

Upson County Board of Commissioners
Six Months Ended June 30, 2022
Executive Summary



Significant Semi-annual Events

- ➡ **Broadband Infrastructure Grant Approved for \$4.3 million. Upson County Board of Commissioners has signed a Public-Private Partnership agreement with Highline to install the infrastructure. Final budget approved by the State. Highline moving forward with installation.**
- ➡ **The County received \$23.4 million in net proceeds from the 2022 Series Bonds that were issued to fund the Judicial Center Project. Architectural programming complete. First schematic budget presented to staff on July 27.**
- ➡ **Cupola completed and installed. Total cost of \$1.65 million. Budget was \$1.7 million.**
- ➡ **Total capital expenditures of \$1.1 million for FY 2022, approximately \$900 thousand funded by SPLOST.**
- ➡ **\$1.5 million of 2016 SPLOST encumbered for road resurfacing and replacement vehicles that are on order. Cash balance of 2016 SPLOST at June 30 - \$5.0 million.**
- ➡ **Restoration of Auchumpkee Covered Bridge completed at a cost of \$127 thousand.**
- ➡ **Restoration firm found and secured for Andrews Chapel. Budget of \$72 thousand.**
- ➡ **Judicial center engineering programming nearing end. Total spent on the project \$199 thousand.**

General Fund

	Budget	Actual	Percent to Date
County M&O			
County M&O revenues	\$ 13,679,162	\$ 3,816,215	27.9%
Unincorporated services revenue	2,408,551	43,632	1.8%
Total revenues	\$ 16,087,713	\$ 3,859,847	
County M&O expenses	\$ 13,178,595	6,018,603	45.7%
Unincorporated services expenses	1,390,847	532,730	38.3%
Total expenses	\$ 14,569,442	\$ 6,551,332	
Net surplus(deficit)	\$ 1,518,271	\$ (2,691,485)	
Fund balance - beginning of year	13,062,538	13,062,538	
Fund balance - end of period	\$ 14,580,809	\$ 10,371,053	

Components of Fund Balance

Committed

Waste & Water Services Improvements	\$ 455,250
Capital Outlay	741,888
Tech Improvements Superior Court Clerk	4,308

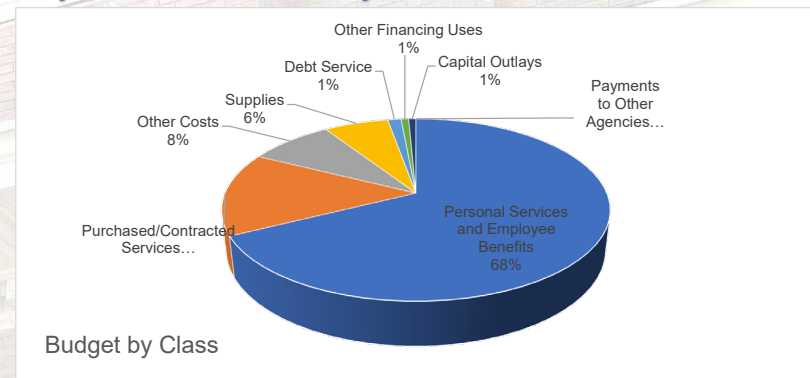
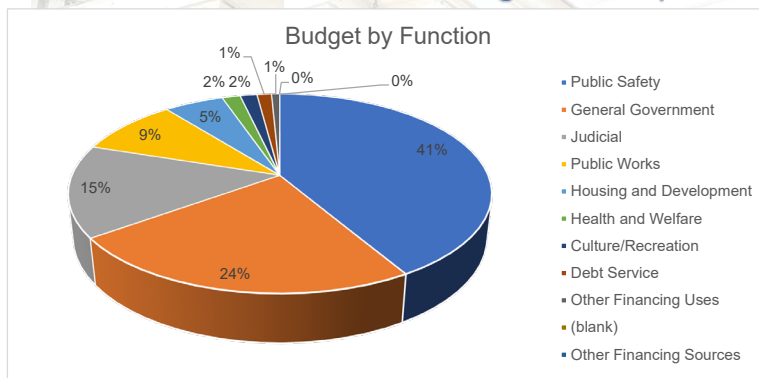
Unassigned

Total Fund Balance	\$ 10,371,053
--------------------	---------------

➔ Total County M&O actual expenditures are lower than would be expected as compared to budget. A significant reason is due to actual expenditures for compensation and benefits for jail operations. The jail has averaged 10 vacant positions for the first six months of FY 2022. Additionally, the Elections and Facilities department were below expectations based on budget for the same period, but each department has budgeted expenditures that will be realized later in the year.

