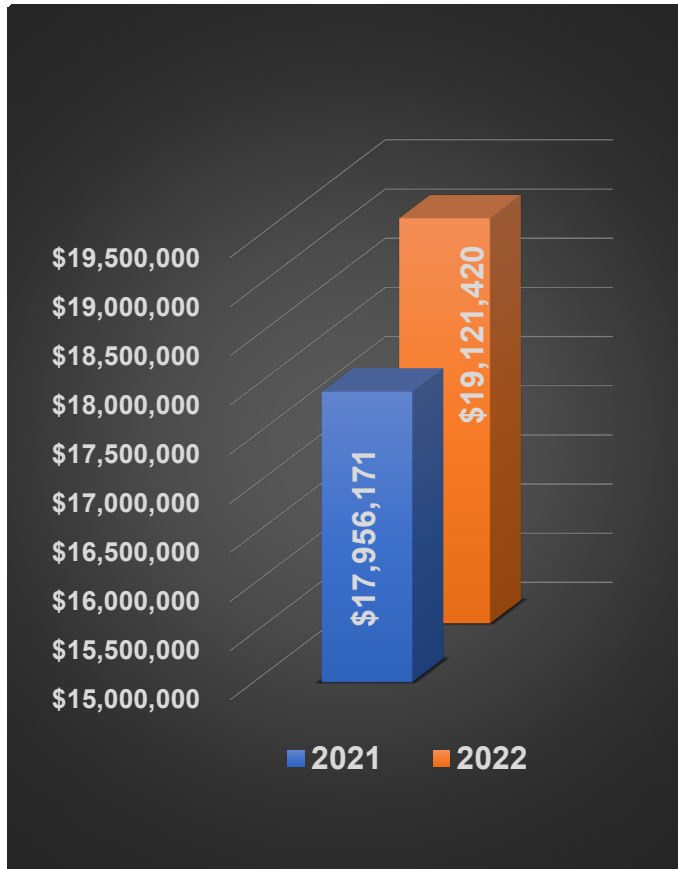
General Fund activities reflect the general operations of the County, including those for unincorporated services and services provided through Joint Projects that are within separate funds. Tax revenues received and recorded in the Unincorporated Services and Joint Projects Funds are unrestricted. Those revenues are then transferred through interfund transfers to the General Fund and are recognized by the General Fund as transfers-in or revenues and recognized by the Unincorporated Services Fund and the Joint Projects Fund as transfers-out or expenditures. The portion of tax revenues to support Joint Projects in separate funds are then transferred from the General Fund to the separate funds and are recorded as transfers-out and transfers-in by the General Fund and separate funds, respectively. Within our budget package those tax revenues transferred in from the Joint Projects and Unincorporated Services Funds to the General Fund are shown as property tax revenues and the transfers-out to the separate funds are shown as expenditures within our Special Appropriations classification.

