

Upson County Board of Commissioners
FY 2023 Budget



FY 2023 County-wide Budgets By Fund

Budgets for each of the County's funds are presented below by category of funds. Interfund budgeted revenues/expenditures have been eliminated. Joint Projects include EMS, EMA, Archives, Senior Center, Recreation , 911, Pine Mt. Regional Library System, TUCO Airport, and TUCO IDA. TUCO Airport, TUCO IDA, Recreation, and 911 are accounted for within their own funds.

Governmental Funds	FY 2023	FY 2022	\$Change	% Change
General Fund County M&O	\$ 14,399,247	\$ 13,548,906	\$ 850,341	6.28 %
General Fund Unincorp. Services	2,278,264	2,408,551	(130,287)	(5.41)
Sprewell Bluff Recreation Area	396,141	330,660	65,481	19.80
911	1,056,935	999,552	57,383	5.74
Recreation	1,724,876	1,638,203	86,672	5.29
Joint Projects (Fund):				
EMS	1,213,430	1,195,498	17,932	1.50
EMA	122,978	138,158	(15,180)	(10.99)
Archives	233,608	196,200	37,408	19.07
Senior Center	781,145	574,506	206,639	35.97
Pine Mt. Regional Library System	146,166	139,480	6,686	4.79
Jail Construction	44,000	-	44,000	100.00
Drug Abuse Treatment	1,000	-	1,000	100.00
Total Governmental Funds	<u>\$ 22,397,790</u>	<u>\$ 21,169,714</u>	<u>\$ 1,228,075</u>	<u>5.80 %</u>

FY 2023 County-wide Budgets By Fund

Component Units	FY 2023	FY 2022	\$Change	% Change
Thomaston-Upson County Airport	\$ 1,943,663	\$ 2,070,977	\$ (127,314)	(6.15) %
Thomaston-Upson Industrial Development Authority	296,525	297,999	(1,473)	(0.49)
Total Component Units	\$ 2,240,189	\$ 2,368,976	\$ (128,787)	(5.44) %
Proprietary Funds	FY 2023	FY 2022	\$Change	% Change
Water Fund	\$ 1,464,078	\$ 1,367,770	\$ 96,308	7.04 %
Waste Billing Services Fund	1,107,518	959,685	147,832	15.40
Total Proprietary Funds	\$ 2,571,596	\$ 2,327,456	\$ 244,140	10.49 %

FY 2023 Budget

General Fund

★ Denotes Unincorporated Services

	FY 2023 Budget	FY 2022 Budget	Change	Percentage Change
Revenues				
Taxes:				
General property tax	\$ 6,852,090	\$ 7,483,621	\$ (631,531)	(8.4) %
Sales tax	2,814,000	2,297,264	516,736	22.5
Insurance premium tax	1,435,289	1,216,197	219,092	18.0
T.A.V.T tax	1,120,500	1,067,398	53,102	5.0
Other taxes	565,866	566,841	(975)	(0.2)
Fines and forfeitures	839,400	829,024	10,376	1.3
Charges for services	768,506	679,670	88,836	13.1
Licenses and permits	248,164	281,187	(33,023)	(11.7)
Intergovernmental revenues	669,965	759,842	(89,877)	(11.8)
Investment income	103,000	1,630	101,370	6,219.0
Miscellaneous revenue	501,166	314,868	186,298	59.2
Contributions/donations	1,600	1,600	-	-
Total revenues	15,919,547	\$ 15,499,141	\$ 420,404	2.7
Expenditures				
Current				
General Government:				
Board of Commissioners	317,003	209,904	107,099	51.0 %
Elections	277,915	300,938	(23,024)	(7.7)

General Government:

Board of Commissioners	317,003	209,904	107,099	51.0 %
Elections	277,915	300,938	(23,024)	(7.7)

FY 2023 Budget

General Fund

★ Denotes Unincorporated Services

	FY 2023 Budget	FY 2022 Budget	Change	Percentage Change
Finance & administration	1,166,681	1,081,564	85,116	7.9
Tax commissioner	473,519	435,342	38,177	8.8
Tax assessor	711,915	656,659	55,256	8.4
MIS	316,939	310,970	5,969	1.9
Facilities	<u>790,008</u>	<u>706,993</u>	<u>83,015</u>	<u>11.7</u>
Total general government	4,053,978	3,702,370	351,608	9.5
Judicial:				
Superior Court	1,102,297	1,053,174	49,123	4.7
Clerk of Superior Court	438,769	447,311	(8,542)	(1.9)
Magistrate Court	340,615	303,389	37,225	12.3
Probate Court	441,173	424,866	16,307	3.8
Juvenile Court	<u>188,948</u>	<u>133,276</u>	<u>55,671</u>	<u>42</u>
Total judicial	2,511,801	2,362,016	149,784	6.3
Public Safety:				
Sheriff	3,251,403	2,899,402	352,000	12.1
Jail operations	2,902,455	2,843,415	59,040	2.1
School Resource Officers	531,358	453,981	77,377	17.0
Vice control	111,766	111,766	-	-
Fire	77,640	76,900	740	1.0
Coroner	42,531	37,990	4,541	12.0