➔ General fund revenues aren't realized evenly over the year. The largest portion of the County's revenues for County M&O and Unincorporated services come from taxes, most of which are realized in November and December. Virtually all of the unincorporated services revenues are generated from property taxes. Under the County M&O, fines and forfeitures are down for the six month period ending June 30, 2022 by \$186,000 as compared to the same period ending June 30, 2021.

General Fund Budgeted Expenditures by Function and by Classification



Summary of Significant Special Revenue Funds

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Percent to Date</u>
911 Fund	\$ 999,552	\$ 434,403	43.5%
Joint Projects Fund	\$ 2,404,238	\$ 1,405,739	58.5%
Sprewell Bluff	\$ 300,660	\$ 148,004	49.2%



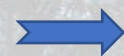
9-11 Fund expenditures as a percentage of budget are slightly lower than expected for the six months ended June 30, 2022. This is primarily the result of the department being down one manager position.



Activities related to Archives, Senior Center, and EMA are accounted for within the Joint Projects Fund. Funding for the other Joint Projects is transferred from this fund to the separate funds that are also Joint Projects - Recreation, IDA, Airport, 911.

Component Units (Also Joint Projects)

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Percent to Date</u>
Recreation	\$ 1,638,203	\$ 705,129	43.0%
IDA	\$ 297,999	\$ 164,640	55.2%
Airport	\$ 2,070,977	\$ 633,958	30.6%



Recreation expenditures are below expectations relative to budget as a result of vacant positions. Recreation has 4 full-time and 3 part-time positions that are vacant. Airport expenditures as a percentage of budget are lower than expectations. However, the Airport has \$1.1 million budgeted in capital expenditures to be funded by GDOT Grants. Most of the capital expenditure has not been realized during the first six month period ending June 30, 2022.

Proprietary Funds

Water Services

	<u>Budget</u>	<u>Actual</u>	<u>Percent to Date</u>
Revenues	\$ 1,708,786	\$ 844,611	49.4%
Expenditures	1,367,770	659,511	48.2%
Net surplus	\$ 341,015	\$ 185,100	
Net Assets - beginning of year	4,024,981	4,024,981	
Net assets - end of period	<u>\$ 4,365,996</u>	<u>\$ 4,210,081</u>	