# Overview

## 2022 General Fund Budget

**Increase in Budget**

\$ 1,165,248	6.5%
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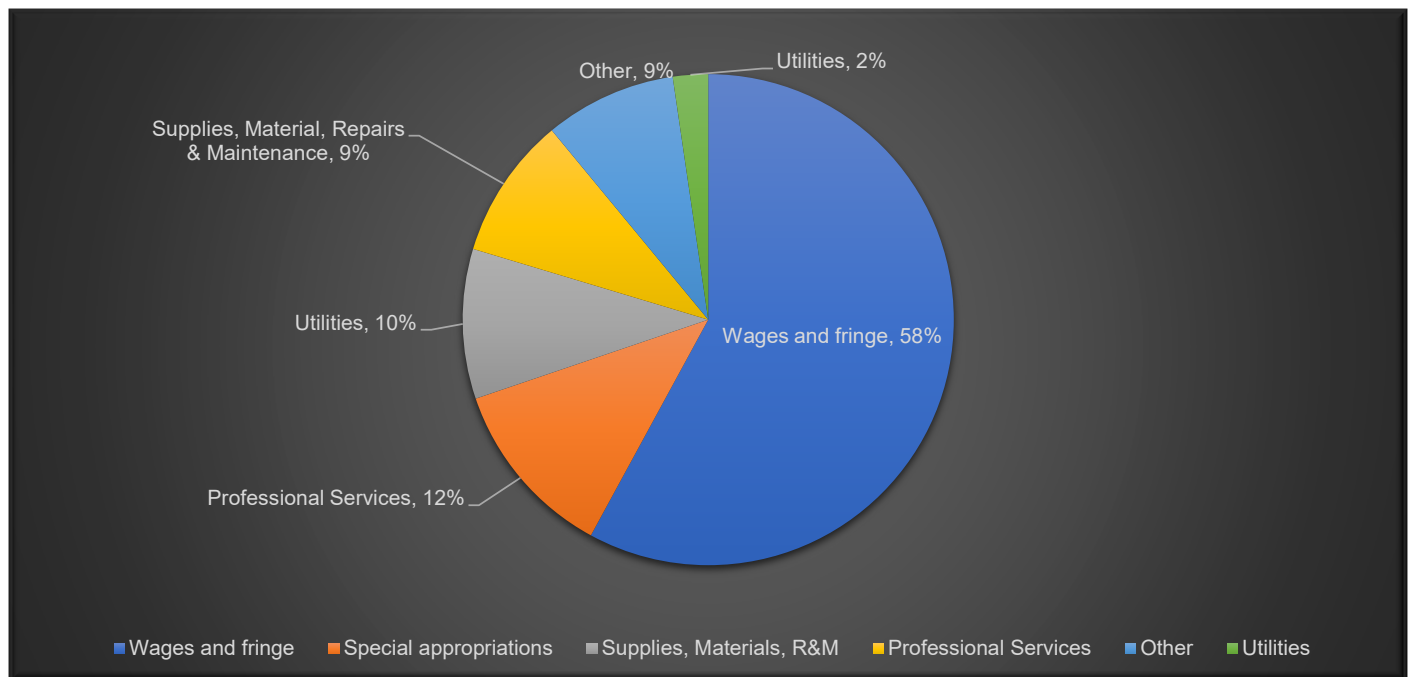
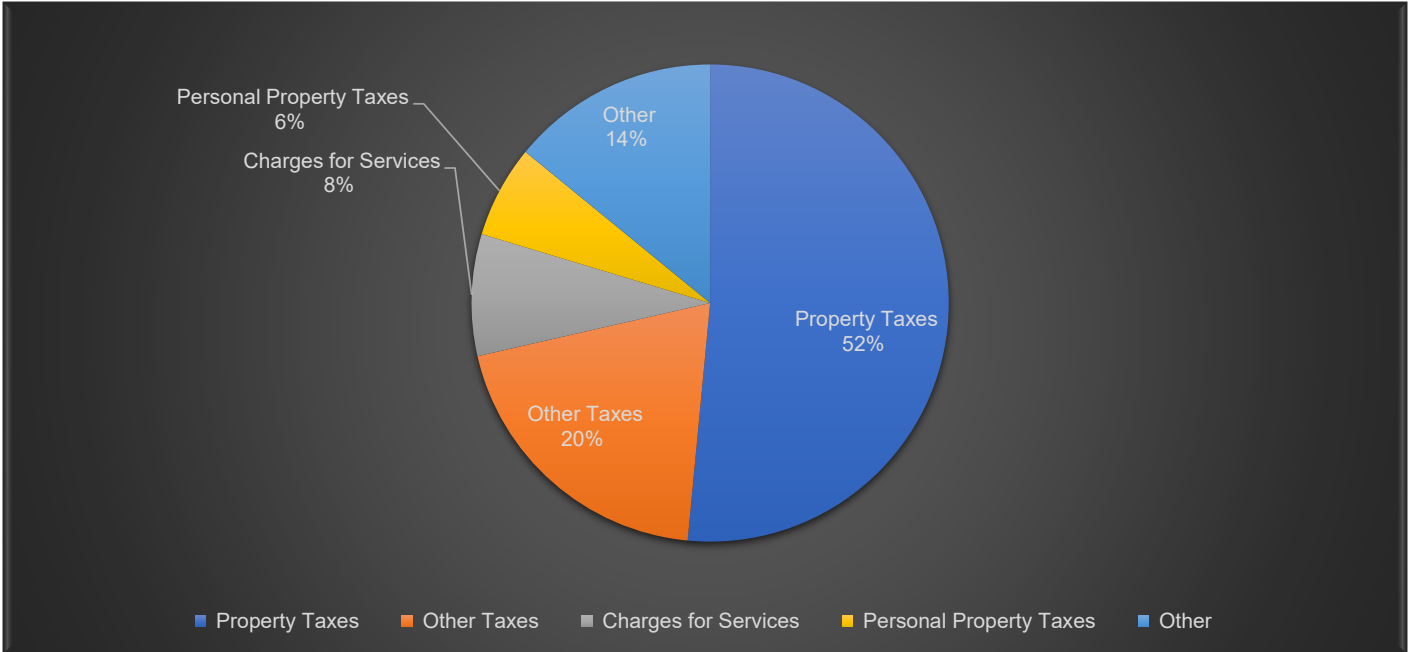
The largest contributing factor to the increase is the budgeted increase in wages and fringe.