FY 2023 Budget

General Fund

★ Denotes Unincorporated Services

	FY 2023 Budget	FY 2022 Budget	Change	Percentage Change
★ Animal Control	313,330	280,285	33,045	11.8
Total public safety	7,230,482	6,703,739	526,743	7.9
Public Works:				
★ Roads, streets and bridges	1,024,536	1,099,562	(75,026)	(6.8)
Maintenance & shop	297,917	383,965	(86,048)	(22.4)
Total public works	1,322,452	1,483,527	(161,075)	(10.9)
Health & Welfare:				
Health	200,873	200,873	-	-
Welfare	40,000	40,000	-	-
Community services	82,837	17,568	65,269	371.5
Total health & welfare	323,710	258,441	65,269	25.3
Culture & Recreation:				
★ Parks	149,000	242,938	(93,938)	(38.7)
Art	5,000	5,000	-	-
Total culture & recreation	154,000	247,938	(93,938)	(37.9)
Housing & Development:				
★ Planning & Zoning	685,258	676,866	8,392	1.2
Conservation:				
★ Agricultural services	209,329	169,112	40,216	23.8
Forest Resources	15,000	15,000	-	-

FY 2023 Budget

General Fund

★ Denotes Unincorporated Services

	FY 2023 Budget	FY 2022 Budget	Change	Percentage Change
★ Conservation Admin.	6,000	6,000	-	-
Economic Development	10,000	4,000	6,000	150.0
Total housing and development	925,587	870,979	54,608	6.3
Capital Outlay:				
General government	86,100	44,600	41,500	93.0
Judicial	43,000	41,000	2,000	4.9
Public safety	19,400	18,900	500	2.6
Public works	-	10,000	(10,000)	(100.0)
Housing & development	7,000	1,000	6,000	600.0
Total capital outlay	155,500	115,500	40,000	34.6
Total expenditures	16,677,510	15,744,510	932,999	5.9
Excess (deficiency) of revenues over (under) expenditures	(757,963)	(245,369)	(512,595)	208.9
Other financing sources (uses)				
Debt Service	-	(212,947)	212,947	(100.0)
Transfers from (to) special revenue funds:				
★ Unincorporated Service Fund	735,821	579,676	156,145	26.9
Sprewell Bluff Fund	(97,857)	(121,360)	23,503	(19.4)

FY 2023 Budget

General Fund

★ Denotes Unincorporated Services

	FY 2023 Budget	FY 2022 Budget	Change	Percentage Change
Proceeds from sale of assets	<u>120,000</u>	<u>-</u>	<u>120,000</u>	<u>100.0</u>
Other financing sources, net	757,964	245,369	512,595	208.9
Net change in fund balance	\$ -	\$ -	\$ -	-
Fund balance beginning of year	<u>13,043,024</u>	<u>13,043,024</u>		
Fund balance end of year	<u><u>\$ 13,043,024</u></u>	<u><u>\$ 13,043,024</u></u>		

FY 2023 Budget

Sprewell Bluff Recreation Area Fund

	FY 2023 Budget	FY 2022 Budget	Change	Percentage Change
Revenues				
Reservations	\$ 122,601	\$ 70,000	\$ 52,601	75.1 %
Net store sales	54,806	30,000	24,806	82.7
Parking passes	72,675	70,500	2,175	3.1
Programs and events	6,234	8,000	(1,766)	(22.1)
Contributions/donations	380	800	(421)	(52.6)
Total revenues	256,695	179,300	77,395	43.2
Expenditures				
Personnel services	181,150	138,175	42,975	31.1
Materials, supplies and maintenance	109,500	102,200	7,300	7.1
Vehicle expenses	5,000	5,000	-	-
Utilities and phone	19,600	19,900	(300)	(1.5)
Administrative expenses and insurance	16,902	18,385	(1,483)	(8.1)
Rent expense	9,000	7,000	2,000	28.6
GA sales tax	13,400	10,000	3,400	34.0
Total expenditures	354,552	300,660	53,892	17.9
Excess(Deficiency) of revenues over (under) expenditures	(97,857)	(121,360)	23,503	(19.4)