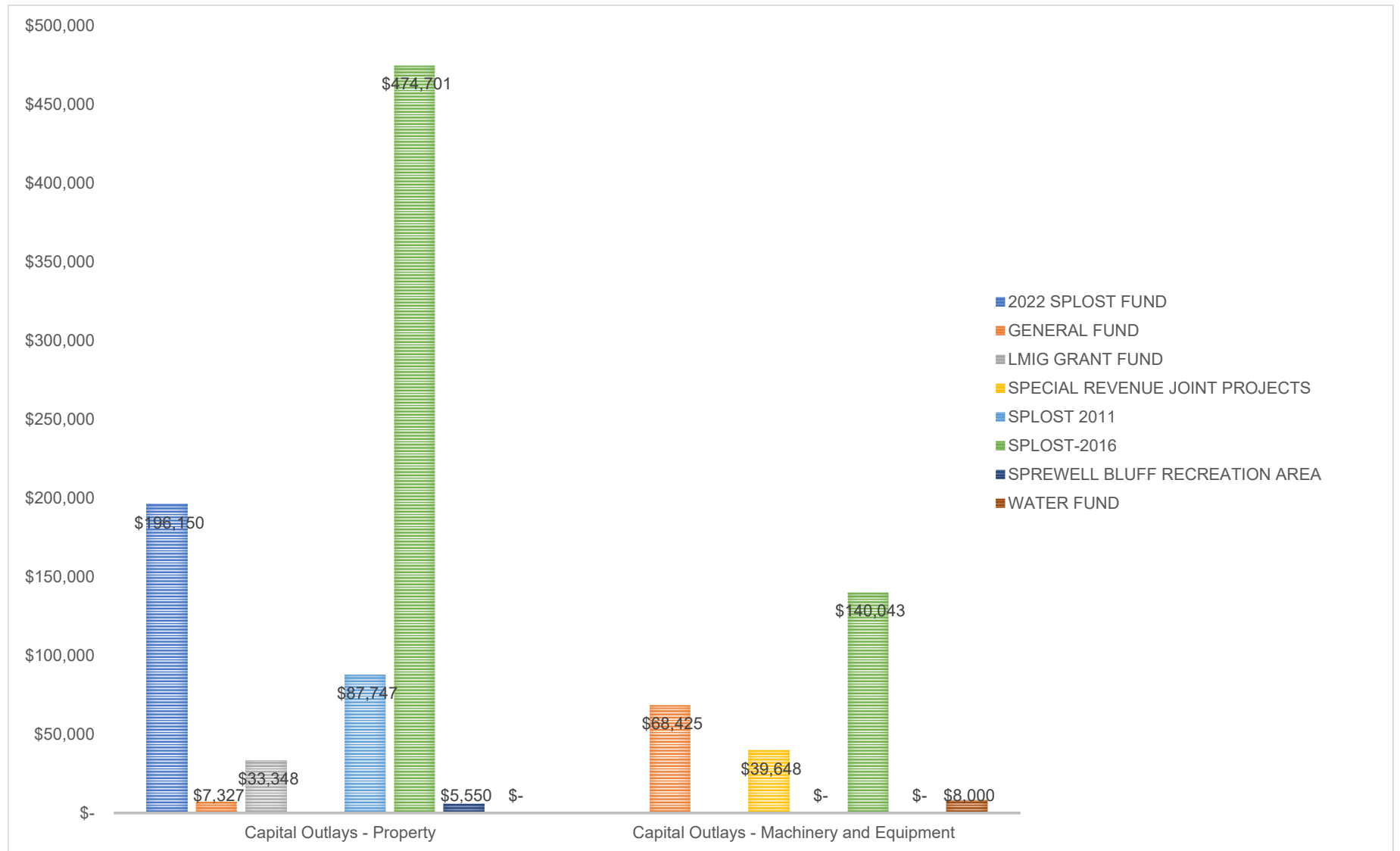
Waste Billing

	<u>Budget</u>	<u>Actual</u>	<u>Percent to Date</u>
Revenues	\$ 1,204,555	\$ 559,622	46.5%
Expenditures	941,101	356,307	37.9%
Net surplus	\$ 263,454	\$ 203,316	
Net Assets - beginning of year	956,034	956,034	
Net assets - end of period	<u>\$ 1,219,488</u>	<u>\$ 1,159,350</u>	

➡ **Water Services fund revenues and expenditure are trending normally compared with budget. Waste billing expenditures are lagging due to issues with Transwaste billing systems issues. They have not been able to bill the county for the three months of the second quarter.**

➡ **Proprietary funds are accounted for differently than other governmental funds. Fund balances are referred to as net assets. The net assets of Water Services is comprised of both accumulated surplus and capital assets. Approximately half of Water Service's net assets is comprised of capital assets, mainly water distribution and storage infrastructure.**

Upton County Capital Expenditures >\$5,000 by Fund and Type



Machinery & Equipment Includes Vehicles
 Property includes land, building, and building improvements.