Revenues	2021	2022	Change
Property Taxes	\$ 10,232,302	\$ 9,848,361	\$ (383,941)
Other Taxes	3,419,319	3,808,461	389,142
Charges for Services	1,340,329	1,576,627	236,298
Personal Property Taxes	970,951	1,195,058	224,107
Other	1,993,270	2,692,915	699,645
<b>Total</b>	<b>\$ 17,956,171</b>	<b>\$ 19,121,420</b>	<b>\$ 1,165,249</b>
Expenditures			
Wages and fringe	\$ 10,077,766	\$ 11,076,881	\$ 999,115
Special appropriations	1,889,433	2,267,888	378,455
Supplies, Materials, R&M	1,864,168	1,886,001	21,833
Professional Services	1,605,149	1,789,306	184,157
Other	2,107,249	1,658,620	(448,629)
Utilities	412,406	442,723	30,317
<b>Total</b>	<b>\$ 17,956,171</b>	<b>\$ 19,121,419</b>	<b>\$ 1,165,248</b>

# Overview

## Allocation of General Fund 2022 Budgeted Expenditures and Revenues

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## Overview 2022 Budgets by Major Fund

Funds	2021	2022
General Fund	\$ 17,956,171	\$ 19,121,419
Special Revenue Funds		
Joint Projects	\$ -	\$ 2,207,039
Unincorporated Services	\$ -	\$ 588,432
911	\$ 831,435	\$ 999,552
Sprewell Bluff Recreation Area	\$ 312,816	\$ 300,660
Major Component Units		
Thomaston-Upson County Airport Authority	\$ 1,034,918	\$ 2,220,977
Thomaston-Upson County Industrial Development Authority	\$ 549,969	\$ 420,825
Thomaston-Upson Recreation Department	\$ 1,252,496	\$ 1,638,203
Debt Service Fund	\$ 1,294,000	\$ 3,885,598
Proprietary Funds		
Water System Enterprise Fund	\$ 1,020,324	\$ 1,367,770
Waste Services Enterprise	\$ 941,101	\$ 959,685