FY 2023 Budget

Sprewell Bluff Recreation Area Fund

	FY 2023 Budget	FY 2022 Budget	Change	Percentage Change
Other Financing Sources				
Interfund Transfers-In General Fund	97,856	121,360	(23,504)	(19.4)
Other financing sources, net	97,856	121,360	(23,504)	(19.4)
Net change in fund balance	\$ -	\$ -	\$ -	
Fund balance beginning of year	23,244	23,344		
Fund balance end of year	<u><u>\$ 23,244</u></u>	<u><u>\$ 23,344</u></u>		

FY 2023 Budget

E-911 Fund

	<u>FY 2023 Budget</u>	<u>FY 2022 Budget</u>	<u>Change</u>	<u>Percentage Change</u>
Revenues				
Intergovernmental revenues	\$ 185,076	\$ 182,363	\$ 2,713	1.5 %
Emergency 9-11 deposits	<u>529,654</u>	<u>480,000</u>	<u>49,654</u>	<u>10.3</u>
Total revenues	714,730	662,363	52,367	7.9 %
Expenditures				
Personnel services	903,841	861,840	42,001	4.9
Materials, supplies and maintenance	18,250	18,250	-	-
Vehicle expenses	1,500	1,500	-	-
Utilities and phone	88,468	82,000	6,468	7.9
Administrative expenses and insurance	<u>44,876</u>	<u>35,962</u>	<u>8,914</u>	<u>24.8</u>
Total expenditures	1,056,935	999,552	57,383	5.7
Excess(deficiency) of revenues over (under) expenditures	(342,205)	(337,189)	(5,016)	1.5
Other Financing Sources				
Interfund Transfers-In Joint Projects	<u>342,205</u>	<u>337,189</u>	<u>5,016</u>	<u>1.5</u>
Other Financing Sources, net	342,205	337,189	5,016	1.5
Net change in fund balance	\$ -	\$ -	\$ -	
Fund balance beginning of year	<u>63,013</u>	<u>63,013</u>		
Fund balance end of year	<u><u>\$ 63,013</u></u>	<u><u>\$ 63,013</u></u>		

FY 2023 Budget

Recreation Fund

	FY 2023 Budget	FY 2022 Budget	Change	Percentage Change
Revenues				
Intergovernmental revenues	\$ 541,219	\$ 478,743	\$ 62,476	13.1 %
Sports programs	92,733	51,675	41,058	79.5
Events and concessions	17,000	31,640	(14,640)	(46.3)
Rental income	13,000	13,000	-	-
Programs and other misc. revenues	<u>9,220</u>	<u>10,000</u>	<u>(780)</u>	<u>(7.8)</u>
Total revenues	673,172	585,058	88,114	15.1
Expenditures				
Personnel services	865,156	865,715	(559)	(0.1)
Sports programs	137,300	51,675	85,625	165.7
Programs and events	98,000	114,100	(16,100)	(14.1)
Materials, supplies and maintenance	216,610	182,200	34,410	18.9
Vehicle expenses	27,700	29,200	(1,500)	(5.1)
Utilities and phone	170,000	170,000	-	-
Administrative expenses and insurance	176,810	189,813	(13,003)	(6.9)
Capital outlay	<u>33,300</u>	<u>35,500</u>	<u>(2,200)</u>	<u>(6.2)</u>
Total expenditures	<u>1,724,876</u>	<u>1,638,203</u>	<u>86,673</u>	<u>5.3</u>
Excess(deficiency) of revenues over (under) expenditures	(1,051,704)	(1,053,145)	1,441	(0.1)

FY 2023 Budget

Recreation Fund

	FY 2023 Budget	FY 2022 Budget	Change	Percentage Change
Other Financing Sources				
Interfund Transfers-In GF (other county parks)	50,987	167,947	(116,960)	(70)
Interfund Transfers-In Joint Projects	<u>1,000,716</u>	<u>885,198</u>	<u>115,518</u>	<u>13.0</u>
Other Financing Sources, net	<u>1,051,703</u>	<u>1,053,145</u>	<u>(1,442)</u>	<u>(0.1)</u>
Net change in fund balance	\$ -	\$ -	\$ -	
Fund balance beginning of year	<u>198,496</u>	<u>198,496</u>		
Fund balance end of year	<u><u>\$ 198,496</u></u>	<u><u>\$ 198,496</u></u>		