Upson County Project Summary

Capital Projects in excess of \$10,000

Row Labels	Actual/Potential Funding Source	Bid Process Complete	Budget	Completed	Remaining	% Complete	Notes
Buildings and Improvements							
Cupola	2016 SPLOST	Yes	\$ 1,708,000	1,649,394	58,606	100.0%	a
Covered Bridge	2016 SPLOST	Yes	\$ 127,000	27,614	99,386	21.7%	b
Library Roof	2016 SPLOST	Yes	\$ 37,100	37,100	-	100.0%	c
Judicial Center	2022 SPLOST	Yes	\$ 23,000,000	198,650	22,801,350	0.9%	d
Pool Metal Door Replace	Rec Budget	Yes	\$ 24,000	-	24,000	0.0%	e
Andrews Chapel	2016 SPLOST	Yes	\$ 72,304	-	72,304	0.0%	
Boiler	2016 SPLOST	Yes	\$ 54,387	54,387	-	100.0%	
Civic Center Gym Upgrades	2016 SPLOST	Yes	\$ 79,032	-	79,032	0.0%	t
Civic Center Gym Floor	2016 SPLOST	No	\$ -	-	-	0.0%	
Lincoln Park Community Center	2016 SPLOST	No	\$ 826,154				u
Civic Center Roof	2016 SPLOST	No	\$ -	-	-	0.0%	f
Buildings and Improvements Total			\$ 25,927,977	\$ 1,967,145	\$ 23,134,678	7.6%	
Land and Land Improvements							
Sports Fields Renovations	2016 SPLOST	No	\$ 496,000	-	496,000	0.0%	
Bluff Platform Camping	2016 SPLOST	No	\$ -	-	-	0.0%	g
Bluff New Trail	2016 SPLOST	No	\$ -	-	-	0.0%	g
Bluff Maintenance Facility	2016 SPLOST	No	\$ 200,000	-	200,000	0.0%	g
Courthouse Landscape	2016 SPLOST	No	\$ -	-	-	0.0%	s
Land and Land Improvements Total			\$ 696,000	\$ -	\$ 696,000	0.0%	
						0.0%	
Infrastructure							
Broadband Infrastructure	ARPA/Broadband Grant	Yes	\$ 6,285,556	-	6,285,556	0.0%	h
City-County Sewer Improvement	ARPA	Yes	\$ 2,915,967	55,230	2,860,737	1.9%	i
Total Infrastructure			\$ 9,201,523	\$ 55,230	\$ 9,146,293	0.6%	
Equipment							
Generator	2016 SPLOST	Yes	\$ 173,721	-	173,721	0.0%	
Skid Steer	2016 SPLOST	Yes	\$ 55,850	55,850	-	95.0%	J
Towable Emergency Messaging Trailers	Grant and Contingency Reser	Yes	\$ 49,474	49,474	-	100.0%	
Kitchen Equipment	Jail Construction Fund	Yes	\$ 87,593	-	87,593	0.0%	L
Jail Hot Water Heaters	Jail Construction Fund	Yes	\$ 105,000	-	105,000	0.0%	L
Equipment Total			\$ 471,638	\$ 105,324	\$ 366,314	0.0%	

Upson County Project Summary

Row Labels	Actual/Potential Funding Source	Bid Process Complete	Budget	Completed	Remaining	% Complete	Notes
Software							
Budget Software		Yes	\$ 15,000	-	15,000	0.0%	m
Document Management Software		No	\$ 25,000	-	25,000	0.0%	n
Software Total			\$ 40,000	\$ -	\$ 40,000	0.0%	
2020 Resurfacing Project	2016 SPLOST	Yes	\$ 6,964,432	6,122,613	841,819	87.9%	o
2021-2022 LMIG	LMIG Fund	No	\$ 1,128,387	-	1,128,387	0.0%	p
Potato Creek-Hannah's Mill Bridge		No			-		
Road Resurfacing Total			\$ 8,092,819	\$ 6,122,613	\$ 1,970,206	75.7%	
Vehicle							
F-150s	2016 SPLOST	Yes	\$ 257,956	\$ 87,110	170,846	33.8%	q
Escape	2016 SPLOST	Yes	\$ 24,545	\$ 24,545	-	0.0%	
Explorers	2016 SPLOST	Yes	\$ 225,570	-	225,570	0.0%	r
F-250s	2016 SPLOST	Yes	\$ 103,549	-	103,549	0.0%	
Vehicle Total			\$ 611,620	\$ 111,655	\$ 499,965	18.3%	
Grand Total			\$ 45,041,577	\$ 8,361,967	\$ 35,853,456	18.6%	

- a Total project is completed. Our figures show an amount of \$58,606 under budget.
- b Project completed in July. Over budget by approximately \$4,000 for additional roof bracing needed.
- c Completed early April. Vendor paid. Great job. Completed in one day!
- d Total paid includes payments to IPG and EMC.
- e Lowest quote \$24,000 from Riley Contracting (Covered Bridge Contractor). To be paid out of budgeted funds for capital improvement. Doors on back order.
- f IPG & Parrish - Assessment didn't indicate serious concerns with wall separation. However, leaking is most likely coming from the roof and caused by improper application of spray foam-type material applied in 2012. The spray covered critical weeping points to allow water in brick parapet walls to seep out onto roof vs. staying inside the building. Possible contractor issue.