# General Fund Budget

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*Flint River*

## General Fund Budget 2022 and 2021

Revenues	2021	2022	Dollar Change	% Change
Property Taxes	\$ 10,232,302	\$ 9,848,361	\$ (383,941)	-3.8%
Other Taxes	3,419,319	3,808,461	389,142	11.4%
Charges for Services	1,340,329	1,576,627	236,298	17.6%
Personal Property Taxes	970,951	1,195,058	224,107	23.1%
Grants	691,418	809,437	118,019	17.1%
Fines and Forfeitures	642,261	845,673	203,412	31.7%
Intergovernmental	283,490	353,043	69,553	24.5%
Licenses & Permits	203,299	281,187	77,888	38.3%
Penalties and Interest	-	88,114	88,114	100.0%
Other Revenues	97,302	103,830	6,528	6.7%
Fund Balance Appropriations	64,800	210,000	145,200	100.0%
Investment Income	10,700	1,628	(9,072)	-84.8%
<b>Total revenue</b>	<b>\$ 17,956,171</b>	<b>\$ 19,121,419</b>	<b>\$ 1,165,248</b>	<b>6.5%</b>
Expenditures	2021	2022	Dollar Change	% Change
Wages and fringe	\$ 9,645,244	\$ 10,585,699	\$ 940,455	9.8%
Special appropriations	1,909,993	2,267,888	357,895	18.7%
Professional Services	1,599,149	1,789,306	190,157	11.9%
Other Expenses	998,713	471,693	(527,020)	-52.8%
Grant related expenses	691,418	732,937	41,519	6.0%
Supplies and Materials	668,427	682,855	14,428	2.2%
Repairs & Maintenance	604,721	634,400	29,679	4.9%
Pension Plan	432,522	491,182	58,660	13.6%
Utilities	335,500	357,500	22,000	6.6%
Debt Service	212,947	212,947	-	0.0%
Insurance	204,171	241,043	36,872	18.1%
Jail	370,000	390,000	20,000	5.4%
Office Supplies	127,926	120,496	(7,430)	-5.8%
Telecom	76,906	85,223	8,317	10.8%
Vehicles, equipment, FF&E	78,534	58,250	(20,284)	-25.8%
<b>Total expenditures</b>	<b>\$ 17,956,171</b>	<b>\$ 19,121,419</b>	<b>\$ 1,165,248</b>	<b>6.5%</b>
<b>Net surplus (deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

# General Fund Budget by Department

## Budgets By Department

Department	2021 Budget	2022 Budget	Dollar Change	% Change
Sheriff	\$ 2,526,774	\$ 2,915,902	\$ 389,128	15.40%
Jail Operations	2,482,786	2,843,415	360,629	14.53%
Recreation	915,516	1,252,644	337,128	36.82%
Finance and Administration	1,031,526	1,118,064	86,538	8.39%
Highways, Roads and Streets	1,116,472	1,109,562	(6,910)	-0.62%
Bailiff - Superior Court	924,490	999,659	75,169	8.13%
General Government Buildings	908,014	919,940	11,926	1.31%
Grant Related Expenses	691,418	732,937	41,519	6.00%
Planning and Zoning	446,901	676,866	229,965	51.46%
Tax Assessor	642,070	640,949	(1,121)	-0.17%
Senior Center	539,760	574,506	34,746	6.44%
Clerk of Superior Court	501,218	459,973	(41,245)	-8.23%
School Resource Officers	407,389	455,381	47,992	11.78%
Tax Commissioner	424,661	435,342	10,681	2.52%
Probate Court	401,239	430,866	29,627	7.38%
Maintenance/Shop	386,687	383,965	(2,722)	-0.70%
Information Technology	308,204	338,970	30,766	9.98%
E-911	209,704	337,189	127,485	60.79%
Magistrate	282,765	310,889	28,124	9.95%
Elections	183,919	300,938	117,019	63.63%
Animal Control	287,636	281,285	(6,351)	-2.21%
Thomaston-Upson IDA	293,986	276,985	(17,001)	-5.78%
Governing Body	954,608	236,891	(717,717)	-75.18%
Public Health Services	200,873	200,873	-	0.00%
Archives	182,356	196,200	13,844	7.59%
Agricultural Resources	108,594	170,112	61,518	56.65%
Juvenile Court	139,869	135,776	(4,093)	-2.93%
Branch Libraries	120,167	133,197	13,030	10.84%
Emergency Management	78,637	88,684	10,047	12.78%
Fire Fighting	70,475	74,000	3,525	5.00%