FY 2023 Budget Request

FY 2023 Budget

	FY 2023 Budget	FY 2022 Budget	Change	Percentage Change
Revenues				
Taxes	\$ 2,679,529	\$ 2,813,144	\$ (133,615)	(4.7) %
Charges for services	3,594	2,000	1,594	79.7
Intergovernmental revenues				
City of Thomaston	643,829	622,663	21,166	3.4
Three Rivers	468,000	254,026	213,974	84.2
EMA	29,296	31,383	(2,087)	(6.7)
Contributions/donations	<u>16,000</u>	<u>16,000</u>	-	-
Total revenues	3,840,248	3,739,216	101,032	2.7
Expenditures				
Current				
Public safety:				
EMS operations	1,213,430	1,195,498	17,932	1.5
Emergency management	<u>81,186</u>	<u>76,684</u>	<u>4,502</u>	<u>5.9</u>
Total public safety	1,294,616	1,272,182	22,434	1.8
Health and welfare:				
Senior Center	<u>780,145</u>	<u>573,506</u>	<u>206,639</u>	<u>36.0</u>
Total health & welfare	780,145	573,506	206,639	36.0

FY 2023 Budget Request

FY 2023 Budget

	FY 2023 Budget	FY 2022 Budget	Change	Percentage Change
Culture & recreation:				
Pine Mt. Regional Library System	146,166	139,480	6,686	4.8
Archives	233,608	196,200	37,408	19.1
Total culture & welfare	379,774	335,680	44,094	13.1
Capital outlay:				
Emergency management	41,792	61,474	(19,682)	(32.0)
Senior Center	1,000	1,000	-	-
Total capital outlay	42,792	62,474	(19,682)	(31.5)
Total expenditures	2,497,327	2,243,842	253,485	11.3
Excess of revenues over expenditures	1,342,921	1,495,374	(152,453)	(10.2)
Other financing uses				
Transfers out				
Interfund Transfers Out - 911	(342,205)	(337,190)	(5,015)	1.5
Interfund Transfers Out - IDA	-	(272,986)	272,986	(100.0)
Interfund Transfers Out - Recreation	(1,000,716)	(885,198)	(115,518)	13.0
Net other financing sources	(1,342,921)	(1,495,374)	152,453	(10.2)
Net change in fund balance	\$ -	\$ -	\$ -	
Fund balance beginning of year	53,277	100,837		
Fund balance end of year	<u><u>\$ 53,277</u></u>	<u><u>\$ 100,837</u></u>		

FY 2023 Budget

Thomaston-Upson County Airport Authority

	FY 2023 Budget	FY 2022 Budget	Change	Percentage Change
Operating revenues				
Fuel sales	\$ 700,000	\$ 550,000	\$ 150,000	27.3 %
Hangar rent	433,640	431,640	2,000	0.5
Miscellaneous sales and other	150	300	(150)	(50.0)
Investment income	100	100	-	-
Total revenues	1,133,890	982,040	151,850	15.5 %
Operating expenses				
Personnel services	275,847	266,619	9,227	3.5
Fuel and other purchases for resale	541,500	447,000	94,500	
Materials, supplies and maintenance	45,300	45,550	(250)	(0.5)
Vehicle expenses	7,500	8,500	(1,000)	(11.8)
Utilities and phone	57,000	57,000	-	-
Administrative expenses and insurance	107,141	60,800	46,341	76.2
GA sales tax	4,000	4,000	-	-
Total expenditures	1,038,288	889,469	148,818	16.7
Excess(deficiency) of revenues over (under) expenditures	95,602	92,571	3,032	3.3
Other financing sources (uses)				
Debt service	(77,875)	(71,508)	(6,367)	8.9
Capital outlays	(827,500)	(1,110,000)	282,500	(25.5)
Interfund Transfers-In SPLOST	103,125	110,000	(6,875)	(6.3)
Intergovernmental Revenues-	-			

FY 2023 Budget

Thomaston-Upson County Airport Authority

	FY 2023 Budget	FY 2022 Budget	Change	Percentage Change
State Government Grants	724,375	1,150,000	(425,625)	(37.0)
Other financing sources (uses), net	(77,875)	78,492	(156,367)	(199.2)
Net change in fund balance	\$ 17,727	\$ 171,063	\$ (153,335)	
Fund balance beginning of year	293,235	122,172		
Fund balance end of year	<u>\$ 310,962</u>	<u>\$ 293,235</u>		