Proposal issued by Ledifice, Parrish will be the responsible party, for \$21,900 for testing on April 24. Testing was performed on July 26, 2022. No further information.

Upson County Project Summary

- g Received Bluff Platform sites specs on April 26. EMC facing challenges finding contractors that have the labor necessary to hand-carry many of the materials to sites. Trying to find a local firm. No further information. During the last work session in June, the board agreed to allow up to \$200,000 for the construction of a storage and maintenance shed.
- h The State has approved the Budget. Total county award to be \$4,294,274. This amount plus the additional amount due from the County toward the projected is reflected in the budget.
- i Budget based on City-County Waste Transfer Agreement. Paid \$55,230 so far based on agreement for 1/2 of legal and engineering.
- j Invoice received on July 27. Delivered approximately one month prior. Contacted SunSouth about invoice. An attachment not delivered. Won't be available until year end.
- l PO issued on May 26. Received email from JM Clayton on July 26th that water heaters have arrived. Sheriff to coordinate installation with JM Clayton. PO issued on April 27. Delivery and installation uncertain at this time.
- m Evaluated two software vendors, ClearGov and GovMax. ClearGov is the more sophisticated of the two, but the annual cost is \$25,000 per year with a 3% incremental rate increase each subsequent year. GovMax is \$15,000 per year with the same incremental rate increase. GovMax was created by Sarasota County Florida.
- n Evaluated document management software provided through a Harris subsidiary. Approximate cost of \$25,000.
- o There is \$842,000 left on this project. Last pay app dated October 31, 2021, indicated \$519,000 unearned and \$322,000 in retainage. Last Payment was \$210,000.
- p LMIG ITB was posted on the GPR. A pre-bid meeting was held. CW Mathews, JM Clayton, and Robinson Paving Company. ITB was ultimately cancelled based on knowledge of materials costs. Paving materials have doubled in cost over last year. Board members were advised. A decision was made to cancel the bid and revisit next year.
- q Two F-150s for Code Enforcement have been received and one for the Magistrate's constable has been received. Animal Control's F-150 arrived a dealership.
- r Three of original 12 received. Sheriff's vehicles ordered in February. Total of 5 cruisers plus equipment to outfit them.
- s PO issued and contract signed. Work estimated to begin in August.
- t Parrish bid out work to install new basketball goals along with installation of upgraded electrical equipment needed for the lowering and raising of goals.
- u This represents the budget for replacement of the Lincoln Park Community Center.