# General Fund Budget by Department

## Budgets By Department

Department	2021 Budget	2022 Budget	Dollar Change	% Change
Coroner	34,663	37,990	3,327	9.60%
Forest Resources	14,560	20,000	5,440	37.36%
Legislative Committees (McIntosh)	17,568	17,568	-	0.00%
Conservation Administration	6,000	6,000	-	0.00%
Art Galleries	5,000	5,000	-	0.00%
Fire	2,740	2,900	160	5.84%
Solid Waste Disposal	67,426	-	(67,426)	-100.00%
Welfare Administration	39,500	-	(39,500)	-100.00%
<b>Total</b>	<b><u>\$ 17,956,171</u></b>	<b><u>\$ 19,121,420</u></b>	<b><u>\$ 1,165,249</u></b>	<b>6.49%</b>



# General Fund Special Appropriations

## Special Appropriations

Department	2021 Budget	2022 Budget	Dollar Change	% Change
Thomaston-Upson Recreation Commission	\$ 682,951	\$ 885,198	\$ 202,247	29.6%
Other County Parks	116,339	246,086	129,747	111.5%
Sprewell Bluff Recreation Area	116,226	121,360	5,134	4.4%
911	209,704	337,189	127,485	60.8%
IDA	291,247	272,985	(18,262)	-6.3%
Upson Health Department	200,873	200,873	-	0.0%
Pine Mt. Regional Library	120,167	133,197	13,030	10.8%
Volunteer Fire Departments	36,000	36,000	-	0.0%
Georgia Forestry Commission	14,560	20,000	5,440	37.4%
Soil Conservation	6,000	6,000	-	0.0%
Thomaston Upson Arts Council	5,000	5,000	-	0.0%
Emergency Management Agency	4,000	4,000	-	0.0%
Landfill Authority	67,426	-	(67,426)	-100.0%
Child Welfare Expenditures	39,500	-	(39,500)	-100.0%
<b>Total</b>	<b>\$ 1,909,993</b>	<b>\$ 2,267,888</b>	<b>\$ 357,895</b>	<b>18.7%</b>

# Special Revenue Funds

## Joint Projects Fund

Rev/Expense	Major Category	2021 Budget	2022 Budget	Dollar Change	% Change
Revenue	Property Taxes	\$ -	\$ 2,003,995	\$ 2,003,995	0.0%
	Intergovernmental	-	203,043	203,043	0.0%
Revenue Total		\$ -	\$ 2,207,039	\$ 2,207,039	0.0%
Expense	Transfers Out	\$ -	\$ 2,207,039	\$ 2,207,039	0.0%
Expense Total		-	2,207,039	2,207,039	0.0%
Net		\$ -	\$ -	\$ -	0.0%

## Unicorporated Services Fund

Rev/Expense	Major Category	2021 Budget	2022 Budget	Dollar Change	% Change
Revenue	Property Taxes	\$ -	\$ 588,432	\$ 588,432	0.0%
Revenue Total		\$ -	\$ 588,432	\$ 588,432	0.0%
Expense	Transfers Out	\$ -	\$ 588,432	\$ 588,432	0.0%
Expense Total		-	588,432	588,432	0.0%
Net		\$ -	\$ -	\$ -	0.0%

# Special Revenue Funds

## American Rescue Plan Fund

Rev/Expense	Major Category	2021 Budget	2022 Budget	Dollar Change	% Change
Revenue	Intergovernmental	\$ 2,556,176	\$ 2,556,176	\$ -	0.0%
Revenue Total		\$ 2,556,176	\$ 2,556,176	\$ -	0.0%
Expense	Wages and fringe	\$ -	\$ 255,000	\$ 255,000	100.0%
Expense Total		\$ -	\$ 255,000	\$ 255,000	100.0%
Net		\$ 2,556,176	\$ 2,301,176	\$ (255,000)	-10.0%

### Notes

- 1 The County received approximately \$2.55 million in ARPA grant funds during 2021, which represents approximately one-half of the total \$5.1 million to be granted.
- 2 Total planned use of the \$5.1 million consists of sewer infrastructure improvements of approximately \$2.0 million (joint project with the City of Thomaston) and approximately \$2.5 million investment toward a Broadband initiative. Timing is not yet certain as to when these projects will begin. Additionally, the County plans and has budgeted for \$255 thousand in premium pay for certain county employees, volunteer firemen, and volunteer EMA personnel.
- 3 Submissions have been submitted to the State OPB for State level grants for both infrastructure and Broadband. Those grants are under review and not yet approved. Therefore, the ARPA funds could potentially be used for other Federally approved projects.