FY 2023 Budget

TUCO Industrial Development Authority Fund

	FY 2023 Budget	FY 2022 Budget	Change	Percentage Change
Revenues				
Intergovernmental revenues	\$ -	\$ 147,639	\$ (147,639)	(100.0) %
Interest income	257	200	57	28.5
Total revenues	257	147,839	(147,582)	(99.8) %
Expenditures				
Personnel services	159,426	149,225	10,202	6.8
Materials, supplies and maintenance	6,000	3,000	3,000	100.0
Vehicle expenses	1,400	1,400	-	-
Utilities and phone	4,300	5,400	(1,100)	(20.4)
Administrative expenses and insurance	89,799	107,874	(18,075)	(16.8)
Rent	14,400	14,400	-	-
Business retention and workforce				
development	21,200	16,700	4,500	26.9
Total expenditures	296,525	297,999	(1,473)	(0.5)
Excess(deficiency) of revenues				
over (under) expenditures	(296,268)	(150,160)	(146,109)	97.3
Other Financing Sources				
Interfund Transfers-In Joint Projects	-	272,986	(272,986)	(100.0)
Other Financing Sources, net	-	272,986	(272,986)	(100.0)

FY 2023 Budget

TUCO Industrial Development Authority Fund

	FY 2023 Budget	FY 2022 Budget	Change	Percentage Change
Net change in fund balance	\$ (296,268)	\$ 122,826	\$ (419,095)	
Fund balance beginning of year	<u>2,967,261</u>	<u>2,844,435</u>		
Fund balance end of year	<u><u>\$ 2,670,993</u></u>	<u><u>\$ 2,967,261</u></u>		

FY 2023 Budget

Proprietary Fund - Water Fund

	FY 2023 Budget	FY 2022 Budget	Change	Percentage Change
Operating revenues				
Charges for services:				
Water	\$ 1,420,000	\$ 1,301,852	\$ 118,148	9.1 %
Sewer	170,000	274,351	(104,351)	(38.0)
Tap-on and other charges	123,527	132,583	(9,056)	(6.8)
Total operating revenues	1,713,527	1,708,786	4,741	0.3 %
Operating expenses				
Personnel services	471,324	481,668	(10,344)	(2)
Sewer fees	37,000	37,000	-	-
Purchases of water	120,000	90,000	30,000	33
Vehicle expenses	13,000	10,000	3,000	30.0
Materials, supplies and maintenance	245,500	210,734	34,766	16.5
Utilities and phone	71,500	71,000	500	0.7
Administrative expenses and insurance	208,102	130,151	77,951	59.9
Total operating expenses	1,166,426	1,030,553	135,873	13.2
Operating income	<u>547,101</u>	<u>678,232</u>	<u>(131,132)</u>	<u>(19.3)</u>
Nonoperating revenues (expenses)				
Interest income	-	156	(156)	(100.0)
Debt service	(297,652)	(337,217)	39,565	(11.7)
Total nonoperating expenses	<u>(297,652)</u>	<u>(337,061)</u>	<u>39,409</u>	<u>(11.7)</u>
Net change in fund balance	\$ 249,449	\$ 341,172	\$ (91,723)	
Fund balance beginning of year	<u>1,828,524</u>	<u>1,487,352</u>		

FY 2023 Budget

Proprietary Fund - Water Fund

	<u>FY 2023 Budget</u>	<u>FY 2022 Budget</u>	<u>Change</u>	<u>Percentage Change</u>
Fund balance end of year	<u>\$ 2,077,972</u>	<u>\$ 1,828,524</u>		

FY 2023 Budget Request

Proprietary Fund - Waste Billing Services Fund

	FY 2023 Budget	FY 2022 Budget	Change	Percentage Change
Operating revenues				
Charges for Services:				
Waste services	\$ 1,116,795	\$ 1,163,046	\$ (46,251)	(4.0) %
Total revenues	<u>1,116,795</u>	<u>1,163,046</u>	<u>(46,251)</u>	<u>(4.0)</u>
Operating expenses				
Personnel services	45,526	61,102	(15,576)	(25.5)
GFL payments	1,008,000	880,000	128,000	14.5
Administrative expenses and insurance	<u>53,992</u>	<u>18,584</u>	<u>35,408</u>	<u>190.5</u>
Total operating expenses	<u>1,107,518</u>	<u>959,685</u>	<u>147,832</u>	<u>15.4</u>
Operating income	<u>9,277</u>	<u>203,361</u>	<u>(194,083)</u>	<u>(95.4)</u>
Nonoperating revenues (expenses)				
Interest income	-	156	(156)	(100.0)
Total nonoperating expenses	-	<u>156</u>	<u>(156)</u>	<u>(100.0)</u>
Net change in fund balance	\$ 9,277	\$ 203,517	\$ (194,239)	
Fund balance beginning of year	<u>1,159,551</u>	<u>956,034</u>		
Fund balance end of year	<u>\$ 1,168,828</u>	<u>\$ 1,159,551</u>		

^a Underbudgeted in FY 2022. No increase in fees from GFL.