Upton County Board of Commissioners

2016 SPLOST Budget to Actual

For the Following Periods Ended

Intergovernmental Agreement		2016	2017	2018	2019	2020	2021	2022	Expended to date	Encumbered	Budget to Actual & Enc.
Included:	IGA: Original Cost Estimate	Spent	Spent	Spent	Spent	Spent	Spent	For the period ended June 30, 2022			
County Projects:											
Vehicle procurement/replacement	\$ 338,000	\$ -	\$ 236,115	\$ 63,662	\$ 74,483	\$ -	\$ -	\$ 118,473	\$ 492,733	\$ 495,965	\$ (650,698)
Equipment & Improvements:	\$ 1,525,000									\$ -	\$ 308,239
* Clerk of Court		\$ -	\$ 17,597	\$ -	\$ -	\$ -	\$ -		\$ 17,597		
* Coroner		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
* IT		\$ -	\$ 19,227	\$ 31,243	\$ 12,328	\$ 66,226	\$ 31,083	\$ 7,074	\$ 167,180		
* Magistrate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
* Probate		\$ 2,344	\$ 36,447	\$ 1,491	\$ -	\$ -	\$ -		\$ 40,282		
* Public Bldgs		\$ -	\$ 132,633	\$ 301,113	\$ 59,872	\$ -	\$ -	\$ 476,662	\$ 970,280	\$ -	
* Tax Assessor		\$ -	\$ -	\$ 8,912	\$ -	\$ 1,960	\$ -	\$ -	\$ 10,872		
* Registrar		\$ 10,550	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 10,550		
Equipment & Improvements:	\$ 842,000										\$ 395,787
* Sprewell Bluff		\$ 138,741	\$ 17,651	\$ 103,173	\$ 12,409	\$ 17,686	\$ 34,900		\$ 324,561		
* County Parks		\$ -	\$ -	\$ 109,846	\$ -	\$ -	\$ 11,806		\$ 121,652		
Equipment for Road Dept & Shop and Improvements to County Roads and Bridges.											
	\$ 4,688,000										\$ (1,611,200)
* Road Dept		\$ -	\$ 330,957	\$ 766,132	\$ 68,033	\$ 43,438	\$ 11,000		\$ 1,219,560	\$ 5,362	
* Shop		\$ -	\$ -	\$ 88,014	\$ -	\$ -	\$ -		\$ 88,014		
* County Roads & Bridges		\$ -	\$ -	\$ -	\$ -	\$ 94,052	\$ 4,036,859	\$ 13,534	\$ 4,144,445	\$ 841,819	
Vehicles & Equipment:	\$ 1,462,000										\$ 547,955
* Jail		\$ -	\$ -	\$ -	\$ 12,560	\$ -	\$ -		\$ 12,560	\$ -	
									\$ -		
Equipment & Improvements:	\$ 865,000								\$ -		\$ 599,729
* Water		\$ -	\$ -	\$ 123,329	\$ 133,070	\$ -	\$ 8,872		\$ 265,271	\$ -	
									\$ -		
Subtotal (2016 SPLOST report)	\$ 9,720,000	\$ 151,635	\$ 932,696	\$ 1,851,253	\$ 489,331	\$ 395,085	\$ 4,351,299	\$ 615,743	\$ 8,787,042	\$ 1,343,146	\$ (410,188)

Upson County Board of Commissioners

2016 SPLOST Budget to Actual

For the Following Periods Ended

Intergovernmental Agreement		2016	2017	2018	2019	2020	2021	2022			
Included:	IGA: Original Cost Estimate	Spent	Spent	Spent	Spent	Spent	Spent	For the period ended June 30, 2022	Expended to date	Encumbered	Budget to Actual & Enc.
Level II Countywide projects:											
* Improvements to site prep (2 IDA business parks)	\$ 400,000	\$ 13,205	\$ -	\$ -	\$ -	\$ -	\$ 42,987		\$ 56,192	\$ -	\$ 343,808
* Improvements to Airport, Archives, EMA, E911, & JP Buildings	\$ 1,296,000	\$ -	\$ 101,129	\$ 420,910	\$ 180,329	\$ 68,956	\$ 88,003		\$ 859,328	\$ -	\$ 436,672
*Improvements to Rec Civic Center, Facilities and Senior Center	\$ 1,904,000	\$ 30,154	\$ 74,066	\$ 97,983	\$ 239,601	\$ -	\$ 99,177		\$ 540,981	\$ 173,721	\$ 1,189,298
Total Upson	\$ 13,320,000	\$ 194,994	\$ 1,107,891	\$ 2,370,146	\$ 909,261	\$ 464,041	\$ 4,581,467	\$ 615,743	\$ 10,243,544	\$ 1,516,867	\$ 1,559,589
City of Thomaston	\$ 4,500,000	\$ 199,274	\$ 598,796	\$ 638,256	\$ 683,091	\$ 793,975	\$ 1,104,801	\$ 748,246	\$ 4,766,440	\$ -	\$ (266,440)
City of Yatesville	\$ 180,000	\$ 7,971	\$ 23,952	\$ 25,530	\$ 25,220	\$ 33,863	\$ 41,582	\$ 22,007	\$ 180,124	\$ -	\$ (124)
Total Thomaston and Yatesville	\$ 4,680,000	\$ 207,245	\$ 622,748	\$ 663,787	\$ 708,311	\$ 827,838	\$ 1,146,383	\$ 770,253	\$ 4,946,564	\$ -	\$ (266,564)
Grand Total	\$ 18,000,000	\$ 402,240	\$ 1,730,639	\$ 3,033,933	\$ 1,617,572	\$ 1,291,879	\$ 5,727,850	\$ 1,385,996	\$ 15,190,108	\$ 1,516,867	\$ 1,293,025

Total Cash in Bank at June 30, 2022 \$ 5,014,286