# Special Revenue Funds

**911**

Rev/Expense	Major Category	2021 Budget	2022 Budget	Dollar Change	% Change
Revenue	Intergovernmental	\$ 594,915	\$ 662,363	\$ 67,448	11.3%
	Transfers-In	209,704	337,189	127,485	60.8%
	Service Delivery	26,816	-	(26,816)	-100.0%
<b>Revenue Total</b>		<b>\$ 831,435</b>	<b>\$ 999,552</b>	<b>\$ 168,117</b>	<b>20.2%</b>
Expense	Wages and fringe	\$ 661,427	\$ 828,988	167,561	25.3%
	Pension Plan	31,827	32,852	1,025	3.2%
	Telecom	82,000	82,000	-	0.0%
	Professional Services	28,166	28,393	227	0.8%
	Repairs & Maintenance	11,700	11,700	-	0.0%
	Supplies and Materials	9,700	9,700	-	0.0%
	Insurance	2,815	2,119	(696)	-24.7%
	Office Supplies	1,500	1,500	-	0.0%
	Other Expenses	2,300	2,300	-	0.0%
<b>Expense Total</b>		<b>\$ 831,435</b>	<b>\$ 999,552</b>	<b>168,117</b>	<b>20.2%</b>
<b>Net</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

# Special Revenue Funds



## Sprewell Bluff Recreation Area

Rev/Expense	Major Category	2021 Budget	2022 Budget	Dollar Change	% Change
Revenue	Transfers-In	\$ -	\$ 121,360	\$ 121,360	0.0%
	Sales revenues	172,790	178,500	5,710	3.3%
	Other revenues	800	800	-	0.0%
Revenue Total		\$ 173,590	\$ 300,660	\$ 127,070	73.2%
Expense	Wages and fringe	\$ 197,601	\$ 135,303	\$ (62,298)	-31.5%
	Pension Plan	2,715	2,872	157	5.8%
	Repairs & Maintenance	50,700	67,200	16,500	32.5%
	Other Expenses	27,763	44,200	16,437	59.2%
	Supplies and Materials	13,500	28,000	14,500	107.4%
	Utilities	13,500	14,500	1,000	7.4%
	Telecom	3,900	5,400	1,500	38.5%
	Insurance	3,137	3,185	48	1.5%
Expense Total		312,816	300,660	(12,156)	-3.9%
Net		\$ (139,226)	\$ -	\$ 139,226	-100.0%



# Debt Service Fund

## 2019 T-SPLOST Sinking Fund

Rev/Expense	Major Category	2021 Budget	2022 Budget	Dollar Change	% Change
Revenue	Other Taxes	\$ -	\$ 3,885,294	\$ 3,885,294	100.0%
	Investment Income	-	304	304	100.0%
Revenue Total		\$ -	\$ 3,885,598	\$ 3,885,598	100.0%
Expense	Transfers Out	\$ -	\$ 884,493	\$ 884,493	100.0%
	Debt Service	-	1,290,750	1,290,750	100.0%
	Intergovernmental	-	1,710,355	1,710,355	100.0%
Expense Total		\$ -	\$ 3,885,598	\$ 3,885,598	100.0%
Grand Total		\$ -	\$ -	\$ -	100.0%

# Proprietary Funds

## Water System Enterprise Fund

Rev/Expense	Major Category	2021 Budget	2022 Budget	Dollar Change	% Change
Revenue	Service Delivery	\$ 1,707,600	\$ 1,706,989	\$ (611)	0.0%
	Penalties and Interest	<u>2,800</u>	<u>1,796</u>	<u>(1,004)</u>	<u>-35.8%</u>
Revenue Total		\$ 1,710,400	\$ 1,708,786	\$ (1,614)	-0.1%
Expense	Wages and fringe	\$ 436,846	\$ 470,112	\$ 33,266	7.6%
	Pension Plan	15,805	20,790	4,985	31.5%
	Supplies and Materials	209,000	209,000	-	0.0%
	Professional Services	131,000	142,500	11,500	8.8%
	Office Supplies	8,000	9,000	1,000	12.5%
	Repairs & Maintenance	40,000	43,500	3,500	8.8%
	Insurance	18,565	18,888	323	1.7%
	Utilities	13,500	15,000	1,500	11.1%
	Other Expenses	101,557	101,763	206	0.2%
	Debt Service	<u>337,223</u>	<u>337,217</u>	<u>(6)</u>	<u>0.0%</u>
Expense Total		\$ 1,311,496	\$ 1,367,770	\$ 56,274	4.3%
Net surplus		\$ 398,904	\$ 341,015	\$ (57,889)	-14.5%



## Waste Services Enterprises Fund

Rev/Expense	Major Category	2021 Budget	2022 Budget	Dollar Change	% Change
Revenue	Service Delivery	\$ 1,204,280	\$ 1,162,944	\$ (41,336)	-3.4%
	Investment Income	<u>275</u>	<u>102</u>	<u>(173)</u>	<u>-62.8%</u>
Revenue Total		1,204,555	1,163,046	(41,509)	-3.4%
Expense	Wages and fringe	917,767	938,605	20,838	2.3%
	Pension Plan	2,463	2,581	118	4.8%
	Insurance	13,871	11,500	(2,371)	-17.1%
	Office Supplies	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>0.0%</u>
Expense Total		<u>941,101</u>	<u>959,685</u>	<u>18,584</u>	<u>2.0%</u>
Net surplus		\$ 263,454	\$ 203,361	\$ (60,093)	-22.8%



# Thomaston - Upson County Joint Projects Budgets 2022 and 2021

IDA	Airport Authority 2022	Airport Authority 2021	Archives 2022	Archives 2021	911 2022	911 2021	EMA 2022	EMA 2021	IDA 2022	IDA 2021
Revenues	\$ 2,241,940	861,921	\$ 16,000	32,282	\$ 480,000	506,816	\$ 8,896	19,982	\$ 200	\$ 99,122
Expenses	2,220,977	834,918	196,200	182,356	999,552	831,435	88,684	78,637	420,825	304,317
Surplus/(Deficit)	20,963	27,003	(180,200)	(150,074)	(519,552)	(324,619)	(79,788)	(58,655)	(420,625)	(205,195)
Contributed By County 64.9%	-	-	116,950	96,948	337,189	209,704	51,783	37,893	272,985	291,247
Contributed By City of Thomaston 35.1%	-	-	63,250	53,126	182,363	114,915	28,006	20,762	147,639	159,600
Total Budget	\$ -	-	\$ 180,200	\$ 150,074	\$ 519,552	\$ 324,619	\$ 79,788	\$ 58,655	\$ 420,625	\$ 450,847

	Landfill 2022	Landfill 2021	Pine Mt. Regional Library 2022	Pine Mt. Regional Library 2021	Recreation Department 2022	Recreation Department 2021	Senior Center 2022	Senior Center 2021	Total 2022	Total 2021
Revenues	\$ 104,375	104,375	\$ -	-	\$ 274,262	195,296	\$ 256,026	240,170	\$ 3,381,699	\$ 2,059,964
Expenses	104,375	104,375	186,000	185,117	1,638,203	1,252,495	574,506	539,760	6,429,323	4,313,410
Surplus/(Deficit)	-	-	(186,000)	(185,117)	(1,363,941)	(1,057,199)	(318,480)	(299,590)	(3,047,625)	(2,253,446)
Contributed By County 64.9%	-	-	133,197	120,167	885,198	682,951	206,694	193,535	2,003,996	1,632,445
Contributed By City of Thomaston 35.1%	-	-	52,803	64,950	478,743	374,248	111,787	106,055	1,064,591	893,656
Total Budget	\$ -	\$ -	\$ 186,000	\$ 185,117	\$ 1,363,941	\$ 1,057,199	\$ 318,480	\$ 299,590	\$ 3,068,587	\$ 2,526,101

